

Multilateral Convention (MLI) – Spain Publishes Spanish Synthesized Text of Bulgaria-Spain Tax Treaty

6 June 2023

Report from IBFD Tax Treaties Unit

On 6 June 2023, the Spanish Ministry of Finance and Public Administration published the Spanish synthesized text of the [Bulgaria - Spain Income and Capital Tax Treaty \(1990\)](#), displaying the modifications made to the treaty by the MLI. The document was prepared in consultation between the competent authorities of Spain and Bulgaria and represents their shared understanding of the modifications made to the treaty by the MLI.

Spain and Bulgaria deposited their instrument of ratification of the MLI on, respectively, 28 September 2021 and 16 September 2022. The MLI therefore entered into force for Spain on 1 January 2022 and for Bulgaria on 1 January 2023.

Spain deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions and Part VI (Arbitration) provisions pursuant to articles 35(7)(b) and 36 of the MLI on 1 June 2022, 30 November 2022 and 1 June 2023 (see [Multilateral Instrument \(MLI\) – Spain Deposits Notification of Completion of Internal Procedures Under Articles 35\(7\)\(b\) and 36 \(2 June 2022\)](#), [Multilateral Instrument \(MLI\) – Spain Expands Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) \(1 December 2022\)](#) and [Multilateral Convention \(MLI\) – Spain Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(1 June 2023\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Bulgaria - Spain Income and Capital Tax Treaty \(1990\)](#):

In Spain and Bulgaria:

- 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, taxes levied with respect to taxable periods beginning on or after 1 January 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.

