[RO] Draft Law on the Establishment of a Cultural Stamp

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On 8 December 2014, the Romanian Senate (upper Chamber of the Parliament) tacitly adopted a draft law on the establishment of a cultural stamp (Proiectul de Lege privind instituirea timbrului cultural). The final decision belongs to the Chamber of Deputies (lower Chamber).

According to the adopted Draft Law, the establishment of a cultural stamp was requested by all creators' unions and associations in Romania (representing writers, composers, musicologist, fine artists, filmmakers, architects). The new law will replace the Law No. 35/1994 (which establishes a cultural stamp on literature, film, theatre, music, folklore, fine arts, architecture and entertainment), which is considered by the initiators of the draft law as hardly applicable and therefore ineffective.

The collected sums will enter directly into the budgets of the creators' unions and organisations from Romania. The establishment of the cultural stamp aims to protect and to preserve cultural heritage, to develop contemporary creativity and to promote cultural values in various cultural fields.

The Draft Law determines the value of the cultural stamp for literary books (i.e. 1 LEI (approximately 0.22 EUR) for each copy of the book). For different other categories (cinema works, theatre, music, architecture, entertainment, fine arts) the value of the cultural stamp varies between 2% and 5% of the price for a ticket to that kind of cultural show/exhibition and, respectively, between 1% and 2% of the price for each copy containing recordings or reproductions of the relevant cultural work (artworks, audiovisual works, cinema works, theatre works, musical works, entertainment works). According to the Draft Law, the value of the cultural stamp is exempt from VAT.

The editors, producers and importers of cultural products, as well as the show organisers and administrators have to buy cultural stamps from the creators' unions and associations and to apply the stamp on the products or tickets. They have to report half-yearly before 25 July and 25 January of each year to the creators' unions and associations about the use of the stamps.

In order to benefit from the amounts collected through the cultural stamp, the Creators' Unions and Associations have to meet the following conditions:

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They must act in the fields regulated by the draft law and must be recognised as an organisation of public importance. At least 90% of their members must be holders of copyrights or related rights. Finally, the creators' unions or associations have to express their will to benefit from the collected money by means of an authentic statement registered by the Ministry of Culture.

The collected money can be used only for purposes which are in line with the goals set in the own statutes and regulations of the creators' unions and associations. The amounts issued from the cultural stamp are deductible expenses and are not taxable.

Breaches to the law (if not criminal) will be fined with 5,000 - 25,000 LEI (approximately EUR 1,115 - 5,580).

Proiectul de Lege privind instituirea timbrului cultural - forma adoptată de Senat

http://www.cdep.ro/proiecte/2014/500/80/3/se810.pdf

Draft Law on the Establishment of a Cultural Stamp, as adopted by the Senate

Proiectul de Lege privind instituirea timbrului cultural - expunerea de motive

http://www.cdep.ro/proiecte/2014/500/80/3/em810.pdf

Explanatory Memorandum of the Draft Law on the Establishment of a Cultural Stamp

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