

Multilateral Convention (MLI) – Finland Publishes English, Finnish and Swedish Synthesized Texts of Armenia-Finland Treaty

16 January 2024

Report from IBFD Tax Treaties Unit

On 15 January 2024, the Finnish Ministry of Justice published the English, Finnish and Swedish synthesized texts of the [Armenia - Finland Income and Capital Tax Treaty \(2006\)](#), displaying the modifications made to the treaty by the MLI. These documents were prepared by the competent authority of Finland and represent its understanding of the modifications made to the treaty by the MLI.

Finland and Armenia deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 25 September 2023. The MLI therefore entered into force for Finland on 1 June 2019 and for Armenia on 1 January 2024.

Finland deposited a notification subsequent to ratification on 27 June 2023 (see [Multilateral Instrument \(MLI\) – Finland Deposits Notification Subsequent to Ratification \(29 June 2023\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Armenia - Finland Income and Capital Tax Treaty \(2006\)](#):

In Finland:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024;
- with respect to all other taxes levied by Finland, for taxes levied with respect to taxable periods beginning on or after 1 January 2025.

In Armenia:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024;
- with respect to all other taxes levied by Armenia, for taxes levied with respect to taxable periods beginning on or after 1 July 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.

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