

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

ROMANIA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the Council of Europe on 11 July 2014 - Or. Engl. (*in force since 1 November 2014*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income or profits.
- . **Article 2, paragraph 1.b.ii:** Compulsory social security contributions provided by the Fiscal Code, respectively:
 - . contributions to the national social security health fund;
 - . contributions to the unemployment social security budget;
 - . contributions to the State social security budget.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise duties.

ANNEX B – Competent Authorities

The Minister of Public Finance or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

1. All individuals possessing Romanian citizenship;
2. All legal persons, partnerships, associations and other entities set up according to the laws in force in Romania.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>