

Multilateral Convention (MLI) – Luxembourg Publishes English Synthesized Text of Luxembourg-Seychelles Treaty

11 January 2023

Report from IBFD Tax Treaties Unit

On 11 January 2023, the government of Luxembourg published the English synthesized text of the [Luxembourg - Seychelles Income and Capital Tax Treaty \(2012\)](#), displaying the modifications made to the treaty by the MLI.

Luxembourg and Seychelles deposited their instrument of ratification of the MLI on, respectively, 9 April 2019 and 14 December 2021. The MLI therefore entered into force for Luxembourg on 1 August 2019 and for Seychelles on 1 April 2022.

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Luxembourg - Seychelles Income and Capital Tax Treaty \(2012\)](#):

In Luxembourg and Seychelles:

- 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, for taxes levied with respect to taxable periods beginning on or after 1 October 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.