

# Multilateral Convention (MLI) – Singapore Publishes Details of Amendments to Romania-Singapore Tax Treaty

30 March 2023

Report from IBFD Tax Treaties Unit

On 29 March 2023, the government of Singapore published a [document](#), containing details of the amendments made to the [Romania - Singapore Income and Capital Tax Treaty \(2002\)](#) by the MLI.

Singapore and Romania deposited their instrument of ratification of the MLI on, respectively, 21 December 2018 and 28 February 2022. The MLI therefore entered into force for Singapore on 1 April 2019 and for Romania on 1 June 2022.

Singapore deposited a notification subsequent to ratification on 11 August 2021 (see [Multilateral Instrument \(MLI\) – Singapore Deposits Notification Subsequent to Ratification \(12 August 2021\)](#)).

Romania deposited a notification confirming the completion of its internal procedures for the entry into effect of the MLI provisions pursuant to article 35(7)(b) of the MLI on 6 March 2023 (see [Multilateral Instrument \(MLI\) – Romania Deposits Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(8 March 2023\)](#)).

Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the [Romania - Singapore Income and Capital Tax Treaty \(2002\)](#) as follows:

- (a) with respect to taxes withheld at source, for amounts paid, deemed paid or liable to be paid (whichever is the earliest), on or after 1 January 2024; and
- (b) with respect to taxes other than those withheld at source, where the income is derived or received in a basis period beginning on or after 5 October 2023.

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.

