

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

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Report from IBFD Tax Treaties Unit

The government of Andorra recently published the Catalan synthesized text of the [Andorra - France Income Tax Treaty \(2013\)](#), displaying the modifications made to the treaty by the MLI.

Andorra and France deposited their instrument of ratification of the MLI on, respectively, 29 September 2021 and 26 September 2018. The MLI therefore entered into force for Andorra on 1 January 2022 and for France on 1 January 2019.

France expanded the application of the Multilateral BEPS Convention on its existing treaties on 22 September 2020 (see [France-1, News 23 September 2020](#)).

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 France in their MLI positions (for earlier reporting, see [France-1, News 2 September 2022](#)).

For more details, check the Catalan synthesized text on *IBFD's Tax Research Platform*: [Andorra - France Income Tax Treaty \(2013\) \(MLI synthesized text 2022\)](#).

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.