

# Multilateral Convention (MLI) – Poland Publishes English and Polish Synthesized Texts of Poland-South Africa Treaty

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Report from IBFD Tax Treaties Unit

On 2 January 2023, the Polish government published the English and Polish synthesized texts of the [Poland - South Africa Income Tax Treaty \(1993\)](#), displaying the modifications made to the treaty by the MLI. These documents were prepared in consultation between the competent authorities of Poland and South Africa and represent their shared understanding of the modifications made to the treaty by the MLI.

Poland and South Africa deposited their instrument of ratification of the MLI on, respectively, 23 January 2018 and 30 September 2022. The MLI therefore entered into force for Poland on 1 July 2018 and for South Africa on 1 January 2023.

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Poland - South Africa Income Tax Treaty \(1993\)](#):

In Poland and South Africa:

- 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 2023; and
- with respect to all other taxes levied by each contracting state, for taxes levied with respect to taxable periods beginning on or after 1 July 2023.

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.