

# Multilateral Convention (MLI) – Poland Publishes English and Polish Synthesized Texts of Poland-Vietnam Treaty

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Report from IBFD Tax Treaties Unit

On 27 December 2023, the Polish government published the English and Polish synthesized texts of the [Poland - Vietnam Income Tax Treaty \(1994\)](#), displaying the modifications made to the treaty by the MLI.

Poland and Vietnam deposited their instrument of ratification of the MLI on, respectively, 23 January 2018 and 23 May 2023. The MLI therefore entered into force for Poland on 1 July 2018 and for Vietnam on 1 September 2023.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Poland - Vietnam Income Tax Treaty \(1994\)](#):

In Poland:

- 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; and
- with respect to all other taxes levied by each contracting state, for taxes levied with respect to taxable periods beginning on or after 1 March 2024.

In Vietnam:

- 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; and
- with respect to all other taxes levied by each contracting state, for taxes levied with respect to taxable periods beginning on or after 1 January 2025.

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.

