

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

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Report from IBFD Tax Treaties Unit

The National Agency for Fiscal Administration of Romania recently published the Romanian synthesized text of the [Denmark - Romania Income and Capital Tax Treaty \(1976\)](#), displaying the modifications made to the treaty by the MLI.

Romania and Denmark deposited their instrument of ratification of the MLI on, respectively, 28 February 2022 and 30 September 2019. The MLI therefore entered into force for Romania on 1 June 2022 and for Denmark on 1 January 2020.

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 Denmark 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.

Denmark withdrew a reservation made under article 28(2)(a) of the MLI on 29 June 2021 (see [Multilateral Instrument \(MLI\) – Denmark Deposits Notification Regarding Arbitration Subsequent to Ratification \(30 June 2021\)](#)).

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

In Romania and Denmark:

- 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, 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.

