

# Tax & Legal Alert

ROMANIA 19 March 2009

## Methodological norms for granting holiday tickets

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Government Decision no. 215/2009 ("The Decision") regarding the methodological norms for granting holiday tickets has been published.

The Decision sets obligations for each category of natural and legal persons involved (employees, employers, tickets issuers, authorised tourism operators), as follows:

- Employers that reported taxable profit or income, as the case may be, the prior year establish the rules for granting tickets, stating the categories and number of beneficiaries, as well as the amount which can be granted given its financial resources.
- The granting rules for holiday tickets will be set:
  - by employers together with unions or employee representatives, as the case may be.
  - in collective employment contracts or internal regulations, as the case may be.
- Printing costs for tickets will be borne by employers at their own expense. The tickets have to contain some mandatory elements stated in the Decision.
- Employees who benefit from holiday tickets can purchase touristic services directly from authorised tourism operators or from tourism agencies.
- Employees are not allowed to use the tickets for the purchase of services other than those stipulated by the

Decision or to trade them for money.

- The contract concluded between the employer and the tickets issuer has to contain special mandatory clauses and provisions, referring to the annual estimated number of holiday tickets, or information on the affiliate tourism operators where beneficiary employees can use the holiday tickets.
- Employers and ticket issuers must fill in reports regarding the holiday tickets. Templates for the mandatory master and detailed reports are presented.

According to the Decision the list of tourism operators authorised to provide services that can be paid using these tickets will be posted on the Ministry of Tourism web site.

The Decision also includes penalties for not complying with legal provisions of these norms.

[Source: Official Gazette no. 145 dated 9 March 2009]

For more information, please contact Peter de Ruiter, Mihaela Mitroi, Ionut Simion and Daniel Anghel.