

Multilateral Convention (MLI) – Andorra Publishes Catalan Synthesized Text of Andorra-Portugal Treaty

13 January 2023

Report from IBFD Tax Treaties Unit

The government of Andorra recently published the Catalan synthesized text of the [Andorra - Portugal Income Tax Treaty \(2015\)](#), displaying the modifications made to the treaty by the MLI.

Andorra and Portugal deposited their instrument of ratification of the MLI on, respectively, 29 September 2021 and 28 February 2020. The MLI therefore entered into force for Andorra on 1 January 2022 and for Portugal on 1 June 2020.

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Andorra - Portugal Income Tax Treaty \(2015\)](#):

In Andorra:

- 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 2022; and
- with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2023.

In Portugal:

- 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 2022; and
- with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 July 2022.

In accordance with [paragraph 1 of article 36](#) of the MLI, the provisions of [Part VI](#) (Arbitration) of the MLI have effect with respect to this treaty with respect to cases presented to the competent authority of a contracting state on or after 1 January 2022.

In accordance with [paragraph 2 of article 36](#) of the MLI, the provisions of [Part VI](#) (Arbitration) of the MLI apply to a case presented to the competent authority of a contracting state prior to 1 January 2022 only to the extent that the competent authorities of both contracting states agree that it will apply to that specific case.

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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