

Multilateral Instrument (MLI) – Spain Deposits Further Notification of Completion of Internal Procedures Under Article 35(7)(b) with OECD

10 November 2023

Report from IBFD Tax Treaties Unit

On 10 November 2023, Spain deposited a further [notification](#) confirming the completion of its internal procedures for the entry into effect of the MLI provisions with respect to an additional three tax agreements, pursuant to article 35(7)(b) of the MLI.

The following tax agreements have been added: [Mexico](#), [Tunisia](#) and [Vietnam](#).

A total of 58 of its covered tax agreements are now listed in the notification.

Spain also confirmed the completion of its internal procedures, pursuant to article 35(7)(b) of the MLI, for the entry into effect of withdrawal of a reservation under article 35(7)(a)(iii) and (iv), and for the entry into effect of additional notifications under article 35(7)(a)(v) and (vi). In both cases, it concerns the treaty with [Finland](#).

For previous reporting, see [Multilateral Convention \(MLI\) – Spain Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(1 June 2023\)](#).