

Final win before the High Court for RTPR tax litigation team - ANAF obliged to return 1.5 million Euros to international car parts manufacturer



The case was a very interesting one, at least if we consider it from the angle of the various types of taxes and duties analysed in the reports brought before the court - profit tax, royalties, non-resident tax, VAT.

However, the real complexity of the case resulted from the need to clarify the tax implications of several legal concepts specific to other areas of law, such as know-how, transfer of business, the effects of assignment of receivables. At the same time, it was necessary to resolve certain controversial and current issues in tax law, such as the way in which the transfer pricing file is prepared, which is marked by a strong technical character and a significant dose of subjectivity.

Last but not least, the presence of the cross border element should be mentioned, because in this case there were analysed operations that took place in several jurisdictions and not only in Romania, such as: France, Germany, the Netherlands.

The RTPR team of lawyers involved in this project was made of [Alexandru Stănoiu](#) (*Counsel*), [Ana Popa](#) ([Nedelcu](#)) (*Managing Associate*) and [Petrus Partene](#) (*Associate*)..

Alexandru Stănoiu declared: “This victory is part of a series of important successes of the RTPR tax litigation team, which matched the client's expectations in an extremely complex case even for tax professionals, due to the large number of fiscal areas of impact - transfer prices, VAT, royalties, etc. This is another proof that hard work, team spirit and dedication combined with experience and skill lead to excellent results for the client and great satisfaction for us as lawyers.”

Ana Popa said: “We are very pleased with the favourable solution obtained for our client in this extremely interesting tax dispute, which combined both specific aspects of tax law and aspects of intellectual property law, such as the notion of know-how and the implications of a transfer of know-how.”

RTPR litigation practice has extensive experience in various fields such as tax litigation, competition law, intellectual property, information technology, administrative litigation, national and international arbitration. RTPR is one of the most experienced and appreciated law firms in Romania, recognised as such by the Legal 500, Chambers and IFLR 1000 – the most reputed international legal directories – which constantly include RTPR on top tiers in their rankings for various practice areas, such as Banking and Finance, Corporate/M&A, Capital Markets, Dispute Resolution, Competition, Energy and natural resources, Real Estate and Construction, Employment and Intellectual Property.