

Multilateral Convention (MLI) – Finland Publishes Updated English, Finnish and Swedish Synthesized Texts of Bosnia and Herzegovina-Finland Treaty

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Report from IBFD Tax Treaties Unit

On 13 December 2023, the Finnish Ministry of Justice published updated versions of the English, Finnish and Swedish synthesized texts of the [Finland - former Yugoslavia Income and Capital Tax Treaty \(1986\)](#), in relations between Bosnia and Herzegovina and Finland, displaying the modifications made to the treaty by the MLI and specifying the effective dates with Finland.

The publication of the updated texts follows Finland's deposition of a notification under article 9 of the MLI on 27 June 2023 (for previous reporting, see [Multilateral Instrument \(MLI\) – Finland Deposits Notification Subsequent to Ratification \(29 June 2023\)](#)).

Finland and Bosnia and Herzegovina deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 16 September 2020. The MLI therefore entered into force for Finland on 1 June 2019 and for Bosnia and Herzegovina on 1 January 2021.

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 Finland and Bosnia and Herzegovina in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Finland Publishes English, Finnish and Swedish Synthesized Texts of Bosnia and Herzegovina-Finland Treaty \(16 March 2021\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - former Yugoslavia Income and Capital Tax Treaty \(1986\) \(MLI synthesized text 2021\)](#), in relations between Bosnia and Herzegovina and Finland.

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.