

Finland; Spain

Multilateral Instrument (MLI) – Finland Publishes Updated Finnish and Swedish Synthesized Texts of Finland-Spain Treaty

9 January 2024

Report from IBFD Tax Treaties Unit

The Finnish Ministry of Justice recently published updated versions of the Finnish and Swedish synthesized texts of the [Finland - Spain Income Tax Treaty \(2015\)](#), displaying the modifications made to the treaty by the MLI and specifying additional effective dates with Spain. These documents were prepared in consultation with the competent authority of Spain 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 Spain deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 28 September 2021. The MLI therefore entered into force for Finland on 1 June 2019 and for Spain on 1 January 2022.

Spain deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions and Part VI (Arbitration) provisions pursuant to articles 35(7)(b) and 36 of the MLI. For more information concerning the Finland treaty, see [Multilateral Instrument \(MLI\) – Spain Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(10 November 2023\)](#). Additionally, check the [Spain MLI Reservations and Notifications \(2017\)](#) for more updates on the notifications.

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 Spain in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Finland Publishes Finnish and Swedish Synthesized Texts of Finland-Spain Treaty \(23 June 2022\)](#) and [Multilateral Convention \(MLI\) – Spain Publishes Spanish Synthesized Text of Finland-Spain Treaty \(13 June 2022\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - Spain Income Tax Treaty \(2015\) \(Finnish MLI synthesized text 2022\)](#).

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.

Finland; Spain - Multilateral Instrument (MLI) – Finland Publishes Updated Finnish and Swedish Synthesized Texts of Finland-Spain Treaty (09 Jan. 2024), News IBFD.

Exported / Printed on 9 Mar. 2024 by hkermadi@deloitte.lu.