

# 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 listed its non-compliant agreements. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Romania is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>141</sup>

## B. Conclusion

### 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.

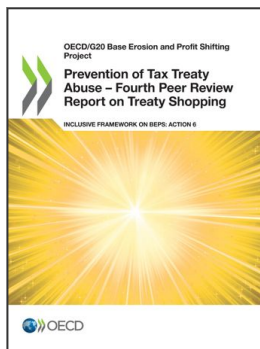
## Summary of the jurisdiction response - Romania

	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

<sup>141</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).

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	Germany	No	Yes MLI	
27	Greece	No	Yes MLI	PPT
28	Hong Kong (China)	No	Yes MLI	PPT
29	Hungary	No	Yes MLI	PPT
30	Iceland	No	Yes MLI	PPT
31	India	No	Yes MLI	PPT
32	Indonesia	No	Yes MLI	PPT
33	Iran*	No	No	PPT
34	Ireland	No	Yes MLI	PPT
35	Israel	No	Yes MLI	PPT
36	Italy	No	Yes MLI	PPT
37	Japan	No	Yes MLI	PPT
38	Jordan	No	Yes MLI	PPT
39	Kazakhstan	No	Yes MLI	PPT
40	Korea	No	Yes MLI	PPT
41	Kuwait*	No	Yes MLI	PPT
42	Latvia	No	Yes MLI	PPT
43	Lebanon*	No	No	PPT
44	Lithuania	No	Yes MLI	PPT
45	Luxembourg	No	Yes MLI	PPT
46	Malaysia	No	Yes MLI	PPT
47	Malta	No	Yes MLI	PPT
48	Mexico	No	Yes MLI	PPT
49	Moldova*	No	No	PPT
50	Montenegro	No	No	PPT
51	Morocco	No	Yes MLI	PPT
52	Namibia	No	No	PPT
53	Netherlands	No	Yes MLI	PPT
54	Nigeria	No	Yes MLI	PPT
55	North Macedonia	No	Yes MLI	PPT
56	Norway	No	Yes MLI	PPT
57	Pakistan	No	Yes MLI	PPT
58	Philippines*	No	No	PPT
59	Poland	No	Yes MLI	PPT
60	Portugal	No	Yes MLI	PPT
61	Qatar	No	Yes MLI	PPT
62	Russian Federation	No	Yes MLI	PPT
63	San Marino	No	Yes MLI	PPT
64	Saudi Arabia	No	Yes MLI	PPT
65	Serbia	No	Yes MLI	PPT
66	Singapore	No	Yes MLI	PPT
67	Slovak Republic	No	Yes MLI	PPT
68	Slovenia	No	Yes MLI	PPT
69	South Africa	No	Yes MLI	PPT
70	Spain	Yes Other		PPT

71	Sri Lanka	No	No	PPT
72	Sudan*	No	No	PPT
73	Sweden	No	Yes MLI	PPT
74	Switzerland	No	No	
75	Syrian Arab Republic*	No	No	PPT
76	Tajikistan*	No	No	PPT
77	Thailand	No	No	PPT
78	Tunisia	No	Yes MLI	PPT
79	Turkey	No	Yes MLI	PPT
80	Turkmenistan*	No	No	PPT
81	Ukraine	No	Yes MLI	PPT
82	United Arab Emirates	No	Yes MLI	PPT
83	United Kingdom	No	Yes MLI	PPT
84	United States	No	No	PPT
85	Uruguay	No	Yes MLI	PPT
86	Uzbekistan*	No	No	PPT
87	Viet Nam	No	Yes MLI	PPT
88	Zambia	No	No	PPT



**From:**

## **Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping**

### **Inclusive Framework on BEPS: Action 6**

**Access the complete publication at:**

<https://doi.org/10.1787/3dc05e6a-en>

#### **Please cite this chapter as:**

OECD (2022), “Romania”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/50af73de-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.