

Multilateral Convention (MLI) – Slovak Republic Publishes Details of Amendments to Slovak Republic-Tunisia Treaty

28 December 2023

Report from IBFD Tax Treaties Unit

On 23 December 2023, the government of the Slovak Republic published a [document](#), in Slovak, containing details of the amendments made to the [Slovak Republic - Tunisia Income and Capital Tax Treaty \(1990\)](#), by the MLI.

The Slovak Republic and Tunisia deposited their instrument of ratification of the MLI on, respectively, 20 September 2018 and 24 July 2023. The MLI therefore entered into force for the Slovak Republic on 1 January 2019 and for Tunisia on 1 November 2023.

Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the [Slovak Republic - Tunisia Income and Capital Tax Treaty \(1990\)](#):

- in respect of withholding taxes on amounts paid or credited to non-residents, if the event giving rise to such taxes occurred on or after 1 January 2024; and
- in respect of all other taxes imposed by a contracting state on taxes imposed in respect of tax periods beginning on or after 1 May 2024.

Notwithstanding the above, the provisions of [article 16](#) (Mutual Agreement Procedure) of the MLI have effect with respect to the treaty for a case presented to the competent authority of a contracting state on or after 1 November 2023, except for cases that were not eligible to be presented as of that date under the treaty prior to its modification by the MLI, without regard to the taxable period to which the case relates.