

Multilateral Convention (MLI) – South Africa Publishes English Synthesized Text of Romania-South Africa Treaty

18 July 2023

Report from IBFD Tax Treaties Unit

On 18 July 2023, the South African Revenue Service published the English synthesized text of the [Romania - South Africa Income Tax Treaty \(1993\)](#), displaying the modifications made to the treaty by the MLI.

South Africa and Romania deposited their instrument of ratification of the MLI on, respectively, 30 September 2022 and 28 February 2022. The MLI therefore entered into force for South Africa on 1 January 2023 and for Romania on 1 June 2022.

Romania deposited additional notifications 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 3 July 2023 and on 6 March 2023 (see [Multilateral Instrument \(MLI\) – Romania Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(6 July 2023\)](#) and [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 generally have effect with respect to the [Romania - South Africa Income Tax Treaty \(1993\)](#):

In South Africa:

- 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 each contracting state, 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 each contracting state, 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.

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