

Multilateral Convention (MLI) – Poland Publishes English and Polish Synthesized Texts of Bulgaria-Poland Treaty

3 January 2023

Report from IBFD Tax Treaties Unit

On 2 January 2023, the Polish government published the English and Polish synthesized texts of the [Bulgaria - Poland Income and Capital Tax Treaty \(1994\)](#), displaying the modifications made to the treaty by the MLI. The documents were prepared jointly by the competent authorities of Bulgaria and Poland and represent their shared understanding of the modifications made to the treaty by the MLI.

Poland and Bulgaria deposited their instrument of ratification of the MLI on, respectively, 23 January 2018 and 16 September 2022. The MLI therefore entered into force for Poland on 1 July 2018 and for Bulgaria on 1 January 2023.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Bulgaria - Poland Income and Capital Tax Treaty \(1994\)](#):

In Poland:

- 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 2023; and
- with respect to all other taxes levied by Poland, for taxes levied with respect to taxable periods beginning on or after 1 July 2023.

In 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 2023; and
- with respect to all other taxes levied by Bulgaria, for 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.

