

Crèche tickets' value left unchanged; the Fiscal Commission's opinion on interpretation of art. 42, b) of the Fiscal Code; New inspection procedure covering doctors who issue medical leave certificates

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Crèche tickets

Order no. 566, of the Ministry of Labor, Family and Social Protection, regarding the monthly indexed amount granted as crèche tickets for the second six months of 2010, has been published in Official Journal of Romania no. 516 (23 July 2010).

The Order leaves the monthly value of crèche tickets unchanged at 370 lei.

Interpretation of art. 42, b) of the Fiscal Code (concerning non-taxable income from various types of compensation payments)

Order no. 2007, of the Ministry of Public Finance, regarding the approval of the Fiscal Central Commission's Decision no. 1/2010, has been published in Official Journal of Romania no. 512 (22 July 2010).

The Decision stipulates that income tax and social contributions are due on payments representing salary rights and salary rights updated in line with inflation - regardless of the way in which these payments have been granted (whether they are updated salary rights or

damages in relation to updated salary rights).

New inspection system covering doctors who issue medical leave certificates.

Order no.627 of the State Health Insurance Authority (Casa de Sanatate), regarding the approval of the audit methodology for granting medical leave certificates, has been published in Official Journal of Romania no. 512 (22 July 2010).

The Order sets out a framework for the verification of doctors who issue medical leave certificates. An employer may now make a request to the appropriate office of the State Health Insurance Authority for verification of a doctor who has issued medical leave certificates to its employees.

If doctors are found to have issued medical certificates in breach of the regulations set out in Emergency Ordinance no. 158/2005, they may be fined between 5000 lei and 10000 lei.

The authorities may also carry out random verification of doctors.

About us

Our team consists of more than 100 Romanian and international consultants, with command of local and international legislation, organized to be able to react at short notice to requests for tax assistance covering a wide range of issues.

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