

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

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Report from IBFD Tax Treaties Unit

On 5 December 2023, the Finnish Ministry of Justice published updated versions of the Finnish and Swedish synthesized texts of the [Finland - former Yugoslavia Income and Capital Tax Treaty \(1986\)](#), in relations between Finland and Serbia, displaying the modifications made to the treaty by the MLI and specifying the effective dates with Finland. 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 Serbia deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 5 June 2018. The MLI therefore entered into force for Finland on 1 June 2019 and for Serbia on 1 October 2018.

Serbia deposited a notification subsequent to ratification on 27 September 2023 (see [Multilateral Convention \(MLI\) – Serbia Deposits Notification Subsequent to Ratification \(27 September 2023\)](#)).

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 Serbia in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Updated English and Serbian Synthesized Texts of Finland-Serbia Treaty Available \(7 December 2023\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - former Yugoslavia Income and Capital Tax Treaty \(1986\) \(MLI synthesized text 2019\)](#), in relations between Finland and Serbia.

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.