

Multilateral Convention (MLI) – Poland Publishes English and Polish Synthesized Texts of Poland-Romania Treaty

6 April 2023

Report from IBFD Tax Treaties Unit

On 6 April 2023, the Polish government published the English and Polish synthesized texts of the [Poland - Romania Income and Capital Tax Treaty \(1994\)](#), displaying the modifications made to the treaty by the MLI. The documents were prepared jointly by the competent authorities of Poland and Romania and represent their shared understanding of the modifications made to the treaty by the MLI.

Poland and Romania deposited their instrument of ratification of the MLI on, respectively, 23 January 2018 and 28 February 2022. The MLI therefore entered into force for Poland on 1 July 2018 and for Romania on 1 June 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 [Poland - Romania Income and Capital Tax Treaty \(1994\)](#):

In Poland:

- 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 Poland, 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 Romania, 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.

Poland; Romania; G20; OECD - Multilateral Convention (MLI) – Poland Publishes English and Polish Synthesized Texts of Poland-Romania Treaty (06 Apr. 2023), News IBFD.

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