

Multilateral Convention (MLI) – Hungary Publishes Hungarian Synthesized Text of France-Hungary Treaty

4 August 2023

Report from IBFD Tax Treaties Unit

The Hungarian Ministry of Finance recently published the Hungarian synthesized text of the [France - Hungary Income and Capital Tax Treaty \(1980\)](#), displaying the modifications made to the treaty by the MLI.

Hungary and France deposited their instrument of ratification of the MLI on, respectively, 25 March 2021 and 26 September 2018. The MLI therefore entered into force for Hungary on 1 July 2021 and for France on 1 January 2019.

France expanded the application of the Multilateral BEPS Convention on its existing treaties on 22 September 2020 (see [Multilateral Instrument \(MLI\) – France Expands Application of MLI on Existing Treaties \(23 September 2020\)](#)).

Each of the MLI provisions, including those on arbitration, could take effect on different dates, depending on the types of taxes involved (taxes withheld at source or other taxes levied) and on the choices made by Hungary and France in their MLI positions (for previous reporting, see [Multilateral Convention \(MLI\) – France Publishes French Synthesized Text of France-Hungary Treaty \(14 January 2022\)](#)).

For more details, check the Hungarian synthesized text on *IBFD's Tax Research Platform*: [France - Hungary Income and Capital Tax Treaty \(1980\) \(MLI synthesized text 2021\)](#).

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.