

Multilateral Convention (MLI) – Spain Publishes Spanish Synthesized Text of Russia-Spain Treaty

24 February 2023

Report from IBFD Tax Treaties Unit

On 23 February 2023, the Spanish Ministry of Finance and Public Administration published the Spanish synthesized text of the [Russia - Spain Income and Capital Tax Treaty \(1998\)](#), displaying the modifications made to the treaty by the MLI.

Spain and Russia deposited their instrument of ratification of the MLI on, respectively, 28 September 2021 and 18 June 2019. The MLI therefore entered into force for Spain on 1 January 2022 and for Russia on 1 October 2019.

Spain deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions and Part VI (Arbitration) provisions pursuant to articles 35(7)(b) and 36 of the MLI on 1 June 2022 and 30 November 2022 (see, [Multilateral Instrument \(MLI\) – Spain Deposits Notification of Completion of Internal Procedures Under Articles 35\(7\)\(b\) and 36 \(2 June 2022\)](#) and [Multilateral Instrument \(MLI\) – Spain Expands Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) \(1 December 2022\)](#)).

Russia deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions pursuant to article 35(7)(b) of the MLI on 30 April 2020, 26 November 2020, 21 October 2021 and 7 February 2023 (see [Multilateral Instrument \(MLI\) – Russia deposits notification of completion of internal procedures under article 35\(7\)\(b\) \(1 May 2020\)](#), [Multilateral Instrument \(MLI\) – Russia Expands Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) \(27 November 2020\)](#), [Multilateral Instrument \(MLI\) – Russia Further Expands Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) \(25 October 2021\)](#) and [Multilateral Instrument \(MLI\) – Russia Deposits Further Notification on Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(22 February 2023\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Russia - Spain Income and Capital Tax Treaty \(1998\)](#):

In Spain:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024; and
- with respect to all other taxes, taxes levied with respect to taxable periods beginning on or after 9 September 2023.

In Russia:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024; and
- with respect to all other taxes, taxes levied with respect to taxable periods beginning on or after 1 January 2024.

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.

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