



**Ministry of Public Finance  
Minister**

17 Apolodor Street, sector 5,  
050741 Bucharest, Romania  
Phone: +4021 226 11 44  
Fax: +4021 312 16 30  
cabinet.ministru@mfinante.ro

**Romania**

**Status of List of Reservations and Notifications at the Time of Signature**

This document contains a provisional list of expected reservations and notifications to be made by Romania pursuant to Articles 28(7) and 29(4) 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	30-03-2005	01-02-2006
			Amending Instrument	01-10-2012	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	Bangladesh	Original	13-03-1987	21-08-1988

	Republic of Romania and the 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 the Socialist Republic of Romania and the Socialist Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Yugoslavia (Socialist Federal Republic of) Bosnia and Herzegovina	Original	29-04-1986	21-10-1988
11	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	N/A
12	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
13	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
14	Agreement between the Government of Romania and the Government 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	China (People's Republic of)	Original	16-01-1991	05-03-1992
15	Agreement between Romania and the People's Republic of China for the elimination of double taxation	China (People's Republic of)	Original	04-07-2016	N/A

	with respect to taxes on income and the prevention of tax evasion and avoidance	(new)			
16	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
17	Convention between the Government of the Socialist Republic of Romania and the Government of the Republic of Cyprus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Cyprus	Original	16-11-1981	08-11-1982
18	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
19	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
20	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
21	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

22	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
23	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
24	Agreement between Romania and the Republic of Finland for the avoidance of double taxation with respect to taxes on income	Finland	Original	27-10-1998	04-02-2000
25	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
26	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
27	Convention between Romania and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and capital	Germany	Original	04-07-2001	17-12-2003
28	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
29	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
30	Convention between Romania and the Republic of Hungary for the avoidance of double taxation and the prevention of fiscal evasion	Hungary	Original	16-09-1993	14-12-1995

	with respect to taxes on income and on capital				
31	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
32	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
33	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
34	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
35	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
36	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
37	Convenție între Guvernul Republicii Socialiste România și Guvernul Republicii Italiene pentru evitarea dublei impuneri în materie de impozite pe venit și pe avere și pentru prevenirea evaziunii fiscale (Convention between the Government of the Socialist Republic of Romania and the Government of the Italian Republic for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion)	Italy	Original	14-01-1977	06-02-1979
38	Convention between Romania and	Italy (new)	Original	25-04-2015	N/A

	the Italian Republic for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion				
39	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
40	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
41	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
42	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
43	Convention between the Government of Romania and the 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	Korea (Republic of)	Original	11-10-1993	06-10-1994
44	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
45	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
46	Convention between the Government of Romania and the	Lebanon	Original	28-06-1995	06-04-1997

	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				
47	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
48	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	14-12-1993	08-12-1995
			Amending Instrument	04-10-2011	11-07-2013
49	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 (Former Yugoslav Republic of)	Original	12-06-2000	16-08-2002
50	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
51	Agreement between the Government of Romania and the Government of Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malta	Original	30-11-1995	16-08-1996
52	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
53	Convenție între Guvernul României și Guvernul Republicii Moldova pentru evitarea dublei impuneri și prevenirea evaziunii fiscale cu	Moldova (Republic of)	Original	21-02-1995	10-04-1996



	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)				
54	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
55	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
56	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
57	Convention between Romania and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Netherlands	Original	05-03-1998	29-07-1999
58	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
59	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
60	Convention between the Government of Romania and the Government of Islamic Republic of Pakistan for the avoidance of	Pakistan	Original	27-07-1999	13-01-2001

	double taxation and the prevention of fiscal evasion with respect to taxes on income				
61	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
62	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
63	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
64	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
65	Convention between the Government of Romania and the Government of the Russian Federation for the avoidance of double taxation with respect to taxes on income and on capital	Russian Federation	Original	27-09-1993	11-08-1995
66	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
67	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
68	Convention between the Government of Romania and the Federal Government of the Federal	Yugoslavia (Federal Republic of)	Original	16-05-1996	01-01-1998

	Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Serbia			
69	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
70	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
71	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
72	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
73	Convenție între Guvernul Republicii Socialiste România și Guvernul Regatului Spaniei pentru evitarea dublei impuneri cu privire la impozitele pe venit și pe avere (Convention between the Government of the Socialist Republic of Romania and the Government of the Kingdom of Spain for the avoidance of double taxation with respect to taxes on income and on capital)	Spain	Original	24-05-1979	26-06-1980
74	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
75	Convention between Romania and	Sudan	Original	31-05-2007	14-11-2009

	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				
76	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
77	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
78	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
79	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
80	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
81	Convention entre le Gouvernement de la République Socialiste de Roumanie et le Gouvernement de la République Tunisienne tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune	Tunisia	Original	23-09-1987	19-01-1989
82	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
83	Convention between the Government of Romania and the Government of Turkmenistan for	Turkmenistan	Original	16-07-2008	21-08-2009

	the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital				
84	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
85	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
86	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
87	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
88	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
89	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
90	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	Vietnam	Original	08-07-1995	24-04-1996

	and on capital				
91	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 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
59	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(3)
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	Yugoslavia (Socialist Federal Republic of) Bosnia and Herzegovina	Article 4(3)
11	Bosnia and Herzegovina	Article 4(3)
12	Bulgaria	Article 4(3)
13	Canada	Article 4(3)
14	China (People's Republic of)	Article 4(3)
15	China (People's Republic of) (new)	Article 4(3)
16	Croatia	Article 4(3)
17	Cyprus	Article 4(3)
18	Czech Republic	Article 4(3)
19	Denmark	Article 4(3)
20	Ecuador	Article 4(3)
21	Egypt	Article 4(3)
22	Estonia	Article 4(3)
23	Ethiopia	Article 4(3)

24	Finland	Article 4(3)
25	France	Article 4(3)
26	Georgia	Article 4(3)
27	Germany	Article 4(3)
28	Greece	Article 4(3)
29	Hong Kong (China)	Article 4(3)
30	Hungary	Article 4(3)
31	Iceland	Article 4(3)
32	India	Article 4(3)
33	Indonesia	Article 4(3)
34	Iran	Article 4(3)
35	Ireland	Article 4(3)
36	Israel	Article 4(3)
37	Italy	Article 4(3)
38	Italy (new)	Article 4(3)
39	Japan	Article 4(3)
40	Jordan	Article 4(3)
41	Kazakhstan	Article 4(3)
42	Korea (Democratic People's Republic of)	Article 4(3)
43	Korea (Republic of)	Article 4(3)
44	Kuwait	Article 4(4)
45	Latvia	Article 4(3)
46	Lebanon	Article 4(3)
47	Lithuania	Article 4(3)
48	Luxembourg	Article 4(3)
49	Macedonia (Former Yugoslav Republic of)	Article 4(3)
50	Malaysia	Article 4(3)
51	Malta	Article 4(3)
52	Mexico	Article 4(3)
53	Moldova (Republic of)	Article 4(3)
54	Yugoslavia (Federal Republic of) Montenegro	Article 4(3)
55	Morocco	Article 4(3)
56	Namibia	Article 4(3)
57	Netherlands	Article 4(3)
58	Nigeria	Article 4(3)
60	Pakistan	Article 4(3)
61	Philippines	Article 4(3)
62	Poland	Article 4(3)
63	Portugal	Article 4(3)
64	Qatar	Article 4(3)
65	Russian Federation	Article 4(3)
66	San Marino	Article 4(3)
67	Saudi Arabia	Article 4(3)
68	Yugoslavia (Federal Republic of) Serbia	Article 4(3)
69	Singapore	Article 4(3)
70	Slovak Republic	Article 4(3)



71	Slovenia	Article 4(3)
72	South Africa	Article 4(3)
73	Spain	Article 4(3)
74	Sri Lanka	Article 4(3)
75	Sudan	Article 4(3)
76	Sweden	Article 4(3)
77	Switzerland	Article 4(3)
78	Syrian Arab Republic	Article 4(3)
79	Tajikistan	Article 4(3)
80	Thailand	Article 4(3)
81	Tunisia	Article 4(3)
82	Turkey	Article 4(3)
83	Turkmenistan	Article 4(3)
84	Ukraine	Article 4(3)
85	United Arab Emirates	Article 4(4)
86	United Kingdom	Article 4(3)
88	Uruguay	Article 4(3)
89	Uzbekistan	Article 4(3)
90	Vietnam	Article 4(3)
91	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)
10	Yugoslavia (Socialist Federal Republic of) Bosnia and Herzegovina	Article 24(2)
16	Croatia	Article 23(1)
21	Egypt	Article 24
48	Luxembourg	Article 25(1)
53	Moldova (Republic of)	Article 24(1)
70	Slovak Republic	Article 24(1)
84	Ukraine	Article 24(1)

## Article 6 – Purpose of a Covered Tax Agreement

### *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	Yugoslavia (Socialist Federal Republic of) Bosnia and Herzegovina	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
11	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	Bulgaria	Desiring to further develop their economic relationship and to enhance their cooperation in tax matters, 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,
13	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,
14	China (People's Republic of)	Desiring to promote and strengthen the economic relations between the two countries on the basis of respecting the principles of national sovereignty and independence, equality in rights, mutual benefit and non-interference in domestic matters, have decided to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	China (People's Republic of) (new)	<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,
16	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
17	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.
18	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,
19	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,
20	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,
21	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:
22	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,
23	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,
24	Finland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
25	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,
26	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,
27	Germany	Desiring to promote their mutual economic relations by removing fiscal obstacles,
28	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,
29	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,
30	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,
31	Iceland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	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
34	Iran	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
35	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,
36	Israel	Desiring to promote and strengthen the economic relations between the two countries
37	Italy	În dorința de a promova și întări relațiile economice între cele două țări pe baza respectării suveranității și independenței naționale, egalității în drepturi, avantajului reciproc și a neamestecului în treburile interne, Au convenit să încheie o Convenție pentru evitarea dublei impuneri în materie de impozite pe venit și pe avere și pentru prevenirea evaziunii fiscale, ale carei dispoziții sunt următoarele: Desiderosi di promuovere e rafforzare le relazioni economiche tra i due paesi sulla base del rispetto della sovranità e dell'indipendenza nazionali, dell'uguaglianza dei diritti, dei vantaggi reciproci e della non-ingerenza negli affari interni, Hanno stabilito di concludere una Convenzione per evitare le doppie imposizioni in materia di imposte sul reddito e sul patrimonio e prevenire le evasioni fiscali:
38	Italy (new)	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
39	Japan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
40	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,
41	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,
42	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,
43	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,
44	Kuwait	Desiring to promote their mutual economic relations by removing fiscal obstacles,
45	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,
46	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,
47	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,
48	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,
49	Macedonia (Former Yugoslav Republic of)	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,
50	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,
51	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 equality rights, mutual advantage and non-interference in the internal affairs,
52	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,
53	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,
54	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,
55	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,
56	Namibia	Desiring to promote and strengthen the economic relations between the two countries,
57	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,
58	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,
59	Norway	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
60	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,
61	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	Poland	Desiring to promote and strengthen their mutual economic relations by removing fiscal obstacles,
63	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,
64	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,
65	Russian Federation	Desiring to promote and strengthen the economic relations between the two countries,



66	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,
67	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,
68	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,
69	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,
70	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,
71	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,
72	South Africa	Desiring to promote and strengthen the economic relations between the two countries,
73	Spain	În dorința de a promova și de a întări relațiile economice între cele două țări pe baza respectării suveranității independenței naționale, a egalității în drepturi, a avantajului reciproc și a neamestecului în treburile interne, Au convenit asupra următoarelor dispoziții privind evitarea dublei impuneri cu privire la impozitele pe venit și pe avere: Deseosos de promover y reforzar las relaciones económicas entre los dos países, sobre la base del respeto de la soberanía e independencia nacionales, de la igualdad de los derechos, ventajas recíprocas y no injerencia en los asuntos internos, Han acordado las disposiciones siguientes relativas a evitar la doble imposición en materia de impuestos sobre la renta y el patrimonio:
74	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.
75	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,
76	Sweden	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,
77	Switzerland	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune,
78	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,
79	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,
80	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
81	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,
82	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,
83	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,
84	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,
85	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,
86	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;
87	United States	Desiring to conclude a convention for the avoidance of double taxation of income and property and the prevention of fiscal evasion,
88	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,
89	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,
90	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,
91	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	Yugoslavia (Socialist Federal Republic of) Bosnia and Herzegovina
11	Bosnia and Herzegovina
12	Bulgaria
13	Canada
14	China (People's Republic of)
16	Croatia
17	Cyprus
18	Czech Republic
19	Denmark
20	Ecuador
21	Egypt
22	Estonia
23	Ethiopia
24	Finland
25	France
26	Georgia
27	Germany
28	Greece
29	Hong Kong (China)
30	Hungary
31	Iceland

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

81	Tunisia
82	Turkey
83	Turkmenistan
84	Ukraine
85	United Arab Emirates
86	United Kingdom
87	United States
88	Uruguay
89	Uzbekistan
90	Vietnam
91	Zambia

## Article 7 – Prevention of Treaty Abuse

### *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
12	Bulgaria	Articles 10(6), 11(8), 12(7) and 21(3)
29	Hong Kong (China)	Articles 10(7), 11(9), 12(7) and 20(3)
32	India	Article 27
41	Kazakhstan	Articles 11(8) and 12(7)
46	Lebanon	Articles 11(8) and 12(7)
52	Mexico	Articles 11(8) and 12(7)
58	Nigeria	Articles 10(5), 11(7) and 12(6)
59	Norway	Articles 10(7), 11(8) and 12(7)
69	Singapore	Articles 11(10) and 12(7)
84	Ukraine	Articles 11(8) and 12(7)
85	United Arab Emirates	Articles 10(8), 11(9) and 12(7)
89	Uzbekistan	Articles 11(8) and 12(7)

## Article 8 – Dividend Transfer Transactions

### *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)
11	Bosnia and Herzegovina	Article 10(2)(a)
13	Canada	Article 10(2)(a)
19	Denmark	Article 10(2)(a)
27	Germany	Article 10(2)(a)
29	Hong Kong (China)	Article 10(2)(a)
30	Hungary	Article 10(2)(a)
31	Iceland	Article 10(2)(a)
33	Indonesia	Article 10(2)(a)
38	Italy (new)	Article 10(2)(a)
43	Korea (Republic of)	Article 10(2)(a)
48	Luxembourg	Article 10(2)(a)
57	Netherlands	Article 10(2)(a) and (b)
59	Norway	Article 10(2)(a)
61	Philippines	Article 10(2)(a)
62	Poland	Article 10(2)(a)
63	Portugal	Article 10(3)
66	San Marino	Article 10(2)(a) and (b)
73	Spain	Article 10(2)(a)
75	Sudan	Article 10(2)(a)
77	Switzerland	Article 10(3)(a)
78	Syrian Arab Republic	Article 10(2)(a)
79	Tajikistan	Article 10(2)(a)
80	Thailand	Article 10(2)(a)
84	Ukraine	Article 10(2)(a)
86	United Kingdom	Article 10(1)(a) and (2)(a)
88	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 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 11(4) of the Convention, Romania considers that the following agreements contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
29	Hong Kong (China)	Article 26
87	United States	Article 4(3) and (4)

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

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, Romania considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

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

37	Italy	Article 5(4)
38	Italy (new)	Article 5(5)
39	Japan	Article 5(4)
40	Jordan	Article 5(4)
41	Kazakhstan	Article 5(5)
42	Korea (Democratic People's Republic of)	Article 5(5)
43	Korea (Republic of)	Article 5(5)
44	Kuwait	Article 5(5)(a)
45	Latvia	Article 5(6)
46	Lebanon	Article 5(5)
47	Lithuania	Article 5(6)
48	Luxembourg	Article 5(5)
49	Macedonia (Former Yugoslav Republic of)	Article 5(5)
50	Malaysia	Article 5(5)(a)
51	Malta	Article 5(4)
52	Mexico	Article 5(5)
53	Moldova (Republic of)	Article 5(5)(a)
54	Yugoslavia (Federal Republic of) Montenegro	Article 5(5)
55	Morocco	Article 5(5)
56	Namibia	Article 5(5)(a)
57	Netherlands	Article 5(5)
58	Nigeria	Article 5(6)(a)
59	Norway	Article 5(6)
60	Pakistan	Article 5(5)
61	Philippines	Article 5(4)(a)
62	Poland	Article 5(5)
63	Portugal	Article 5(5)
64	Qatar	Article 5(4)
65	Russian Federation	Article 5(5)
66	San Marino	Article 5(5)
67	Saudi Arabia	Article 5(5)
68	Yugoslavia (Federal Republic of) Serbia	Article 5(5)
69	Singapore	Article 5(5)
70	Slovak Republic	Article 5(5)
71	Slovenia	Article 5(5)
72	South Africa	Article 5(5)(a)
73	Spain	Article 5(4)
74	Sri Lanka	Article 5(4)
75	Sudan	Article 5(5)
76	Sweden	Article 5(4)
77	Switzerland	Article 5(5)
78	Syrian Arab Republic	Article 5(5)
79	Tajikistan	Article 5(5)
80	Thailand	Article 5(4)(a)
81	Tunisia	Article 5(4)
82	Turkey	Article 5(4)(a)

83	Turkmenistan	Article 5(5)(a)
84	Ukraine	Article 5(5)(a)
85	United Arab Emirates	Article 5(5)
86	United Kingdom	Article 5(5)
87	United States	Article 5(4)
88	Uruguay	Article 5(5)
89	Uzbekistan	Article 5(5)(a)
90	Vietnam	Article 5(5)(a)
91	Zambia	Article 5(4)

Pursuant to Article 12(6) of the Convention, Romania considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

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

32	India	Article 5(6)
33	Indonesia	Article 5(7)
34	Iran	Article 5(6)
35	Ireland	Article 5(7)
36	Israel	Article 5(5)
37	Italy	Article 5(5)
38	Italy (new)	Article 5(6)
39	Japan	Article 5(5)
40	Jordan	Article 5(5)
41	Kazakhstan	Article 5(7)
42	Korea (Democratic People's Republic of)	Article 5(6)
43	Korea (Republic of)	Article 5(6)
44	Kuwait	Article 5(6)
45	Latvia	Article 5(7)
46	Lebanon	Article 5(7)
47	Lithuania	Article 5(7)
48	Luxembourg	Article 5(6)
49	Macedonia (Former Yugoslav Republic of)	Article 5(7)
50	Malaysia	Article 5(6)
51	Malta	Article 5(5)
52	Mexico	Article 5(7)
53	Moldova (Republic of)	Article 5(6)
54	Yugoslavia (Federal Republic of) Montenegro	Article 5(6)
55	Morocco	Article 5(7)
56	Namibia	Article 5(7)
57	Netherlands	Article 5(6)
58	Nigeria	Article 5(5)
59	Norway	Article 5(7)
60	Pakistan	Article 5(7)
61	Philippines	Article 5(6)
62	Poland	Article 5(6)
63	Portugal	Article 5(7)
64	Qatar	Article 5(6)
65	Russian Federation	Article 5(6)
66	San Marino	Article 5(6)
67	Saudi Arabia	Article 5(7)
68	Yugoslavia (Federal Republic of) Serbia	Article 5(6)
69	Singapore	Article 5(6)
70	Slovak Republic	Article 5(6)
71	Slovenia	Article 5(6)
72	South Africa	Article 5(6)
73	Spain	Article 5(5)
74	Sri Lanka	Article 5(5)
75	Sudan	Article 5(7)
76	Sweden	Article 5(5)
77	Switzerland	Article 5(6)

78	Syrian Arab Republic	Article 5(7)
79	Tajikistan	Article 5(6)
80	Thailand	Article 5(5)
81	Tunisia	Article 5(5)
82	Turkey	Article 5(6)
83	Turkmenistan	Article 5(7)
84	Ukraine	Article 5(6)
85	United Arab Emirates	Article 5(6)
86	United Kingdom	Article 5(6)
87	United States	Article 5(5)
88	Uruguay	Article 5(6)
89	Uzbekistan	Article 5(7)
90	Vietnam	Article 5(7)
91	Zambia	Article 5(5)

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

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, Romania hereby chooses to apply Option A under Article 13(1).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 13(7) of the Convention, Romania considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

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

31	Iceland	Article 5(4)
32	India	Article 5(4)
33	Indonesia	Article 5(4)
34	Iran	Article 5(4)
35	Ireland	Article 5(4)
36	Israel	Article 5(3)
37	Italy	Article 5(3)
38	Italy (new)	Article 5(4)
39	Japan	Article 5(3)
40	Jordan	Article 5(3)
41	Kazakhstan	Article 5(4)
42	Korea (Democratic People's Republic of)	Article 5(4)
43	Korea (Republic of)	Article 5(4)
44	Kuwait	Article 5(4)
45	Latvia	Article 5(4)
46	Lebanon	Article 5(4)
47	Lithuania	Article 5(4)
48	Luxembourg	Article 5(4)
49	Macedonia (Former Yugoslav Republic of)	Article 5(4)
50	Malaysia	Article 5(3)
51	Malta	Article 5(3)
52	Mexico	Article 5(4)
53	Moldova (Republic of)	Article 5(4)
54	Yugoslavia (Federal Republic of) Montenegro	Article 5(4)
55	Morocco	Article 5(4)
56	Namibia	Article 5(4)
57	Netherlands	Article 5(4)
58	Nigeria	Article 5(3)
59	Norway	Article 5(5)
60	Pakistan	Article 5(4)
61	Philippines	Article 5(3)
62	Poland	Article 5(4)
63	Portugal	Article 5(4)
64	Qatar	Article 5(3)
65	Russian Federation	Article 5(4)
66	San Marino	Article 5(4)
67	Saudi Arabia	Article 5(4)
68	Yugoslavia (Federal Republic of) Serbia	Article 5(4)
69	Singapore	Article 5(4)
70	Slovak Republic	Article 5(4)
71	Slovenia	Article 5(4)
72	South Africa	Article 5(3)
73	Spain	Article 5(3)
74	Sri Lanka	Article 5(3)
75	Sudan	Article 5(4)
76	Sweden	Article 5(3)



77	Switzerland	Article 5(4)
78	Syrian Arab Republic	Article 5(4)
79	Tajikistan	Article 5(4)
80	Thailand	Article 5(3)
81	Tunisia	Article 5(3)
82	Turkey	Article 5(3)
83	Turkmenistan	Article 5(4)
84	Ukraine	Article 5(4)
85	United Arab Emirates	Article 5(4)
86	United Kingdom	Article 5(3)
87	United States	Article 5(3)
88	Uruguay	Article 5(4)
89	Uzbekistan	Article 5(4)
90	Vietnam	Article 5(4)
91	Zambia	Article 5(3)

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, Romania reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### *Notification of Existing Provisions in Listed Agreements*

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
13	Canada	Article 25(1), second sentence
14	China (People's Republic of)	Article 25(1), second sentence
23	Ethiopia	Article 26(1), second sentence
33	Indonesia	Article 26(1), second sentence
36	Israel	Article 26(1), second sentence
44	Kuwait	Article 26(1), second sentence
46	Lebanon	Article 26(1), second sentence
49	Macedonia (Former Yugoslav Republic of)	Article 26(1), second sentence
53	Moldova (Republic of)	Article 26(1), second sentence
60	Pakistan	Article 26(1), second sentence
64	Qatar	Article 25(1), second sentence
73	Spain	Article 27(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
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
11	Bosnia and Herzegovina	Article 23(1), second sentence
12	Bulgaria	Article 24(1), second sentence
15	China (People's Republic of) (new)	Article 26(1), second sentence
16	Croatia	Article 25(1), second sentence
18	Czech Republic	Article 26(1), second sentence
19	Denmark	Article 27(1), second sentence
20	Ecuador	Article 27(1), second sentence
22	Estonia	Article 27(1), second sentence
24	Finland	Article 24(1), second sentence
26	Georgia	Article 27(1), second sentence
27	Germany	Article 25(1), second sentence
28	Greece	Article 27(1), second sentence
29	Hong Kong (China)	Article 23(1), second sentence
30	Hungary	Article 27(1), second sentence
31	Iceland	Article 24(1), second sentence
32	India	Article 25(1), second sentence
34	Iran	Article 25(1), second sentence
35	Ireland	Article 26(1), second sentence
37	Italy	Article 27(1), second sentence
38	Italy (new)	Article 25(1), second sentence
41	Kazakhstan	Article 27(1), second sentence
42	Korea (Democratic People's Republic of)	Article 26(1), second sentence
43	Korea (Republic of)	Article 27(1), second sentence
45	Latvia	Article 27(1), second sentence
47	Lithuania	Article 27(1), second sentence
48	Luxembourg	Article 27(1), second sentence
51	Malta	Article 26(1), second sentence
52	Mexico	Article 26(1), second sentence
54	Yugoslavia (Federal Republic of) Montenegro	Article 27(1), second sentence
56	Namibia	Article 26(1), second sentence
57	Netherlands	Article 27(1), second sentence
59	Norway	Article 25(1), second sentence
61	Philippines	Article 25(1), second sentence
62	Poland	Article 27(1), second sentence
63	Portugal	Article 26(1), second sentence
65	Russian Federation	Article 26(1), second sentence

66	San Marino	Article 26(1), second sentence
67	Saudi Arabia	Article 24(1), second sentence
68	Yugoslavia (Federal Republic of) Serbia	Article 27(1), second sentence
69	Singapore	Article 27(1), second sentence
70	Slovak Republic	Article 26(1), second sentence
71	Slovenia	Article 26(1), second sentence
72	South Africa	Article 25(1), second sentence
74	Sri Lanka	Article 27(1), second sentence
75	Sudan	Article 26(1), second sentence
76	Sweden	Article 27(1), second sentence
77	Switzerland	Article 25(1), second sentence
78	Syrian Arab Republic	Article 26(1), second sentence
79	Tajikistan	Article 26(1), second sentence
80	Thailand	Article 26(1), second sentence
83	Turkmenistan	Article 26(1), second sentence
84	Ukraine	Article 26(1), second sentence
85	United Arab Emirates	Article 24(1), second sentence
88	Uruguay	Article 24(1), second sentence
89	Uzbekistan	Article 26(1), second sentence
90	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
10	Yugoslavia (Socialist Federal Republic of) Bosnia and Herzegovina
13	Canada
17	Cyprus
18	Czech Republic
19	Denmark
21	Egypt
28	Greece
30	Hungary
33	Indonesia
34	Iran
38	Italy (new)
39	Japan
40	Jordan
43	Korea (Republic of)
50	Malaysia
52	Mexico
58	Nigeria
61	Philippines
62	Poland

70	Slovak Republic
72	South Africa
73	Spain
74	Sri Lanka
77	Switzerland
80	Thailand
81	Tunisia
82	Turkey
84	Ukraine
86	United Kingdom
91	Zambia

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

Listed Agreement Number	Other Contracting Jurisdiction
25	France

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
13	Canada
20	Ecuador
35	Ireland
50	Malaysia
58	Nigeria
86	United Kingdom

## 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)
11	Bosnia and Herzegovina	Article 9(2)
12	Bulgaria	Article 9(2)
13	Canada	Article 9(2)
15	China (People's Republic of) (new)	Article 9(2)
16	Croatia	Article 9(2)
17	Cyprus	Article 9(2)
18	Czech Republic	Article 9(2)
20	Ecuador	Article 9
21	Egypt	Article 9(2)
22	Estonia	Article 9(2)
23	Ethiopia	Article 9(2)
24	Finland	Article 9(2)
26	Georgia	Article 9(2)
27	Germany	Article 9(2)
29	Hong Kong (China)	Article 9(2)
31	Iceland	Article 9(2)
32	India	Article 9(2)
34	Iran	Article 9(2)
35	Ireland	Article 9(2)
38	Italy (new)	Article 9(2)
41	Kazakhstan	Article 9(2)
42	Korea (Democratic People's Republic of)	Article 9(2)
43	Korea (Republic of)	Article 9(2)
44	Kuwait	Article 9(2)
45	Latvia	Article 9(2)
46	Lebanon	Article 9(2)
47	Lithuania	Article 9(2)
48	Luxembourg	Article 9(2)
49	Macedonia (Former Yugoslav Republic of)	Article 9(2)

51	Malta	Article 9(2)
52	Mexico	Article 9(2)
53	Moldova (Republic of)	Article 9(2)
54	Yugoslavia (Federal Republic of) Montenegro	Article 9(2)
55	Morocco	Article 9(2)
56	Namibia	Article 9(2)
57	Netherlands	Article 9(2)
58	Nigeria	Article 9(2)
59	Norway	Article 9(2)
60	Pakistan	Article 9(2)
61	Philippines	Article 9(2)
62	Poland	Article 9(2)
63	Portugal	Article 9(2)
65	Russian Federation	Article 9(2)
66	San Marino	Article 9(2)
67	Saudi Arabia	Article 9(2)
68	Yugoslavia (Federal Republic of) Serbia	Article 9(2)
69	Singapore	Article 9(2)
70	Slovak Republic	Article 9(2)
71	Slovenia	Article 9(2)
72	South Africa	Article 9(2)
73	Spain	Article 9(2)
74	Sri Lanka	Article 9(2)
75	Sudan	Article 9(2)
77	Switzerland	Article 9(2)
78	Syrian Arab Republic	Article 9(2)
79	Tajikistan	Article 9(2)
82	Turkey	Article 9(2)
83	Turkmenistan	Article 9(2)
84	Ukraine	Article 9(2)
85	United Arab Emirates	Article 9(2)
87	United States	Article 9(2)
88	Uruguay	Article 9(2)
89	Uzbekistan	Article 9(2)
90	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 Depository of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depository 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 Depository 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 Depository 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 Depository 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 Depository 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”.