

# Multilateral Convention (MLI) – Slovak Republic Publishes Details of Amendments to Slovak Republic-Vietnam Treaty

28 December 2023

Report from IBFD Tax Treaties Unit

On 23 December 2023, the government of the Slovak Republic published a [document](#), in Slovak, containing details of the amendments made to the [Slovak Republic - Vietnam Income Tax Treaty \(2008\)](#), by the MLI.

The Slovak Republic and Vietnam deposited their instrument of ratification of the MLI on, respectively, 20 September 2018 and 23 May 2023. The MLI therefore entered into force for the Slovak Republic on 1 January 2019 and for Vietnam on 1 September 2023.

Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the [Slovak Republic - Vietnam Income Tax Treaty \(2008\)](#):

- in respect of withholding taxes on amounts paid or credited to non-residents, if the event giving rise to such taxes occurred on or after 1 January 2024; and
- in respect of all other taxes imposed by a contracting state on taxes imposed in respect of tax periods beginning on or after 1 March 2024.