

# Multilateral Convention (MLI) – Singapore Publishes Details of Amendments to Singapore-Tunisia Treaty

30 October 2023

Report from IBFD Tax Treaties Unit

On 27 October 2023, the government of Singapore published a [document](#), containing details of the amendments made to the [Singapore – Tunisia Income Tax Treaty \(2018\)](#), by the MLI.

Singapore and Tunisia deposited their instrument of ratification of the MLI on, respectively, 21 December 2018 and 24 July 2023. The MLI therefore entered into force for Singapore on 1 April 2019 and will enter into force for Tunisia on 1 November 2023.

Singapore deposited a notification subsequent to ratification on 11 August 2021 (see [Multilateral Instrument \(MLI\) – Singapore Deposits Notification Subsequent to Ratification \(12 August 2021\)](#)).

Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the [Singapore – Tunisia Income Tax Treaty \(2018\)](#) as follows:

- (a) with respect to taxes withheld at source, for amounts paid, deemed paid or liable to be paid (whichever is the earliest), on or after 1 January 2024; and
- (b) with respect to taxes other than those withheld at source, where the income is derived or received in a basis period beginning on or after 1 May 2024.

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.