

Finland; Japan

# Multilateral Convention (MLI) – Finland Publishes Updated Finnish and Swedish Synthesized Texts of Finland-Japan Treaty

5 January 2024

Report from IBFD Tax Treaties Unit

The Finnish Ministry of Justice recently published updated versions of the Finnish and Swedish synthesized texts of the [Finland - Japan Income and Capital Tax Treaty \(1972\)](#), as amended by the 1991 protocol, displaying the modifications made to the treaty by the MLI and specifying additional effective dates with Japan. These documents were prepared in consultation with the competent authority of Japan 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 Japan deposited their instruments of ratification of the MLI on, respectively, 25 February 2019 and 26 September 2018. The MLI will therefore enter into force for Finland on 1 June 2019 and for Japan on 1 January 2019.

Japan expanded the application of the MLI on its existing treaties on 14 February 2020, on 22 July 2020, on 21 April 2022 and on 20 June 2023 (see [Multilateral Instrument \(MLI\) – Japan expands application of MLI on existing treaties \(17 February 2020\)](#), [Multilateral Instrument \(MLI\) – Japan Expands Application of MLI on Existing Treaties \(23 July 2020\)](#), [Multilateral Instrument \(MLI\) – Japan Further Expands Application of MLI on Existing Treaties \(22 April 2022\)](#) and [Multilateral Instrument \(MLI\) – Japan Deposits Further Extension for MLI Application on Existing Treaties by Adding Vietnam \(20 June 2023\)](#)).

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 Japan in their MLI positions (for earlier reporting, see [Multilateral Instrument \(MLI\) – Japan Publishes Updated English and Japanese Synthesized Texts of Finland-Japan Treaty Specifying Effective Dates with Finland \(1 September 2023\)](#) and [Multilateral Convention \(MLI\) – Finland Publishes Finnish and Swedish Synthesized Texts of Finland-Japan Treaty \(16 October 2020\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - Japan Income and Capital Tax Treaty \(1972\) \(English MLI synthesized text 2019\)](#).

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

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