

Multilateral Instrument (MLI) – Japan Publishes Updated English and Japanese Synthesized Texts of Finland-Japan Treaty Specifying Effective Dates with Finland

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Report from IBFD Tax Treaties Unit

The Japanese Ministry of Finance recently published the updated English and Japanese synthesized texts of the [Finland - Japan Income and Capital Tax Treaty \(1972\)](#), as amended by the 1991 protocol, displaying the modifications made to the treaty by the MLI and specifying the effective dates with Finland. 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 \(MLI\) – Japan Publishes Update on Finland-Japan Treaty Specifying Effective Dates with Finland \(14 July 2023\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - Japan Income and Capital Tax Treaty \(1972\) \(MLI synthesized text 2019\)](#).

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.