

Multilateral Convention (MLI) – Andorra Publishes Catalan Synthesized Text of Andorra-Luxembourg Treaty

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Report from IBFD Tax Treaties Unit

The government of Andorra recently published the Catalan synthesized text of the [Andorra - Luxembourg Income and Capital Tax Treaty \(2014\)](#), displaying the modifications made to the treaty by the MLI.

Andorra and Luxembourg deposited their instrument of ratification of the MLI on, respectively, and 29 September 2021 and 9 April 2019. The MLI therefore entered into force for Andorra on 1 January 2022 and for Luxembourg on 1 August 2019.

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 Andorra and Luxembourg in their MLI positions (for earlier reporting, see [Luxembourg-1, News 21 September 2022](#)).

For more details, check the Catalan synthesized text on *IBFD's Tax Research Platform*: [Andorra - Luxembourg Income and Capital Tax Treaty \(2014\) \(MLI synthesized text 2022\)](#).

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.