Romania

International Estate Planning Guide

IBA Private Client Tax Committee

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A. Will formalities

Wills and estate administration in Romania are governed by Romanian and European Union laws.

The making of a will (also known in the relevant EU laws as a 'disposition of property upon death') is optional, not essential. Where there is no will, the statutory procedure of inheritance (including the distribution of the estate) provided by the Civil Code will apply. A will does not have to be governed by the laws of Romania.

There are two main types of wills under Romanian law, namely holographic wills (Articles 1.041–1.042, Civil Code) and authentic (notarial) wills (Articles 1.043–1.046, Civil Code). There are other types of wills, which are less frequently used, namely privileged wills (Articles 1.047–1.048, Civil Code) and special wills (Article 1.049, Civil Code). Further details are provided below.

Holographic wills must be drafted, signed and dated by the testator in private, without the involvement of any public authorities (such as a public notary). After the death of the testator and completion of the succession procedure, the holographic will is opened and validated by a public notary. It will subsequently be handed over to the legatees and, in the absence of any agreement between such legatees, to a person designated by the court to administer the will.

Authentic (notarial) wills must be executed before a notary public or another person with public authority (eg, diplomatic representatives of Romania). The text may either be dictated to the notary public or provided in written draft form. The will is signed by both the testator and by the notary. If the testator is a disabled person who cannot sign the will, the will is signed by the notary only in the presence of two witnesses. If the testator is deaf, mute or deaf–mute and unable to write, the interpreter must make a declaration in regard to the will. To obtain the consent of a blind person, the notary will ask whether that person has clearly heard the content of the will and will note in the will in writing that this formality has been complied with.

Privileged wills are usually concluded in special situations, such as during war or natural disasters, etc. The execution of a privileged will must involve a public officer. Privileged wills must be signed by the testator, a public officer and two witnesses. The legal effects of privileged wills are the same as authentic wills. If the testator or one of the witnesses cannot sign the will, the reason that prevented them from signing the document must be noted in the will.

Special wills regarding amounts of money, values or securities must be made in accordance with the provisions of specific legislation.

The formalities for the making of wills vary depending on the nationality, residence or domicile of the testator (Article 27, European Succession Regulation (Regulation (EU) 650/2012).

B. Enforceability of foreign wills

Wills made in another jurisdiction are recognised as valid and enforceable in Romania if they meet the requirements of the relevant Romanian and EU laws.

The making, modification or the revocation of foreign wills, including non-EU wills, is valid and enforceable if such activities respect the conditions regarding the form applicable either on the date of their drafting, modification or revocation or on the date of the death of the testator according to one of the following laws: (1) the national law of the testator; (2) the law of the habitual residence of the testator; (3) the law of the venue where the will was drafted, modified or revoked; (4) the law of the location of the immovable asset, which is the object of the will; or (5) the law of the court or of the authority which carries out the procedure concerning transmission of the assets of the estate (Article 2.635, Civil Code).

Romania must accept and enforce foreign wills in matters of succession received from other EU Member States (Articles 59–60, EU Succession Regulation). Foreign wills will have the same or comparable evidentiary effects as in its jurisdiction of origin, as long as they are not manifestly contrary to Romanian public policy.

C. Agreements as to succession

Agreements as to succession are not accepted under Romanian legislation. Legal acts concerning potential rights in regard to a succession not yet opened, such as acts accepting or waiving the succession before its opening, are null and void (Article 956, Civil Code). This is without prejudice to any provisions to the contrary under Articles 22 and Article 25 of the EU Succession Regulation, which has supremacy over Romanian law.

D. Will substitutes

See section III.A below.

E. Powers of attorney, directives and similar disability documents

Individuals may freely grant a power of attorney to any person to administer their assets. Such power of attorney may be revoked at any time.

As a matter of principle, minors under the age of 14 or 18 and individuals under special guardianship may participate in the conclusion of legal acts only with the prior consent of their legal guardian (eg, their parents or curator).

Persons who suffer from a physical or mental affliction, either temporary or permanently, that fully or partially prevents them from looking after their own interests, may be placed under judicial interdiction and be assisted by a guardian (Article 164, Civil Code).

Procedural filings in court made by a person who does not have the capacity of use are null and void, unless subsequently ratified. Individuals lacking procedural capacity of exercise may be represented legally (eg, by parents or legal guardians), conventionally (eg, by an attorney or non-lawyer under a mandate contract) or judicially (eg, by a court appointed special curator).

II. Estate administration

A. Overview of administrative procedures

Successions are mainly regulated under Book IV of the Civil Code, 'About succession and donations', covering both intestate successions (legal successions) and successions with a will, while certain specific procedural provisions are also provided in the Civil Procedure Code.

A debate on the succession before public notaries is an amicable procedure involving the heirs and resulting in the issuance of inheritance certificates and the sharing of the estate (distribution of the assets of the estate of the deceased) among the designated heirs.

The general principle is that the right of the heirs to accept or waive the inheritance must be exercised within one year from the date of the opening of the succession (Article 1.103, Civil Code). Waivers cannot be presumed and, consequently, a waiver statement must be expressly provided in front of a public notary or another person with public authority and it is strictly personal act (ie, it cannot be made in favour of third parties). Waiver agreements among presumptive heirs concerning unopened successions are forbidden and, thus, are null and void (Article 956, Civil Code).

A debate on the succession in court occurs when there are insurmountable disagreements among the presumptive heirs in relation to their heir status and/or the sharing of the estate. This procedure

is rather complex, involving the payment by the claimant of a stamp duty of three per cent from the alleged value of the assets, the inventory of the assets and liabilities and the sharing of the estate. Assets may be attributed directly in kind or as proceeds from an auction that takes place to sell such assets. There is no statute of limitation applicable to the sharing of an estate claim.

An estate without a claimant (vacant) belongs to the Romanian state (Article 1.135, Civil Code).

B. Intestate succession and forced heirship (reserved share)

Intestate succession (legal succession) is regulated under Articles 963 to 983 of the Civil Code and refers to a situation involving a deceased who does not have a will.

On intestacy, the inheritance passes to the legal heirs in the following order: (1) first class descendants; (2) second class privileged ascendants and privileged collaterals; (3) third class ordinary ascendants; and (4) fourth class ordinary collaterals (Article 964 (1), Civil Code). First order heirs (descendants), that is the children of the deceased and their direct descendants, which excludes any other type of heirs, are entitled to the inheritance in the order of the proximity of their degree of kinship.

Reserved heirs (the surviving spouse, the descendants and the privileged ascendants of the deceased, in that order) are protected by law in terms of benefitting according to recognised percentages from the estate even if it contradicts the will and/or they have been disinherited. The reserved share of each of the reserved heirs is one half of the share to which they would have been entitled as legal heirs in the absence of a will and in the event of disinheritance.

Subject to exceptions expressly provided by the law, the heirs will bear the liabilities of the estate proportionally according to their share of the estate.

'Succession representation' is a benefit of the law under which legal heirs (as representatives) take over the rights of their deceased ascendants to collect the share of the inheritance to which those deceased ascendants would have been entitled (Article 965–969, Civil Code). Representation is the exclusive right of the descendants of the children of the deceased and of the descendants of the siblings of the deceased.

The surviving spouse participates in the succession together with other legal heirs as follows: (1) one quarter of the estate, if the remainder passes to the descendants; (2) one third of the estate, if the remainder passes to privileged ascendants and privileged collateral relatives; (3) one half of the estate, if the remainder passes either to privileged ascendants or privileged collateral relatives; and (4) three quarters of the estate, if the remainder passes either to ordinary ascendants or to ordinary collaterals.

C. The estate

Under Romanian succession law, the estate comprises a legal universality of rights and obligations of economic value that used to belong to the deceased person whose succession is being debated. In relation to successions, the Civil Code contains relevant provisions about the estate in Title IV, 'The transmission and sharing out of the succession'.

Within the framework of the succession procedure carried out before a notary public, the heirs, the estate creditors and/or any interested party may request that the notary drafts an inventory of the assets within the estate. All costs incurred for this purpose shall be borne by the estate. The inventory minutes include a list, description and provisional evaluation of the assets that were in the deceased's possession on the date the succession was opened. If any sums of money, securities, cheques or other valuables are discovered during the inventory, they shall be placed in the custody of the public notary or a specialised institution, with a corresponding entry recorded in the inventory report.

In the situation where there is a risk of alienation, loss, replacement or destruction of the assets, the public notary may seal the assets or entrust them to a custodian. Anyone who considers themselves aggrieved by the inventory or by the preservation and administration measures taken by the public notary may lodge a complaint with the competent court.

An heir who, in bad faith, has stolen or hidden assets from the estate, or has hidden a donation subject to reporting or reduction is considered to have accepted the succession, even if they had previously waived it. However, they shall have no rights over the stolen or hidden assets and, as applicable, shall be obliged to report or reduce the hidden donation without participating in the distribution of the donated asset.

D. The reduction of will donations and gifts

'Reduction' is the civil sanction applicable to certain excessive gifts, namely donations made by the deceased that may affect the rights of the heirs entitled to forced heirship. Subject to reductions are both *inter vivos* donations made during the deceased's lifetime and legacies established by a will.

Accordingly, once the succession has been opened, any gifts or donations that infringe upon the forced heirship (reserved share) are subject to reduction upon request. This remedy may be pursued only by the reserved heirs, their successors or the unsecured creditors of the reserved heirs.

The reduction of excessive gifts may be achieved by mutual agreement between the interested parties. In the absence of such an agreement, reduction may be invoked before the court.

The determination of forced heirship (reserved share) and the available share is based upon the net value of the estate at the time of the opening, the succession calculated by aggregating all of the estate assets, deducting liabilities and reintegrating the value of certain prior gifts made by the deceased (adjusted for depreciation, disposal or replacement) (Article 1.091, Civil Code). Notably, customary gifts for maintenance, education or weddings are excluded from this calculation.

A reduction renders excessive legacies and donations null or void to the extent necessary to restore the reserved share, preferably in kind or with the monetary equivalent when the asset is unavailable in kind.

Gifts to non-reserved heirs are imputed to the available share and reduced if excessive. Gifts to reserved heirs not subject to reporting are first imputed to the available share and then, if excessive, to the reserved share. Gifts subject to reporting are imputed first to the beneficiary's reserve, then to the available or global reserve, with any excess subject to reduction.

E. The executors of wills

The regime applicable to the executors of wills is contained in the Civil Code. They may be appointed either by the testator or by third parties nominated in the will and their powers are specifically outlined, including, without limitations: the drafting of the inventory, applying to the court for the approval of the sale of assets, paying the debts of the estate and collecting the receivables of the estate. The mandate of the executor cannot exceed two years from the date of the opening of the succession (Articles 1.077–1.085).

F. Marital property

Three types of marital property regime coexist under Romanian law (Civil Code): community of property (default regime), separation of property and the mixed marital property regime.

Under the 'community of property/co-ownership' regime, all the assets and/or income brought into the marriage and acquired during the marriage becomes the joint property of the couple, in the form of undivided co-ownership. In the case of divorce, the joint property of the spouses is equally divided between them, except for certain items, including: personal property (gifts and inheritance); assets of personal use of a spouse and for the performance of a profession; copyright and related rights; and compensation received by one of the spouses for personal damages.

Under the 'separation of property/divided co-ownership' regime, all of the assets and/or income acquired by the spouses before they marry, as well as all of the property acquired during the marriage, remain the separate property of the acquiring spouse.

The 'mixed marital property regime' is conventionally established and allows the spouses to mix the two abovementioned regimes by including in their community property some personal assets, income or debt or by removing some common assets, income or debt from the community. Moreover, the same freedom of choice applies when dividing the property in the event of divorce.

The rights of cohabitees and civil partners in regard to real estate or other assets are not protected by law in Romania. Civil partnerships are not recognised under Romanian law and civil partners do not enjoy inheritance rights in the same way as spouses.

III. Trusts, foundations and other planning structures

A. Trusts

Romanian law does not regulate trusts in the form regulated by English law, but foreign trusts may be recognised in Romania as valid institutions of foreign law, unless they contain provisions infringing Romanian public policy rules, human rights principles or fraudulent provisions.

The fiducia is a legal transaction entered into in notarial form, whereby one or more settlors transfer real rights, claims, guarantees or other property rights or a set of such rights, present or future, to one or more trustees who exercise them for a specific purpose, for the benefit of one or more beneficiaries. These rights constitute are distinct from the other rights and obligations of the fiduciaries' estate.

Any natural or legal person may be a settlor in a fiducia agreement. However, only legally established credit institutions, investment and investment management companies, financial investment services companies and insurance and reinsurance companies may act as trustees in regard to such agreements. Notaries public and lawyers may also act as trustees, regardless of the form in which they practise their profession.

The beneficiary of the fiducia may be the settlor, the trustee or a third party. Unless otherwise stipulated, the settlor may, at any time, appoint a third party to represent their interests during the performance of the contract and to exercise their rights arising from the trust contract.

The mandatory elements of the fiducia are, under penalty of absolute nullity: (1) the real rights, claims, guarantees and any other property rights transferred; (2) the duration of the transfer, which may not exceed 33 years from the date of its conclusion; (3) the identity of the settlor or settlors; (4) the identity of the trustee or trustees; (5) the identity of the beneficiary or beneficiaries or at least the rules for determining them; and (6) the purpose of the trust and the extent of the powers of administration and disposal of the trustee or trustees.

Under penalty of absolute nullity, the fiducia agreement and any amendments thereto must be registered at the request of the trustee, within one month of its conclusion, with the tax authority

competent to administer the amounts owed by the trustee to the general consolidated budget of the state.

Where the fiducia estate includes real property rights, these shall be registered, under the conditions laid down by law, subject to the same penalty, with the specialised department of the local public administration authority that is competent to administer the amounts owed to the local budgets of the administrative territorial units in whose jurisdiction the property is located, with the provisions in the land register remaining applicable.

The fiducia shall be enforceable against third parties from the date of its entry in the Electronic Archive of Real Securities. The registration of real property rights, including real securities, which are the subject of the fiducia agreement, shall also be made in the land register for each right separately.

The fiducia agreement shall specify the conditions under which the trustee shall report to the settlor on the performance of their obligations. The trustee shall also report, at intervals specified in the fiducia agreement, to the beneficiary and the settlor's representative, at their request.

In relations with third parties, the trustee shall be deemed to have full powers over the trust property, acting as the true and sole owner of the rights in question, unless it is proven that the third parties were aware of a limitation to these powers. The trustee shall be remunerated in accordance with the agreement between the parties or, in the absence thereof, in accordance with the rules governing the administration of another's property.

Limitation of liability depends upon the separation of assets. The assets in the fiduciary estate may be pursued, under the conditions of the law, by the holders of claims arising in connection with the assets or by those creditors of the settlor who have a real guarantee over their assets and whose enforceability is acquired, in accordance with the law, prior to the establishment of the trust. The right of pursuit may also be exercised by other creditors of the settlor, but only on the basis of a final court decision upholding the claim terminating the fiducia agreement or rendering it unenforceable in any other way, with retroactive effect.

The opening of insolvency proceedings against the trustee will not affect the fiducia property.

Holders of claims arising in connection with the assets in the fiducia estate may only pursue those assets, unless the fiducia agreement provides for the trustee and/or the settlor to be liable for part or all of the fiducia's liabilities. In this case, the assets of the trust estate shall be pursued first and then, if necessary, the assets of the trustee and/or the settlor can be pursued, within the limits outlined and in the order provided for in the fiducia agreement.

As long as it has not been accepted by the beneficiary, a fiducia agreement may be terminated unilaterally by the settlor. After acceptance by the beneficiary, the agreement may not be amended or revoked by the parties or terminated unilaterally by the settlor, except with the consent of the beneficiary or, in their absence, the authorisation of the court.

Upon termination of a fiducia agreement, the fiducia property existing at that time is transferred to the beneficiary or, if there is no beneficiary, to the settlor. The fiducia property can only be merged into the beneficiary's or settlor's property after the fiducia debts have been paid.

Detailed rules concerning the relevant tax treatment apply. For example, in the case of fiducia where the settlors are individuals, the income realised in cash or in kind from the transfer of the property of the fiducia to a Romanian resident individual who is the beneficiary of the fiducia is treated as income from 'other sources', and subject to ten per cent income tax (Article 224 (4) (c^1), Fiscal Code). Where the beneficiary is a non-resident, the income from the transfer of fiduciary property from a Romanian trustee to the non-resident beneficiary would be subject to taxation in Romania at 16 per cent (Article 223 (1) (p) and Article 224 (4) (d), Fiscal Code).

B. Associations and foundations

Associations and foundations are regulated in Romania by Government Ordinance 26/2000 on associations and foundations (GO 26/2000) as non-profit entities.

They must be registered with the associations and foundations registry for the purposes of acquiring legal personality. Moreover, they also need to be registered in a special register called the National Register of Non-Profit Legal Entities, which is kept by the Ministry of Justice.

An association is a private law entity formed by three or more persons who, on the basis of an agreement, pool their material contributions, knowledge or labour, without the right to reimbursement, in order to carry out activities in the general interest, in the interest of a community or, where appropriate, in their own personal non-economic interests (Article 4, GO 26/2000).

A foundation is a legal entity set up by one or more persons who, on the basis of a legal act between living persons or by inheritance, incorporate an estate on a permanent basis and which is irrevocably assigned to the realisation of an aim of general interest or, where appropriate, of a community (Article 15, GO 26/2000).

The foundation's initial assets must include assets in kind or in cash, the total value of which must be at least ten times the guaranteed minimum gross basic salary guaranteed at the date of the foundation's establishment.

Two or more associations or foundations can form a federation, wherein they retain their own legal personality, including their own assets.

Associations and foundations may receive sponsorships, subject to their scope being in the fields of cultural, artistic, educational, teaching, scientific (fundamental and applied) research, humanitarian, religious, philanthropic, sports, human rights protection, medical, health, social assistance and services, environmental protection, social and community, representation of professional associations and the maintenance, restoration, conservation and valorisation of historical monuments (Article 4, Law 32/1994 on sponsorship).

A foundation formed as a result of a will is exempt from the payment of income (profit) tax (Article 13 (2), Fiscal Code).

Moreover, certain types of expenses are considered as non-taxable for all types of non-profit organisations for the purposes of income (profit) tax, such as membership subscriptions and enrolment fees; contributions in cash or in kind from members and sympathisers; registration fees, donations, as well as money or goods received through sponsorship/patronage, income from dividends, interest and exchange rate gains and losses arising from cash and non-taxable income, etc (Article 15 (2), Fiscal Code).

IV. Taxation

A. Personal income tax

A comprehensive tax reform with the aim of reducing Romania's budget deficit commenced its implementation in Summer 2025 with the entry into force of Law 141/2025 concerning certain budgetary fiscal measures (Law 141/2025). One of the measures taken provides for an increase in the standard value-added tax (VAT) rate from 19 per cent to 21 per cent as of 1 August 2025 (Article 291, Law 141/2025). Further fiscal adjustments and revenue-enhancing measures may reasonably be anticipated. To the best of the authors' knowledge, the below information has not yet been amended by such a reform at the date of issuance of this guide; however, this may change depending on whether an updated fiscal strategy is adopted, at the discretion of the Romanian authorities.

In Romania, the standard personal income tax rate is currently ten per cent, with certain exceptions (Article 64, Fiscal Code).

Romanian citizens not domiciled in Romania and foreign individuals are taxed in Romania only on income sourced in Romania, unless other residency criteria are met. Individuals are considered tax residents in Romania if they satisfy any of the following criteria: (1) they are domiciled in Romania; (2) their centre of vital interests is in Romania; (3) they are present in Romania for a period, or multiple periods, exceeding a total of 183 days, during any consecutive 12-month period, which ends in the calendar year concerned; or (4) they are Romanian citizens working abroad as civil servants or as employees of the Romanian state.

Tax resident individuals become taxable on their worldwide income starting from the date on which any of the criteria are met. This is subject to the provisions of any applicable double tax treaty concluded between Romania and the country in which the foreign individual resides.

B. Local property tax

Any person owning property located in Romania (buildings and land), irrespective of their domicile or residence, is subject to property taxation in Romania (Articles 455–476, Fiscal Code).

The method for calculating building tax varies depending on the building's intended use.

In the case of residential buildings, a tax rate ranging from 0.08 per cent to 0.2 per cent applies. For individuals, the rate is calculated based on the taxable value listed in the law's specific valuation table, while for legal entities, it is based on the value determined in an evaluation report.

In the case of non-residential buildings, a tax rate ranging from 0.2 per cent to 1.3 per cent applies. For buildings used for agricultural purposes, a fixed rate of 0.4 per cent applies.

Landowners are subject to a fixed land tax, calculated per square metre. The amount depends on the ranking of the area where the land is located, the category and use of the land, as defined by the local council.

Both land and building taxes are payable annually in two equal instalments, due by 31 March and 30 September. A ten per cent discount is granted for full payment made by 31 March.

High-value assets (residential immovables over the threshold of €500,000) are subject to a special tax of three per cent. Such special tax is due for a period of five years from the relevant acquisition.

C. Inheritance and gift tax

There is no inheritance tax in Romania on the transfer of ownership rights, if the inheritance proceedings are completed within two years from the date of the testator's death. Otherwise, the heirs will collectively be subject to a one per cent tax levied on the value of the inherited estate (Article 111 (3), Fiscal Code).

Additionally, notary fees and costs will be payable by the heirs. The value of the notary fees and costs will be calculated based upon the value of the inherited estate, according to the equation provided by Ministry of Justice Order 177/C/2024 approving the norms concerning the minimal fees of public notaries.

There is no gift tax in Romania.

D. Real estate transfer (conveyance) tax

The comments below refer exclusively to tax on income from the transfer of immovable property from personal assets, except where expressly provided otherwise.

Foreign nationals who sell property located in Romania are subject to the same tax regime as Romanian citizens. To comply with the applicable tax requirements, such foreign nationals must obtain a tax identification number from the National Agency for Fiscal Administration.

The value of the real estate transfer tax is of three per cent of the value of the immovable asset if it was owned for less than three years by the seller, or one per cent of the value of the immovable asset if it was owned for more than three years by the seller (Article 111 (1), Fiscal Code).

In the case of inherited property, the tax is similarly calculated based on the date of acquisition (namely three per cent if held for up to three years or one per cent if held for more than three years) and applies to the entire sale value, not in regard to the share of each heir separately. For tax purposes, the acquisition date is the date of issuance of the relevant inheritance certificate or, in the case of multiple heirs, the date of the partition contract. Where a judicial partition occurs, the acquisition date is the date of the final court judgment deciding on the division of the estate.

Special circumstances are also dealt with by the law. For instance, in the case of a partition following divorce, when jointly owned property acquired during marriage is sold, the tax is assessed on the full value of the property, not separately per spouse. The tax rate depends on the period of ownership in the same manner, namely three per cent if held for up to three years or one per cent if held for more than three years.

The sale of immovable property between relatives up to the third degree, including between parents and children, grandparents, siblings or between spouses, is not exempt from tax (Article 111 (2) Fiscal Code).

Gifts (donations) between relatives up to and including the third degree or between spouses are exempt from tax.

Income tax is also not payable on income from the transfer of immovable property from personal assets in the following situations: (1) where land and buildings of any kind are acquired by reconstituting property rights under special laws; (2) where deeds transferring ownership of immovable property are cancelled with retroactive effect; (3) where ownership is established in accordance with the provisions of Law 7/1996 on Cadastre and Real Estate Publicity; and (4) where the right of ownership of immovable property is transferred from personal assets for the purpose of a single payment in an instalment of real estate for the purpose of the repayment of loans.

The tax on income from property transactions should not be confused with the building/land tax paid annually by the owners to the local tax authorities.

Notary fees are also payable on the conclusion of the real estate sale/purchase agreement. Such notary fees are usually borne by the seller, unless otherwise provided contractually (Article 1.666, Civil Code). The value of the notary fees varies depending on the value of the immovable asset, according the calculation provided by Order 177/C/2024.

Only individuals (natural persons) pay tax on income from the transfer of immovable property from personal assets (Methodological Norms to Article 111 Fiscal Code). Consequently, legal persons (eg, companies, property developers) do not pay such tax.

Since 2007, when Romania became a member of the EU, the conveyancing of land and buildings is exempt from VAT, with the exception of new buildings and land destined for construction (Article 292 (2) f), Fiscal Code).

E. Double taxation treaties

Romania has double tax treaties in place with approximately 90 other jurisdictions, including the majority of the EU Member States, the United Kingdom and the United States.

Romania has finalised the summary text for 56 double tax treaties, as amended by the Multilateral Convention (MLC) for the implementation in tax treaties of measures to prevent the erosion of the tax base and the transfer of profits, ratified into Romania by Law No. 5/2022, for which the Romanian party has submitted to the Organisation for Economic Co-operation and Development (OECD) (the depositary of the MLC) the notifications on the completion of the domestic procedures necessary for the MLC to take effect.

The summarised text of each of the 56 double taxation treaties can be found on the website of the Ministry of Finance.