

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

4 January 2024

Report from IBFD Tax Treaties Unit

On 4 January 2024, the government of Luxembourg published the English synthesized text of the [Armenia - Luxembourg Income and Capital Tax Treaty \(2009\)](#), displaying the modifications made to the treaty by the MLI.

Luxembourg and Armenia deposited their instrument of ratification of the MLI on, respectively, 9 April 2019 and 25 September 2023. The MLI therefore entered into force for Luxembourg on 1 August 2019 and for Armenia on 1 January 2024.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Armenia - Luxembourg Income and Capital Tax Treaty \(2009\)](#):

In Luxembourg and Armenia:

- 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 2024; and
- with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 July 2024.

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.