

## Romania Dispute Resolution Profile

(Last updated: 4 April 2024)

### General Information

- **Romania tax treaties are available at:**

<https://static.anaf.ro/static/10/Anaf/AsistentaContribuabililor/Conventii/Conventii.htm>

- **MAP request should be made to:**

National Agency for Fiscal Administration  
17 Apolodor street, District 5, Bucharest, Romania, Postal Code 050741  
Tel: + 021 327 06 28  
email: secretariat.dgcif@anaf.ro ;

- **APA request should be made to:**

Same as above.

## Romania Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	Agreements reached by our competent authority are currently covered by confidentiality and fiscal secrecy provisions and thus cannot be published.	-
2.	Are bilateral APA programmes implemented? If yes:	Yes	<p>The domestic legislation allowing the issuing of the APAs is represent by the Law no. 207/2015 regarding the Fiscal Procedure Code with subsequent amendments and additions (art. 52) and the Order of the President of the National Fiscal Administration Agency no. 3735/2015 for the approval of the procedure for issuing and amending the advance price agreement, as well as the content of the request for issuing and amending the advance price agreement.</p> <p>Unilateral, bilateral and multilateral APAs can be issued.</p> <p>Bilateral or multilateral APAs are issued only for transactions with taxpayers, residents of the states that have concluded double taxation agreements with Romania, under the provisions of the Mutual Agreement Procedure article.</p>	<p><a href="http://www.anaf.ro">www.anaf.ro</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/legislatie/OPAN_AF_3735_2015.pdf">https://static.anaf.ro/static/10/Anaf/legislatie/OPAN_AF_3735_2015.pdf</a></p>

### Romania Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	No	Currently, the Romanian legislation is not allowing roll-back for issued APAs.	<p>-</p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228</a></p>
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	No	APAs have effect only for future transactions. Future transactions that are the subject of the advance price agreement are assessed according to the date of submission of the application.	<p>-</p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228</a></p>
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	Yes	Law no. 207/2015 regarding the Fiscal Procedure Code with subsequent amendments and additions and the Order of the President of the National Fiscal Administration Agency no. 3735/2015 for the approval of the procedure for issuing and amending the advance price agreement, as well as the content of the request for issuing and amending the advance price agreement.	<p><a href="http://www.anaf.ro">www.anaf.ro</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/legislatie/OPANAF_3735_2015.pdf">https://static.anaf.ro/static/10/Anaf/legislatie/OPANAF_3735_2015.pdf</a></p>

**Romania Dispute Resolution Profile – Preventing Disputes**

d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	Yes	<p>The fees charged for issuing/modifying an APA are as follows:</p> <p>a) 20.000 Euro for issuing an APA and 15.000 Euro for modifying it, in case of large taxpayers.</p> <p>b) 10.000 Euro for issuing an APA and 6.000 Euro for modifying it, in case of small and medium size taxpayers.</p> <p>Also, if the consolidated value of transactions covered in the APA exceeds the equivalent of 4.000.000 Euro or if the taxpayer is classified as "large taxpayer" within the period of validity covered in the APA, the issuing fee becomes 20.000 Euro.</p> <p>These provisions are stated by the art. 52, of Law no. 207/2015 regarding the Fiscal Procedure Code, with subsequent amendments and additions.</p>	<p><a href="http://www.anaf.ro">www.anaf.ro</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3257_165110_1228</a></p>
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### Romania Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	Yes	<p>Statistics, both on unilateral or bilateral/multilateral APAs are provided to the European Commission that makes the information available to the public.</p> <p>From 2024 APAs statistics will also be available on the OECD website together with MAP Statistics.</p> <p>At the national level, statistics are usually made available as part of tax administration press releases.</p>	<a href="https://taxation-customs.ec.europa.eu/taxation-1/company-taxation/joint-transfer-pricing-forum_en">https://taxation-customs.ec.europa.eu/taxation-1/company-taxation/joint-transfer-pricing-forum_en</a>
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	Training in this area is normally provided as part of the annual training programs held at the level of the tax administration.	-
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

## Romania Dispute Resolution Profile – Preventing Disputes

### Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).)
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll- back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

**Romania Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	<p>For the European Union Member States, the legal framework for transfer pricing MAP cases is covered, in the most part of the cases but not exclusively, by the double taxation avoidance conventions concluded by Romania with other states and by the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/CEE). For MAP cases with transfer prices in relation to states outside the EU, the provisions of the Conventions for the Avoidance of Double Taxation concluded by Romania with these other states can be applied.</p>	<p><a href="https://static.anaf.ro/static/10/Anaf/Asistentar/ribuabili_r/Conventii/Conventii.htm">https://static.anaf.ro/static/10/Anaf/Asistentar/ribuabili_r/Conventii/Conventii.htm</a></p> <p><a href="https://eur-lex.europa.eu/eli/convention/1990/436/oj">https://eur-lex.europa.eu/eli/convention/1990/436/oj</a></p>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	See detailed explanation	<p>Conventional provisions regarding MAP procedure do not provide indications regarding the types of disputes that can be submitted to the competent authorities. The scope of this procedure is very broad. The subjects of MAP requests most often submitted to the competent authorities refer to:</p> <ul style="list-style-type: none"> <li>- assessment of a taxpayer's residence;</li> <li>- qualification of a type of income;</li> <li>- interpretation of conventional terms or principles;</li> <li>-determining the results of a permanent establishment and the problems of allocation of profits and expenses;</li> <li>-relations between associated companies, in particular with regard to transfer pricing.</li> </ul>	-

**Romania Dispute Resolution Profile – Availability and access to MAP**

7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	See detailed explanation	<p>Conventional provisions regarding MAP procedure do not provide indications regarding the types of disputes that can be submitted to the competent authorities. The scope of this procedure is very broad. The subjects of MAP requests most often submitted to the competent authorities refer to:</p> <ul style="list-style-type: none"> <li>-assessment of a taxpayer's residence;</li> <li>-qualification of a type of income;</li> <li>-interpretation of conventional terms or principles;</li> <li>-determining the results of a permanent establishment and the problems of allocation of profits and expenses;</li> <li>-relations between associated companies, in particular with regard to transfer pricing.</li> </ul>	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	See detailed explanation	The fiscal law does not provide the possibility for audit settlement procedure between the tax authority and the taxpayer.	-



**Romania Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	No	-	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<p>MAP assistance is allowed where domestic judicial remedy has been sought.</p> <p>MAP assistance is allowed when domestic administrative remedy has been sought.</p>	<p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a></p>

**Romania Dispute Resolution Profile – Availability and access to MAP**

12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	See detailed explanation	The analysis is performed on a case by case basis, depending on the court decision.	-
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	<p>Art. 282 of Law no. 207/2015 on the Fiscal Procedure Code, with subsequent amendments and additions.</p> <p>A guide for the mutual agreement procedure according to the art. 282 from the Law no. 207/2015 regarding The Fiscal Procedure Code with subsequent amendments and additions have been published on the website of the Romanian Competent Authority. It includes specific information and documentation needed to be submitted by a taxpayer for a MAP request.</p> <p>The taxpayers as well as the tax administration are guided by the recommendations of the OECD Manual on Mutually Effective Agreement Procedures (MEMAP), as well as by the provisions of the conventions for the avoidance of double taxation concluded by Romania with other states, the provisions of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/CEE) for MAP cases.</p>	<p><a href="https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm">https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228</a></p> <p><a href="https://eur-lex.europa.eu/eli/convention/1990/436/oj">https://eur-lex.europa.eu/eli/convention/1990/436/oj</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf</a></p> <p><a href="https://www.oecd.org/tax/dispute/manualoneffective-mutualagreementproceduresmemap.htm">https://www.oecd.org/tax/dispute/manualoneffective-mutualagreementproceduresmemap.htm</a></p>

**Romania Dispute Resolution Profile – Availability and access to MAP**

			<p>Art. 283<sup>1</sup> - 283<sup>19</sup> of Law no. 207/2015 regarding the Fiscal Procedure Code with subsequent amendments and additions.</p> <p>A guide for the mutual agreement procedure according to the art. 283<sup>1</sup> - 283<sup>19</sup> from the Law no. 207/2015 regarding The Fiscal Procedure Code with subsequent amendments and additions have been published on the website of the Romanian Competent Authority. It includes specific information and documents required to be submitted by a taxpayer for a litigious matter.</p> <p>Taxpayers, as well as the tax administration, are guided by the provisions of the double taxation avoidance conventions concluded by Romania with other states and the provisions of Council Directive (EU) 2017/1852 on tax dispute resolution mechanisms in the European Union.</p>	<p><a href="https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm">https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228</a></p> <p><a href="https://eur-lex.europa.eu/eli/dir/2017/1852/oj">https://eur-lex.europa.eu/eli/dir/2017/1852/oj</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a></p>
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**Romania Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
14.	Are there specific timeline for the filing of a MAP request?	Yes	<p>According to the conventions concluded by Romania with other states, a MAP request can be submitted within 3 years from the first notification of the action resulting in a taxation that is not in accordance with the provisions of that convention.</p> <p>For EU transfer pricing MAP cases initiated under the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/CEE), a MAP request may be submitted within 3 years of the first notification of the action which result or is likely to result in double taxation.</p> <p>As stated in the Council Directive (EU) 2017/1852 on tax dispute resolution mechanisms in the European Union, the complaint must be submitted within 3 years of the notification of the tax decision that results or will result in a litigious matter.</p>	<p><a href="https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm">https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm</a></p> <p><a href="https://eur-lex.europa.eu/eli/convention/1990/436/oj">https://eur-lex.europa.eu/eli/convention/1990/436/oj</a></p> <p><a href="https://eur-lex.europa.eu/eli/dir/2017/1852/oj">https://eur-lex.europa.eu/eli/dir/2017/1852/oj</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GhidPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GhidPROCEDURAAMIABILAEN.pdf</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a></p> <p><a href="https://www.oecd.org/tax/dispute/manualoneffective-mutualagreementproceduresmemap.htm">https://www.oecd.org/tax/dispute/manualoneffective-mutualagreementproceduresmemap.htm</a></p>

**Romania Dispute Resolution Profile – Availability and access to MAP**

15.	Are guidance on multilateral MAPs publicly available?	Yes	Information related to multilateral MAPs can be found in the MAP Guidelines published on the website of the Romanian Competent Authority.	<a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIIDPROCEDURAAMIABILAEN.pdf</a>  <a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	In accordance with domestic law, there is not provided any suspension of the collection of taxes and duties during the mutual agreement procedure.	<a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIIDPROCEDURAAMIABILAEN.pdf</a>  <a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a>
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-

**Romania Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
18.	Is there any other information available on availability and access to MAP?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to tax payers?	See detailed explanation	<p>For MAP requests submitted under art. 282 of Law no. 207/2015 on the Fiscal Procedure Code with subsequent amendments and additions no deadlines are provided, but the competent authority in Romania is guided by the deadlines suggested by the OECD from MEMAP and Action 14, as well as by the deadlines suggested by the provisions of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/CEE).</p> <p>For complaints submitted under art. 283<sup>1</sup> – 283<sup>9</sup> of Law no. 207/2015 on the Fiscal Procedure Code, with the subsequent amendments and additions regarding the transposition of the provisions of Directive (EU) 2017/1852 of the Council on the mechanisms for the resolution of fiscal disputes in the European Union deadlines are provided.</p>	<p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228</a></p>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	<p>MAP statistics concerning tax treaties, including those under the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/CEE) and the Council Directive (EU) 2017/1852 on tax dispute resolution mechanisms in the European Union are on an annual basis published on the website of the OECD, and includes information on the average time taken to resolve MAP cases.</p> <p>MAP statistics concerning the application of the Council Directive (EU) 2017/1852 on tax dispute resolution mechanisms in the European Union are annually published on the website of the European</p>	<p><a href="https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm">https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm</a></p> <p><a href="https://commission.europa.eu/index_en">https://commission.europa.eu/index_en</a></p> <p><a href="https://taxation-customs.ec.europa.eu/resolution-tax-disputes-european-union_en">https://taxation-customs.ec.europa.eu/resolution-tax-disputes-european-union_en</a></p>

			Commission.	
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	-	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organization?	Yes	The roles and responsibilities for the competent authority in Romania with attributions in the field of MAP are provided by the NAFA Organization and Operation Regulation.	<a href="https://static.anaf.ro/static/10/Anaf/legislatie/17_Capitolul_12_Directia_generala_coordonare_control_fiscal.pdf">https://static.anaf.ro/static/10/Anaf/legislatie/17_Capitolul_12_Directia_generala_coordonare_control_fiscal.pdf</a>
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	See detailed explanation	The double taxation agreements concluded by Romania do not include provisions regarding the initiation of arbitration proceedings by taxpayers.	-
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	No	-	-



s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	See detailed explanation	Our tax treaties do not contain an arbitration article.	<a href="https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm">https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm</a>
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	<p>The relationship between the MAP and the administrative and judicial appeals under domestic law (see the answer to question 11) is covered by the provisions of the double taxation avoidance conventions concluded by Romania with other states, by the provisions of art. 283<sup>1</sup> – 283<sup>19</sup> of Law 207/2015 on the Fiscal Procedure Code with subsequent amendments and additions and can also be found in the MAP Guidelines published by the competent authority in Romania.</p>	<a href="https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm">https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Conventii/Conventii.htm</a> <a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228</a> <a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228</a> <a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf</a> <a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a>
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	Yes	<p>The competent authority in Romania respects the provisions of the domestic legislation and is bound by law to respect a final court decision, a final Appeal Resolution Decision, a final fiscal administrative act or a final administrative act.</p> <p>This information can be found in the MAP Guidelines published by the competent authority in Romania.</p>	<a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf</a> <a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a>

25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Taxpayers can request for multi-year resolution through the MAP of recurring issues with respect to filed tax years, provided that the years in question to be subject of the same MAP request, respectively the same fiscal inspection report.	<a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf</a>  <a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a>
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	See detailed explanation	<p>Article 9 paragraph 2 is not present in some of the oldest treaties.</p> <p>The tax treaty policy of Romania is to incorporate the equivalent of article 9(2) OECD Model Convention in all its tax treaties. Most tax treaties already contain this provision.</p> <p>Romania ratified, through Law 5/2022, the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ("<i>Multilateral Instrument</i>" or "<i>BEPS MLI</i>").</p>	<a href="https://static.anaf.ro/static/10/Anaf/Asistentacontribuabilr/Conventii/Conventii.htm">https://static.anaf.ro/static/10/Anaf/Asistentacontribuabilr/Conventii/Conventii.htm</a>  <a href="https://static.anaf.ro/static/10/Anaf/legislatie/L5_2022.pdf">https://static.anaf.ro/static/10/Anaf/legislatie/L5_2022.pdf</a>  <a href="https://www.oecd.org/tax/treaties/multilateral-convention-to-implement-tax-treaty-related-measures-to-prevent-beps.htm">https://www.oecd.org/tax/treaties/multilateral-convention-to-implement-tax-treaty-related-measures-to-prevent-beps.htm</a>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
27.	Is there any other information available on resolution of MAP cases?	Yes	See the MAP Guidelines published by the competent authority in Romania.	<a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf</a> <a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a> <a href="https://static.anaf.ro/static/10/Anaf/AsistentăContribuabili_r/Ghid_rezidenta_2023_EN.pdf">https://static.anaf.ro/static/10/Anaf/AsistentăContribuabili_r/Ghid_rezidenta_2023_EN.pdf</a>

## Romania Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	<p>The general provisions of the domestic legislation may apply, as follows:</p> <ul style="list-style-type: none"> <li>- Art. 282 of Law no. 207/2015 regarding the Fiscal Procedure Code, with subsequent amendments and additions. Also, where the domestic statute of limitation rules cannot be complied with and the double taxation agreements explicitly stipulates that any agreement reached shall be implemented irrespective of the domestic statute of limitation rules, the provision of the double taxation agreement will prevail over national legislation.</li> <li>- Art. 283<sup>1</sup> - 283<sup>9</sup> from Law no. 207/2015 regarding the Fiscal Procedure Code, with subsequent amendments and additions. If an agreement was reached with the other competent authorities of the member states in question on how to resolve the disputed issue, NAFA issues by order of the president of NAFA the decision to settle the mutual agreement procedure, which will be immediately transmitted to the affected person. The decision to settle the mutual agreement procedure becomes binding and enforceable, provided that the affected person accepts it. The decision to resolve the mutual agreement procedure is implemented immediately, regardless of the prescription periods provided by the legal norms in force.</li> </ul>	<p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_3717_1651101228</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm#_RefHeading_9001_1651101228</a></p>

### Romania Dispute Resolution Profile – Implementation of MAP Agreements

29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	<p>The general provisions of the domestic legislation may apply, as follows:</p> <ul style="list-style-type: none"> <li>- Art. 282 of Law no. 207/2015 regarding the Fiscal Procedure Code, with subsequent amendments and additions. Also, where the domestic statute of limitation rules cannot be complied with and the double taxation agreements explicitly stipulates that any agreement reached shall be implemented irrespective of the domestic statute of limitation rules, the provision of the double taxation agreement will prevail over national legislation.</li> <li>- Art. 283<sup>1</sup> - 283<sup>19</sup> of Law no. 207/2015 regarding the Fiscal Procedure Code, with subsequent amendments and additions. If an agreement was reached with the other competent authorities of the member states in question on how to resolve the disputed issue, NAFA issues by order of the president of NAFA the decision to settle the mutual agreement procedure, which will be immediately transmitted to the affected person. The decision to settle the mutual agreement procedure becomes binding and enforceable, provided that the affected person accepts it. The decision to resolve the mutual agreement procedure is implemented immediately, regardless of the prescription periods provided by the legal norms in force.</li> </ul>	<p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscal_a_2023.htm#_RefHeading_3717_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscal_a_2023.htm#_RefHeading_3717_1651101228</a></p> <p><a href="https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscal_a_2023.htm#_RefHeading_9001_1651101228">https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscal_a_2023.htm#_RefHeading_9001_1651101228</a></p>
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### Romania Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
30.	Are all mutual agreements reached through MAP implemented not with standing any time limits in your domestic law?	No	Where the domestic statute of limitation rules cannot be complied with and the double taxation agreements explicitly stipulates that any agreement reached shall be implemented irrespective of the domestic statute of limitation rules, the provision of the double taxation agreement will prevail over national legislation.	-
31.	Is there any other information available on the implementation of MAP agreements?	Yes	See the MAP Guidelines published by the competent authority in Romania.	<a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/GHIDPROCEDURAAMIABILAEN.pdf</a> <a href="https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf">https://static.anaf.ro/static/10/Anaf/Prezentare_R/Ghidproceduraamiabila(MAP)EN.pdf</a>