

Multilateral Convention (MLI) – Slovenia Publishes English and Slovenian Synthesized Texts of Slovenia-Spain 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 – Spain Income and Capital Tax Treaty \(2001\)](#), displaying the modifications made to the treaty by the MLI. The documents were prepared in consultation between the competent authorities of Slovenia and Spain and represent their shared understanding of the modifications made to the treaty by the MLI.

Slovenia and Spain deposited their instrument of ratification of the MLI on, respectively, 22 March 2018 and 28 September 2021. The MLI therefore entered into force for Slovenia on 1 July 2018 and for Spain on 1 January 2022.

Spain deposited an additional notification of completion of its internal procedures for the entry into effect of the MLI provisions pursuant to articles 35(7)(b) of the MLI on 30 November 2022 (see [Spain-1, News 1 December 2022](#)).

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 Slovenia and Spain in their MLI positions (for earlier reporting, see [Spain-6, News 15 June 2022](#)).

For more details, check the English synthesized text on *IBFD's Tax Research Platform*: [Slovenia - Spain Income and Capital Tax Treaty \(2001\) \(English MLI synthesized text 2022\)](#).

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.