

# Multilateral Convention (MLI) – Luxembourg Publishes French Synthesized Text of Luxembourg-Tunisia Treaty

22 November 2023

Report from IBFD Tax Treaties Unit

On 22 November 2023, the government of Luxembourg published the French synthesized text of the [Luxembourg - Tunisia Income and Capital Tax Treaty \(1996\)](#), as amended by the 2014 protocol, displaying the modifications made to the treaty by the MLI.

Luxembourg and Tunisia deposited their instrument of ratification of the MLI on, respectively, 9 April 2019 and 24 July 2023. The MLI therefore entered into force for Luxembourg on 1 August 2019 and for Tunisia on 1 November 2023.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Luxembourg - Tunisia Income and Capital Tax Treaty \(1996\)](#), as amended by the 2014 protocol:

In Luxembourg and Tunisia:

- 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, for taxes levied with respect to taxable periods beginning on or after 1 May 2024.

In accordance with [paragraph 4 of article 35](#) of the MLI, [article 16](#) of the MLI (Mutual Agreement Procedure) has effect with respect to this treaty for a case presented to the competent authority of a contracting state on or after 1 November 2023, except for cases that were not eligible to be presented as of that date under the treaty prior to its modification by the MLI, without regard to the taxable period to which the case relates.

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.