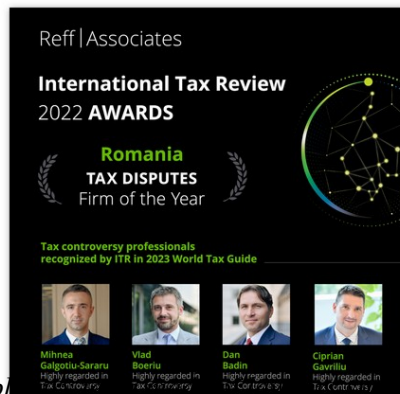


The multidisciplinary tax disputes team of Reff & Associates | Deloitte Legal and Deloitte Romania, recognized by International Tax Review in the Tax Disputes category and in the 2023 World Tax Guide



The multidisciplinary tax disputes team of Reff & Associates | Deloitte Legal and tax advisors from Deloitte Romania was awarded with the highest distinction for Romania in the Tax Disputes category, at the 2022 edition of the [Tax Awards](#), organized by the prestigious [International Tax Review \(ITR\)](#) publication. This is the first time that ITR offers awards on a national level for the activity of tax experts in Romania, and not only at the level of the entire Central and Eastern Europe region, as in previous years. The winners are designated based on reviews conducted by ITR journalists, who focus mainly on the complexity, client impact, scale, and the innovation of the projects developed during the past twelve months.

At the same time, four team members, respectively **Mihnea Galgotiu-Sararu**, Partner at Reff & Associates | Deloitte Legal, **Vlad Boeriu**, Tax and Legal Partner-in-Charge, **Dan Badin**, Partner, and **Ciprian Gavrilu**, Partner, Deloitte Romania, are recognized by ITR among the world's highly regarded practitioners in Tax Controversy in the [2023 World Tax](#) Guide.

"The multidisciplinary approach, in line with international standards in the field, helped us obtain this recognition, which honors us and inspires us to continue to identify creative, but at the same time pragmatic solutions for the high complexity cases in which we get involved. The integrated, multidisciplinary and innovative way in which we approach complex cases in the tax disputes area, thanks to the close collaboration between our team of tax litigation lawyers and tax advisors within Deloitte Romania, as well as the access to resources and colleagues' expertise throughout the entire Deloitte network, represents a strong differentiator for our team. On a personal note, I am honored to be part of a team that includes many of the most experienced tax and legal professionals in Romania, who have obtained decisions that have not only protected the activity of our clients, to whom we are grateful for their trust, but also contributed to ensuring a more predictable and a safer fiscal environment for the entire business community in Romania," said **Mihnea Galgotiu-Sararu, Partner, Reff & Associates | Deloitte Legal and head of the litigation and arbitration practice.**

The recent cases won by the multidisciplinary team of lawyers from Reff & Associates | Deloitte Legal and the tax advisors from Deloitte Romania include a favorable decision for the taxpayer on VAT at the [Court of Justice of the European Union in a dispute with the Romanian fiscal authority](#), which is mandatory and has become a reference throughout the European Union in terms of the conditions regarding the fixed establishment. Also, the multidisciplinary team obtained, at the [High Court of Cassation and Justice \(ÎCCJ\), an important solution to cancel EUR 5.5 million tax decisions](#) issued by the tax authority to a support services company, member of a group operating in the energy field. Another [final solution obtained by the multidisciplinary team at the ÎCCJ required the tax authority to motivate the application of a transfer pricing method](#) different from the one chosen by the taxpayer and confirmed that the tax authorities must thoroughly justify the reasons for applying a certain

method of transfer pricing.

Reff & Associates | Deloitte Legal's litigation practice, which consists of 22 lawyers, covers all types of business disputes, from fiscal, to commercial and administrative litigation, as well as international arbitrations. The tax litigation team, led by **Mihnea Galgotiu-Sararu**, Partner, also includes the coordinating lawyers **Emanuel Bondalici**, **Luiza Ionescu-Donoiu** and **Bogdan Marculet**, Senior Managing Associates, and **Luisa Alb**, **Laura Epure** and **Stefan Mihartescu**, Managing Associates, alongside other lawyers specialized in these types of disputes.

The International Tax Review is the publisher of prestigious tax papers recognized by industry experts. It presents key tax news from around the world and analyses focusing on income and indirect taxes, transfer pricing, disputes and international taxes. The top ITR publications include the World Tax Review and the Guide to World's Leading Tax Advisors.

[Reff & Associates | Deloitte Legal](#) is recognized as a leading law firm in Romania for the quality of services and ability to deliver solutions on complex legal matters. The areas of practice include banking and finance, competition law, employment law, energy and environment law, insolvency law, legal management consulting, litigation, corporate, mergers and acquisitions, public sector, real estate. The firm represents in Romania Deloitte Legal, a global network with more than 2,500 lawyers in more than 80 countries.