UNIVERSITATEA BABEŞ-BOLYAI
BABEŞ-BOLYAI TUDOMÁNYEGYETEM
BABEŞ-BOLYAI UNIVERSITÄT
BABEŞ-BOLYAI UNIVERSITY
TRADITIO ET EXCELLENTIA

FACULTATEA DE BUSINESS
IN PARTNERSHIP

COURSE DESCRIPTION

Taxation in Hospitality and Tourism
Academic year 2026-2027

1. Programme-related data

1.1. Higher Education Institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field	Business Administration
1.5. Level of study	Master
1.6. Degree programme / Qualification	Business Administration in Hospitality and International Tourism / Master
1.7. Form of education	Full time

2. Information regarding the discipline

2.1. Name of the discipline	Taxation in Hospitality and Tourism			Discipline code	IME0029
2.2. Course coordinator	Assoc. Prof. Dragoş PĂUN, PhD				
2.3. Seminar coordinator	Assoc. Prof. Dragoş PĂUN, PhD				
2.4. Year of study	I	2.5. Semester	1	2.6. Type of assessment	Viva voce
2.7. Course status	Compulsory			2.8. Course type	Specialisation subject

3. Total estimated time (hours per semester of teaching activities)

3.1. Number of hours per week	2	of which: 3.2. course	1	3.3. seminar/ laboratory/ project	1
3.4. Total of hours in the curriculum	28	of which: 3.5. course	14	3.6. seminar/ laboratory	14
Time allocation for individual study (IS) and self-taught activities (ST)					**hours**
Learning from textbooks, course materials, bibliography, and notes (IS)					14
Additional research in the library, on subject-specific electronic platforms, and on-site					14
Preparing seminars/ laboratories/ projects, assignments, reports, portfolios, and essays					6
Tutoring (professional guidance)					4
Examinations					2
Other activities					7
3.7. Total hours of individual study (IS) and self-taught activities (ST)	**47**				
3.8. Total hours per semester	**75**				
3.9. Number of credits	**3**				

4. Prerequisites (where applicable)

4.1. curriculum-related	-
4.2 skills-related	-

5. Specific conditions (where applicable)

5.1. course-related	Lecture hall equipped with video-projector and computer
5.2. seminar/laboratory-related	Room equipped with video-projector and computer

***6.1. Competencies resulting from the completion of the degree programme**

Professional competencies	
Competency code	**Competency**
PC1	Running a business division/subdivision in the hospitality and tourism sector
PC4	Drawing up decision-based strategies/alternatives specific to hospitality/tourism units by means of modern information technology tools
Transversal competencies	
Competency code	**Competency**
TC1	Use of professional ethics standards and values specific to the field of hospitality and tourism
TC2	Identification of roles and responsibilities in a team and their implementation within various hospitality and tourism-based businesses

6.2. Learning outcomes relevant to the degree programme

Learning outcomes targeted by the subject		
Competency code	**Knowledge and comprehension**	**Specific academic skills**
PC1 **PC4** **TC1** **TC2**	The graduate possesses comprehensive knowledge of accounting, as well as the processing and analysis of economic and financial information required for the effective organisation and management of businesses in the HoReCa industry.	The student/graduate has the ability to use financial and accounting management methods and techniques to administer the activities of a company in the HoReCa sector.

7. Subject-specific learning outcomes

Knowledge and understanding
1. The student/graduate knows the basic concepts and specificities of taxation applicable to tourism and hospitality businesses.
2. The student/graduate identifies the special tax provisions applicable to companies operating in catering, tourism, and related sectors.
3. The student/graduate describes the EU VAT rules and the special treatment of travel services under the VAT Margin Scheme and related EU directives.
4. The student/graduate understands the tax rules for international operations in tourism, including taxation of transportation, rent-a-car, and cruise activities.
Specific academic skills
1. The student/graduate estimates and evaluates the tax effects of economic operations and business scenarios specific to hospitality and tourism entities.
2. The student/graduate applies special tax rules for tourism services in practical case studies, including VAT margin scheme calculations and journey-money rules.
3. The student/graduate prepares tax strategies and advisory recommendations for businesses in the hospitality and international tourism sector.

8. Content

8.1. Course	Teaching and learning methods	Remarks
Definition of basic concepts in tourism which are important in the field of taxation • Basic principles of taxation	Interactive lecture, exposure of documents	1 lecture
Method of demonstrating costs in order to achieve income	Interactive lecture, exposure of documents	1 lecture
Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer • Taxation for activities abroad	Interactive lecture, exposure of documents	1 lecture

Special Tax provisions in the field of tourism • Taxation of companies operating in catering and tourism • Determining the net income of these companies	Interactive lecture, exposure of documents	1 lecture
Value Added Tax Act. Special treatment of travel services. • EU VAT Directive	Interactive lecture, exposure of documents	1 lecture
Exempt fulfillments. Taxation of transportation • Place of operation in the case of rent-a-car companies • Place of operation in the case of cruises	Interactive lecture, exposure of documents	1 lecture
Entities operating in tourism and the application of tax costs -- lump-sum costs, tax records	Interactive lecture, exposure of documents	1 lecture

Bibliografy

1. Corthay, L, Loeprick J, *Taxing tourism in developing countries,* 2010
2. Dwyer L, Forsyth P, *International Handbook on the Economics of Tourism,* Elgar, 2006
3. OECD Tourism Trends and Policies, OECD, 2014
4. Radhakishan Rawal, “*Taxation of Permanent Establishments: an international perspective*” Spiramus, 2006
5. Susan Senior Nello, “*The European Union: Economics, Policy and History*, McGraw Hill, 2011
6. OECD, OECD Tourism Trends and Policies 2014,
7. Romanian Fiscal Code 2017
8. Arvid S. Skaar, “*Permanent establishment: erosion of a tax treaty principle*”. Wolters Kluwer, 1995
9. Ben Kiekenbeld, “*Harmfull Tax Competition in the European Union*”, Kluwer Law International, 2005.
10. Michael Lang (ed.), “*Trends and Players in Tax Policy*” IBFD, 2016

8.2. Seminar/ laboratory	**Teaching and learning methods**	**Remarks**
Definition of basic concepts in tourism which are important in the field of taxation	Case study, processing documents	1 lecture
Method of demonstrating costs in order to achieve income	Case study, processing documents	1 lecture
Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer	Case study, processing documents	1 lecture
Tax laws in the field of tourism	Case study, processing documents	1 lecture
Value Added Tax Act. Special treatment of travel services.	Case study, processing documents	1 lecture
Exempt fulfillments. Taxation of transportation	Case study, processing documents	1 lecture
Entities operating in tourism and the application of tax costs -- lump-sum costs, tax records	Case study, processing documents	1 lecture

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1. Corthay, L, Loeprick J, *Taxing tourism in developing countries,* 2010
2. Dwyer L, Forsyth P, *International Handbook on the Economics of Tourism,* Elgar, 2006
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9. Ben Kiekenbeld, “*Harmfull Tax Competition in the European Union*”, Kluwer Law International, 2005.
10. Michael Lang (ed.), “*Trends and Players in Tax Policy*” IBFD, 2016

9. Evaluation

- The same evaluation criteria are maintained for all exams sessions. The components of the evaluation process carried out during the semester cannot be recovered/redone in the examination sessions.
- To be able to accumulate the points obtained during the semester, it is mandatory to obtain a minimum of 5 (five) in the final exam (written/oral).

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	Understanding of key concepts and usage of methodology	Final written exam (will be evaluated in exam session)	60%
10.5 Seminar/laboratory	Individual interest, seriousness in addressing key questions, research for students	Individual or group project (will be evaluated throughout the semester)	40%
10.6 Minimum standard of performance			
• Understanding key issues related to taxation • Preparing recommendations for companies in the industry			

10. SDG labels (Sustainable Development Goals)

	◌	Sustainable Development Generic Label

1 FĂRĂ SĂRĂCIE	2 FOAMETE „ZERO"	3 SĂNĂTATE ȘI BUNĂSTARE	4 EDUCAȚIE DE CALITATE	5 EGALITATE DE GEN	6 APĂ CURATĂ ȘI SANITAȚIE	7 ENERGIE CURATĂ ȘI LA PREȚURI ACCESIBILE	8 MUNCĂ DECENTĂ ȘI CREȘTERE ECONOMICĂ	9 INDUSTRIE, INOVAȚIE ȘI INFRASTRUCTURĂ
◌	◌	◌	X	◌	◌	◌	X	◌
10 INEGALITĂȚI REDUSE	11 ORAȘE ȘI COMUNITĂȚI DURABILE	12 CONSUM ȘI PRODUCȚIE RESPONSABILE	13 ACȚIUNE CLIMATICĂ	14 VIAȚA ACVATICĂ	15 VIAȚA TERESTRĂ	16 PACE, JUSTIȚIE ȘI INSTITUȚII EFICIENTE	17 PARTENERIATE PENTRU REALIZAREA OBIECTIVELOR	Nu se aplică nici o etichetă
◌	◌	◌	◌	◌	◌	◌	◌	◌

Date of entry:	Signature of course coordinator	Signature of seminar coordinator
22.05.2026	Assoc. Prof. Dragoș PĂUN, PhD	Assoc. Prof. Dragoș PĂUN, PhD

Date of approval in the department:	Signature of the head of department
27.05.2026	Prof. Ioan Cristian CHIFU, PhD