

# Multilateral Convention (MLI) – Finland Gazettes Statement Regarding Reservation Under Article 9 of MLI

30 June 2023

Report from IBFD Tax Treaties Unit

On 30 June 2023, the Finnish Ministry of Finance published [Statement No. 48/2023](#) of 29 June 2023 (in Finnish) regarding the cancellation of a reservation made under article 9(6)(a) and the notification made to apply article 9(4) of the [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS \(MLI\)](#).

On 16 February 2023, the Finnish President ratified the law withdrawing the reservation that Finland made under article 9(6)(a) of the MLI, following approval given by the Finnish Parliament earlier on 7 February 2023. Finland would start applying article 9(4) of the MLI once the withdrawal has been notified at the OECD. The cancellation of the reservation and the consequent notification were delivered to the Secretariat of the Organization for Economic Cooperation and Development (OECD), acting as depositary of the MLI, on 27 June 2023. For more details, see [Multilateral Instrument \(MLI\) – Finland Deposits Notification Subsequent to Ratification \(29 June 2023\)](#).