

PERSONAL INFORMATION

Adrian Luca



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Sex Male | Date of birth 16/10/1978 | Nationality Romanian

WORK EXPERIENCE

March 2009 – present

Transfer Pricing Services SRL (“TPS”) – Managing partner responsible for CEE region

September 2001 – February 2009

PricewaterhouseCoopers (“PwC”), Romania, Warsaw and Belgium offices – Tax Manager

EDUCATION AND TRAINING

- Certified Valuator – since 2015;
- Certified Tax Consultant – since 2006;
- Chartered Accountant – since 2005;
- MBA Romanian – Canadian Program in collaboration with HEC Montreal, Ottawa University and Academy of Economic Studies Romania: Finance Specialisation; 2003 – 2004 promotion;
- Degree in Accounting from the Academy of Economic Studies, Bucharest, 2001.

PERSONAL SKILLS

Mother tongue(s) Romanian

Other language(s)

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C2	C2	C2	C2	C2
French	A2	A2	A2	A2	A2

Levels: A1/2: Basic user - B1/2: Independent user - C1/2 Proficient user
Common European Framework of Reference for Languages

- Capabilities
- Extensive knowledge of the transfer pricing legislation and practice in Romania and Central and Eastern Europe;
 - Project manager for global and regional transfer pricing projects for multinational companies operating in various industries such as IT, energy, retail, automotive and pharmaceutical;
 - Assistance during tax controversy and dispute resolution projects, support in the litigation process, drafting and negotiation of APAs;
 - Involved in international tax structuring projects, including business restructuring;
 - Expertise in identification of permanent establishment and profit allocation;
 - Reporting conforming to FIN 48 standard;
 - Nominated by the Romanian Competent Authority as one of the five arbitrators for international transfer pricing disputes.

ADDITIONAL INFORMATION

- Proven Track Record
- Over 16 years of experience in transfer pricing, international tax structuring and restructuring of the business models;
 - Previous experiences include PwC Romania, PwC Poland and PwC Belgium and secondment to Procter & Gamble (Romania);
 - Expertise in dispute avoidance projects (e.g. APAs), dispute resolution work (e.g. revisions and tax audits, assistance during tax inspections), intra-group transaction planning, business restructuring and compliance projects (e.g. documentation);
 - Coordinator of the transfer pricing group within American Chamber of Commerce in Romania (“AMCHAM”) and Foreign Investment Council (“FIC”) responsible for redrafting the transfer pricing legislation in Romania;
 - Directly involved in drafting and negotiating the first advance pricing arrangements in Romania;
 - Member of the Romanian team in the European Arbitration Commission for removing the double taxation in the relation between affiliates
 - Regular lecturer at various conferences and seminars on transfer pricing issues, including the Chamber of Tax Consultants, the Academy of Economic Studies;
 - Author of more than 50 articles on transfer pricing issues published in local and international journals;
 - Recognized in the ITR’s Guide to the World’s leading Transfer Pricing Advisors;
 - Assistant to European Commission – European Joint Transfer Pricing Forum between 2007 – 2015 on behalf of business member.

- Articles and related works
- Understanding the importance of sharing knowledge, I initiated transferpricing.ro as the most comprehensive platform explaining ... what is transfer pricing all about? Articles with tens of thousands of viewers in the mainstream media, video materials, research papers, case studies, free seminars - all based on day-by-day economic and political facts.
 - Proud to be among the first to raise in the Romanian press the hot issue of BEPS and CCCTB and to “translate” the implications for everyone, both companies and individuals, on an ongoing basis. Through these articles, people become more aware of the political questioning revolving around transfer pricing. Please find below the

links to some of the articles published:

- <http://www.contributors.ro/author/adrian-luca/>
- <https://www.youtube.com/watch?v=NprBKFIVpuw>
- <https://www.youtube.com/watch?v=-rhyWRARfdk>
- <https://www.youtube.com/watch?v=VbSkD85sZt8>
- https://www.youtube.com/watch?v=fkwospe_pPQ
- <http://www.contributors.ro/author/adrian-luca/>
- <http://www.zf.ro/autor/adrian-luca>
- <https://www.youtube.com/watch?v=n3inNBqM3CQ>
- https://www.transferpricing.ro/images/pdf/BusinessDaysMag_nr.10.pdf
- https://www.transferpricing.ro/pdf/B_TPS_Decembrie%202016_Final.pdf
- https://www.transferpricing.ro/images/pdf/B_TPS_Noiembrie_2015.pdf
- <http://www.zf.ro/companii/energie/zf-live-adrian-luca-transfer-pricing-services-cazul-lukoil-va-adeuce-o-constientizare-a-riscului-in-romania-14677199>
- <http://www.contributors.ro/economie/despre-starbucks-taxa-google-impozitul-forfetar-si-presiunea-publica/>
- <http://www.hotnews.ro/stiri-18312162-analiza-din-primele-10-000-companii-din-economie-doar-jumatate-iesit-adevarat-din-criza.htm>
- <http://www.contributors.ro/economie/continua-re-la-%C8%99tirea-cu-%E2%80%9Dtaxa-google%E2%80%9D-%E2%80%9D%C8%99i-daca-e-atat-de-simplu-de-ce-n-a%C8%99Bi-facut-o-pana-acum%E2%80%9D/>
- <http://www.contributors.ro/economie/pisica-alba-pisica-neagra-sau-despre-faptul-ca-nu-exista-buni-sau-rai-in-fiscalitate/>
- <http://www.contributors.ro/economie/%E2%80%9Dbanii-sau-permisul%E2%80%9D-o-poveste-new-yorkeza-care-ne-intereseaza-%C8%99i-pe-noi/>
- <http://www.transferpricing.ro/am-nevoie-de-transfer-pricing-services/media-center/225-cazul-caterpillar-episodul-2-cel-mai-probabil-noi-nu-ei>