



ZAMFIRESCU RACOTI PREDOIU
TAX ADVISORS

You need
strategic moves
to support your
business

We offer
integrated tax and
legal services to
shape your
competitive
strategy

TAX LITIGATION SERVICES



ONE MOVE AHEAD

Overview

Companies face higher levels of tax risks and uncertainties as the Romanian tax authorities have recently intensified tax audits in order to address the need for increased tax revenues. In this climate, companies should consider tax risk management as well as the resolution of tax disputes as a top priority on their agenda.

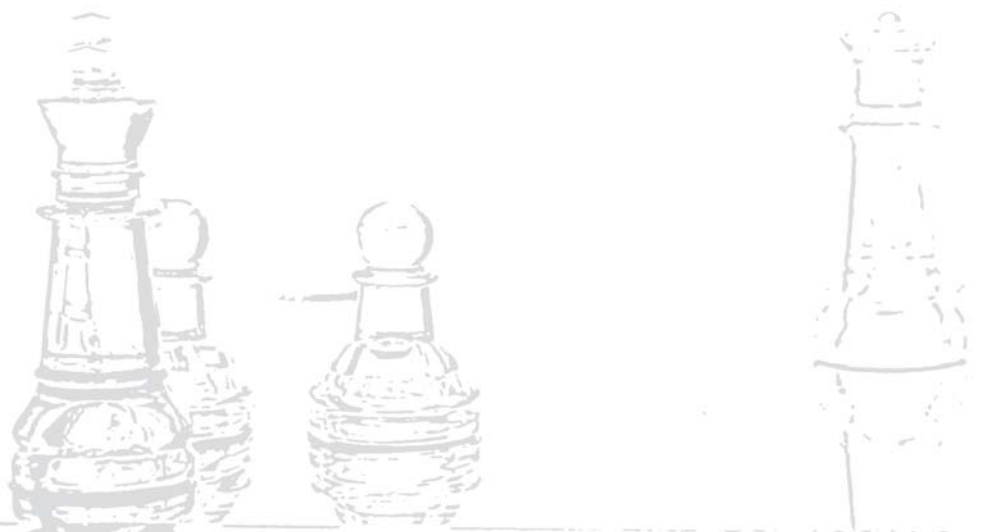
Zamfirescu Racoti Predoiu provides integrated tax and legal services in relation to tax disputes via our law partnership and our tax advisory company Zamfirescu Racoti Predoiu Tax SRL.

Integrated tax and legal assistance in relation to tax disputes

The successful settlement of a tax dispute requires in most cases the mastery of technical tax rules, the development of a coherent and persuasive case as well as the presentation of the relevant facts in the most compelling manner. We ensure this synergetic combination in all tax disputes that we handle, by offering our clients a selected team of technical tax professionals and litigating lawyers who put together in-depth tax knowledge and substantive advocacy skills.

Specialists from our tax litigation team work closely together on tax disputes, creating an integrated team of experts able to deal with all aspects of the case in a tax efficient, constructive and structured manner.

Our tax litigation team works effectively and efficiently with our clients' in-house personnel and other outside experts towards the end goal of winning the case for our clients.



Services

Our tax litigation team provides a wide range of tax and legal services, which include:

Assistance prior to tax audits

Assistance in preparing our clients for tax audits, by performing an overall analysis of the clients' tax position and identifying exposures to tax risks;

Analysis of the supporting documents possessed by clients and their internal procedures in order to help clients to minimize the tax exposures identified and also to take advantage of potential tax savings;

Assistance in implementing the tax saving opportunities identified.

Assistance during tax audits

Assisting clients in holding discussions with the tax inspectors in order to defend the clients' approach with respect to specific tax issues;

Identification of relevant domestic and international jurisprudence, such as decisions issued by domestic courts and the European Court of Justice for the settlement of similar tax disputes, opinions and binding tax rulings issued by the Romanian tax authorities in similar cases;

Review of documents requested during a tax audit before clients provide them to the tax inspectors;

Assistance in drafting the explanatory notes and opinions requested by the tax inspectors during and upon the finalization of the tax audit;

Review of the draft tax audit report issued by the tax inspectors in order to identify the assessed tax liabilities which may be eliminated via discussions with the tax inspectors;

Preparing correspondence with the Romanian Ministry of Finance and attending meetings with Ministry representatives.

Assistance during proceedings carried out with the tax authorities

Assistance in receiving reimbursements of overpaid withholding tax; assistance in drafting letters and complaints to the tax offices; participation at meetings with representatives of the tax offices.

Assistance and representation of clients in relation to contestations and appeals

Elaborating litigation documents/contestations against tax assessment decisions issued by the Romanian tax authorities;

Elaborating appeal documents in case the contestations filed by clients are rejected;

Assisting clients in taking measures to suspend enforced collection of liabilities assessed by the Romanian tax authorities in cases where clients contest the tax assessment decisions;

Assistance in the elaboration of contentious claims and representation of clients in front of the Romanian local courts, at all degrees of jurisdiction, including at the level of the High Court of Cassation and Justice;

Assistance in the elaboration of contentious claims that support the tax position of clients on the basis of EU tax law and representation of clients with the aim of convincing the local courts to request the interpretation of the case to the European Court of Justice, based on the preliminary reference procedure;

Assistance and representation of clients in front of Romanian local courts in order to obtain late payment penalties from the Romanian authorities in case of delays in VAT refunds.

Assistance in relation to binding tax rulings

Assisting clients in drafting requests for binding tax rulings that present the envisaged operations and provide for detailed and well-grounded arguments to defend a certain tax treatment;

Participation at meetings with the representatives of the National Agency for Tax Administration in relation to the requests for binding tax rulings.

Assistance in relation to advance pricing arrangements

Assisting clients in determining the most appropriate transfer pricing methods for the related party transactions that they carry out;

Comprehensive assistance in proceedings related to advance pricing arrangements (APA), including assistance in preparing the transfer pricing documentation needed in order to apply for an APA.





Key Contacts

Ioana Sandru

Tax Partner
ioana.sandru@zrp.ro

Stan Tirnoveanu

Senior Partner
stan.tirnoveanu@zrp.ro

Nicoleta Baghilovici

Senior Associate
nicoleta.baghilovici@zrp.ro

Zamfirescu Racoti Predoiu Tax SRL

12 Plantelor St., District 2, Bucharest
RO-023974, Romania
Phone: +4021 311 05 17
Fax: +4021 311 05 19
office@zrp.ro
www.zrp.ro