

Multilateral Convention (MLI) – Spain Publishes Spanish Synthesized Text of Romania-Spain Tax Treaty

10 March 2023

Report from IBFD Tax Treaties Unit

On 10 March 2023, the Spanish Ministry of Finance and Public Administration published the Spanish synthesized text of the [Romania - Spain Income Tax Treaty \(2017\)](#), displaying the modifications made to the tax treaty by the MLI. The document was prepared in consultation between the competent authorities of Spain and Romania and represents their shared understanding of the modifications made to the treaty by the MLI.

Spain and Romania deposited their instrument of ratification of the MLI on, respectively, 28 September 2021 and 28 February 2022. The MLI therefore entered into force for Spain on 1 January 2022 and for Romania on 1 June 2022.

Spain deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions and Part VI (Arbitration) provisions pursuant to articles 35(7)(b) and 36 of the MLI on 1 June 2022 and 30 November 2022 (see [Multilateral Instrument \(MLI\) – Spain Deposits Notification of Completion of Internal Procedures Under Articles 35\(7\)\(b\) and 36 \(2 June 2022\)](#) and [Multilateral Instrument \(MLI\) – Spain Expands Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) \(1 December 2022\)](#)).

Romania deposited a notification confirming 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 synthesized text, the provisions of the MLI will have effect with respect to the [Romania - Spain Income Tax Treaty \(2017\)](#):

In Spain:

- 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, 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, 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.

Spain; Romania; G20; OECD - Multilateral Convention (MLI) – Spain Publishes Spanish Synthesized Text of Romania-Spain Tax Treaty (10 Mar. 2023), News IBFD.

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