

Multilateral Convention (MLI) – Slovenia Publishes English and Slovenian Synthesized Texts of Slovenia-Thailand Treaty

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Report from IBFD Tax Treaties Unit

On 4 January 2023, the Slovenian Ministry of Finance published the English and Slovenian synthesized texts of the [Slovenia - Thailand Income Tax Treaty \(2003\)](#), displaying the modifications made to the treaty by the MLI.

Slovenia and Thailand deposited their instrument of ratification of the MLI on, respectively, 22 March 2018 and 31 March 2022. The MLI therefore entered into force for Slovenia on 1 July 2018 and for Thailand on 1 July 2022.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Slovenia - Thailand Income Tax Treaty \(2003\)](#):

In Slovenia and Thailand:

- 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 each contracting state, for taxes levied with respect to taxable periods beginning on or after 1 January 2023.

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.