

# Multilateral Convention (MLI) – Andorra Publishes Catalan Synthesized Text of Andorra-Spain Treaty

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Report from IBFD Tax Treaties Unit

The government of Andorra recently published the Catalan synthesized text of the [Andorra - Spain Income Tax Treaty \(2015\)](#), displaying the modifications made to the treaty by the MLI.

Andorra and Spain deposited their instrument of ratification of the MLI on, respectively, 29 September 2021 and on 28 September 2021. The MLI therefore entered into force for Andorra and Spain on 1 January 2022.

Spain deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions and Part VI (Arbitration) provisions pursuant to articles 35(7)(b) and 36 of the MLI on 1 June 2022 and 30 November 2022 (see [Spain-1, News 2 June 2022](#) and [Spain-1, News 1 December 2022](#)).

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 Andorra and Spain in their MLI positions (for earlier reporting, see [Spain-2, News 9 June 2022](#)).

For more details, check the Spanish synthesized text on *IBFD's Tax Research Platform*: [Andorra - Spain Income Tax Treaty \(2015\) \(MLI synthesized text 2022\)](#).

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.