

Multilateral Instrument (MLI) – Finland Publishes Updated English, Finnish and Swedish Synthesized Texts of China (People's Rep.)-Finland Treaty

5 January 2024

Report from IBFD Tax Treaties Unit

The Finnish Ministry of Justice recently published updated versions of the English, Finnish and Swedish synthesized texts of the [China \(People's Rep.\) - Finland Income Tax Treaty \(2010\)](#), displaying the modifications made to the treaty by the MLI and specifying additional effective dates with China (People's Rep.). These documents were prepared in consultation with China (People's Rep.) and represent their shared understanding of the modifications made to the treaty by the MLI.

The publication of the updated texts follows Finland's deposition of a notification under article 9 of the MLI on 27 June 2023 (for previous reporting, see [Multilateral Instrument \(MLI\) – Finland Deposits Notification Subsequent to Ratification \(29 June 2023\)](#)).

Finland and China (People's Rep.) deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 25 May 2022. The MLI therefore entered into force for Finland on 1 June 2019 and for China (People's Rep.) on 1 September 2022.

Each of the MLI provisions could take effect on different dates, depending on the types of taxes involved (taxes withheld at source or other taxes levied) and on the choices made by Finland and China (People's Rep.) in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – China \(People's Rep.\) Publishes English and Chinese Synthesized Texts of China \(People's Rep.\)-Finland Treaty \(16 August 2022\)](#) and [Multilateral Convention \(MLI\) – Finland Publishes Finnish and Swedish Synthesized Texts of China \(People's Rep.\)-Finland Treaty \(22 December 2022\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [China \(People's Rep.\) - Finland Income Tax Treaty \(2010\) \(English MLI synthesized text 2022\)](#).

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.

