

Multilateral Convention (MLI) – Israel Publishes English Synthesized Text of Canada-Israel Treaty

8 March 2023

Report from IBFD Tax Treaties Unit

On 7 March 2023, the Israeli government published the English synthesized text of the [Canada - Israel Income Tax Treaty \(2016\)](#), displaying the modifications made to the treaty by the MLI.

Israel and Canada deposited their instrument of ratification of the MLI on, respectively, 13 September 2018 and 29 August 2019. The MLI therefore entered into force for Israel on 1 January 2019 and for Canada on 1 December 2019.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Canada - Israel Income Tax Treaty \(2016\)](#):

In Israel:

- 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 the first day of the next taxable period that begins on or after 1 December 2019; and
- with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2021.

In Canada:

- 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 2020; and
- with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 June 2020.

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.