

Multilateral Convention (MLI) – France Publishes French Synthesized Text of China (People's Rep.)-France Treaty

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Report from IBFD Tax Treaties Unit

The French government recently published the French synthesized text of the [China \(People's Rep.\) - France Income Tax Treaty \(2013\)](#), displaying the modifications made to the treaty by the MLI.

France and China (People's Rep.) deposited their instrument of ratification or approval of the MLI on, respectively, 26 September 2018 and 25 May 2022. The MLI therefore entered into force for France on 1 January 2019 and for China (People's Rep.) on 1 September 2022.

France expanded the application of the Multilateral BEPS Convention on its existing treaties on 22 September 2020 (see [Multilateral Instrument \(MLI\) – France Expands Application of MLI on Existing Treaties \(23 September 2020\)](#)).

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 France and China (People's Rep.) in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – China \(People's Rep.\) Publishes English and Chinese Synthesized Texts of China \(People's Rep.\)-France Treaty \(16 August 2022\)](#)).

For more details, check the English synthesized text on IBFD's Tax Research Platform: [China \(People's Rep.\) - France Income Tax Treaty \(2013\) \(English MLI synthesized text 2022\)](#).

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.