

# Multilateral Convention (MLI) – Poland Publishes English and Polish Synthesized Texts of Armenia-Poland Treaty

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Report from IBFD Tax Treaties Unit

On 14 December 2023, the Polish government published the English and Polish synthesized texts of the [Armenia - Poland Income and Capital Tax Treaty \(1999\)](#), displaying the modifications made to the treaty by the MLI.

Poland and Armenia deposited their instrument of ratification of the MLI on, respectively, 23 January 2018 and 25 September 2023. The MLI therefore entered into force for Poland on 1 July 2018 and will enter into force for Armenia on 1 January 2024.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to [Armenia - Poland Income and Capital Tax Treaty \(1999\)](#):

In Poland and Armenia:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024; and
- with respect to all other taxes levied by each contracting state, for taxes levied with respect to taxable periods beginning on or after 1 July 2024.

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.