

Multilateral Instrument (MLI) – Finland Publishes Updated English, Finnish and Swedish Synthesized Texts of Finland-Pakistan Treaty

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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 [Finland - Pakistan Income Tax Treaty \(1994\)](#), displaying the modifications made to the treaty by the MLI and specifying additional effective dates with Pakistan. These documents were prepared by the competent authority of Finland and represent its 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 Pakistan deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 18 December 2020. The MLI therefore entered into force for Finland on 1 June 2019 and for Pakistan on 1 April 2021.

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 Pakistan in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Finland Publishes English, Finnish and Swedish Synthesized Texts of Finland-Pakistan Treaty \(9 September 2021\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - Pakistan Income Tax Treaty \(1994\) \(English MLI synthesized text 2021\)](#).

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.