

THE TRANSACTIONS BETWEEN AFFILIATED COMPANIES AND THE FISCAL CONSEQUENCES WHEN THEY ARE NOT „AT AN ARM’S LENGHT”

*Economist PhD Student Ioan Dobra –The National Fiscal Administration Agency,
The General Public Finance Institution Alba*

[id ec574@yahoo.com](mailto:ec574@yahoo.com)

*Lecturer PhD Student Attila Szora TAMAS –,1 Decembrie 1918” University Alba
Iulia*

attaconsulting@yahoo.com

Abstract: *The role of multinational companies in the international commerce has grown considerably in the last 20 years. This reflects the growth of national economies and the technological progress, especially in the communications field. The development of multinational companies implies very complex fiscal aspects for the companies and for the fiscal administration agencies, because national fiscal regulations can't be seen in an isolated manner, but in a vastly international context.*

Keywords: *multinational companies, fiscal regulations, taxation*

JEL codes: H25, F23