

# Multilateral Convention (MLI) – Lithuania Publishes English Synthesized Text of Lithuania-Romania Treaty

28 December 2023

Report from IBFD Tax Treaties Unit

The Lithuanian government recently published the English synthesized text of the [Lithuania - Romania Income and Capital Tax Treaty \(2001\)](#), displaying the modifications made to the treaty by the MLI.

Lithuania and Romania deposited their instrument of ratification of the MLI on, respectively, 11 September 2018 and on 28 February 2022. The MLI therefore entered into force for Lithuania on 1 January 2019 and for Romania on 1 June 2022.

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 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.

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Lithuania - Romania Income and Capital Tax Treaty \(2001\)](#):

In Lithuania:

- 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 that contracting state, for taxes levied with respect to taxable periods beginning on or after 5 October 2023.

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 that contracting state, 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.

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