

PRESS RELEASE

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TPA Romania Obtains in Court EUR 1 Million Excise Tax Refund for Austrotherm Romania

High Court ruling sets precedent on interpretation of fiscal authorities practices in relation to taxpayers

After a 6-year litigation, the Romanian High Court of Cassation and Justice upheld twice TPA Romania lawyers' fiscal challenge and finally ruled that the fiscal authorities refund EUR 1 million in excise taxes to the taxpayer. Austrotherm Romania is a subsidiary of an Austrian multinational group specialized in thermal and noise-insulating products, present in multiple CEE markets.

"The ruling we obtained is particularly relevant, not only in the field of indirect taxation, but for any fiscal dispute on procedural aspects, as the decision sets an important precedent in the positioning of Romanian courts with respect to fiscal authorities practices in relation to taxpayers", stated Dan Iliescu, TPA Romania Legal Partner and the lawyer who successfully argued the case before the Bucharest Court of Appeal and the Romanian Supreme Court throughout the litigation.

The Romanian Supreme Court recognized the taxpayer's legitimate expectation principle invoked by the lawyers at TPA Romania in the (overregulated) Romanian fiscal procedure field. In other words, a taxpayer's claim which is valid in substance, observing all essential requirements, may not be denied by the fiscal authorities on the grounds of procedural requirements that have not been observed - as long as the authorities did not invoke them on previous interactions with the respective taxpayer, in similar circumstances.

TPA Romania Legal practice, through its affiliated legal offices, has been successfully assisting Romanian and foreign businesses for over 20 years, offering a wide range of legal advice, assistance and dispute resolution services.

About TPA Romania

TPA Romania is one of the leading audit, tax advisory, accounting and mergers and acquisitions consultancy firms in Romania. TPA Romania currently has 10 partners and over 160 employees in its Bucharest and Cluj-Napoca offices.

The TPA Group is an independent member of the Baker Tilly Europe Alliance and is present in 12 different countries across Central and Eastern Europe. More than 1,700 TPA employees work at 30 tax & Audit offices in Albania, Austria, Bulgaria, Croatia, the Czech Republic, Hungary, Montenegro, Poland, Romania, Serbia, Slovakia and Slovenia.

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