

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

2 January 2024

Report from IBFD Tax Treaties Unit

The National Agency for Fiscal Administration of Romania recently published the Romanian synthesized text of the [Ireland - Romania Income Tax Treaty \(1999\)](#), displaying the modifications made to the treaty by the MLI.

Romania and Ireland deposited their instrument of ratification of the MLI on, respectively, 28 February 2022 and 29 January 2019. The MLI therefore entered into force for Romania on 1 June 2022 and for Ireland on 1 May 2019.

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 Ireland 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 [Ireland - Romania Income Tax Treaty \(1999\)](#):

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 Ireland:

- 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 Ireland, 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.

---

Romania; Ireland - Multilateral Instrument (MLI) – Romania Publishes Romanian Synthesized Text of Ireland-Romania Treaty (02 Jan. 2024), News IBFD.

Exported / Printed on 9 Mar. 2024 by hkermadi@deloitte.lu.