1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

No special dedicated website as single point of information for SMEs was established so far.

2. Do you have a single definition of SME that applies for most direct tax purposes?

There is no single definition of SME that applies for most direct tax purposes. However, as per Law no. 346/2004 for the encouragement of setting up and development of small and medium enterprises (modified), SMEs are defined as those entities fulfilling the following conditions:

- have an average number of employees less than 250;
- achieve a net annual turnover of 50 million EUR, equivalent or total assets not exceeding the equivalent in RON of 43 million EUR, according to the latest approved financial statements. Total assets mean fixed assets plus current assets plus advance expenses.

Also, small and medium enterprises (SMEs) are classified according to the average annual number of employees and net annual turnover or total assets held by them in the following categories:

- micro-enterprises - have up to 9 employees and a net annual turnover or total assets of up to 2 million EUR or equivalent;
- small - have between 10 and 49 employees and a net annual turnover or total assets of up to 10 million EUR or equivalent;
- medium-sized enterprises - have between 50 and 249 employees and a net annual turnover of 50 million EUR, equivalent or total assets not exceeding the equivalent in RON of 43 million EUR.

3. Do you apply a specific SME definition for transfer pricing purposes?

No specific definition is applied in case of SMEs just for transfer pricing purposes. Also, see reply to Q2.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

SMEs may request for the issuing of advanced pricing agreements. Information on the procedure to follow is available in Law no. 575/2007 on the procedure for the approval of the issuing of advance pricing agreements and tax rulings. Also, taxpayers may request preliminary discussions with the tax administration representatives for the fully understanding of the procedure and mandatory requirements to be complied with, in order to speed up the process. Information on these services is not available electronically.
5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

See reply to Q1.

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

The information on procedures to provide SMEs with advance certainty on transfer pricing issues is only available from other sources (legislation, guidance, upon request etc.), mostly in Romanian language.

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

Within the tax administration there is a dedicated unit dealing with all transfer pricing compliance issues, advanced pricing agreements, clearances and rulings and MAP procedures, both for SMEs and MNEs.

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

See reply to Q7.

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

See reply to Q7.