

**GROUPS OF COMPANIES. COUNCIL DIRECTIVE ON THE
COMMON FISCAL REGIME APPLICABLE TO PARENT
COMPANIES AND THEIR SUBSIDIARIES IN VARIOUS MEMBER
STATES (90/435/EEC). THE IMPLEMENTATION OF THE
COMMUNITY REGULATION IN ROMANIA**

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ABSTRACT: *„The more, the stronger” is an old saying frequently used by people who face difficult situations and who, in order to reach their objectives, adopt the method of uniting their own forces with those of other persons having the same interests, aiming at accomplishing a common goal in the framework of an association, precisely within a group of interest.*

In this system, groups of companies have now become an economic reality and an immediate necessity, simultaneously with the advanced decentralization of services and production activities.

In order for the undertaking to be less vulnerable and, at the same time, as efficient as possible, the general trend is to set up associations entered into by establishing relations with other undertakings which are not necessarily of a legal nature. This process may either be based on the acquisition of control, or on the formation of other companies.

KEYWORDS: *decentralization, “parent company”, group of companies, community regulation, fiscal regime*

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