

# Multilateral Instrument (MLI) – France Publishes French Synthesized Text of Bulgaria-France Treaty

6 July 2023

Report from IBFD Tax Treaties Unit

The French government recently published the French synthesized text of the [Bulgaria - France Income Tax Treaty \(1987\)](#), displaying the modifications made to the treaty by the MLI.

France and Bulgaria deposited their instrument of ratification of the MLI on, respectively, 26 September 2018 and 16 September 2022. The MLI therefore entered into force for France on 1 January 2019 and for Bulgaria on 1 January 2023.

France expanded the application of the Multilateral BEPS Convention on its existing treaties on 22 September 2020 (see [Multilateral Instrument \(MLI\) – France Expands Application of MLI on Existing Treaties \(23 September 2020\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Bulgaria - France Income Tax Treaty \(1987\)](#):

In France:

- 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 2023; and
- with respect to all other taxes levied by a contracting state, for taxes levied with respect to taxable periods beginning on or after 1 July 2023.

In Bulgaria:

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

