
The business perspective on transfer pricing and related legislation

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Abstract

The Romanian legislation transfer on pricing was adopted following the models established by the Organization for Economic Co-operation and Development (OECD) Guidelines and the European Union Forum on transfer pricing. The first detailed legal regulations regarding the content of the transfer pricing file and the deadline for its submission were published in the Official Journal of Romania in 2008.

The objective of the research is to identify and analyse the perception of the business environment in Romania on transfer pricing issues, covering topics such as the influence of the transfer pricing law in creating a competitive business environment, how the competent fiscal authority implements the legislation, the need for companies to turn to an external consultant, as well as other related topics.

Keywords: *Transfer pricing, competitive business environment, transactions with affiliates, additional tax liabilities, specialized consulting, double taxation avoidance model.*

JEL Classification: E64, M42, M48

To cite this article:

Stana, B. (2016), The business perspective on transfer pricing and related legislation, *Audit Financiar*, vol. XIV, no. 3(135)/2016, pp. 312-319, DOI: 10.20869/AUDITF/2016/135/312.

Permanent link to this document:

<http://dx.doi.org/10.20869/AUDITF/2016/135/312>.