

Multilateral Convention (MLI) – Luxembourg Publishes Updated French Synthesized Text of Luxembourg-Russia Treaty Including Second Protocol

29 September 2023

Report from IBFD Tax Treaties Unit

On 21 September 2023, the government of Luxembourg published an updated French synthesized text of the [Luxembourg - Russia Income and Capital Tax Treaty \(1993\)](#), as amended by both the 2011 and 2020 protocols, displaying the modifications made to the treaty by the MLI. The updated French synthesized text specifies the MLI impact on the treaty as amended by both amending protocols, whereas the previous version only included amendments from the first amending protocol.

For earlier reporting, see [Multilateral Convention \(MLI\) – Luxembourg Publishes French Synthesized Text of Luxembourg-Russia Treaty \(24 January 2022\)](#).

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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