

Multilateral Convention (MLI) – China (People's Rep.) Publishes English and Chinese Synthesized Texts of Bulgaria-China (People's Rep.) Treaty

9 June 2023

Report from IBFD Tax Treaties Unit

The State Tax Administration of China (People's Rep.) recently published the English and Chinese synthesized texts of the [Bulgaria - China \(People's Rep.\) Income and Capital Tax Treaty \(1989\)](#), as amended by the 2002 protocol, displaying the modifications made to the treaty by the MLI.

China (People's Rep.) and Bulgaria deposited their instrument of ratification or approval of the MLI on, respectively, 25 May 2022 and 16 September 2022. The MLI therefore entered into force for China (People's Rep.) on 1 September 2022 and for Bulgaria on 1 January 2023.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Bulgaria - China \(People's Rep.\) Income and Capital Tax Treaty \(1989\)](#), as amended by the 2002 protocol:

In China (People's Rep.):

- 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 levied by China (People's Rep.), 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 levied by Bulgaria, 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.

