

# Multilateral Instrument (MLI) – Slovak Republic Publishes Update on Amendments for Finland-Slovak Republic Treaty Specifying Effective Dates

15 August 2023

Report from IBFD Tax Treaties Unit

On 10 August 2023, the Slovak Republic published a [notice](#) in Official Gazette No.321 of 2023, in Slovak. This notice contains detailed information regarding the amendments made to the [Finland - Slovak Republic Income Tax Treaty \(1999\)](#) by the MLI. The release of the update follows Finland's deposition of a notification under article 9 of the MLI on 27 June 2023 (see [Multilateral Instrument \(MLI\) – Finland Deposits Notification Subsequent to Ratification \(29 June 2023\)](#)).

The Slovak Republic and Finland deposited their instrument of ratification of the MLI on, respectively, 20 September 2018 and 25 February 2019. The MLI therefore entered into force for the Slovak Republic on 1 January 2019 and for Finland on 1 June 2019.

The amendments outlined in the Slovak notice pertain to various section of the treaty, including:

- the text of the preamble of the treaty;
- the text of paragraph 1 of article 7 (Business Profits);
- the text of paragraph 2 of article 13 (Capital Gains); and
- the text of paragraph 2 of article 24 (Mutual Agreement Procedure) of the treaty.

The notification submitted by Finland on 27 June 2023 shall take effect for the [Finland - Slovak Republic Income Tax Treaty \(1999\)](#) in the Slovak Republic:

- for reservations and notifications in respect of provisions relating to taxes withheld at source, where the event giving rise to such taxes occurs on or after 1 January 2024; and
- for reservations and notifications in respect of all other provisions, for taxes levied with respect to taxable periods beginning on or after 1 January 2024.

For earlier reporting and effective dates, see [Multilateral Convention \(MLI\) – details of amendments to Finland-Slovak Republic treaty published by Slovak Republic \(21 August 2019\)](#).

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.

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