

Multilateral Convention (MLI) – Slovenia Publishes Updated English and Slovenian Synthesized Texts of Finland-Slovenia Treaty

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Report from IBFD Tax Treaties Unit

On 3 January 2024, the Slovenian Ministry of Finance published updated versions of the English and Slovenian synthesized texts of the [Finland - Slovenia Income Tax Treaty \(2003\)](#), displaying the modifications made to the treaty by the MLI and specifying additional effective dates with Finland. The document was prepared in consultation with the competent authority of Finland and represents 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 \(29 June 2023\)](#)).

Slovenia and Finland deposited their instrument of ratification of the MLI on, respectively, 22 March 2018 and 25 February 2019. The MLI therefore entered into force for Slovenia on 1 July 2018 and for Finland on 1 June 2019.

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 Slovenia and Finland in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Finland Publishes Finnish and Swedish Synthesized Texts of Finland-Slovenia Treaty \(21 October 2020\)](#) and [Multilateral Convention \(MLI\) – English and Slovenian synthesized texts of Finland-Slovenia treaty published by Slovenia \(24 December 2019\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - Slovenia Income Tax Treaty \(2003\)](#).

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.

