

Multilateral Convention (MLI) – Luxembourg Publishes Updated French Synthesized Text of Luxembourg-Romania Treaty Including Second Protocol

6 March 2024

Report from IBFD Tax Treaties Unit

On 6 March 2024, the government of Luxembourg published an updated French synthesized text of the [Luxembourg - Romania Income and Capital Tax Treaty \(1993\)](#), as amended by both the 2011 and 2022 protocols, displaying the modifications made to the treaty by the MLI. The document was prepared in consultation between the competent authorities of Luxembourg and Romania and represents their shared understanding of the modifications made to the treaty by the MLI.

The updated French synthesized text specifies the MLI impact on the treaty as amended by both amending protocols, whereas the previous version only included amendments from the first amending protocol.

For earlier reporting, see [Multilateral Convention \(MLI\) – Luxembourg Publishes French Synthesized Text of Luxembourg-Romania Treaty \(24 March 2023\)](#).

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.