

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.¹¹⁷ Romania notified that it completed its internal procedures for the entry into effect of the MLI with respect to its agreements with Australia, Austria, Belgium, Bosnia-Herzegovina, Bulgaria, Canada, China (People's Republic of), Croatia, Cyprus, Czechia, Denmark, Egypt, Estonia, Finland, France, Georgia, Greece, Hong Kong (China), Hungary, Iceland, India, Indonesia, Ireland, Israel, Japan, Jordan, Kazakhstan, Korea, Latvia, Lithuania, Luxembourg, Malaysia, Malta, Netherlands, Norway, Pakistan, Poland, Portugal, Qatar, Russian Federation, San Marino, Saudi Arabia, Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Thailand, Ukraine, United Arab Emirates, United Kingdom, United States and Uruguay on 6 March 2023, with respect to its agreement with Mexico on 3 July 2023, with respect to its agreement with Viet Nam on 5 September 2023, and with respect to its agreement with Tunisia on 10 November 2023.

Romania has not listed its agreement with Germany under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in that agreement.

Romania is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁸

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Romania.

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

Summary of the jurisdiction response - Romania

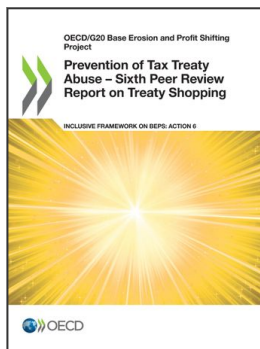
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
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¹¹⁷ The reservation was made under Article 35(7)(a) of the MLI.

¹¹⁸ 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).

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	Czechia	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	Germany	No	No	
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	Yes MLI	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	Yes MLI	PPT
78	Tunisia	No	Yes MLI	PPT
79	Türkiye	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	
85	Uruguay	No	Yes MLI	PPT
86	Uzbekistan	No	No	PPT
87	Viet Nam	No	Yes MLI	PPT
88	Zambia	No	No	PPT



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