

# Tax Treaty Between Portugal and Timor-Leste Enters Into Force

2 February 2023

Report from IBFD Tax Treaties Unit

On 12 October 2022, the [Portugal - Timor-Leste Income Tax Treaty \(2011\)](#) entered into force, following the exchange of ratification instruments on 24 August 2012 and 12 September 2022, respectively. The treaty generally applies from 1 January 2023 for withholding and other taxes. For details of the treaty, see [Treaty between Portugal and Timor-Leste – details \(11 January 2013\)](#).

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Portugal; Timor-Leste - Tax Treaty Between Portugal and Timor-Leste Enters Into Force (02 Feb. 2023), News IBFD.

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