

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

18 December 2023

Report from IBFD Tax Treaties Unit

On 14 December 2023, the Polish government published the English and Polish synthesized texts of the [Malaysia - Poland Income Tax Treaty \(2013\)](#), displaying the modifications made to the treaty by the MLI.

Poland and Malaysia deposited their instrument of ratification of the MLI on, respectively, 23 January 2018 and 18 February 2021. The MLI therefore entered into force for Poland on 1 July 2018 and for Malaysia on 1 June 2021.

Poland and Malaysia deposited additional notifications confirming the entry into force of the [Malaysia - Poland Income Tax Treaty \(2013\)](#), and notifying their intention to apply a shorter period to the treaty under [article 35\(5\)\(b\)](#) of the MLI, as communicated by the OECD on 1 December 2023 (see [Multilateral Instrument \(MLI\) – OECD Publishes Additional Information on Entry Into Force of Tax Agreements Notified Pursuant to Article 2 \(4 December 2023\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Malaysia - Poland Income Tax Treaty \(2013\)](#):

In Poland and Malaysia:

- 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 2024.

Furthermore, as a result of the reservation made by Malaysia pursuant to [article 35\(6\)](#) of the MLI, [article 35\(4\)](#) will not apply.

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.

