

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

27 December 2023

Report from IBFD Tax Treaties Unit

The National Agency for Fiscal Administration of Romania recently published the Romanian synthesized text of the [Czech Republic - Romania Income and Capital Tax Treaty \(1993\)](#), displaying the modifications made to the treaty by the MLI.

Romania and the Czech Republic deposited their instrument of ratification of the MLI on, respectively, 28 February 2022 and 13 May 2020. The MLI therefore entered into force for Romania on 1 June 2022 and for the Czech Republic on 1 September 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 Czech Republic 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 have effect with respect to the [Czech Republic - Romania Income and Capital Tax Treaty \(1993\)](#):

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 Czech Republic:

- 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 Czech Republic, 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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