

Romania

Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by Romania upon the deposit of the instrument of ratification, pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Romania wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of Romania and the Government of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Albania	Original	11-05-1994	20-10-1995
2	Convention entre le Gouvernement de la Roumanie et le Gouvernement de la République Algérienne Démocratique et Populaire en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune	Algeria	Original	28-06-1994	11-07-1996
3	Convention between the Government of Romania and the Government of the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Armenia	Original	25-03-1996	24-08-1997
4	Agreement between Romania and Australia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Australia	Original	02-02-2000	11-04-2001
5	Convention between Romania and the Republic of Austria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Austria	Original Amending Instrument	30-03-2005 01-10-2012	01-02-2006 01-11-2013
6	Convention between Romania and the Republic of Azerbaijan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Azerbaijan	Original	29-10-2002	29-01-2004
7	Convention between the Government of the Socialist Republic of Romania and the	Bangladesh	Original	13-03-1987	21-08-1988

	Government of the People's Republic of Bangladesh for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income				
8	Convention between the Government of Romania and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Belarus	Original	22-07-1997	15-07-1998
9	Convention entre le Gouvernement de la Roumanie et le Gouvernement du Royaume de Belgique tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Belgium	Original	04-03-1996	17-10-1998
10	Convention between Romania and Bosnia and Herzegovina for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Bosnia and Herzegovina	Original	06-12-2016	18-05-2018
11	Convention between Romania and the Republic of Bulgaria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Bulgaria	Original	24-04-2015	29-03-2016
12	Convention between Romania and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Canada	Original	08-04-2004	31-12-2004
13	Agreement between Romania and the People's Republic of China for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance	China (People's Republic of)	Original	04-07-2016	17-06-2017
14	Agreement between the Government of Romania and the Government of the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	Croatia	Original	25-01-1996	28-11-1996
15	Convention between the Government of the Socialist Republic of Romania and the Government of the Republic of Cyprus for the avoidance of double	Cyprus	Original	16-11-1981	08-11-1982

	taxation and the prevention of fiscal evasion with respect to taxes on income and capital				
16	Convention between the Government of Romania and the Government of the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Czech Republic	Original	08-11-1993	10-08-1994
17	Convention between the Socialist Republic of Romania and the Kingdom of Denmark for the avoidance of double taxation with respect to taxes on income and capital	Denmark	Original	13-12-1976	28-12-1977
18	Convenție între Guvernul României și Guvernul Republicii Ecuador privind evitarea dublei impuneri în materie de impozite pe venit și pe capital și prevenirea evaziunii fiscale (Convention between the Government of Romania and the Government of the Republic of Ecuador for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion)	Ecuador	Original	24-04-1992	22-01-1996
19	Convention between the Government of the Socialist Republic of Romania and the Government of the Arab Republic of Egypt for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Egypt	Original	13-07-1979	05-01-1981
20	Convention between Romania and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Estonia	Original	23-10-2003	29-11-2005
21	Convention between Romania and the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Ethiopia	Original	06-11-2003	09-05-2009
22	Agreement between Romania and the Republic of Finland for the	Finland	Original	27-10-1998	04-02-2000

	avoidance of double taxation with respect to taxes on income				
23	Convention entre le Gouvernement de la République Socialiste de Roumanie et le Gouvernement de la République Française tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune	France	Original	27-09-1974	27-09-1975
24	Convention between the Government of Romania and the Government of Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Georgia	Original	12-12-1997	15-05-1999
25	Convention between Romania and the Hellenic Republic for the avoidance of double taxation with respect to taxes on income and on capital	Greece	Original	17-09-1991	07-04-1995
26	Agreement between Romania and the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Hong Kong (China)	Original	18-11-2015	21-11-2016
27	Convention between Romania and the Republic of Hungary for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Hungary	Original	16-09-1993	14-12-1995
28	Convention between Romania and Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iceland	Original	19-09-2007	21-09-2008
29	Agreement between Romania and the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	India	Original	08-03-2013	16-12-2013
30	Agreement between the Government of Romania and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	03-07-1996	13-01-1999

31	Agreement between Romania and the Islamic Republic of Iran for the avoidance of double taxation with respect to taxes on income and on capital	Iran	Original	03-10-2001	30-10-2007
32	Convention between Romania and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	Ireland	Original	21-10-1999	29-12-2000
33	Convention between the Government of Romania and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Israel	Original	15-06-1997	21-06-1998
34	Convention between Romania and the Italian Republic for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion	Italy	Original	25-04-2015	25-09-2017
35	Convention between the Socialist Republic of Romania and Japan for the avoidance of double taxation with respect to taxes on income	Japan	Original	12-02-1976	09-04-1978
36	Convention between the Government of the Socialist Republic of Romania and the Government of the Hashemite Kingdom of Jordan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Jordan	Original	10-10-1983	02-08-1984
37	Convention between the Government of Romania and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kazakhstan	Original	21-09-1998	21-04-2000
38	Convention between the Government of Romania and the Government of the Democratic People's Republic of Korea for the avoidance of double taxation with respect to taxes on income and on capital	Korea (Democratic People's Republic of)	Original	23-01-1998	25-08-2000
39	Convention between the Government of Romania and the	Korea (Republic of)	Original	11-10-1993	06-10-1994

	Government of the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital				
40	Agreement between Romania and the State of Kuwait for the avoidance of double taxation with respect to taxes on income and capital	Kuwait	Original	26-07-1992	05-10-1994
41	Convention between Romania and the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Latvia	Original	25-03-2002	28-11-2002
42	Convention between the Government of Romania and the Government of the Lebanese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lebanon	Original	28-06-1995	06-04-1997
43	Convention between Romania and the Republic of Lithuania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lithuania	Original	26-11-2001	15-07-2002
44	Convention entre la Roumanie et le Grand-Duché de Luxembourg tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Luxembourg	Original Amending Instrument	14-12-1993 04-10-2011	08-12-1995 11-07-2013
45	Convention between the Romanian Government and the Macedonian Government for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Macedonia (North)	Original	12-06-2000	16-08-2002
46	Agreement between the Government of the Socialist Republic of Romania and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	26-11-1982	07-04-1984
47	Agreement between the Government of Romania and the Government of Malta for the	Malta	Original	30-11-1995	16-08-1996

	avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income				
48	Convenție între România și Statele Unite Mexicane pentru evitarea dublei impuneri și prevenirea evaziunii fiscale cu privire la impozitele pe venit și pe capital (Convention between Romania and the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)	Mexico	Original	20-07-2000	15-08-2001
49	Convenție între Guvernul României și Guvernul Republicii Moldova pentru evitarea dublei impuneri și prevenirea evaziunii fiscale cu privire la impozitele pe venit și pe capital (Convention between the Government of Romania and the Government of the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)	Moldova (Republic of)	Original	21-02-1995	10-04-1996
50	Convention between the Government of Romania and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Yugoslavia (Federal Republic of) Montenegro	Original	16-05-1996	01-01-1998
51	Convention entre la Roumanie et le Royaume du Maroc tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Morocco	Original	02-07-2003	17-08-2006
52	Convention between the Government of Romania and the Government of the Republic of Namibia for the avoidance of double taxation with respect to taxes on income and on capital	Namibia	Original	25-02-1998	05-08-1999
53	Convention between Romania and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion	Netherlands	Original	05-03-1998	29-07-1999

	with respect to taxes on income and on capital				
54	Agreement between the Government of Romania and the Government of the Federal Republic of Nigeria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	Nigeria	Original	21-07-1992	18-04-1993
55	Convention between Romania and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Norway	Original	27-04-2015	01-04-2016
56	Convention between the Government of Romania and the Government of Islamic Republic of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Pakistan	Original	27-07-1999	13-01-2001
57	Convention between the Government of Romania and the Government of the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Philippines	Original	18-05-1994	27-11-1997
58	Agreement between the Government of Romania and the Government of the Republic of Poland for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital	Poland	Original	23-06-1994	15-09-1995
59	Convention between Romania and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Portugal	Original	16-09-1997	14-07-1999
60	Convention between the Government of Romania and the Government of the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to income taxes	Qatar	Original	24-10-1999	06-07-2003
61	Convention between the Government of Romania and the	Russian Federation	Original	27-09-1993	11-08-1995

	Government of the Russian Federation for the avoidance of double taxation with respect to taxes on income and on capital				
62	Convention between Romania and the Republic of San Marino for the avoidance of double taxation with respect to taxes on income and on capital	San Marino	Original	23-05-2007	11-02-2008
			Amending Instrument	27-07-2010	16-06-2011
63	Convention between the Government of Romania and the Government of the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income	Saudi Arabia	Original	26-04-2011	01-07-2012
64	Convention between the Government of Romania and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Yugoslavia (Federal Republic of) Serbia	Original	16-05-1996	01-01-1998
65	Agreement between Romania and the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Singapore	Original	21-02-2002	28-11-2002
66	Convention between the Government of Romania and the Government of the Slovak Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovak Republic	Original	03-03-1994	29-12-1995
67	Convention between Romania and the Republic of Slovenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovenia	Original	08-07-2002	28-03-2003
68	Agreement between Romania and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	South Africa	Original	12-11-1993	29-10-1995
69	Convention between Romania and the Kingdom of Spain for the elimination of double taxation with	Spain	Original	18-10-2017	14-01-2021

	respect to taxes on income and the prevention of tax evasion and avoidance				
70	Convention between the Government of the Socialist Republic of Romania and the Government of the Democratic Socialist Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on wealth	Sri Lanka	Original	19-10-1984	28-02-1986
71	Convention between Romania and the Republic of the Sudan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Sudan	Original	31-05-2007	14-11-2009
72	Convention between the Socialist Republic of Romania and the Kingdom of Sweden for the avoidance of double taxation with respect to taxes on income and capital	Sweden	Original	22-12-1976	08-12-1978
73	Convention entre la Roumanie et la Confédération Suisse en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune	Switzerland	Original	25-10-1993	27-12-1994
			Amending Instrument	28-02-2011	06-07-2012
74	Convention between Romania and the Syrian Arab Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Syrian Arab Republic	Original	24-06-2008	04-06-2009
75	Convention between Romania and the Republic of Tajikistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Tajikistan	Original	06-12-2007	02-03-2009
76	Convention between the Government of Romania and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	26-06-1996	03-04-1997
77	Convention entre le Gouvernement de la République Socialiste de Roumanie et le Gouvernement de la	Tunisia	Original	23-09-1987	19-01-1989

	République Tunisienne tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune				
78	Agreement between the Socialist Republic of Romania and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income and capital	Turkey	Original	01-07-1986	15-09-1988
79	Convention between the Government of Romania and the Government of Turkmenistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Turkmenistan	Original	16-07-2008	21-08-2009
80	Convention between the Government of Romania and the Government of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Ukraine	Original	29-03-1996	17-11-1997
81	Agreement between the Government of Romania and the Government of the United Arab Emirates for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	United Arab Emirates	Original	04-05-2015	11-12-2016
82	Convention between the Government of the Socialist Republic of Romania and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation with respect to taxes on income and capital gains	United Kingdom	Original	18-09-1975	22-11-1976
83	Convention between the Government of the Socialist Republic of Romania and the Government of the United States of America with respect to taxes on income	United States	Original	04-12-1973	26-02-1976
84	Convention between Romania and the Oriental Republic of Uruguay for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Uruguay	Original	14-09-2012	22-10-2014

85	Convention between Romania and the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Uzbekistan	Original	06-06-1996	17-10-1997
			Amending Instrument	04-07-2016	17-05-2017
86	Agreement between the Government of Romania and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Vietnam	Original	08-07-1995	24-04-1996
87	Convention between the Government of the Socialist Republic of Romania and the Government of the Republic of Zambia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Zambia	Original	21-07-1983	29-10-1992

Article 3 – Transparent Entities***Reservation***

Pursuant to Article 3(5)(b) of the Convention, Romania reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4). The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
69	Spain	Article 1(2)

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(d) of the Convention, Romania reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence, and that set out the treatment of that person under the Covered Tax Agreement where such an agreement cannot be reached. The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
55	Norway	Article 4(3)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, Romania considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 4(3)
2	Algeria	Article 4(3)
3	Armenia	Article 4(3)
4	Australia	Article 4(4)
5	Austria	Article 4(3)
6	Azerbaijan	Article 4(3)
7	Bangladesh	Article 4(3)
8	Belarus	Article 4(3)
9	Belgium	Article 4(3)
10	Bosnia and Herzegovina	Article 4(3)
11	Bulgaria	Article 4(3)
12	Canada	Article 4(3)
13	China (People's Republic of)	Article 4(3)
14	Croatia	Article 4(3)
15	Cyprus	Article 4(3)
16	Czech Republic	Article 4(3)
17	Denmark	Article 4(3)
18	Ecuador	Article 4(3)
19	Egypt	Article 4(3)
20	Estonia	Article 4(3)
21	Ethiopia	Article 4(3)
22	Finland	Article 4(3)
23	France	Article 4(3)
24	Georgia	Article 4(3)
25	Greece	Article 4(3)
26	Hong Kong (China)	Article 4(3)
27	Hungary	Article 4(3)

28	Iceland	Article 4(3)
29	India	Article 4(3)
30	Indonesia	Article 4(3)
31	Iran	Article 4(3)
32	Ireland	Article 4(3)
33	Israel	Article 4(3)
34	Italy	Article 4(3)
35	Japan	Article 4(3)
36	Jordan	Article 4(3)
37	Kazakhstan	Article 4(3)
38	Korea (Democratic People's Republic of)	Article 4(3)
39	Korea (Republic of)	Article 4(3)
40	Kuwait	Article 4(4)
41	Latvia	Article 4(3)
42	Lebanon	Article 4(3)
43	Lithuania	Article 4(3)
44	Luxembourg	Article 4(3)
45	Macedonia (North)	Article 4(3)
46	Malaysia	Article 4(3)
47	Malta	Article 4(3)
48	Mexico	Article 4(3)
49	Moldova (Republic of)	Article 4(3)
50	Yugoslavia (Federal Republic of) Montenegro	Article 4(3)
51	Morocco	Article 4(3)
52	Namibia	Article 4(3)
53	Netherlands	Article 4(3)
54	Nigeria	Article 4(3)
56	Pakistan	Article 4(3)
57	Philippines	Article 4(3)
58	Poland	Article 4(3)
59	Portugal	Article 4(3)
60	Qatar	Article 4(3)
61	Russian Federation	Article 4(3)
62	San Marino	Article 4(3)
63	Saudi Arabia	Article 4(3)
64	Yugoslavia (Federal Republic of) Serbia	Article 4(3)
65	Singapore	Article 4(3)
66	Slovak Republic	Article 4(3)
67	Slovenia	Article 4(3)
68	South Africa	Article 4(3)
69	Spain	Article 4(3)
70	Sri Lanka	Article 4(3)
71	Sudan	Article 4(3)
72	Sweden	Article 4(3)
73	Switzerland	Article 4(3)
74	Syrian Arab Republic	Article 4(3)
75	Tajikistan	Article 4(3)

76	Thailand	Article 4(3)
77	Tunisia	Article 4(3)
78	Turkey	Article 4(3)
79	Turkmenistan	Article 4(3)
80	Ukraine	Article 4(3)
81	United Arab Emirates	Article 4(4)
82	United Kingdom	Article 4(3)
84	Uruguay	Article 4(3)
85	Uzbekistan	Article 4(3)
86	Vietnam	Article 4(3)
87	Zambia	Article 4(3)

Article 5 – Application of Methods for Elimination of Double Taxation***Notification of Choice of Optional Provisions***

Pursuant to Article 5(10) of the Convention, Romania hereby chooses under Article 5(1) to apply Option C of that Article.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 5(10) of the Convention, Romania considers that the following agreements contain a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1)
2	Algeria	Article 24(1)
4	Australia	Article 23(1)
9	Belgium	Article 24(1)
14	Croatia	Article 23(1)
19	Egypt	Article 24
44	Luxembourg	Article 25(1)
49	Moldova (Republic of)	Article 24(1)
66	Slovak Republic	Article 24(1)
80	Ukraine	Article 24(1)

Article 6 – Purpose of a Covered Tax Agreement

Reservation

Pursuant to Article 6(4) of the Convention, Romania reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreements contain preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
11	Bulgaria	Intending to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States,
69	Spain	Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States,

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Romania hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Romania considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

2	Algeria	Désireux de conclure la Convention en vue d'éviter des doubles impositions en matière d'impôts sur le revenu et sur la fortune,
3	Armenia	Proceeding from intention to promote and strengthen the economical, scientific, technical and cultural relations between both the Contracting States and in order to avoid double taxation on income and on capital, prevent fiscal evasion and inadmit tax discrimination, decided to conclude this Convention and
4	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Austria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	Azerbaijan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
7	Bangladesh	Desiring to promote and strengthen the economic relations between the two countries on the basis of full equal rights, the respect for the national independence and sovereignty, non-interference in the domestic affairs and mutual advantage;
8	Belarus	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
9	Belgium	Désireux de promouvoir et de renforcer les relations économiques entre les deux pays par la conclusion d'une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
10	Bosnia and Herzegovina	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
13	China (People's Republic of)	<Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,> Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States,
14	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital

15	Cyprus	Desiring to promote and strengthen the economic relations between the two countries on the basis of respecting the principles of independence and national sovereignty, equality in rights, reciprocal advantage and non-interference in domestic matters, have decided to conclude the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital.
16	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
17	Denmark	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital and to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, equality in rights, reciprocal advantage and non-interference in domestic matters,
18	Ecuador	În dorința de a promova și a întări relațiile economice între ambele țări, Con el objeto de promover y fortalecer las relaciones económicas entre ambos países,
19	Egypt	Desiring to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, equality in rights, reciprocal advantage and non-interference in domestic matters, Have agreed to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, as follows:
20	Estonia	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
21	Ethiopia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
22	Finland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
23	France	Désireux de conclure une convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de promouvoir et renforcer les relations économiques entre les deux pays sur la base du respect de la souveraineté et de l'indépendance nationales, de l'égalité des droits, d'avantages réciproques et de la non-ingérence dans les affaires intérieures,
24	Georgia	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

25	Greece	Desiring to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, equality in rights, reciprocal advantage and non-interference in domestic matters,
26	Hong Kong (China)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Hungary	Desiring to promote and strengthen the economic relations between the two countries by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
28	Iceland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Indonesia	Desiring to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, full equality rights, mutual advantage and non-interference in the domestic affairs, and to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
31	Iran	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
32	Ireland	Desiring to promote and strengthen economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
33	Israel	Desiring to promote and strengthen the economic relations between the two countries
34	Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
35	Japan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
36	Jordan	Desiring to conclude a convention for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and capital on the basis of national sovereignty and respect of independence, equality in rights, mutual interests and non-interference in domestic matters, with a view to promote and strengthen the economic and cultural relations between the two countries,
37	Kazakhstan	Confirming their desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States, and desiring to conclude a Convention for the avoidance of double taxation and the prevention of

		fiscal evasion with respect to taxes on income and on capital,
38	Korea (Democratic People's Republic of)	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
39	Korea (Republic of)	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and to further develop and facilitate their economic relationship>,
40	Kuwait	Desiring to promote their mutual economic relations by removing fiscal obstacles,
41	Latvia	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
42	Lebanon	Desiring to promote and strengthen their economic co-operation by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
43	Lithuania	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
44	Luxembourg	Désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
45	Macedonia (North)	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
46	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and with a view to promote and strengthen the economic relations between the two countries,
47	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, full equal rights, mutual advantage and non-interference in the internal affairs,
48	Mexico	În scopul de a promova și de a întări relațiile economice dintre cele două țări, Con el objeto de promover y fortalecer las relaciones económicas entre ambos países,
49	Moldova (Republic of)	Dorind să promoveze și să întărească relațiile economice prin încheierea unei convenții pentru evitarea dublei impuneri și prevenirea evaziunii fiscale cu privire la impozitele pe venit și pe capital,

50	Yugoslavia (Federal Republic of) Montenegro	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, with the view to establishing stable conditions for comprehensive development of economic and other cooperation between the two countries, especially in the field of long-term forms of mutual cooperation and investment,
51	Morocco	<Désireux de promouvoir et de renforcer les relations économiques> par la conclusion d'une Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
52	Namibia	Desiring to promote and strengthen the economic relations between the two countries,
53	Netherlands	Desiring, with a view to promote and strengthen economic relations, that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
54	Nigeria	Desiring to promote and strengthen the economic relations between the two countries have decided to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
55	Norway	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
56	Pakistan	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
58	Poland	Desiring to promote and strengthen their mutual economic relations by removing fiscal obstacles,
59	Portugal	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
60	Qatar	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to income taxes,
61	Russian Federation	Desiring to promote and strengthen the economic relations between the two countries,
62	San Marino	Wishing to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, and to strengthen the development of economic relations between the two States in the framework of greater cooperation,
63	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,

64	Yugoslavia (Federal Republic of) Serbia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation between the two countries, especially in the field of long-term forms of mutual cooperation and investment,>
65	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
66	Slovak Republic	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
67	Slovenia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
68	South Africa	Desiring to promote and strengthen the economic relations between the two countries,
70	Sri Lanka	Desiring to promote and strengthen the economic relations between the two countries on the basis of respecting the principles of independence and national sovereignty, equality in rights, reciprocal advantage and non-interference in domestic matters, Have decided to conclude the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on wealth.
71	Sudan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
72	Sweden	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,
73	Switzerland	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune,
74	Syrian Arab Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
75	Tajikistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
76	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
77	Tunisia	Désireux de promouvoir et renforcer les relations économiques entre les deux pays, sur la base de l'égalité des droits, le respect des principes de la souveraineté et de l'indépendance nationale, de la non ingérence dans les affaires intérieures et de l'avantage réciproque,
78	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and capital

		and with a view to promote and strengthen the economic relations between the two countries,
79	Turkmenistan	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
80	Ukraine	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
81	United Arab Emirates	Desiring to promote and enhance their mutual financial and investment cooperation by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
82	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;
83	United States	Desiring to conclude a convention for the avoidance of double taxation of income and property and the prevention of fiscal evasion,
84	Uruguay	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
85	Uzbekistan	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
86	Vietnam	Desiring to promote and strengthen the economic relations by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
87	Zambia	Desiring to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, equality in rights, reciprocal advantage and non-interference in domestic matters, Have agreed to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital, as follows:

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Romania considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Algeria
3	Armenia

4	Australia
5	Austria
6	Azerbaijan
7	Bangladesh
8	Belarus
9	Belgium
10	Bosnia and Herzegovina
12	Canada
14	Croatia
15	Cyprus
16	Czech Republic
17	Denmark
18	Ecuador
19	Egypt
20	Estonia
21	Ethiopia
22	Finland
23	France
24	Georgia
25	Greece
26	Hong Kong (China)
27	Hungary
28	Iceland
29	India
30	Indonesia
31	Iran
32	Ireland
33	Israel
34	Italy
35	Japan
36	Jordan
37	Kazakhstan
38	Korea (Democratic People's Republic of)
39	Korea (Republic of)
40	Kuwait
41	Latvia
42	Lebanon
43	Lithuania
44	Luxembourg
45	Macedonia (North)
46	Malaysia
47	Malta
48	Mexico
49	Moldova (Republic of)
50	Yugoslavia (Federal Republic of) Montenegro
51	Morocco
52	Namibia
53	Netherlands
54	Nigeria
55	Norway

56	Pakistan
57	Philippines
58	Poland
59	Portugal
60	Qatar
61	Russian Federation
62	San Marino
63	Saudi Arabia
64	Yugoslavia (Federal Republic of) Serbia
65	Singapore
66	Slovak Republic
67	Slovenia
68	South Africa
70	Sri Lanka
71	Sudan
72	Sweden
73	Switzerland
74	Syrian Arab Republic
75	Tajikistan
76	Thailand
77	Tunisia
78	Turkey
79	Turkmenistan
80	Ukraine
81	United Arab Emirates
82	United Kingdom
83	United States
84	Uruguay
85	Uzbekistan
86	Vietnam
87	Zambia

Article 7 – Prevention of Treaty Abuse***Reservation***

Pursuant to Article 7(15)(b) of the Convention, Romania reserves the right for Article 7(1) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits. The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
69	Spain	Protocol I(c)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Romania considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
11	Bulgaria	Articles 10(6), 11(8), 12(7) and 21(3)
13	China (People's Republic of)	Articles 10(8), 11(8), 12(7) and 22(3)
26	Hong Kong (China)	Articles 10(7), 11(9), 12(7) and 20(3)
29	India	Article 27
34	Italy	Articles 10(6), 11(8) and 12(7)
37	Kazakhstan	Articles 11(8) and 12(7)
42	Lebanon	Articles 11(8) and 12(7)
48	Mexico	Articles 11(8) and 12(7)
53	Netherlands	Article 10(7)
54	Nigeria	Articles 10(5), 11(7) and 12(6)
55	Norway	Articles 10(7), 11(8) and 12(7)
65	Singapore	Articles 11(10) and 12(7)
80	Ukraine	Articles 11(8) and 12(7)
81	United Arab Emirates	Articles 10(8), 11(9) and 12(7)
85	Uzbekistan	Articles 11(8) and 12(7)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(b)(iii) of the Convention, Romania reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements to the extent that the provisions described in Article 8(1) already include a minimum holding period longer than a 365 day period. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
34	Italy	Article 10(2)(a)
59	Portugal	Article 10(3)
69	Spain	Article 10(3)(a)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, Romania considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 10(2)(a)
3	Armenia	Article 10(2)(a)
4	Australia	Article 10(2)(a)
5	Austria	Article 10(2)(a)
6	Azerbaijan	Article 10(2)(a)
7	Bangladesh	Article 10(2)(a)
9	Belgium	Article 10(2)(a)
10	Bosnia and Herzegovina	Article 10(2)(a)
12	Canada	Article 10(2)(a)
17	Denmark	Article 10(2)(a)
26	Hong Kong (China)	Article 10(2)(a)
27	Hungary	Article 10(2)(a)
28	Iceland	Article 10(2)(a)
30	Indonesia	Article 10(2)(a)
39	Korea (Republic of)	Article 10(2)(a)
44	Luxembourg	Article 10(2)(a)
53	Netherlands	Article 10(2)(a) and (b)
55	Norway	Article 10(2)(a)
57	Philippines	Article 10(2)(a)
58	Poland	Article 10(2)(a)
62	San Marino	Article 10(2)(a) and (b)
71	Sudan	Article 10(2)(a)
73	Switzerland	Article 10(3)(a)
74	Syrian Arab Republic	Article 10(2)(a)
75	Tajikistan	Article 10(2)(a)
76	Thailand	Article 10(2)(a)
80	Ukraine	Article 10(2)(a)
82	United Kingdom	Article 10(1)(a) and (2)(a)

84	Uruguay	Article 10(2)(a)
----	---------	------------------

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, Romania reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, Romania reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Romania reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, Romania reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, Romania reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Romania reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, Romania reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreements to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Romania considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 27(1), first sentence
2	Algeria	Article 26(1), first sentence
3	Armenia	Article 27(1), first sentence
4	Australia	Article 24(1), first sentence
5	Austria	Article 26(1), first sentence
6	Azerbaijan	Article 26(1), first sentence
7	Bangladesh	Article 25(1), first sentence
8	Belarus	Article 26(1), first sentence
9	Belgium	Article 26(1), first sentence
10	Bosnia and Herzegovina	Article 23(1), first sentence
11	Bulgaria	Article 24(1), first sentence
12	Canada	Article 25(1), first sentence
13	China (People's Republic of)	Article 26(1), first sentence
14	Croatia	Article 25(1), first sentence
15	Cyprus	Article 28(1)
16	Czech Republic	Article 26(1), first sentence
17	Denmark	Article 27(1), first sentence
18	Ecuador	Article 27(1), first sentence
19	Egypt	Article 26(1)
20	Estonia	Article 27(1), first sentence
21	Ethiopia	Article 26(1), first sentence
22	Finland	Article 24(1), first sentence
23	France	Article 26(1)
24	Georgia	Article 27(1), first sentence
25	Greece	Article 27(1), first sentence
26	Hong Kong (China)	Article 23(1), first sentence
27	Hungary	Article 27(1), first sentence
28	Iceland	Article 24(1), first sentence
29	India	Article 25(1), first sentence
30	Indonesia	Article 26(1), first sentence
31	Iran	Article 25(1), first sentence
32	Ireland	Article 26(1), first sentence
33	Israel	Article 26(1), first sentence
34	Italy	Article 25(1), first sentence
35	Japan	Article 24(1)
36	Jordan	Article 28(1)
37	Kazakhstan	Article 27(1), first sentence
38	Korea (Democratic People's Republic of)	Article 26(1), first sentence
39	Korea (Republic of)	Article 27(1), first sentence
40	Kuwait	Article 26(1), first sentence

41	Latvia	Article 27(1), first sentence
42	Lebanon	Article 26(1), first sentence
43	Lithuania	Article 27(1), first sentence
44	Luxembourg	Article 27(1), first sentence
45	Macedonia (North)	Article 26(1), first sentence
46	Malaysia	Article 25(1)
47	Malta	Article 26(1), first sentence
48	Mexico	Article 26(1), first sentence
49	Moldova (Republic of)	Article 26(1), first sentence
50	Yugoslavia (Federal Republic of) Montenegro	Article 27(1), first sentence
51	Morocco	Article 27(1), first sentence
52	Namibia	Article 26(1), first sentence
53	Netherlands	Article 27(1), first sentence
54	Nigeria	Article 25(1), first sentence
55	Norway	Article 25(1), first sentence
56	Pakistan	Article 26(1), first sentence
57	Philippines	Article 25(1), first sentence
58	Poland	Article 27(1), first sentence
59	Portugal	Article 26(1), first sentence
60	Qatar	Article 25(1), first sentence
61	Russian Federation	Article 26(1), first sentence
62	San Marino	Article 26(1), first sentence
63	Saudi Arabia	Article 24(1), first sentence
64	Yugoslavia (Federal Republic of) Serbia	Article 27(1), first sentence
65	Singapore	Article 27(1), first sentence
66	Slovak Republic	Article 26(1), first sentence
67	Slovenia	Article 26(1), first sentence
68	South Africa	Article 25(1), first sentence
69	Spain	Article 23(1), first sentence
70	Sri Lanka	Article 27(1), first sentence
71	Sudan	Article 26(1), first sentence
72	Sweden	Article 27(1), first sentence
73	Switzerland	Article 25(1), first sentence
74	Syrian Arab Republic	Article 26(1), first sentence
75	Tajikistan	Article 26(1), first sentence
76	Thailand	Article 26(1), first sentence
77	Tunisia	Article 27(1), first sentence
78	Turkey	Article 28(1)
79	Turkmenistan	Article 26(1), first sentence
80	Ukraine	Article 26(1), first sentence
81	United Arab Emirates	Article 24(1), first sentence
82	United Kingdom	Article 26(1)
83	United States	Article 23(1), first sentence
84	Uruguay	Article 24(1), first sentence
85	Uzbekistan	Article 26(1), first sentence
86	Vietnam	Article 26(1), first sentence
87	Zambia	Article 25(1)

Pursuant to Article 16(6)(b)(i) of the Convention, Romania considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Armenia	Article 27(1), second sentence
12	Canada	Article 25(1), second sentence
21	Ethiopia	Article 26(1), second sentence
30	Indonesia	Article 26(1), second sentence
33	Israel	Article 26(1), second sentence
40	Kuwait	Article 26(1), second sentence
42	Lebanon	Article 26(1), second sentence
45	Macedonia (North)	Article 26(1), second sentence
49	Moldova (Republic of)	Article 26(1), second sentence
56	Pakistan	Article 26(1), second sentence
60	Qatar	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Romania considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 27(1), second sentence
2	Algeria	Article 26(1), second sentence
4	Australia	Article 24(1), second sentence
5	Austria	Article 26(1), second sentence
6	Azerbaijan	Article 26(1), second sentence
7	Bangladesh	Article 25(1), second sentence
8	Belarus	Article 26(1), second sentence
9	Belgium	Article 26(1), second sentence
10	Bosnia and Herzegovina	Article 23(1), second sentence
11	Bulgaria	Article 24(1), second sentence
13	China (People's Republic of)	Article 26(1), second sentence
14	Croatia	Article 25(1), second sentence
16	Czech Republic	Article 26(1), second sentence
17	Denmark	Article 27(1), second sentence
18	Ecuador	Article 27(1), second sentence
20	Estonia	Article 27(1), second sentence
22	Finland	Article 24(1), second sentence
24	Georgia	Article 27(1), second sentence
25	Greece	Article 27(1), second sentence
26	Hong Kong (China)	Article 23(1), second sentence
27	Hungary	Article 27(1), second sentence
28	Iceland	Article 24(1), second sentence

29	India	Article 25(1), second sentence
31	Iran	Article 25(1), second sentence
32	Ireland	Article 26(1), second sentence
34	Italy	Article 25(1), second sentence
37	Kazakhstan	Article 27(1), second sentence
38	Korea (Democratic People's Republic of)	Article 26(1), second sentence
39	Korea (Republic of)	Article 27(1), second sentence
41	Latvia	Article 27(1), second sentence
43	Lithuania	Article 27(1), second sentence
44	Luxembourg	Article 27(1), second sentence
47	Malta	Article 26(1), second sentence
48	Mexico	Article 26(1), second sentence
50	Yugoslavia (Federal Republic of) Montenegro	Article 27(1), second sentence
51	Morocco	Article 27(1), second sentence
52	Namibia	Article 26(1), second sentence
53	Netherlands	Article 27(1), second sentence
54	Nigeria	Article 25(1), second sentence
55	Norway	Article 25(1), second sentence
57	Philippines	Article 25(1), second sentence
58	Poland	Article 27(1), second sentence
59	Portugal	Article 26(1), second sentence
61	Russian Federation	Article 26(1), second sentence
62	San Marino	Article 26(1), second sentence
63	Saudi Arabia	Article 24(1), second sentence
64	Yugoslavia (Federal Republic of) Serbia	Article 27(1), second sentence
65	Singapore	Article 27(1), second sentence
66	Slovak Republic	Article 26(1), second sentence
67	Slovenia	Article 26(1), second sentence
68	South Africa	Article 25(1), second sentence
69	Spain	Article 23(1), second sentence
70	Sri Lanka	Article 27(1), second sentence
71	Sudan	Article 26(1), second sentence
72	Sweden	Article 27(1), second sentence
73	Switzerland	Article 25(1), second sentence
74	Syrian Arab Republic	Article 26(1), second sentence
75	Tajikistan	Article 26(1), second sentence
76	Thailand	Article 26(1), second sentence
77	Tunisia	Article 27(1), second sentence
79	Turkmenistan	Article 26(1), second sentence
80	Ukraine	Article 26(1), second sentence
81	United Arab Emirates	Article 24(1), second sentence
84	Uruguay	Article 24(1), second sentence
85	Uzbekistan	Article 26(1), second sentence
86	Vietnam	Article 26(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, Romania considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
9	Belgium
12	Canada
15	Cyprus
16	Czech Republic
17	Denmark
18	Ecuador
19	Egypt
25	Greece
27	Hungary
30	Indonesia
31	Iran
34	Italy
35	Japan
36	Jordan
39	Korea (Republic of)
46	Malaysia
48	Mexico
54	Nigeria
57	Philippines
58	Poland
66	Slovak Republic
68	South Africa
70	Sri Lanka
73	Switzerland
76	Thailand
77	Tunisia
78	Turkey
80	Ukraine
82	United Kingdom
83	United States
87	Zambia

Pursuant to Article 16(6)(d)(i) of the Convention, Romania considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
4	Australia
23	France
83	United States

Pursuant to Article 16(6)(d)(ii) of the Convention, Romania considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
4	Australia
9	Belgium
18	Ecuador
32	Ireland
46	Malaysia
54	Nigeria
82	United Kingdom
83	United States

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, Romania reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Algeria	Article 9(2)
3	Armenia	Article 9(2)
4	Australia	Article 9(3)
5	Austria	Article 9(2)
6	Azerbaijan	Article 9(2)
8	Belarus	Article 9(2)
9	Belgium	Article 9(2)
10	Bosnia and Herzegovina	Article 9(2)
12	Canada	Article 9(2)
13	China (People's Republic of)	Article 9(2)
14	Croatia	Article 9(2)
15	Cyprus	Article 9(2)
18	Ecuador	Article 9
20	Estonia	Article 9(2)
21	Ethiopia	Article 9(2)
22	Finland	Article 9(2)
24	Georgia	Article 9(2)
26	Hong Kong (China)	Article 9(2)
28	Iceland	Article 9(2)
29	India	Article 9(2)
31	Iran	Article 9(2)
32	Ireland	Article 9(2)
34	Italy	Article 9(2)
38	Korea (Democratic People's Republic of)	Article 9(2)
39	Korea (Republic of)	Article 9(2)
40	Kuwait	Article 9(2)
41	Latvia	Article 9(2)
42	Lebanon	Article 9(2)
43	Lithuania	Article 9(2)
44	Luxembourg	Article 9(2)
45	Macedonia (North)	Article 9(2)
47	Malta	Article 9(2)
48	Mexico	Article 9(2)
49	Moldova (Republic of)	Article 9(2)
50	Yugoslavia (Federal Republic of) Montenegro	Article 9(2)
51	Morocco	Article 9(2)
53	Netherlands	Article 9(2)
54	Nigeria	Article 9(2)

55	Norway	Article 9(2)
56	Pakistan	Article 9(2)
57	Philippines	Article 9(2)
58	Poland	Article 9(2)
59	Portugal	Article 9(2)
61	Russian Federation	Article 9(2)
62	San Marino	Article 9(2)
63	Saudi Arabia	Article 9(2)
64	Yugoslavia (Federal Republic of) Serbia	Article 9(2)
65	Singapore	Article 9(2)
68	South Africa	Article 9(2)
69	Spain	Article 9(2)
70	Sri Lanka	Article 9(2)
71	Sudan	Article 9(2)
74	Syrian Arab Republic	Article 9(2)
75	Tajikistan	Article 9(2)
78	Turkey	Article 9(2)
79	Turkmenistan	Article 9(2)
80	Ukraine	Article 9(2)
81	United Arab Emirates	Article 9(2)
83	United States	Article 9(2)
84	Uruguay	Article 9(2)
85	Uzbekistan	Article 9(2)
86	Vietnam	Article 9(2)

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and (5)(b), Romania hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

Reservation

Pursuant to Article 35(6) of the Convention, Romania reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.

Pursuant to Article 35(7)(a) of the Convention, Romania reserves the right to replace:

- i) the references in Article 35(1) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.