

Multilateral Instrument (MLI) – Romania Publishes Romanian Synthesized Text of Romania-United Kingdom Treaty

11 January 2024

Report from IBFD Tax Treaties Unit

The National Agency for Fiscal Administration of Romania recently published the Romanian synthesized text of the [Romania - United Kingdom Income Tax Treaty \(1975\)](#), displaying the modifications made to the treaty by the MLI.

Romania and the United Kingdom deposited their instrument of ratification of the MLI on, respectively, 28 February 2022 and 29 June 2018. The MLI therefore entered into force for Romania on 1 June 2022 and for the United Kingdom on 1 October 2018.

Romania deposited additional notifications 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. For more information concerning the United Kingdom treaty, see [Multilateral Instrument \(MLI\) – Romania Deposits Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(8 March 2023\)](#). Additionally, check the [Romania MLI Reservations and Notifications \(2017\)](#) for more updates on the notifications.

The United Kingdom confirmed the entry into force of some of its tax agreements notified pursuant to article 2 of the MLI on 8 November 2023, as communicated by the OECD Depositary on 1 December 2023 (see [Multilateral Instrument \(MLI\) – OECD Publishes Additional Information on Entry Into Force of Tax Agreements Notified Pursuant to Article 2 \(4 December 2023\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Romania - United Kingdom Income Tax Treaty \(1975\)](#):

In Romania:

- 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 2024; and
- with respect to all other taxes levied by Romania, for taxes levied with respect to taxable periods beginning on or after 1 January 2024.

In the United Kingdom:

- 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 2024; and
- with respect to all other taxes levied by the United Kingdom, for taxes levied with respect to taxable periods 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.

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