

# Romania

## A. Progress in the implementation of the minimum standard

Romania has 88 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Romania signed the MLI in 2017, listing its non-compliant agreements.<sup>115</sup>

Romania signed a bilateral complying instrument with respect to its agreement with Spain.

Romania is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>116</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

## B. Implementation issues

Romania's listed agreements under the MLI will start to be compliant after Romania's ratification of the MLI. Romania is encouraged to ratify the MLI as soon as possible. Romania indicated that it was working towards the ratification of the MLI and that it expected to deposit its instrument of ratification of the MLI by mid-2021.

## Summary of the jurisdiction response - Romania

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Armenia	No	N/A	Yes	N/A	
4	Australia	No	N/A	Yes	N/A	
5	Austria	No	N/A	Yes	N/A	
6	Azerbaijan*	No	N/A	Yes	N/A	
7	Bangladesh*	No	N/A	Yes	N/A	
8	Belarus*	No	N/A	Yes	N/A	
9	Belgium	No	N/A	Yes	N/A	
10	Bosnia-Herzegovina	No	N/A	Yes	N/A	
11	Bulgaria	No	N/A	Yes	N/A	
12	Canada	No	N/A	Yes	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	

<sup>115</sup> Romania's new agreements with China and Italy entered into force in 2018 and the agreement with Bosnia and Herzegovina entered into force in 2019. The old agreements with those jurisdictions will be removed from the list of notified agreements to be covered by the MLI.

<sup>116</sup> For its agreements listed under the MLI, Romania is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

14	Croatia	No	N/A	Yes	N/A	
15	Cyprus*	No	N/A	Yes	N/A	
16	Czech Republic	No	N/A	Yes	N/A	
17	Democratic People's Republic of Korea*	No	N/A	Yes	N/A	
18	Denmark	No	N/A	Yes	N/A	
19	Ecuador*	No	N/A	Yes	N/A	
20	Egypt	No	N/A	Yes	N/A	
21	Estonia	No	N/A	Yes	N/A	
22	Ethiopia*	No	N/A	Yes	N/A	
23	Finland	No	N/A	Yes	N/A	
24	France	No	N/A	Yes	N/A	
25	Georgia	No	N/A	Yes	N/A	
26	Germany	No	N/A	Yes	N/A	
27	Greece	No	N/A	Yes	N/A	
28	Hong Kong (China)	No	N/A	Yes	N/A	
29	Hungary	No	N/A	Yes	N/A	
30	Iceland	No	N/A	Yes	N/A	
31	India	No	N/A	Yes	N/A	
32	Indonesia	No	N/A	Yes	N/A	
33	Iran*	No	N/A	Yes	N/A	
34	Ireland	No	N/A	Yes	N/A	
35	Israel	No	N/A	Yes	N/A	
36	Italy	No	N/A	Yes	N/A	
37	Japan	No	N/A	Yes	N/A	
38	Jordan	No	N/A	Yes	N/A	
39	Kazakhstan	No	N/A	Yes	N/A	
40	Korea	No	N/A	Yes	N/A	
41	Kuwait*	No	N/A	Yes	N/A	
42	Latvia	No	N/A	Yes	N/A	
43	Lebanon*	No	N/A	Yes	N/A	
44	Lithuania	No	N/A	Yes	N/A	
45	Luxembourg	No	N/A	Yes	N/A	
46	Malaysia	No	N/A	Yes	N/A	
47	Malta	No	N/A	Yes	N/A	
48	Mexico	No	N/A	Yes	N/A	
49	Moldova*	No	N/A	Yes	N/A	
50	Montenegro	No	N/A	Yes	N/A	
51	Morocco	No	N/A	Yes	N/A	
52	Namibia	No	N/A	Yes	N/A	
53	Netherlands	No	N/A	Yes	N/A	
54	Nigeria	No	N/A	Yes	N/A	
55	North Macedonia	No	N/A	Yes	N/A	
56	Norway	No	N/A	Yes	N/A	
57	Pakistan	No	N/A	Yes	N/A	
58	Philippines*	No	N/A	Yes	N/A	
59	Poland	No	N/A	Yes	N/A	
60	Portugal	No	N/A	Yes	N/A	
61	Qatar	No	N/A	Yes	N/A	
62	Russia	No	N/A	Yes	N/A	
63	San Marino	No	N/A	Yes	N/A	
64	Saudi Arabia	No	N/A	Yes	N/A	
65	Serbia	No	N/A	Yes	N/A	

66	Singapore	No	N/A	Yes	N/A	
67	Slovak Republic	No	N/A	Yes	N/A	
68	Slovenia	No	N/A	Yes	N/A	
69	South Africa	No	N/A	Yes	N/A	
70	Spain	No	N/A	Yes	PPT alone	
71	Sri Lanka	No	N/A	Yes	N/A	
72	Sudan*	No	N/A	Yes	N/A	
73	Sweden	No	N/A	Yes	N/A	
74	Switzerland	No	N/A	Yes	N/A	
75	Syrian Arab Republic*	No	N/A	Yes	N/A	
76	Tajikistan*	No	N/A	Yes	N/A	
77	Thailand	No	N/A	Yes	N/A	
78	Tunisia	No	N/A	Yes	N/A	
79	Turkey	No	N/A	Yes	N/A	
80	Turkmenistan*	No	N/A	Yes	N/A	
81	Ukraine	No	N/A	Yes	N/A	
82	United Arab Emirates	No	N/A	Yes	N/A	
83	United Kingdom	No	N/A	Yes	N/A	
84	United States	No	N/A	Yes	N/A	
85	Uruguay	No	N/A	Yes	N/A	
86	Uzbekistan*	No	N/A	Yes	N/A	
87	Viet Nam	No	N/A	Yes	N/A	
88	Zambia	No	N/A	Yes	N/A	



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