

# Multilateral Convention (MLI) – Luxembourg Publishes French Synthesized Text of Bulgaria-Luxembourg Treaty

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Report from IBFD Tax Treaties Unit

On 26 January 2023, the government of Luxembourg published the French synthesized text of the [Bulgaria – Luxembourg Income and Capital Tax Treaty \(1992\)](#) displaying the modifications made to the treaty by the MLI. The document was prepared in consultation between the competent authorities of Luxembourg and Bulgaria and represents their shared understanding of the modifications made to the treaty by the MLI.

Luxembourg and Bulgaria deposited their instrument of ratification of the MLI on, respectively, 9 April 2019 and 16 September 2022. The MLI therefore entered into force for Luxembourg on 1 August 2019 and for Bulgaria on 1 January 2023.

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to [Bulgaria – Luxembourg Income and Capital Tax Treaty \(1992\)](#):

In Luxembourg:

- 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, 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, 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.

