

Abstract:

The paper examines Romania's alignment with the OECD BEPS standards in transfer pricing and advances an operational framework to reduce tax risk and litigation. The thesis offers three original contributions. First, it develops a **BEPS–EU comparative matrix (2015–2024)** that maps Actions 2, 3, 4, 6, 13 and Pillar Two into EU law (ATAD, ATAD2, DAC4, Directive 2022/2523) and sequences their transposition, providing an evidence base for assessing Romania's implementation gaps. Second, it proposes a **policy package for Romania** strengthening advance certainty and dispute prevention: enabling **retroactive APA** coverage (in line with the 2025 legislative direction), publishing annual **APA/MAP statistics** (stock/flow, average timelines), setting institutional **KPIs**, and establishing a **dedicated MAP unit** with fast-track procedures. Third, it outlines a **digitalisation agenda** for transfer-pricing risk analysis that integrates data from Master/Local Files, CbCR, DAC6 and SAF-T to detect related-party transactions and anomalies using specialised analytics.

The central finding is that BEPS has reshaped global TP rules and that the EU has achieved a coherent transposition; **full adoption of the proposed Romanian package** would materially lower disputes and double taxation, shorten MAP resolution times, and improve predictability for investment. The thesis concludes with actionable recommendations for regulators and taxpayers, emphasizing institutional capacity, transparent metrics, and data-driven supervision.

Keywords: BEPS; transfer pricing; APA; MAP; tax administration digitalisation.