

# 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. One of those agreements, the agreement with Spain, complies with the minimum standard.

Romania signed the MLI in 2017, and deposited its instrument of ratification on 28 February 2022, listing its non-compliant agreements. The MLI entered into force for Romania on 1 June 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Romania reserved the right to delay the entry into effect of the provisions of the MLI until Romania has completed its internal procedures for this purpose with respect to each of its listed agreements.<sup>127</sup> Romania has not yet notified that it completed its internal procedures for the entry into effect of the MLI with respect to any of its agreements.

Romania has not listed its agreement with Germany under the MLI. This agreement will therefore not, at this stage, be modified by the MLI. Germany has listed its agreement with Romania under the MLI. Romania indicated in its response to the Peer Review questionnaire that the agreement with Germany does not give rise to material treaty-shopping concerns for Romania.

Romania is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>128</sup>

## B. Conclusion

Germany has listed its agreement with Romania under the MLI, which amounts to a request to implement the minimum standard.

Romania has developed a plan for the implementation of the minimum standard in its agreement with Germany. Romania indicated in its response to the Peer Review questionnaire that bilateral discussions would be pursued with respect to that agreement.

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<sup>127</sup> The reservation was made under Article 35(7)(a) of the MLI.

<sup>128</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).

## Recommendation

It is recommended that Romania completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

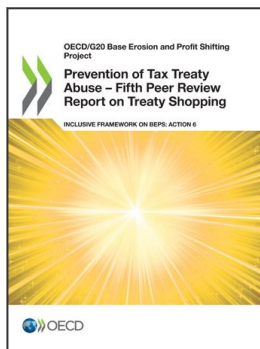
### Summary of the jurisdiction response - Romania

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Algeria*	No	No	PPT
3	Armenia	No	Yes MLI	PPT
4	Australia	No	Yes MLI	PPT
5	Austria	No	Yes MLI	PPT
6	Azerbaijan*	No	No	PPT
7	Bangladesh*	No	No	PPT
8	Belarus	No	No	PPT
9	Belgium	No	Yes MLI	PPT
10	Bosnia-Herzegovina	No	Yes MLI	PPT
11	Bulgaria	No	Yes MLI	PPT
12	Canada	No	Yes MLI	PPT
13	China (People's Republic of)	No	Yes MLI	PPT
14	Croatia	No	Yes MLI	PPT
15	Cyprus*	No	Yes MLI	PPT
16	Czech Republic	No	Yes MLI	PPT
17	Democratic People's Republic of Korea*	No	No	PPT
18	Denmark	No	Yes MLI	PPT
19	Ecuador*	No	No	PPT
20	Egypt	No	Yes MLI	PPT
21	Estonia	No	Yes MLI	PPT
22	Ethiopia*	No	No	PPT
23	Finland	No	Yes MLI	PPT
24	France	No	Yes MLI	PPT
25	Georgia	No	Yes MLI	PPT
26	Greece	No	Yes MLI	PPT
27	Hong Kong (China)	No	Yes MLI	PPT
28	Hungary	No	Yes MLI	PPT
29	Iceland	No	Yes MLI	PPT
30	India	No	Yes MLI	PPT
31	Indonesia	No	Yes MLI	PPT
32	Iran*	No	No	PPT
33	Ireland	No	Yes MLI	PPT
34	Israel	No	Yes MLI	PPT
35	Italy	No	Yes MLI	PPT
36	Japan	No	Yes MLI	PPT
37	Jordan	No	Yes MLI	PPT
38	Kazakhstan	No	Yes MLI	PPT
39	Korea	No	Yes MLI	PPT

40	Kuwait*	No	Yes MLI	PPT
41	Latvia	No	Yes MLI	PPT
42	Lebanon*	No	No	PPT
43	Lithuania	No	Yes MLI	PPT
44	Luxembourg	No	Yes MLI	PPT
45	Malaysia	No	Yes MLI	PPT
46	Malta	No	Yes MLI	PPT
47	Mexico	No	Yes MLI	PPT
48	Moldova*	No	No	PPT
49	Montenegro	No	No	PPT
50	Morocco	No	Yes MLI	PPT
51	Namibia	No	Yes MLI	PPT
52	Netherlands	No	Yes MLI	PPT
53	Nigeria	No	Yes MLI	PPT
54	North Macedonia	No	Yes MLI	PPT
55	Norway	No	Yes MLI	PPT
56	Pakistan	No	Yes MLI	PPT
57	Philippines*	No	No	PPT
58	Poland	No	Yes MLI	PPT
59	Portugal	No	Yes MLI	PPT
60	Qatar	No	Yes MLI	PPT
61	Russian Federation	No	Yes MLI	PPT
62	San Marino	No	Yes MLI	PPT
63	Saudi Arabia	No	Yes MLI	PPT
64	Serbia	No	Yes MLI	PPT
65	Singapore	No	Yes MLI	PPT
66	Slovak Republic	No	Yes MLI	PPT
67	Slovenia	No	Yes MLI	PPT
68	South Africa	No	Yes MLI	PPT
69	Spain	Yes other		PPT
70	Sri Lanka	No	No	PPT
71	Sudan*	No	No	PPT
72	Sweden	No	Yes MLI	PPT
73	Switzerland	No	No	
74	Syrian Arab Republic*	No	No	PPT
75	Tajikistan*	No	No	PPT
76	Thailand	No	Yes MLI	PPT
77	Tunisia	No	Yes MLI	PPT
78	Türkiye	No	Yes MLI	PPT
79	Turkmenistan*	No	No	PPT
80	Ukraine	No	Yes MLI	PPT
81	United Arab Emirates	No	Yes MLI	PPT
82	United Kingdom	No	Yes MLI	PPT
83	United States	No	No	
84	Uruguay	No	Yes MLI	PPT
85	Uzbekistan*	No	No	PPT
86	Viet Nam	No	Yes MLI	PPT
87	Zambia	No	No	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Germany	Yes



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