

Multilateral Convention (MLI) – Japan Publishes Updated English and Japanese Synthesized Texts of Japan-Romania Treaty Specifying Effective Dates with Romania

17 March 2023

Report from IBFD Tax Treaties Unit

The Japanese Ministry of Finance recently published the updated English and Japanese synthesized texts of the [Japan - Romania Income Tax Treaty \(1976\)](#), displaying the modifications made to the treaty by the MLI and specifying the effective dates with Romania. The release of the updated texts follows Romania's deposition of the notification on the completion of its internal procedures for the entry into effect of the MLI provisions with respect to this treaty 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 \(8 March 2023\)](#)).

Japan and Romania deposited their instrument of ratification for the MLI on, respectively, 26 September 2018 and 28 February 2022. The MLI therefore entered into force for Japan on 1 January 2019 and for Romania on 1 June 2022.

Japan expanded the application of the MLI on its existing treaties on 14 February 2020, on 22 July 2020 and on 21 April 2022 (see [Multilateral Instrument \(MLI\) – Japan expands application of MLI on existing treaties \(17 February 2020\)](#), [Multilateral Instrument \(MLI\) – Japan Expands Application of MLI on Existing Treaties \(23 July 2020\)](#) and [Multilateral Instrument \(MLI\) – Japan Further Expands Application of MLI on Existing Treaties \(22 April 2022\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [Japan - Romania Income Tax Treaty \(1976\)](#):

In Japan:

- 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 Japan, for taxes levied with respect to taxable periods beginning on or after 5 October 2023; and

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 the first day of the next taxable period that begins 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.

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.

Japan; Romania; G20; OECD - Multilateral Convention (MLI) – Japan Publishes Updated English and Japanese Synthesized Texts of Japan-Romania Treaty Specifying Effective Dates with Romania (17 Mar. 2023), News IBFD.

Exported / Printed on 10 Mar. 2024 by hkermadi@deloitte.lu.