

# Multilateral Instrument (MLI) – Finland Publishes Updated English, Finnish and Swedish Synthesized Texts of Finland-Ukraine Treaty

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Report from IBFD Tax Treaties Unit

The Finnish Ministry of Justice recently published updated versions of the English, Finnish and Swedish synthesized texts of the [Finland - Ukraine Income and Capital Tax Treaty \(1994\)](#), displaying the modifications made to the treaty by the MLI and specifying additional effective dates with Ukraine. These documents were prepared in consultation with the competent authority of Ukraine and represent their shared understanding of the modifications made to the treaty by the MLI.

The publication of the updated texts follows Finland's deposition of a notification under article 9 of the MLI on 27 June 2023 (for previous reporting, see [Multilateral Instrument \(MLI\) – Finland Deposits Notification Subsequent to Ratification \(29 June 2023\)](#)).

Finland and Ukraine deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 8 August 2019. The MLI therefore entered into force for Finland on 1 June 2019 and for Ukraine on 1 December 2019.

Ukraine confirmed the entry into force of some of its tax agreements notified pursuant to article 2 of the MLI on 13 November 2023, as communicated by the OECD Depository on 1 December 2023 (see [Multilateral Instrument \(MLI\) – OECD Publishes Additional Information on Entry Into Force of Tax Agreements Notified Pursuant to Article 2 \(4 December 2023\)](#)).

Each of the MLI provisions 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 Finland and Ukraine in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Finland Publishes English, Finnish and Swedish Synthesized Texts of Finland-Ukraine Treaty \(24 August 2021\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - Ukraine Income and Capital Tax Treaty \(1994\) \(English MLI synthesized text 2019\)](#).

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.

