

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

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Report from IBFD Tax Treaties Unit

The Finnish Ministry of Justice recently published updated versions of the Finnish and Swedish synthesized texts of the [Australia - Finland Income Tax Treaty \(2006\)](#), displaying the modifications made to the treaty by the MLI and specifying additional effective dates with Australia. These documents were prepared in consultation with the competent authority of Australia 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 Australia deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 26 September 2018. The MLI therefore entered into force for Finland on 1 June 2019 and for Australia on 1 January 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 Finland and Australia in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Australia Publishes Updated English Synthesized Text of Australia-Finland Treaty Specifying Effective Dates with Finland \(19 December 2023\)](#) and [Multilateral Convention \(MLI\) – Finland Publishes Finnish and Swedish Synthesized Texts of Australia-Finland Treaty \(14 October 2020\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Australia - Finland Income Tax Treaty \(2006\) \(English MLI synthesized text 2019\)](#).

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.

