Unofficial translation

PARLIAMENT OF THE REPUBLIC OF MOLDOVA

LAW
Tax Code*

No. 1163-XIII of 24.04.1997
(in force since 01.01.1998)

Re-published: Official Gazette of the Republic of Moldova, special edition dated 08.02.2007
Re-published: Official Gazette of the Republic of Moldova, special edition dated 25.03.2005
Re-published: Official Gazette of the Republic of Moldova No.102-103 Article 814 dated 23.08.2001
Published: Official Gazette of the Republic of Moldova No. 62 Article 522 dated 18.09.1997

***

CONTENTS

Chapter 2
INCOME'S STRUCTURE

Chapter 3
DEDUCTIONS RELATED TO THE ENTREPRENEURAL ACTIVITY

Chapter 4
EXEMPTIONS AND OTHER TAX DEDUCTIONS

Chapter 5
CAPITAL GAIN AND LOSS

Chapter 6
RULES OF ACCOUNTING

Chapter 7

TAXATION OF SOME CATEGORIES OF TAXPAYERS

Chapter 7¹
TAX REGIME OF THE ECONOMIC AGENTS SUBJECTS OF THE SMALL AND MEDIUM ENTERPRISES SECTOR

Chapter 7²
TAX REGIME ON APPLYING THE TRANSITIONAL TAX PERIOD RELATED TO INCOME TAX

Chapter 8
TAX REGIME IN CASE OF ORGANIZATION, LIQUIDATION AND REORGANIZATION OF THE ECONOMIC AGENTS

Chapter 9
RULES RELATING TO ORGANIZATIONS OF COLLECTIVE INVESTMENT IN SECURITIES

Chapter 10
NON-STATE PENSION FUNDS TAXATION

Chapter 10[1]
TAXATION OF PERSONS CARRYING OUT PROFESSIONAL ACTIVITY IN THE SECTOR OF JUSTICE AND HEALTH

Chapter 10[2]
TAX REGIME OF THE NATURAL PERSONS CARRYING OUT INDEPENDENT ACTIVITIES

Chapter 10[3]
TAX REGIME OF THE NATURAL PERSONS CARRYING OUT ACTIVITIES IN THE FIELD OF PURCHASES OF CROP AND/OR HORTICULTURAL PRODUCTS AND/OR VEGETABLE KINGDOM OBJECTS

Chapter 11
NON-RESIDENTS TAXATION. SPECIAL PROVISIONS FOR INTERNATIONAL TREATIES

Chapter 12
TAX REGIME FOR DIVIDENDS

Chapter 13
TAX CREDITS

Chapter 14
INCOME TAX RETURN SUBMISSION. USE OF THE TAX IDENTIFICATION NUMBER

Chapter 15
WITHHOLDING OF TAX AT THE SOURCE OF PAYMENT

TITLE III
VALUE ADDED TAX

Chapter 1
GENERAL PROVISIONS

Chapter 2
SUBJECTS AND OBJECTS OF TAXATION

Chapter 3
VAT CALCULATION AND PAYMENT MODE

Chapter 4
EXEMPT FROM VAT DELIVERIES

Chapter 5
VAT EXEMPTION WITH DEDUCTION RIGHT

Chapter 6
DELIVERIES

Chapter 4
REGISTRATION, ANNULMENT AND REGISTRATION SUSPENSION OF THE SUBJECTS OF TAXATION. RECORDS OF THE DISPATCHED (TRANSPORTED) EXCISABLE GOODS. EXCISE DUTY PAYMENT DECLARATION

Chapter 5
Repealed

TITLE V
TAX ADMINISTRATION

Chapter 1
GENERAL PROVISIONS

Chapter 2
STATE TAX SERVICE

Chapter 3
OTHER TAX ADMINISTRATION BODIES

Chapter 4
TAXPAYERS' RECORD KEEPING

Chapter 5
TAX LIABILITY

Chapter 6
TAX LIABILITY EXTINGUISHMENT RESPONSIBILITY

Chapter 7
TAX REPORT

Chapter 8
RECORD KEEPING OF TAXABLE OBJECTS AND TAX LIABILITIES

Chapter 9
TAX LIABILITY ENFORCEMENT

Chapter 10
(Repealed)

Chapter 11
TAX AUDIT

Chapter 11[1]
INDIRECT METHODS OF THE NATURAL PERSONS TAXABLE INCOME ESTIMATION

Chapter 12
ENSURING TAX LIABILITY EXTINGUISHMENT

Chapter 13
GENERAL PROVISIONS RELATING THE LIABILITY FOR TAX INFRINGEMENTS

Chapter 14
EXAMINATION PROCEDURE OF TAX INFRINGEMENT CASES

Chapter 15
TAX INFRINGEMENTS TYPES AND LIABILITY FOR THEM

Chapter 16
LIMITATION PERIODS

Chapter 17
APPEALS

Chapter 18

TITLE VIII
NATURAL RESOURCES FEES

Chapter 1
GENERAL PROVISIONS

Chapter 2
WATER FEE

Chapter 3
FEE FOR THE EXTRACTION OF USEFUL MINERALS

Chapter 4
FEE FOR USING SUBSOIL

Chapter 5
Repealed

Chapter 6
Repealed

Chapter 7
Repealed

Chapter 8
Repealed

TITLE IX
ROAD FEES

Chapter 1
GENERAL PROVISIONS

Chapter 2
FEE FOR THE USE OF ROADS BY MOTOR VEHICLES REGISTERED IN THE REPUBLIC OF MOLDOVA

Chapter 3
FEE FOR THE USE OF ROADS OF THE REPUBLIC OF MOLDOVA BY THE MOTOR VEHICLES NOT REGISTERED IN THE REPUBLIC OF MOLDOVA (VIGNETTE)

Chapter 3[1]
(Repealed)

area and/or its protection areas outside the localities perimeter for placing road service provision objects.

TITLE X
OTHER TAX REGIMES

Chapter 1
TAX REGIME OF THE INFORMATION TECHNOLOGY PARKS' REZIDENTS

Note: In the Code, the words "financial institution", in any grammatical form, are replaced by the word "bank" in the corresponding grammatical form according to Law no. 257 dated 16.12.2020, in force since 01.01.2021

Note: The Tax Code does not contain the amendments by Law No. 56 dated 02.04.2020, in force since 07.04.2020, because they were declared unconstitutional by the Constitutional Court Decision No. 10 dated 13.04.2020, in force since 13.04.2020

Note: In the text of the Code, except for Article 144[1], the words "cash register", for any grammatical form, are replaced by the words "cash register equipment" in the corresponding grammatical form according to Law No. 171 dated 19.12. 2019, in force since 01.01.2020

Note: In the content of the Code, the words "budget of the administrative-territorial units", for any grammatical form, are replaced by the words "local budget" in the corresponding grammatical form according to Law no. 172 dated 27.07.2018, in force since 24.08.2018

Note: In the text of the Code, the phrases "Ministry of Health" and "Ministry of Labor, Social Protection and Family", for any grammatical form, are replaced by the phrase "Ministry of Health, Labor and Social Protection" in the corresponding grammatical form, the phrase "Ministry of Agriculture and Food Industry"- by the phrase "Ministry of Agriculture, Regional Development and Environment", and the phrase "Ministry of Transport and Road Infrastructure"- by the phrase "Ministry of Economy and Infrastructure" according to Law.79 dated 24.05.2018, in force since 15.06.2018

Note: In the text of the Code, the word "wear", for any grammatical form, is replaced by the word "depreciation" in the corresponding grammatical form, unless this Law provides otherwise according to Law No. 288 dated 15.12.2017, in force since 01.01 .2018

Note: In the text of the Code, the phrase "cadastral body", for any grammatical form, is replaced by the phrase "territorial cadastral body" according to Law No. 80 dated 05.05.2017, in force since 26.05.2017

Note: In the text of the Code, the phrases "The Main State Tax Inspectorate under the Ministry of Finance", "The Main State Tax Inspectorate", "territorial state tax inspectorate", "specialized state tax inspectorate", "territorial tax body", "tax body", are replaced by the words "State Tax Service" according to Law No. 281 dated 16.12.2016, in force since 01.04.2017

Note: In the text of the Code, the word "patron" is replaced by the word "employer" according to Law no. 138 dated 17.06.2016, in force since 01.07.2016

Note: In the text of the Code, the words "bonds" are replaced by the words "securities" according to Law no. 231-XVI dated 02.11.2007, in force since 23.11.2007

The Parliament adopts this Code.

TITLE I
GENERAL PROVISIONS

Article 1. Relations regulated by this Code

(1) This Code shall establish the general taxation principles in the Republic of Moldova, the legal status of the taxpayers, of the State Tax Service and other participants in the relations regulated by the tax legislation, the principles for the object of taxation determination, the principles of recording the income and deductible expenses, the mode and conditions of liability for infringement of the tax legislation, as well as the mode of contesting the actions of the State Tax Service and of its officials thereof.

(2) This Code shall regulate the relations connected to the tax liabilities enforcement with respect to state taxes and fees, and also establish the general principles for determining and collecting local taxes and fees.

[Para.(2) of Article 1 amended by Law No. 267 dated 01.11.2013, in force since 01.01.2014 - for Basarabeasca, Ocniţa, Rîşcani districts and Chișinău municipality, for all districts and for Bălți municipality and ATU Găgăuzia, in force since 01.01.2015]

(3) The terms and provisions used in this Code shall be applied exclusively within the tax relations limits and other related relations.

[Article 1 amended by Law No. 281 dated 16.12.2016, in force since 01.04.2017]

Article 2. Tax system of the Republic of Moldova

The tax system of the Republic of Moldova represents all taxes and fees, principles, forms and methods of their establishment, modification and annulment, stipulated by this Code, as well as all the measures that ensure their payment.

Article 3. Tax legislation

(1) Tax legislation consists of this Code and other regulatory acts adopted in accordance therewith.

(2) The regulatory acts adopted by the Government, the Ministry of Finance, the State Tax Service and the Customs Service under the Ministry of Finance, by other specialized authorities of the central public administration, as well as by the local public administration authorities, on the basis of this Code and for the purpose of its implementation, shall not contradict its provisions or go beyond it.

(3) In case of discrepancies between the regulatory acts mentioned in para. (2) and the provisions of this Code, the provisions of this Code shall apply.

(3^1) Upon drafting legislative and regulatory acts in the field of taxation, regulating entrepreneurial activity, the Government shall draw up the act of regulatory impact analysis. In case of legislative initiatives submitted by the Members of Parliament, the act of regulatory impact analysis shall be drafted by the Government in the endorsement process, according to a methodology approved by it.

(4) Taxation shall be carried out on the basis of this Code and other officially published regulatory acts adopted in accordance with it and in force till the due date for payment of taxes and fees.

(4[1]) The tax procedure shall be applied during and at the place of enforcement, unless the Law provides otherwise.

(5) The interpretation (explanation) of this Code's provisions and of the other regulatory acts adopted pursuant to it, shall be the competence of the authority that has adopted them, unless the given act provides otherwise. Any interpretation (explanation) shall be officially published.

[Article 3 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 3 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]

Article 4. International treaties

(1) If an international treaty that regulates taxation or includes norms that regulate taxation, which the Republic of Moldova is a party to, stipulates other rules and provisions than those stated in the tax legislation, the rules and provisions of the international treaty shall apply.

(2) The provisions of para. (1) shall not apply in the case where the resident of the state, the international treaty was concluded with, is used for the purpose of securing tax benefits by another non-resident person of the state, the international treaty was concluded with, and who has no right to tax benefits.

(3) The norms and procedures according to which the Republic of Moldova offers/receives mutual administrative assistance in tax matters under the international treaties to which the Republic of Moldova is a party to shall be approved by the Government.

[Article 4 supplemented by Law No. 281 dated 16.12.2016, in force since 01.01.2017]

Article 5. General definitions

The following notions shall be applied for taxation purposes, without changing the legal status of legal and natural persons, provided for in the current legislation:

1) *Person* - any natural or legal person.

2) *Taxpayer, subject of taxation* - any person who is required, under the tax legislation, to calculate and/or pay to the budget any taxes and fees, penalties and fines thereto; any person who is required, under the tax legislation, to withhold or collect from another person and transfer to the budget the aforementioned payments.

3) *Natural person*:

a) any citizen of the Republic of Moldova, foreign citizen, stateless person;

b) the organizational form with the status of natural person, pursuant to the legislation, including private entrepreneur, farming household (farm), unless this Code provides otherwise;

4) Legal person – any commercial enterprise, cooperative, enterprise, institution, foundation, association, including those established with the participation of a foreign person, and other organizations, except the structural subdivisions of the listed organizations, that do not have separate property, and the organizational forms with the status of natural person, pursuant to the legislation;

5) *Resident:*

a) any natural person that meets one of the following requirements:

i) has permanent domicile in the Republic of Moldova, including:

- being on treatment, vacation or for education purpose, or on a business trip abroad;
- being an official of the Republic of Moldova performing official duties abroad;

ii) stays in the Republic of Moldova at least 183 days during the fiscal year;

b) any legal person or organizational form having the status of a natural person, whose activity is organized or managed in the Republic of Moldova or whose main place of carrying out the activity is in the Republic of Moldova;

6) *Non-resident person:*

a) any natural person that is not resident pursuant to point 5) letter a) or, though meets the requirements of point 5) letter a), stays in the Republic of Moldova:

- as a person with diplomatic or consular status or as a member of the family of such person;

- as an official of an international organization, established on the basis of the international treaty to which the Republic of Moldova is a party to, or as a member of such an official's family;

- for treatment, vacation, or education purposes, or on a business trip, provided that this natural person was present in the Republic of Moldova for these purposes exclusively;

- exclusively for purposes of passing from one foreign state to another via the territory of the Republic of Moldova (transit pass);

b) any legal person or organizational form with the status of natural person that does not meet the requirements of point 5) letter b).

7) *Private entrepreneur* – natural person, registered in the established manner, who carries out entrepreneurial activity without constituting a legal person.

8) *Farming household (farm)* – agricultural enterprise having the status of a natural person, set up in accordance with the current legislation.

[Point 9) Article 5 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

10) *Shareholder* – any person owning one or more shares of a joint stock company.

11) *Associate* – any person who holds a share in the capital of a legal person.

12) *Interdependent person* – a member of the taxpayer's family, or the person who controls the taxpayer, is controlled by the taxpayer or is under common control of a third person. For the purpose of this point:

a) *the taxpayer's family includes:* taxpayer's spouse; taxpayer's parents; taxpayer's children and their spouses; taxpayer's grandparents; taxpayer's grandchildren and their spouses; taxpayer's brothers and sisters and their spouses; taxpayer's great-grandparents; taxpayer's great-grandchildren and their spouses; brothers and sisters of taxpayer's parents and their spouses; taxpayer's nephews and nieces and their spouses; brothers and sisters of the taxpayer's grandparents and their spouses; children of brothers and sisters of taxpayer's parents and their spouses; children of the taxpayer's nephews and nieces and their spouses; as well as the above mentioned persons from the taxpayer's spouse's side;

b) *control* is the ownership (either direct or through one or more interdependent persons) of at least 50% of the equity or voting rights/shares of a person. In this case, the natural person shall be regarded as the owner of all equity shares owned, directly or indirectly, by members of the natural person's family.

13) *Economic agent* - any person carrying out entrepreneurial activities.

14) *Non-commercial organization* - legal person, the activity of which is not aimed at receiving income and does not use any part of property or income in the interest of any member of the organization, of any founder or individual.

15) *Permanent establishment* – constant business place through which the non-resident person carries out fully or partially entrepreneurial activities in the Republic of Moldova, either directly or via a dependent agent, including:

a) a management office, branch office, representative office, subsidiary, section, office, factory, plant, shop, workshop, as well as mine, oil or gas well, quarry or any other place of extraction of the natural resources or of agricultural crops growth;

b) a construction site, a project of construction, assembly or montage or activities related to technical supervision, service and operation of relevant machinery only if such a site, project or activities last for a period of more than 6 months;

c) marketing of goods from warehouses located on the territory of the Republic of Moldova, belonging to or rented by the non-resident person;

d) rendering of other services, carrying out other activities for more than 3 months, except for those covered in point 15^1), as well as the work carried out under the employment contract (agreement) and independent professional activity, unless this Code provides otherwise;

e) carrying out in the Republic of Moldova of any activity that meets one of the conditions stated at letters a) to d) by a dependent agent or maintenance by this agent of a stock of goods or commodities in the Republic of Moldova, delivered on nonresident person's behalf.

15^1) Notwithstanding the provisions of point 15), permanent establishment does not imply carrying out by the non-resident in the Republic of Moldova of types of activities of preparatory, auxiliary or other nature, in the absence of permanent representation criteria listed in point 15). To types of activities of preparatory, auxiliary or other nature, in particular, the following is attributed:

a) the use of installations exclusively for the purpose of storage or display of products or goods belonging to the non-resident;

b) maintaining a stock of products or goods belonging to the non-resident exclusively for the purpose of storage or display;

c) maintaining a stock of products or goods belonging to the non-resident exclusively for the purpose of being processed by another person;

d) maintaining a fixed place of business exclusively for the purpose of purchasing goods by the non-resident;

e) maintaining a fixed place of business exclusively for the purpose of collecting and/or distributing information, marketing, advertising or market research of goods (services) performed by the non-resident, if such activity is not a basic (ordinary) activity of the non-resident;

f) maintaining a fixed place of business for the purpose of signing contracts by a person on behalf of the non-resident, if the contracts are signed in accordance with the detailed written instructions of the non-resident;

g) carrying out activity provided for in point 15 letter b) not exceeding 6 months.

16) *Entrepreneurial activity, business* - any activity under the legislation, except for the work done under the employment contract (agreement), carried out by a person aiming to receive income, or as a result of carrying out of which the income is received, regardless the purpose of the activity.

17) *Services* - material and non-material services, consumption and production services, including property rent, transfer of rights for the use of any goods; construction and montage works, repairs, scientific research, experimental construction and other types of works.

18) *Financial leasing contract* – any leasing contract which meets at least one of the following requirements:

a) risks and benefits related to the property right over the goods representing the leasing object shall be transferred to the tenant on the date the leasing contract is concluded;

b) the leasing rates amount shall account for at least 90% of the entry value of the leased goods;

c) the leasing contract shall expressly provide for the transfer to the tenant of the property right over the goods representing the leasing object, on the date the contract expires;

d) the leasing period shall exceed 75% of the useful life of the goods representing the leasing object.

From the fiscal perspective, in the financial leasing case, the tenant shall be treated as the leased goods owner.

19) *Operational leasing contract* – any leasing contract that does not meet any of the financial leasing contract terms.

[Point 20) Article 5 repealed by Law No.257 dated 16.12.2020, in force since 01.01.2021]

21) *Market* – an economic relations system, set out in the process of production, circulation and distribution of goods, provision of services, as well as the money means circulation, characterized by the subjects' freedom to choose the purchaser and the seller, establish prices, produce and use resources.

22) *Wholesale market* – type of market where goods and services, as a rule, are traded by some persons to other persons engaged in entrepreneurial activity who subsequently use the goods and services in the production process or sell them on the retail market.

23) *Retail market* – type of market where goods and services are traded to the population for final consumption.

24) *Discount market* – type of market where the supply exceeds the demand or where there are traded goods, services that do not meet the quality standards or are damaged by natural disasters, catastrophes, other exceptional events that occurred or the seller has financial difficulties caused by temporary insolvency, liquidation or bankruptcy, or other similar situations when the goods, services are offered for sale at a lower price than the market one.

25) *Closed market* – type of market where the sale of goods, services takes place between co-owners or interdependent persons. Closed market prices are not considered as evidence of the market prices.

26) *Market price, market value* – the price of goods, service established by the interaction of supply and demand on the wholesale market of the same goods and services, and in case of the lack of similar goods and services – as a result of transactions concluded between persons that are not co-owners or interdependent persons on the given wholesale market. Transactions concluded between co-owners or interdependent persons may be taken into account only provided that the interdependence of these persons did not influence the transaction's outcome.

The following may serve as sources of information on market prices, at the moment of transaction's conclusion:

a) information of public statistical authorities and bodies regulating price formation; and in the absence of this –

b) information on market prices, published in the press or brought to the attention of the public through the media; and in the absence of this –

c) official data and/or data made public on quotations (concluded transactions) set at the stock exchange which is nearest to the seller's (purchaser's) registered office (domicile). When no transactions have been registered at this stock exchange or sales (purchases) took place in a different stock exchange - information on the quotations set at this stock exchange, as well as information on quotations set for the state securities and state bonds.

The taxpayer shall have the right to provide information to the State Tax Service from other sources about market prices at the time of the goods and services delivery, and the State Tax Service is entitled to use the information provided if there are reasons to consider it truthful.

26^{1}) *Intrinsic value* - the actual value of goods introduced on or removed from the territory of the Republic of Moldova, which does not include the costs of transportation, insurance nor the cost of loading, unloading and transshipment of goods.

27) *Discount* - reduction in the price of goods, services, foreign currency and other financial assets.

28) *Taxpayer Identification Number (TIN)* – personal identification number of the taxpayer, assigned in the manner established by this Code. It is considered a TIN and does not require assignment in the manner provided by this Code:

a) the state identification number assigned by the entity empowered with the right of state registration and indicated in the decision of registration of legal entities and of individual entrepreneurs subject to state registration, according to the provisions of Law No.220- XVI dated October 19, 2007 on the state registration of legal entities and individual entrepreneurs;

b) the state identification number assigned by the entity empowered with the right of state registration and indicated in the registration certificate of legal entities subject to state registration, according to the provisions of the Law No.86/2020 on non-commercial organizations;

c) the personal code (IDNP) assigned to the individual citizen of the Republic of Moldova by the competent authority according to the normative framework. In the absence of a personal code (IDNP), the TIN represents the series and number (without spaces) of the passport, and if he/she does not have a passport - the series and number (without spaces) of the birth certificate or other identity document;

d) the passport series and number of the individual citizen of the Republic of Moldova who does not have an identity card, and if he/she does not hold a passport, the TIN represents the series and the number of the birth certificate or other identity document;

e) the personal code (IDNP) assigned to the individual foreign citizen or stateless person by the competent authority according to the normative framework, and in its absence, the TIN represents the series and number (without spaces) of the passport of that person from the country of origin, valid at the time of assigning the TIN by the State Tax Service. In case of modification of the data, the State Tax Service adjusts the data from its information system.

29) *Subdivision* – a structural unit of the enterprise, institution, organization (branch office, representative office, subsidiary, section, shop, warehouse etc.), located outside its registered office, which undertakes some of the functions of the enterprise, institution, organization.

30) *Subdivision code* – a number assigned by the State Tax Service to the taxpayer's subdivision in the manner established by the State Tax Service. The process of assigning the number by the State Tax Service shall take place based on the analysis of the application and copies of the documents submitted by taxpayers confirming the establishment of subdivisions. It shall not be necessary to submit other documents by the taxpayers or to issue documents (certificates, authorizations, confirmations, etc.) by the State Tax Service.

[Point 31) Article 5 repealed by Law No.235 dated 26.10.2012, in force since 07.12.2012]

32) *Bad debt* – uncollectible claim when:

a) the liquidated economic agent has no legal successor;

b) the legal or natural person engaged in entrepreneurial activity that is declared insolvent, has no assets;

c) the natural person, not carrying out entrepreneurial activity and the farming household (farm), or the private entrepreneur does not have, during 2 years since the date the debt occurred any assets or has insufficient assets that could be collected to extinguish this debt;

d) the natural person has deceased and there are no other persons obliged under the law to honor his/her obligations;

e) natural person, including the farming household (farm) members or the private entrepreneur that left his/her place of residence and cannot be found within the period for payment, set out by the civil legislation;

f) there is a relevant court document or bailiff document (decision, resolution or any other document stipulated in the current legislation) according to which the payment of the debt is not possible.

g) the debt in the amount of up to 1000 MDL has the expired prescription term.

A debt shall be qualified as unrecoverable in the abovementioned cases, except letter g), is taking place only on the basis of an appropriate document, confirming the occurrence of the particular circumstance of involvement in a certain legal form in accordance with the law.

33) *Tax benefit (facility)* – the amount of tax or fee not paid to the budget under the forms stated in Article 6, para (9) letter g).

34) *Dependent agent* – any person who, based on a contract concluded with a non-resident person:

a) represents the interests of the non-resident person in the Republic of Moldova;

b) acts in the Republic of Moldova on the non-resident's behalf;

c) has and usually uses in the Republic of Moldova the empowerment to conclude contracts or coordinate their essential terms on the non-resident's behalf, creating as a result legal consequences for that non-resident.

35) *Independent agent* – any person not corresponding to the requirements stated at point 34);

36) *Professional services* – independent activities of scientific, literary, artistic, educative or pedagogic nature, as well as the independent activities of engineers, architects, auditors and accountants, carried out in accordance with the current legislation. The provisions of this paragraph do not extend to the persons referred to at points 36^{2}) and 36^{3}).

36^{1}) *Independent activities* – commercial activities carried out individually by a resident natural person, without establishing an organizational and legal form, as a result of which an income is received.

36^{2}) *Professional activity in the justice sector* – permanent activity carried out under the forms of organizing the activity provided by the legislation by lawyer, trainee lawyer, public notary, bailiff, authorized administrator, mediator, judicial expert in the judicial expertise bureau.

36^{3}) *Professional activity in the field of health* - independent exercise of the doctor's profession in one of the organization forms of the professional activity provided by the Health Care Law No. 411/1995.

[Point 37) Article 5 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

38) *Promotion campaign* – a way of promoting sales by organizing competitions, games, and lotteries publicly announced and run for a limited period of time by proving presents, prizes, gains, as well as the organization by the authorities and public institutions of these activities for a purpose other than the one of sales promotion.

39*) Large taxpayer* – the taxpayer identified according to the criteria selecting the large taxpayers, developed by the State Tax Service and included in the List of the economic agents – large taxpayers.

40) *Cash register equipment* – cash registers with fiscal memory, other information systems, including electronic devices (such as cash payment terminal, cash-in terminal, currency exchange device, as well as others with special and identifiable application program) with cash registers functions, designed to register cash transactions (cash settlements), storage, printing, encryption and transfer to the State Tax Service server of the reported financial information, that ensures the protection of working algorithms and registered data from unauthorized modifications.

40[1]) *Payment instrument* - personalized device(s) (payment card, mobile phone, etc.) and/or any series of procedures (technical – PIN code, TAN code, other types of codes, login/password etc. or functional - credit transfer, direct debit) agreed between the payment service user and the payment service provider and used by the payment service user to initiate a payment order.

41) *Fiscal year* – calendar year, beginning on January 1st and ending on December 31st.

42) *Tax Identification Number assignment certificate* - document confirming the tax registration. The TIN assignment certificate is issued in the manner established by this Code, except for the taxpayers for whom the TIN is assigned according to point 28 letter a), b), c), d) and e).

Note: The amendment referring to the introduction of point 43) Article 5 of Law No.71 dated 12.04.2015 repealed by the Law No.138 dated 17.06.2016, in force since 01.07.2016

Note: Point 43) Article 5 will be introduced on January 1st, 2017 according to Law No.71 dated 12.04.2015

44) *Samples of goods* – any items representing a type of goods whose manner of presentation and quantity, for similar goods, do not allow its use for purposes other than receiving orders for goods of this type.

45) *Individual advance tax ruling* – administrative act issued by the State Tax Service to solve the request of an individual and legal entity carrying out entrepreneurial activity related to application of the tax legislation on specific future situations and / or transactions.

46) *Basic dwelling* - dwelling that cumulatively meets the following conditions:

a) is the property of the taxpayer for at least 3 years;

b) represents the domicile/residence of the taxpayer for the last 3 years until the moment of alienation.

[Article 5 point 28) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 5 point 15),28) amended, point 15[1]) introduced by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 5 point 38) supplemented by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 5 supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 5 supplemented by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 5 amended by Law No.118 dated 05.07.2018, in force since 20.07.2018]
[Article 5 amended by Law No.191 dated 27.07.2018, in force since 01.01.2018]
[Article 5 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 5 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 5 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 5 amended by Law No.181 dated 22.07.2016, in force since 19.08.2016]
[Article 5 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 5 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 5 amended by Law No.235 dated 26.10.2012, in force since 07.12.2012]
[Article 5 amended by Law No.178 din 11.07.2012, in force since 14.09.2012]
[Article 5 supplemented by Law No.33 din 06.03.2012, in force since 25.05.2012]
[Article 5 amended by Law No.267 din 23.12.2011, in force since 13.01.2012]
[Article 5 amended by Law No.108-XVIII din 17.12.2009, in force since 01.01.2010]

Article 6. Taxes and fees and their types

(1) *The tax* is a compulsory payment with gratuitous title, which is not related to the performance of some specific and determined actions by the authorized body or the official thereof, for or in relation to the taxpayer who made this payment.

(2) *The fee* is a compulsory payment with gratuitous title, which is not a tax.

(3) Other payments made within the limits of relations regulated by the non-tax legislation shall not be treated as compulsory payments, named taxes and fees.

(4) In the Republic of Moldova there are collected state and local taxes and fees.

(5) The system of state taxes and fees shall include:

a) income tax;

b) value added tax;

c) excise duties;

d) private tax;

e) customs duty;

f) road taxes;

g) wealth tax;

[Letter g) para.(5) Article6 introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

h) single tax on information technology parks' residents.

[Letter h) para.(5) Article6 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

(6) The system of local taxes and fees shall include:

a) real estate tax;

a^1) private tax;

b) fee on natural resources;

c) fee for area development;

d) fee for organization of auctions and lotteries on the territory of administrative territorial unit;

e) fee for advertisement location;

f) fee for use of local symbol;

g) fee for commercial units and/or service rendering units;

h) market fee;

i) accommodation fee;

j) resort fee;

k) fee for provision of passenger road transport services on municipal, city and village (commune) routes;

l) parking fee;

m) fee for dog owners;

[Letter m) para.(6) Article6 introduced by Law No. 47 dated 27.03.2014, in force since 25.04.2014]
[Letter m) para.(6) Article6 repealed by Law No. 324 dated 23.12.2013, in force since 01.01.2014]
[Letter n) para.(6) Article6 repealed by Law No. 267 dated 23.12.2011, in force since 13.01.2012]
[Letter o) para.(6) Article6 repealed by Law No. 324 dated 27.12.2012, in force since 11.01.2013]

p) fee for parking lot;

[Letter p) para.(6) Article6 introduced by Law No. 47 dated 27.03.2014, in force since 25.04.2014]
[Letter p) para.(6) Article6 repealed by Law No. 324 dated 23.12.2013, in force since 01.01.2014]
[Letter q) para.(6) Article6 repealed by Law No. 47 dated 27.03.2014, in force since 25.04.2014]

r) fee for waste disposal;

[Letter r) para.(6) Article6 introduced by Law No. 47 dated 27.03.2014, in force since 25.04.2014]
[Letter r) para.(6) Article6 repealed by Law No. 324 dated 23.12.2013, in force since 01.01.2014]

s) fee for advertising devices.

(7) Relations associated with all the taxes and fees under paras. (5) and (6) shall be governed by this Code and other regulatory acts, adopted thereunder.

(8) Taxes and fees under paras. (5) and (6) shall be based on the following principles:

a) taxation neutrality – ensuring, through the tax legislation, equal conditions for investors, local and foreign capital;

b) taxation certainty – existence of clear legal norms that eliminate arbitrary interpretations, and ensure clarity and accuracy of terms, ways and payment amounts for each taxpayer, enabling the latter to analyze easily the impact of its financial management decisions on its tax burden;

c) tax equity – equal treatment of natural and legal persons, that operate under similar conditions, intended to ensure equal tax burden;

d) tax stability – performance of any amendments and supplements to the tax legislation provisions directly by amending and supplementing this Code;

e) tax effectiveness – collection of taxes and fees with minimum costs, as acceptable as possible for taxpayers.

(9) Upon establishing the taxes and fees the following elements shall be determined:

a) object of taxation – taxable matter;

b) subject of taxation (taxpayer) – the person specified at Article 5 point 2);

c) source of tax or fee payment – the source from which the tax or fee is paid;

d) taxation unit – unit of measurement that expresses the size of the taxable object;

e) taxation rate/quota(s) – unitary quantum of tax or fee in relation with the taxable object;

f) tax or fee payment term– the period during which the taxpayer shall pay the tax or fee, in the form of time period or certain date of payment;

g) tax benefits (facilities) – elements taken into account when estimating the taxable object, determining the tax or fee quantum, as well as when collecting it in the form of:

- partial or total exemption from tax or fee;
- partial or total exemption from payment of taxes or fees;
- reduced rates of taxes or fees;
- reduction of the taxable object;
- postponement of tax and fee payment term;
- installments of tax liability payment.

The exemptions, specified in Article 33, 34 and 35, the reduced VAT rate and the VAT exemption with the deduction right are not considered tax benefits (facility).

(10) Taxes and fees levied in accordance to this Code and other regulatory acts adopted pursuant thereto, shall represent revenue sources of the state budget and of the local budgets. The private tax shall be transferred to the state budget or to the local budget, depending on the ownership of the goods. The income tax on individuals represents the regulating revenue source of the budget system. For the autonomous territorial unit with special legal status, sources of income regulation of the budgetary system are also the income tax of legal persons (collected on the territory of the autonomous territorial unit), the value added tax (in the part related to the value added tax on the goods produced and the services provided by economic agents from the autonomous unit) and excise duties on excisable goods (products) manufactured on the territory of the given unit.

[Article 6 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 6 amended by Law No. 267 dated 01.11.2013, in force since 01.01.2015 – for all districts and for Bălți municipality and ATU Găgăuzia]
[Article 6 amended by Law No. 47 dated 27.03.2014, in force since 25.04.2014]
[Article 6 amended by Law No. 267 dated 01.11.2013, in force since 01.01.2014 – for Basarabeasca, Ocniţa, Rîşcani districts and Chişinău municipality]
[Article 6 amended by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

Article 7. Establishment, modification and annulment of state and local taxes and fees

(1) State and local taxes and fees shall be established, modified or canceled exclusively by amending and supplementing this Code.

[Para.(1^1) repealed by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Para.(1^1) introduced by Law No.109 dated 28.05.2015, in force since 12.06.2015]

(2) During the fiscal year (calendar), the settlement of new state and local taxes and fees in addition to those provided by this Code, or the annulment or modification of the current taxes or fees regarding the determination of subjects of taxation and taxable base, the changes in tax rates and application of tax benefits shall be allowed only along with the introduction of the appropriate amendments to the state budget and local budgets.

[Para.(3) Article7 repealed by Law No. 47 dated 27.03.2014, in force since 25.04.2014]
[Para.(3) Article7 introduced by Law No. 324 dated 23.12.2013, in force since 01.01.2014]
[Para.(3) Article7 repealed by Law No. 48 dated 26.03.2011, in force since 04.04.2011]

(4) The public administration authorities' decisions – of municipalities, cities, villages (communes) and other administrative-territorial units as well that are established in accordance with the legislation – on the establishment, modification, within their competence, of rates, payment methods and terms, and granting of the tax benefits shall be adopted during the fiscal year along with the appropriate amendments to the local budgets.

(5) For the enforcement of the Article 6 para. (10) provisions, taxpayers having subdivisions and/or taxable objects shall calculate and extinguish tax liabilities related to the subdivisions/taxable objects according to their place of location (except for the value added tax, the excise duties, the taxes to be transferred to the road fund, the income tax established in accordance with Chapter 7^1, Title II, and the single tax on the information technology parks' residents).

(6) The subdivisions located within the administrative-territorial units, whose budget is not part of the national public budget, shall pay taxes and fees to the budget where the registered office of the enterprise, institution, organization is located.

[Article 7 amended by Law No. 145 dated 14.07.2017, in force since 04.08.2017]
[Article 7 amended by Law No. 138 dated 17.06.2016, in force since 01.07.2016]
[Article 7 amended by Law No. 71 dated 12.04.2015, in force since 01.01.2015]
[Article 7 amended by Law No. 267 dated 01.11.2013, in force since 01.01.2015 – for all districts and for Bălţi municipality and ATU Găgăuzia]
[Article 7 amended by Law No. 267 dated 01.11.2013, in force since 01.01.2014 – for Basarabeasca, Ocniţa, Rîşcani districts and Chişinău municipality]
[Article7 amended by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

Article 8. Taxpayer's rights and obligations

(1) Taxpayer shall be entitled:

a) to receive free of charge from the State Tax Service and local tax and fees collection service information on current taxes and fees, as well as on regulatory acts governing the procedure and terms of their payment;

b) to a fair treatment on the part of the tax authorities and its officials;

c) to represent his/her interests in the tax authorities personally or through his/her representative;

d) to direct annually a percentage amount of 2% of the amount of income tax calculated annually to the budget to the beneficiaries of the percentage designation according to Article 15^2, provided that there are no income tax arrears for previous fiscal periods;

[Letter d) para.(1) Article 8 in editing of Law No.177 dated 21.07.2016, in force since 12.08.2016]
[Letter d) para.(1) Article 8 introduced by Law No.158 dated 18.07.2014, in force since 15.08.2014]
[Letter d) para.(1) Article 8 repealed by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

e) to obtain tax deferral, installment payments, and tax credits in the manner and under the conditions established by this Code;

e^1) to request and obtain from the State Tax Service the individual advanced tax ruling in the manner and under the conditions provided by this Code;

f) to provide to the tax authorities and their officials explanation on the taxes and fees calculation and payment;

g) to contest, in the manner established by the legislation, the decisions, actions or inaction of the tax authorities and their officials;

h) to benefit from other rights established by the tax legislation;

i) to benefit from the fiscal facilities, to which one is entitled according to the fiscal legislation, for the fiscal period in which he/she met all the established conditions.

(2) *The taxpayer shall be obliged:*

a) to comply with the procedure of state registration (re-registration) and of the entrepreneurial activity carrying out;

b) to get registered at the State Tax Service's subdivision at the location specified by the deeds of incorporation (registration) and to receive the TIN assignment certificate. These provisions shall not apply to the persons whose state identification number is the TIN, except for the taxpayers for whom the TIN is assigned according to Article 5 para. 28 letters a), b), c), d) and e). Taxpayers registered by the authorities empowered with the right to state registration shall be registered by the given State Tax Service subdivision according to the information submitted by these authorities;

c) to keep accounting records in the form and manner established by law, to draft and submit to the State Tax Service and to the local taxes and fees collection service the tax reports provided by the legislation, to ensure integrity of the accounting records in accordance with legal requirements, to perform cash receipts by using cash register equipment complying with the regulations approved by the Government, including the List of activity's types, the specificity of which allows cash receipts without using cash register equipment;

d) to provide reliable information on the income derived from any type of entrepreneurial activity, and other objects of taxation;

e) to pay to the budget, on time and fully, in accordance with the provisions of the Article 7 para. (5), the calculated amounts of taxes and fees, ensuring the appropriate accuracy and reliability of the submitted tax reports;

f) in case of compliance with the tax legislation control, to submit, upon first request, to the tax authorities' officials, the accounting documents, tax reports, and other documents and information on the entrepreneurial activity development, calculation and payment of taxes and fees to the budget and granting of tax benefits, to allow access, in case of keeping computerized records, to the electronic accounting system;

f^{1}) in case of requesting individual advance tax ruling, to submit to the State Tax Service, upon first request, reliable information, documents, explanations and/or additional evidence regarding the activity carried out, situations and/or future transactions;

g) in case of the compliance with tax legislation control, to provide free access for the tax authorities' officials to industrial areas, warehouses, commercial premises, other premises and places (except for those used exclusively for dwelling purposes), to inspect them on purpose of verifying the data reliability of the accounting records, tax reports, tax returns, calculations, as well as of payments of liabilities to the budget;

h) to be present during the audit on the tax legislation compliance, to sign the documents on the audit results, provide oral and written explanations;

i) in case of improper calculation and incorrect determination by the State Tax Service of the tax amount, penalty, interest or fine, to prove this by supporting documents;

j) to fulfill the adopted decisions of the tax authorities and other control bodies, on the results of the performed audits, by respecting the fiscal legislation requirements;

k) to fulfill other obligations established by the tax legislation.

(3) In case of the entity's manager absence, the responsibilities under para. (2) letters f) and g) shall be fulfilled by other persons with positions of responsibility, managing the subject of taxation, within the limits of their competence.

[Article 8 amended by Law No.118 dated 05.07.2018, in force since 20.07.2018]
[Article 8 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 8 supplemented by Law No.181 dated 22.07.2016, in force since 19.08.2016]
[Article 8 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 8 amended by Law No.235 dated 26.10.2012, in force since 07.12.2012]

[Article 8 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 8 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 8 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 8 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 8 supplemented by Law No.113-XVI dated 22.05.2008, in force since 13.06.2008]

Article 9. Tax administration

Tax administration means the activity of state authorities empowered to and responsible for the complete and timely collection of taxes and fees, penalties and fines to the budgets of all levels, as well as their criminal investigation in case there are any circumstances testifying the tax crimes commitment. As regards the entities specified in Article 162 para.(1) letter d), the fiscal administration actions are applied only if they are expressly provided by this Code.

[Article 9 supplemented by Law No.171 dated 19.12.2019, in force 01.01.2020]

Article 10. Activity of the tax administration authorities

(1) Organization of the activity and operation of the tax authorities shall be regulated by the legislation of the Republic of Moldova and international treaties to which the Republic of Moldova is a party.

(2) Tax authorities and its authorized officials who fail to perform properly their obligations shall be held accountable under the current legislation.

Article 11. Protection of the taxpayers' rights and interests

(1) The protection of the taxpayers' rights and interests shall be secured in legal and other forms provided by this Code and other legal acts. All uncertainties arising from the application of the tax legislation shall be interpreted in the taxpayer's favor.

(2) The damage caused to the taxpayers by the tax authorities and their officials as a result of improper fulfillment of their professional duties shall be recovered in accordance to the legislation.

(3) The State Tax Service shall prepare the documents for the reimbursement to the taxpayer of any overpayments and the interest thereupon (including the funds withdrawn illegally from the taxpayer's accounts under the decision of the State Tax Service), in the predefined manner.

[Article 11 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

TITLE II
INCOME TAX

Chapter 1
GENERAL PROVISIONS

Article 12. Definitions

For the purpose of this title, the following definitions shall be applied:

1) *Royalty* – all kind of payments received as a reward for using or transmitting the right of use of any copyright and/or related rights, including on literary, art or scientific work, including cinema films and recordings for television or broadcasting, of any patent for invention, trademark, design or model, plan, soft product, secret formula or process, for using or transmitting the right of use of the information related to the industrial, commercial or scientific field.

For the purposes of the present term, there are not considered royalty:

[Letter a) point 1 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

(b) payments for the software procurements intended solely for the operation of that software, including its installation, implementation, storage, personalization or updating;

c) payments for the full procurement of a copyright on a software or a limited right to copy it solely for the purpose of its use by the user or for the purpose of selling it under a distribution contract;

d) payments to obtain the distribution rights of a product or service without giving the right to reproduction;

e) payments for access to satellites through the rental of transponders or the use of cables or pipes for the transport of energy, gas or oil, in case the purchaser is not in possession of the transponders, cables, pipelines, optical fibers or similar technologies;

f) payments for the use of electronic communications services in roaming, radio frequencies, electronic communications between operators.

2) *Annuity* – regular payments of insurances, pensions or allowances (benefits).

3) *Dividend* – income obtained from distribution of net profit among the shareholders (associates) in accordance with the shareholding in the share capital, except for the income obtained in cases of complete liquidation of the economic agent.

4) *Taxable income* – gross income, including facilities granted by the employer, obtained by the taxpayer from all sources during a certain fiscal period, except for deductions and exemptions, related to this income, to which the taxpayer is entitled according to tax legislation.

4^1) *Estimated income* – income determined (resulted) by applying the indirect methods and sources during the tax audits, including as a result of setting up fiscal posts.

5) *Investment income* – income generated from the capital investments and investments into financial assets, if the taxpayer's participation in organizing this activity is not regular, permanent and substantial.

6) *Financial income* – income obtained in the form of royalties, annuities, lease of goods, rent, usufruct, on exchange rate difference, from assets received free of charge, other income derived from the financial activity, if the taxpayer’s participation in the management of this activity is not regular, permanent and significant.

7) *Interest, income in the form of interest* – any income received according to any type of claims (regardless the drafting procedure), including income from the currency deposits, as well as income obtained from a financial leasing contract.

8) *Option* – condition that envisages the right to choose.

9) *Futures contract* – type of a transaction concluded at the stock or commodity exchange.

10) *Distribution* – payments made by an economic agent to one or more owners, entitled to receive these payments.

11) *Deduction* – amount that is deducted from the taxpayer’s gross income upon calculating the taxable income, according to the provisions of the tax legislation.

12) *Exemption* – amount that is deducted from the taxpayer’s gross income upon calculating the taxable income, according to the Article 33, 34 and 35.

13) *Tax credit* – amount that is withheld and/or paid in advance, by which the taxpayer is entitled to decrease the tax amount.

14) *Winnings* – gross income obtained from gambling, lotteries and promotional campaigns, in both monetary and non-monetary forms. For the purpose of applying this term, the winnings from gambling made in casinos or slot machines, bets for competitions / sporting events or games of chance organized through electronic communications networks represents the value of the positive difference between the winning amount won and the amount staked, documented. In other cases, the winning represents the total won amount.

15) *Percentage designation* – a process in which the taxpayers direct 2% of the amount of income tax calculated annually to the budget to the beneficiaries of the percentage designation according to the Article 152 provisions.

16) *Liquidation payments* – payments in monetary and/or non-monetary form sent to associates / shareholders / members / founders in the distribution of the liquidated economic agent assets, after satisfying creditors' claims.

[Article 12 point 3),4) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 12 point 14) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 12 supplemented by Law No.104 dated 09.06.2017, in force since 07.07.2017]
[Article 12 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 12 amended by Law No.177 dated 21.07.2016, in force since 12.08.2016]
[Article 12 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 12 supplemented by Law No.158 dated 18.07.2014, in force since 15.08.2014]
[Article 12 supplemented by Law No.307 dated 26.12.2012, in force since 04.02.2013]
[Article 12 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 12 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 12 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 12 supplemented by Law No.144-XVI dated 27.06.2008, in force since 01.01.2009]
[Article 12 supplemented by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 12[1]. Taxperiod related to income tax

(1) Tax period related to income tax is the calendar year at the end of which the taxable income is determined and the amount of tax to be paid is calculated.

(2) For newly established entities, the fiscal period is considered the period from the registration date until the end of the calendar year.

(3) For the economic agent who has adopted the liquidation decision during the calendar year, the fiscal period shall be considered:

a) the period from the beginning of the calendar year up to the date of drawing up the provisional liquidation balance sheet;

b) the period from the beginning of the calendar year up to the date of approval of the final liquidation balance sheet.

(3[1]) For reorganized entities, the tax period is considered to be the period from the beginning of the calendar year up to the date of the entity's exclusion from the State Register.

(3[2]) For economic agents who during the fiscal year obtain the status of the information technology park's resident, the tax period is considered the period from the beginning of the calendar year up to the end of the calendar month in which the park's resident status is obtained.

(3[3]) For economic agents whose information technology park's resident status is revoked during the fiscal year, the tax period is considered to be the period beginning on the first day of the month following that in which the park's resident status was withdrawn and up to the end of the calendar year.

(4) Notwithstanding the provisions of para. (1), for economic agents entitled, according to the provisions of the Law on Accounting, to apply a different reporting period than the calendar year, the tax period regarding the income tax corresponds to the reporting period for the preparation and submission of financial statements. In this case, the tax period is a period of any 12 consecutive months.

(5) Tax period referred to in para. (4) shall be later changed only if the reporting period for the preparation and submission of financial statements is changed according to the provisions of the Law on Accounting.

(6) Before applying a new tax period in accordance with the provisions of para. (4) or (5), the economic agent shall be obliged:

a) to inform the State Tax Service and to submit to it the documents regarding the change of the tax period, as established by the State Tax Service;

b) to apply the transitional tax period and the rules set out in Chapter 7[2] of this Title.

[Article 12[1] supplemented by Law No.145 dated 14.07.2017, in force since 04.08.2017]
[Article 12[1] amended by Law No.104 dated 09.06.2017, in force since 07.07.2017]

[Article 12[1] supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 13. Subjects of taxation

(1) The *subjects of taxation* are:

a) Subjects of taxation are the legal entities and natural persons of the Republic of Moldova, who carry out entrepreneurial activity, persons practicing professional activities, as well as persons practicing professional activities in the field of justice, who, during the tax period, receive income from any source located within the Republic of Moldova, as well as from any sources located outside the Republic of Moldova;

b) resident natural persons, citizens of the Republic of Moldova who are not carrying out entrepreneurial activity and during the tax period receive taxable income from any sources within the Republic of Moldova and any sources located outside the Republic of Moldova for their activity in the Republic of Moldova;

b[1]) resident self-employed natural persons who, during the tax period, receive income from any sources in the Republic of Moldova and any sources outside the Republic of Moldova for their activity in the Republic of Moldova;

c) resident natural persons, citizens of the Republic of Moldova who are not carrying out entrepreneurial activity and receive investment and financial income from any sources located outside the Republic of Moldova;

d) resident natural persons, foreign citizens and stateless persons who are carrying out activity on the territory of the Republic of Moldova and receive income from any sources within the Republic of Moldova and from any sources located outside the Republic of Moldova for their activity in the Republic of Moldova, except for investment and financial income from any sources located outside the Republic of Moldova;

e) non-resident natural persons who are not carrying out entrepreneurial activity on the territory of the Republic of Moldova and during the tax period receive income in accordance with Chapter 11 of this Title.

(2) The subjects of taxation must declare their gross income obtained from all the sources.

[Article 13 supplemented by Law No.191, dated 27.07.2018, in force since 01.01.2018]
[Article 13 amended by Law No.281, dated 16.12.2016, in force since 01.01.2017]
[Article 13 supplemented by Law No.48, dated 26.03.2011, in force since 04.04.2011]
[Article 13 amended by Law No.108-XVIII, dated 17.12.2009, in force since 01.01.2010]
[Article 13 amended by Law No.172-XVI, dated 10.07.2008, in force since 25.07.2008]

Article 14. Object of taxation

(1) *The object of taxation* is:

a) the income from any sources located in the Republic of Moldova, as well as from any sources located outside the Republic of Moldova, except for deductions and exemptions allowable to them, received by legal entities and individual residents of the Republic of Moldova who carry out an entrepreneurial activity, by persons who are performing professional activity, as well as by persons practicing professional activity in the justice and health sector;

b) income from any sources located in the Republic of Moldova, including facilities provided by the employer, as well as from any sources outside the Republic of Moldova for the activity in the Republic of Moldova, except for deductions and exemptions to which they are entitled, obtained

by natural persons resident of the Republic of Moldova who does not carry out entrepreneurial activity;

b[1]) the income from any sources located in the Republic of Moldova and from any sources located outside the Republic of Moldova for the activity in the Republic of Moldova received by individual residents carrying out independent activities;

c) the investment and financial income from any sources located outside the Republic of Moldova received by resident individuals, citizens of the Republic of Moldova who do not carry out entrepreneurial activity;

d) income from any sources located in the Republic of Moldova and from any sources located outside the Republic of Moldova for activity in the Republic of Moldova, except for the investment and financial income from any sources located outside the Republic of Moldova, obtained by resident natural persons foreign and stateless citizens carrying out activity on the territory of the Republic of Moldova;

e) the income received in the Republic of Moldova by non-resident individuals who do not carry out an entrepreneurial activity on the territory of the Republic of Moldova.

Note: Para. (1^1), (1^2) Article 14 introduced by Law No. 48 dated 26.03.2011, were subsequently repealed by Law No. 267 dated 23.12.2011, in force since 13.01.2012

[Paragraph (1^1), (1^2) Article 14 introduced by Law No. 48 dated 26.03.2011, in force since 01.01.2012]

(2) Sources of income are determined in Chapters 2 and 11.

(3) Notwithstanding the provisions of para. (1) and (2) of this article, the object of taxation on gains and incomes specified in Chapters 10^1, 10^2 and 10^3, in Article 88^1 and Article 90^1 paras. (3), (3^1), (3^3), (3^4), (3^5) and (3^6), as well as for incomes specified in Article 14^1 para. (2), represents exclusively such gain and/or income.

[Article 14 para.(3) amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 14 supplemented by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 14 supplemented by Law No.191 dated 27.07.2018, in force since 01.01.2018]
[Article 14 supplemented by Law No.145 dated 14.07.2017, in force since 04.08.2017]
[Article 14 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 14 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 14 amended by Law No.166 dated 11.10.2013, in force since 01.11.2013]
[Article 14 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 14 supplemented by Law No.144-XVI din 27.06.2008, in force since 01.01.2009]
[Article 14 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 14 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 14 amended by Law No.111-XVI dated 27.04.2007, in force since 01.01.2008]

Article 14^1. Special rules applicable to the information technology parks' residents and their employees

(1) Economic agents who are the information technology parks' residents to which applies the tax regime set out in Chapter 1 Title X, have no obligations regarding the income tax on the entrepreneurial activity (operational activity) under this title, the tax in question being included in the composition of the single tax regulated by the Chapter 1, Title X.

(2) Salary payments made to employees or for their benefit by the information technology parks' residents based on the labor law and normative acts containing labor law norms do not generate additional income tax liabilities for these payments under this Title, the tax in question being included in the component of the single tax covered by Chapter 1 Title X.

(3) If during the fiscal year the taxpayer applies both the tax regime set forth in this Title and also the special tax regime set out in Chapter 1 Title X, the taxable income shall be determined as the difference between the gross income amount received during the period of the tax regime application set out in this Title and the amount of the expenditures allowed for deduction under this Title incurred during the period of application the tax regime set out in this Title, taking into account the peculiarities specified in Article 27^1.

[Article 141 amended by Law No.118 dated 05.07.2018, in force since 20.07.2018]
[Article 141 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 15. Tax rates

The income tax total amount shall be determined:

a) for individuals, individual entrepreneurs and persons practicing a professional activity in the field of justice and in the field of health – in the amount of 12% of the annual taxable income;

b) for legal persons – in the amount of 12% of the taxable income;

c) for peasant households (farms) – in the amount of 7% of the taxable income;

d) for economic agents the income of whom was estimated in accordance with Article 225 and 225[1] – in the amount of 15% of the exceeding of the estimated income compared to the gross income registered in the accounting by the economic agent.

[Article15 letter a) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 15 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 15 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 15 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 15 amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 15 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 15 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 15 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 15 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 15 supplemented by Law No.144-XVI dated 27.06.2008, in force since 01.01.2009]
[Article 15 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 15 amended by Law No.111-XVI dated 27.04.2007, in force since 01.01.2008]

Article 15[1]. Tax liabilities determination mode

Tax liabilities determination, in accordance with the provisions of this Title, shall be carried out in the manner established by the Government.

Article 15[2]. Percentage designation

(1) The resident individual taxpayer who does not have income tax debts for the previous tax periods is entitled to designate a percentage of 2% of the income tax amount calculated annually in the budget to one of the beneficiaries indicated in para. (4).

(2) The percentage designation shall be carried out starting with January 1st of the year following the fiscal year for which the percentage designation is made up to the deadline for submitting the income tax return, as established by the Government.

(3) The beneficiaries of the percentage designation are:

a) public associations, foundations and private institutions registered in the Republic of Moldova carrying out activities of public utility according to the Law No. 86/2020 on non-commercial organizations, provided that they carry out their activity for at least one year until the request for registration in the list mentioned at para. (4) and have no debts to the national public budget for the previous tax periods;

b) religious cults and their component parts registered in the Republic of Moldova carrying out social, moral, cultural or charitable activities, provided that they carry out their activity for at least one year until the request for registration in the list mentioned at para. (4) and have no debts to the national public budget for the previous tax periods.

(4) The list of beneficiaries entitled to participate in the percentage designation shall be established annually by the Public Services Agency and shall be published on its official website until December 31st of the year for which the nomination is made, according to the manner established by the Government.

(5) The financial means obtained after the percentage designation shall be used for the purposes established by the legislation in force.

(6) The mechanism of percentage designation and transfer of percentage designations to beneficiaries, as well as of control of these amounts use, is established by the Government.

(7) The percentage designation beneficiaries shall be liable according to the law for not reporting the use of the amounts received after the percentage designation and for the contrary use of these amounts. Unreported and used contrary to the destination amounts shall be refunded to the budget.

[Article 15[2] para.(3) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 15[2] para.(3) amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 15[2] amended by Law No.308 dated 30.11.2018, in force since 21.12.2018]
[Article 15[2] in editing of Law No.177 dated 21.07.2016, in force since 12.08.2016]
[Article 15[2] introduced by Law No.158 dated 18.07.2014, in force since 15.08.2014]

Article 16. Tax credits

The taxpayer is entitled to transfer the amount withheld and/or paid in advance in line with the provisions of Chapters 12, 13, 14 and 15 from this Title except for the Article 90[1] and 91.

[Article 16 in editing of Law No.267 dated 23.12.2011, in force since 01.01.2012]

Article 17. Taxation of the deceased owner's income

Income generated by the deceased person's property is considered to be the income of the heir after the succession has been accepted.

[Article 17 in editing of Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 17 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Chapter 2
INCOME'S STRUCTURE

Article 18. Sources of taxable income

Gross income shall consist of:

a) income derived from entrepreneurial activity, professional or similar activities;

b) income from the companies' business received by their members and the income received by the shareholders / unit (stake) holders issued by organizations of collective investment in securities;

c) payments for labor and services (including wages), benefits provided by the employer, fees, commissions, bonuses and other similar remuneration;

d) income derived from rents;

e) capital gain as defined in Article 40 para. (7);

f) income related to unused reserves, in accordance with the Article 24 para. (16);

f[1]) allowances diminution sum for assets losses and conditional commitments as a result of their quality improvement during the tax period;

f[2]) reserves diminution sum, intended to cover the eventual losses related to non-repayment of loans, of the leasing rates and of the afferent interests following the improvement of their quality and / or the reimbursement during the tax period;

g) income received in the form of interest;

h) royalty;

i) annuities, including those received on the international treaties base, to which the Republic of Moldova is a party; insurance amounts and compensations received under insurance and co-insurance contracts, but that have not been used in accordance with Article 22. Exceptions are those provided for in Article 20 letter a);

j) income resulting from non-payment of the debt by an economic entity, except for the cases when this debt is a consequence of taxpayer's insolvency;

k) government subsidies, premiums and prizes which have not been specified as non-taxable in the legislation establishing these payments;

[Letter l) Article 18 repealed by Law No.141 dated 19.07.2018, in force since 12.02.2019]

[Letter m) Article 18 repealed by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

n) income received in accordance with the legal provisions as a result of the criminal clause application, as a form of compensation for the missed income, as well as in the result of retaining or refunding the earnest;

o) other income that has not been specified under the above mentioned letters and that is not taxable according to the tax law.

[Article 18 amended by Law No. 171 dated 19.12.2019, in force since 01.01.2020]
[Article 18 amended by Law No. 288 dated 15.12.2017, in force since 01.01.2018]
[Article 18 amended by Law No. 225 dated 15.12.2017, in force since 29.12.2017]
[Article 18 amended by Law No. 281 dated 16.12.2016, in force since 01.01.2017]
[Article 18 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 18 amended by Law No. 324 dated 23.12.2013, in force since 01.01.2014]
[Article 18 supplemented by Law No. 178 dated 11.07.2012, in force since 01.01.2013]
[Article 18 amended by Law No. 178 dated 11.07.2012, in force since 14.09.2012]
[Article 18 amended by Law No. 267 dated 23.12.2011, in force since 13.01.2012]
[Article 18 amended by Law No. 108-XVIII dated 17.12.2009 in force since 01.01.2010]
[Article 18 supplemented by Law No. 177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 18 amended by Law No. 111-XVI dated 27.04.2007, in force since 01.01.2008]

Article 19. Benefits provided by the employer

Taxable benefits provided by the employer shall include:

a) payments offered by the employer to the employee for the personal expenses reimbursement, as well as payments to the employee made to other persons, except for the payments made to the state social insurance budget and compulsory state insurance premiums, payments referred to in Article 24 para. (20), as well as payments related to the expenses incurred and determined by the employer for the employee's transport, meals and professional trainings, in the manner established by the Government;

a^1) the value of the meal tickets in the part in which it exceeds the deductible nominal value set out in Article 4 para. (1) of the Law No. 166/2017 on meal tickets;

b) the annulled amount of the employee's debt to the employer;

c) additional payments made by the employer to any employee payment for the accommodation provided by the employer;

d) the amount of interest, determined from the positive difference between the weighted average interest rate applied to new loans to individuals for a period exceeding 5 years (rounded

up to the next full percentage), established by the National Bank of Moldova in November of the year preceding the reporting fiscal year, and the interest rate calculated for the loans granted by the employer to the employee. The provisions of this letter do not apply to loans granted by banks and non-bank lending organizations to their employees under the general conditions according to which they grant loans to third parties;

e) the employer's expenses for giving the property for use by the employee in personal purposes:

- if the goods are the property of the employer, the expenses of whom being determined in the amount of 0,0373% from the value base, for each good put into use, for each day of use;;

- if the goods are not the employer's property – his/her expenses for obtaining the right of use over the goods for each day of use.

[Article 19 letter d) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 19 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 19 amended by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 19 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 19 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 19 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 19 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

[Article 19 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 19 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 19 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 20. Non-taxable sources of income

Gross income shall not include the following types of income:

a) annuity received as social security rights from the state social insurances budget and social assistance rights paid from the state budget, specified by the legislation in force, including the payments received on the international treaties bases to which the Republic of Moldova is a party; insurance amounts and compensations received under insurance and co-insurance contracts, except for the payments received in case of forced replacement of property according to Article 22;

b) compensations and single allowances received under the legislation as a result of a work accident or an occupational disease, by employees or their legal heirs;

c) payments, as well as other forms of compensations paid in case of a sickness, injury or other cases of temporary work incapacity, under health insurance contracts;

d) compensation of employees' expenses related to the service's duties fulfillment: for the Office of the President of the Republic of Moldova, the Parliament and its Office, the Office of the Government, within the limits and in the manner established by the President of the Republic of Moldova, the Parliament and the Government respectively. Compensation of the expenses made by the economic agents' employees related to the service duties fulfillment, within the limits established by regulatory acts and in the manner established by the Government. Compensation of employees' expenses related to the service duties fulfillment in case of exceeding accommodation limits set by the Government;

d^1) refund of the expenses and compensation payments related to the execution of the service duties fulfillment by military personnel, troops effectives and command core of the national defense and law enforcement bodies, state security and the public order from the state budget, namely:

– refund of transport expenses for military personnel, troops effectives and command core from national defense, state security and public order bodies and to the members of their families, of their personal property in connection with the employment, performance of the service and transfer to the reserve (withdrawal), including transport expenses related to travel to sanatorium treatment, place of compulsory vacation, as well as expenses for the transport of recruits and reservists called to concentration or mobilization;

– refund of roundtrip transport expenses to customs officials performing their service duties in a location other than their place of domicile;

– transfer allowance;

– single allowance for settlement;

– single allowance paid to graduates of military education institutions and higher education institution with large special unit status;

– cash compensation for dwelling's rent;

– cash compensation for purchasing or building dwellings;

– cash compensation, equivalent to the insurance norms for the food ration and equipment, in the amount established by the Government.

d^2) amounts received by natural or legal persons as compensation for the damage caused and/or missed income as a result of archeological researches performed on the land plots owned by them or in their use;

d^3) amounts received by natural or legal persons as compensation for the damage caused to them as a result of an illegal action (inaction) or following natural or techno genic calamities, cataclysms, epidemics, epizootics;

d[4]) amounts received by the owners or holders of the property requisitioned in public interest for the period of requisition, according to the legislation;

d[5]) cash compensation granted from the state budget to the beneficiaries of the "First Home" state program, as established by the Government;

d[6]) payments incurred by the employer in accordance with Article 24 para. (19) - (20);

d[7]) the annual cash compensation granted to the teaching staff of the public education institutions in accordance with the manner established by the Government;

e) scholarships for pupils, students and post-graduate students or post-graduate specialized education at state or private education institutions according to the education legislation, as established by these education institutions, as well as scholarships granted by charitable organizations, except for the payments for teaching or research activity, single allowances granted to young specialists employed in the rural areas according to their assignment;

f) alimonies and child support allowances;

[Letter g) Article 20 repealed by Law No.71 dated 12.04.2015, in force since 01.05.2015]

h) nominative compensations paid to insufficiently insured, socially vulnerable persons, as well as social security benefits which are not paid as annuities;

i) patrimony received by the natural persons citizens of the Republic of Moldova as a donation or inheritance, except for the donations made according to Article 90¹ para (3¹);

i[1]) patrimony received by family-type children's homes as a donation;

j) incomes from gratuitous transfer of property, including cash means, according to the decision of the Government or competent authorities of the local public administration;

[Letter k) Article 20 repealed by Law No.111-XVI dated 27.04.2007, in force since 01.01.2008]

l) aid received from charitable organizations – foundations and public associations – according to the provisions of the statute of these organizations and of the legislation;

m) contributions to the capital of an economic agent and contributions paid to cover the financial losses and to balance the negative net assets provided for at Article 55;

n) incomes received by the diplomatic missions and other similar missions, organizations of foreign states, international organizations and their personnel, as provided for at Article 54;

o) amounts received by the blood donors from the state healthcare institutions;

[Letter o[1]) Article 20 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

[Letter p) Article 20 repealed by Law No. 177-XVI dated 20.07.2007, in force since 01.01.2008]

p[1]) winnings from lotteries and/or sports bets in the part where the value of each win does not exceed 1% of the personal exemption established in Article 33 para. (1), except for winnings obtained through electronic communications networks;

[Letter p[1]) in editing of Law No. 115 dated 15.08.2019, in force since 01.01.2020]

[Letter p[1]) Article 20 amended by Law No.292 dated 16.12.2016, in force since 06.01.2017]

[Letter p[1]) Article 20 introduced by Law No.307 dated 26.12.2012, in force since 04.02.2013]

[Letter p[1]) Article 20 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

p[2]) gains from promotional campaigns in the part in which the value of each gain does not exceed the amount of the personal exemption set out in Article 33 para. (1);

q) money means paid in the form of single material aid or compensation for damage to certain categories of civil servants or their families in accordance with the legislation;

r) material assistance received by natural persons from the reserve funds of the Government, of the local public administration authorities, from the Social Support Fund and from the trade unions in accordance with the regulations providing for the granting of such aid. In the case of material aid granted by trade unions, the non-taxable limit represents an average monthly salary per economy, forecasted and annually approved by the Government, per employee per year, except for the aid granted in case of death and/or sickness of the employee or their relatives and/or first-degree in-laws;

s) financial assistance received by sportsmen and coaches from the International Olympic Committee, prizes obtained by sportsmen, coaches and technicians at international sport competitions, sports scholarships and allowances awarded to national lots for getting prepared and participate to the official international competitions;

t) financial assistance received by the National Olympic and Sports Committee and by national professional sports federations from the International Olympic Committee, professional European and international sports federations and other international sports organizations;

u) the national award of the Republic of Moldova in literature, art, architecture, science and technology, as well as awards to pupils and animating teachers, paid in the amounts established by the current regulatory acts, for outstanding results achieved at district, city, municipal, zonal, republican, regional and international Olympiads and contests;

[Letter u[1]) Article 20 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

[Letter v) Article 20 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

w) remuneration granted to members of peasant households (farms) for participation in selective surveys carried out by the statistics bodies;

x) incomes of the natural persons received from the activity based on the entrepreneur's patent;

y) income received by individuals, excluding individual entrepreneurs and peasant households (farms), from the handing over of returnable packaging, waste and scrap paper, paperboard, rubber, plastics and glass (glass shards), as well as used electric accumulators;

y[1]) incomes received by natural persons, except for individual entrepreneurs and peasant households (farms), from the sale of natural plant and horticultural production and of animal husbandry production in natural form, in living and slaughtered mass to another natural person, except for individual entrepreneurs and peasant households (farms);

y[2]) incomes received by individuals, except for individual entrepreneurs and peasant households (farms), from the delivery of natural milk;

y[3]) incomes received by resident individuals (citizens of the Republic of Moldova and stateless persons) from the alienation of the basic dwelling;

z) incomes received from the tax benefits use;

[*Letter z[1]) Article 20 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]*

z[2]) money means received from the special funds and/or financial resources received in the form of a grant through the programs approved by the Government, used according to their destination;

z[3]) compensation for moral damages;

z[4]) income received as a result of annulment of the arrears to the national public budget;

z[5]) cash allowances of the military in term, of the pupils and learners (students) of the military educational institutions and of the higher education institution with the status of large special unit;

z[6]) income received as a result of compensation for caused material damage, in so far as the granted compensation does not exceed the caused material damage;

z[7]) payment of guaranteed deposits from the Deposit Guarantee Fund in the banking system, according to the Law No. 575-XV dated 26.12.2003 deposit guarantee in the banking system;

[Letter z[8]) Article 20 repealed by Law No.178 dated 11.07.2012, in force since 01.01.2013]

z[9]) income from revaluation of the fixed assets and other assets, as well as from the resumption of impairment losses on fixed assets and other assets;

z[10]) dividends paid to resident individuals for tax periods prior to January 1st, 2008;

z[11]) incomes in the form of royalties for individuals aged 60 and over in the domain of literature, art and science;

z[12]) incomes of the legal entities received from the use of external financial sources within the projects and international grants related to the development of education and research;

z[13]) incomes received by non-commercial organizations, religious cults and their constituent parts according to the law as a result of percentage designation.

z[14]) incomes received in the form of an allowance for the work performed on election day, paid to the members of the constituency electoral councils, to the members of the electoral bureaus of the polling stations and to the officials of the respective councils and bureaus;

z[15]) payments borne by the beneficiaries of works for food and transportation of day laborers, in the amount established by the Government;

z[16]) the compensation paid from the account of the Investor Compensation Fund according to Law no. 171/2012 on the capital market;

z[17]) income from the cancellation or recovery of expenses, income from the reduction or cancellation of provisions, for which no deductions have been granted for tax purposes;

z[18]) payments made by the employer for testing employees in order to detect the presence of SARS-CoV-2 virus and for vaccinating employees against SARS-CoV-2;

z[19]) dividends received by resident legal entities from other resident legal entities, except for dividends related to the undistributed profit obtained in the fiscal periods 2008–2011 inclusively.

[Article 20 letter y), z[17]) in new editing, letter z[18]) supplemented by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 20 letter p[1]) supplemented, letter z[19]) introduced by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 20 letter z[18]) introduced by Law No.224 dated 04.12.2020, in force since 01.01.2020]
[Article 20 letter z[7]) amended by Law No.26 din 27.02.2020, in force since 20.09.2020]
[Article 20 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 20 supplemented by Law No.302 dated 30.11.2018, in force since 12.12.2018]
[Article 20 supplemented by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 20 supplemented by Law No.187 dated 26.07.2018, in force since 07.09.2018]
[Article 20 amended by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 20 supplemented by Law No.117 dated 05.07.2018, in force since 27.07.2018]
[Article 20 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 20 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 20 amended by Law No.177 dated 21.07.2016, in force since 12.08.2016]
[Article 20 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 20 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 20 supplemented by Law No.158 dated 18.07.2014, in force since 15.08.2014]
[Article 20 supplemented by Law No.47 dated 27.03.2014, in force since 25.04.2014]
[Article 20 amended by Law No.64 dated 11.04.2014, in force since 01.01.2014]
[Article 20 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 20 supplemented by Law No.222 dated 19.10.2012, in force since 09.11.2012]
[Article 20 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 20 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 20 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 20 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 20 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 20 amended by Law No.111-XVI dated 27.04.2007, in force since 01.01.2008]
[Article 20 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 21. Special rules related to income

(1) Income received in non-monetary form shall be evaluated by each subject of taxation and shall represent the average value of the price for goods supply and/or provision of similar services for the month preceding that in which the income in non-monetary form has been obtained. If during the month preceding that in which non-monetary income has been obtained, no supply of goods and/or services provision has taken place, the obtained non-monetary income cannot be less than the cost price of the goods supplied and/or services provided during the current month.

(2) In the case of providing annuities, the part of any annuity which is included in the annual income shall be deducted while calculating the taxable income. The deduction shall be equal to the amount paid by the taxpayer to the qualified non-state pension's fund, but not deducted from the taxpayer's gross income according to Article 66 para. (2), as well as it shall also be equal to the amount of insurance premiums paid by the taxpayer individual according to insurance and co-insurance contracts and divided by the number of years during which it is assumed that the payments shall be made (from the moment when the payment of annuities had started).

(3) In case of making foreign exchange transactions:

1) While calculating the taxable income, the gross income and other proceeds, as well as the expenses incurred in a foreign currency, shall be recalculated in national currency at the official exchange rate of the MDL on the transaction date.

2) Any debt of both the taxpayer and towards the taxpayer, the amount of which is denominated in foreign currency, except the advances granted / received for purchases / deliveries of assets and services, it is recalculated at the official exchange rate of the Moldovan MDL valid for the last day of the tax period.

2^1) If the transaction is carried out in foreign currency for which the National Bank of Moldova does not quote the MDL, then the conversion takes place in two stages. Initially, the foreign currency is recalculated in other foreign currency for which the National Bank of Moldova quotes the MDL. For this, the direct method of correlation between the rates of those foreign currencies is used. The amount thus obtained in other foreign currency is recalculated in national currency at the official exchange rate of the MDL.

3) Any income or loss from the recalculation of debt under point 2) is considered received income or incurred loss on the last day of the fiscal period.

3^1) The transaction date is considered to be the date reflected in the bank account statement and, in other cases – the date specified in the primary documents, according to the financial accounting method based on the provisions of the National Accounting Standards and IFRS.

3^2) If the official exchange rate of the MDL has changed since the transaction date to the date of payment for the created debt, the exchange rate difference arises. If the payment is made in the same period of the fiscal year in which the transaction was made, the exchange rate difference between the amount initially recorded in the accounting and the amount actually paid represents the profit or loss of the current fiscal year.

3^3) If the payment for the created debt is not made in the same period of the fiscal year in which the transaction was made, it is revalued by the taxpayer at the official exchange rate of the MDL on the last day of the fiscal year for which the tax return is submitted, and the exchange difference arising is recognized as income or loss of the same fiscal year. Regardless of the possible fluctuations in the official exchange rate of the MDL in the future, in order to reflect the taxpayer's financial situation at the balance sheet date, foreign currency accounts are recorded in equivalent amounts in national currency at the official exchange rate of MDL to a foreign currency set on the relevant day. The difference between the amount specified in the accounting and the amount in which the transaction has been recorded in the accounting during the period or in the previous year is considered as income or loss.

4) Transactions which involve an obligation to pay in a foreign currency refer to:

a) the expenses which shall be made or the income which shall be received after calculations;

b) the future and options contracts and other similar financial transactions.

(4) The natural person who does not carry out entrepreneurial activity is considered as a person who obtained income in the amount of the donated funds, in the part where the total amount exceeds the income during the tax period in which the donation was made. The provisions of this paragraph do not extend to persons who make donations to persons who are relatives, first degree in-laws, as well as spouses.

(5) The economic agent that makes a donation in the form of goods is considered to have sold the donated good at a price that represents the maximum amount between the value not depreciated for tax purposes and the market value at the time of donation.

[Article 21 para.(3) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 21 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 21 supplemented by Law No.302 dated 30.11.2018, in force since 01.01.2018]
[Article 21 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 21 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 21 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 21 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 22. Non-recognition of income in case of the forced loss of property

(1) The income obtained as a result of replacement of the property with a similar type of property in case of its forced loss shall not be recognized.

(2) In case of non-recognition of income in accordance with para. (1), the basis value of the replacement property shall be considered the adjusted basis value of the replaced property, increased with the sum of expenses incurred for the purchase of property, which is not covered from the income obtained in case of forced loss.

(3) The property is considered lost in a forced manner if it is partially or totally destroyed, stolen, seized or intended for demolition, or if the taxpayer is forced in a way or another to abandon the property due to danger posed by or imminence of any of the above mentioned actions or events.

(4) Replacement property shall be considered of similar type if it bears the same characteristics or is of the same nature as the replaced property (regardless whether it is a property of the same grade or quality).

(5) The replacement period is the period which expires in the tax period following the one in which the loss occurred.

[Article 22 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 22 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 3
DEDUCTIONS RELATED TO THE ENTREPRENEURAL ACTIVITY

Article 23. General rule

Except as this title provides for another method of regulation, no deduction shall be allowed for personal and family expenses.

Article 24. Deduction of expenses related to the entrepreneurial activity

(1) A deduction of ordinary and necessary expenses, paid or incurred by the taxpayer throughout the tax period, exclusively for carrying out the entrepreneurial activity shall be allowed.

(2) In case when the expenses covered by the taxpayer include expenses related both to the entrepreneurial activity and private costs, a deduction is allowed only if the

business related expenses exceed the private costs and only for the part of expenses which has a direct connection with the entrepreneurial activity carrying out.

(3) Deduction of expenses for delegations, representation, and insurance of economic agents is allowed within the limits set out by the Government, except for those regulated by this Article.

(4) Notwithstanding the provisions of the Article 30, it is allowed to deduct the amounts paid as taxes and fees by the branches located in the territorial-administrative units, the budget of which is not a component part of the national public budget.

4¹) Notwithstanding the provisions of this Article, of Article 26¹, the deduction of depreciation and expenses for the maintenance, operation and repair of cars used by persons specified at the minor groups 112 and 121 of the Occupations Classifier of the Republic of Moldova, deductible under this Title, is allowed only for one car for each person specified in the minor groups 112 and 121 of the Occupations Classifier of the Republic of Moldova and only for the entrepreneurial activity purposes.

[Para.(5) Article 24 repealed by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

(6) It is not allowed to deduct the amounts paid when purchasing the property on which the depreciation is calculated and to which the provisions of Article 261, 28 and 29 apply.

(7) No deduction of compensations, remunerations, interests, payments for rental of goods and other expenses paid to a member of taxpayer's family, an official or a manager of a business, a member of the society or of other interdependent person, is allowed, unless there is a justification for making such a payment.

(8) It is not allowed to deduct losses following the sale or exchange of property, the performance of works and the provision of services, performed, directly or indirectly, between interdependent persons. For the purposes of this paragraph, the loss represents the difference between the annual amount of the cost of sales and the annual amount of the sales revenue, recorded in the accounting records for the entire tax period, in relation to an interdependent person. The provisions of this paragraph shall not apply to relations between members of the same cooperative or group of agricultural producers, as well as to relations between the cooperative or group of agricultural producers and its members.

(9) No deduction of expenses related to obtaining tax exempt income is allowed.

(10) It is allowed to deduct the ordinary and necessary expenses incurred by the taxpayer during the tax period, not confirmed in the document, in the amount of 0.2% of the taxable income.

(11) No deduction of amounts paid or incurred for the benefit of the holder of the entrepreneurial patent and/or for the benefit of the individuals carrying out independent activities according to Chapter 10^2 is allowed.

(12) No deduction of payments for over norm emissions of pollutants into the environment and for the use of the natural resources over the limits is allowed.

(13) The deduction of residues, waste and natural perishability is allowed within the limits approved annually by the heads of enterprises, but without exceeding the limits established by the Ministry of Agriculture, Regional Development and Environment for tobacco products from tariff headings 240210000, 240220, 240290000, 2403 and for ethyl alcohol products from tariff headings 2207 and 2208, as well as the limits set by the Ministry of Economy and Infrastructure for petroleum products.

(14) Deduction of expenses related to the gratuitous transfer of property according to a decision made by the Government or competent authorities of local public administration is allowed.

(15) Deduction of expenses paid by taxpayers throughout the tax period as joining fees and membership fees intended for the activity of employers organizations, foundations and other associations representing the activity of entrepreneur is allowed. The deductibility ceiling for these expenses is set at 0.15% from the salary fund.

(15¹) Deduction of expenses made by taxpayers throughout the tax period as financial allowances for the activity of trade unions for their use in the purposes stipulated in the collective agreement is allowed. The deductibility ceiling for these expenses is set at 0.15% from the salary fund.

(15²) Deduction of expenses incurred by taxpayers in the form of joining fees and membership fees intended for the activity of Irrigation Water Users Associations is allowed.

(16) Audit firms and individual entrepreneur auditors are allowed to deduct the expenses in the amount of 15% of the sales revenue in the reporting tax period, related to audit of annual financial statements and/or consolidated annual financial statements, both for the formation of provisions related to audit risk and for the insurance premiums according to the professional liability insurance contracts concluded in accordance with the legislation in force for audit risk insurance.

(17) Deduction of expenses incurred by agricultural enterprises for the maintenance of the socio-cultural objectives under management, according to the norms (average expenditures) established for the maintenance of the similar institutions financed from the local budgets is allowed.

(18) No deduction of the amounts derived from the revaluation and depreciation of the fixed and other assets is allowed.

(19) Deduction of expenses incurred and determined by the employer for the employee's transport, food and professional studies, including the expenses related to the organization and implementation of the technical training programs through dual education, according to the manner established by the Government, is allowed.

(19¹) Deduction of the expenses incurred and determined by the employer for granting meal tickets in the amount stipulated in Article 4 para. (1) of the Law on meal tickets No. 166/2017 as well as the compulsory state social insurance contributions related to meal tickets, is allowed.

(19²) Without prejudice to the provisions of this Article, with the exception of para. (1), it is allowed to deduct the expenses incurred and determined by the employer for any payments made for the benefit of the employee, in respect of which compulsory state social security contributions have been calculated and/or the compulsory health insurance premiums and the income tax from the salary due by the employer and the employee were withheld.

(20) Deduction of annual expenses incurred by the employer for the employee's voluntary health insurance premiums of up to 50% of the compulsory health insurance premium calculated in fixed amount in absolute value established for the categories of payers stipulated in Annex No. 2 to the Law No.1593-XV dated 26.12.2002, for the corresponding year is allowed.

(21) Deduction of expenses incurred for granting private scholarships as established by the Government is allowed.

(22) Deduction of expenses incurred by the economic agent related to its liquidation, except for the expenses / losses associated with revaluation of assets, the disposal of assets that cannot be liquidated, and the disposal of irrecoverable receivables is allowed.

(23) Deduction of expenses incurred by the private partner for the objects built and transferred free of charge to the public partner under the public-private partnership contract is allowed.

(24) It is allowed to deduct the expenses incurred by the beneficiaries of works for the transportation and feeding of daily workers, according to the manner established by the Government.

(25) It is allowed to deduct the expenses incurred by the employer for testing employees for the presence of the SARS-CoV-2 virus and for vaccinating employees against SARS-CoV-2.

[Article 24 para.(15^2) introduced, para.(19^2),(25) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 24 para.(8),(15),(19^2) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 24 para.(25) introduced by Law No.224 dated 04.12.2020, in force since 01.01.2020]
[Article 24 supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 24 para.(19¹) supplemented by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 24 amended by Law No.288 dated 15.12.2017, in force since 01.01.2019]
[Article 24 amended by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 24 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 24 supplemented by Law No.104 dated 09.06.2017, in force since 07.07.2017]
[Article 24 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 24 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 24 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 24 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 24 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 24 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 24 supplemented by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 24 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 25. Deduction of interest related to credits and loans

(1) Deduction of interest related to credits and loans is allowed in accordance with Article 24.

(2) Deduction of interest related expenses incurred according to the loan contract by the debtor economic agents for the benefit of natural and legal persons (except for entities in the financial sector) is accepted within the limit of the weighted average rate of interest on the credits offered by the banking sector to legal persons for a time limit up to 12 months and over 12 months in the section concerning MDL and foreign currency. The weighted average interest rate on loans offered by the banking sector to legal persons for a time limit up to 12 months and over 12 months in the section concerning MDL and foreign currency is determined by the National Bank of Moldova and is published on its official web page.

(3) If debt securities are issued after January 1st, 1998, the part of initial issue discount with respect to the said debt security which is allowable to the issuer as interest deduction shall be equivalent to the part of this discount proportionally distributed in the tax period.

[Article 25 para.(2) amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 25 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 25 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 25 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 25 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 25 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 26. Deduction of calculated depreciation

[Article 26 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2019]
[Article 26 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 26 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 26 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 26 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 26 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 26 amended by Law No. 177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 26^1. Deduction of the fixed assets' depreciation

(1) The deduction size of the calculated depreciation of the fixed assets shall be determined in accordance with this article and with Article 24.

(2) The fixed assets on which depreciation is calculated are the tangible property reflected in the taxpayer's balance sheet in accordance with the legislation, and which is intended to be used in entrepreneurial activity, the value of which is presumed to depreciate as a result of physical and moral depreciation and the operating period of which is longer than one year, and its value exceeds the amount of MDL 6000.

(3) Also considered as fixed assets subject to depreciation for tax purposes are the investments made in fixed assets that are the object of a contract of operational leasing, lease, concession, rent, loan, sublease. For the purposes of this paragraph, investment means the excess of expenses related to repairs, improvements and the like in respect of the respective fixed assets over the mentioned expenses, allowed for deduction in the tax period according to the method established in paragraph (11).

(4) From fiscal viewpoint, in case of financial leasing, the tenant is treated as owner of the leased fixed assets, while in the case of operational leasing, the lessor preserves its quality of owner. Calculation and deduction of the depreciation of the fixed assets which represent the object of a leasing contract is carried out by the tenant in case of financial leasing and by the lessor in case of operational leasing.

(5) The fixed assets records for tax purposes shall be kept for each item separately.

(6) Depreciation of fixed assets is calculated starting with the following month to which the fixed asset is put into service using the linear depreciation method. The amount of depreciation of the fixed assets to be deducted shall be determined by multiplying the value of the fixed assets by the respective depreciation norm provided for in para.(7).

(7) The depreciation rate for each fixed asset is determined as the ratio between 100% and the useful life of the fixed asset determined by the Government.

[Article 26[1] para.(8), (9) repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]

(10) The allocation of subsequent costs / costs related to repair or development to current expenses or to expenses to be capitalized is made in accordance with the National Accounting Standards or IFRS. Expenditures related to maintenance, technical assistance do not represent repair costs and are attributed to the current expenses.

(11) The expenses related to the current and capital repair of fixed assets that do not correspond to the provisions of para. (2) are allowed for deduction within the limit of 15% of the calculated amount of lease, rent, operational leasing or royalty (payment for the concession) incurred during the tax period, and in the case of expenses for the repair of the means of international air transport – 100% of the calculated amount of the operational leasing rate borne during the tax period. For the purposes of this paragraph, by fixed assets that do not comply with the provisions of para. (2) is meant the fixed assets that are used in the entrepreneurial activity of the economic agent according to the rent, lease, operational leasing, concession contract, the related expenses of which, according to the nominated contract, are the responsibility of the tenant, the lessee or the concessionaire.

(11[1]) Deduction of 100% of the expenses related to the repair of the own means of transport used for the rendering services of taxi transport of passengers is allowed.

(12) Deduction of the depreciation of the fixed assets received free of charge, except the cases in which their value was included in the taxable income of the taxpayer, is not allowed.

(13) In the case of the partial financing of the fixed assets purchases from nontaxable sources of income, the depreciation shall be calculated for the part incurred by the enterprise.

(14) Notwithstanding the provisions of the para. (12) and (13), the amount of subsidies obtained by investing in the purchase of fixed assets from own sources does not affect the size of the input cost of fixed assets.

(15) For tax purposes, differences in revaluation and depreciation of fixed assets are not recognized.

[Article 26[1] para. (16) repealed by Law No.171 dated 19.12.2019, in since 01.01.2020]

(17) The evidence and calculation of the depreciation of fixed assets for tax purposes, the method of determining the amounts related to repair expenses allowed for deduction, as well as the method of determining the tax result in case of withdrawal of fixed assets from the entity is made in accordance with Government approved regulations.

(18) The input cost of fixed assets is established in accordance with the provisions of the National Accounting Standards or of IFRS, which do not contradict the provisions of this Code.

[Article 26[1] para.(14),(15),(18) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 26[1] para.(11),(17) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021] [Article 26¹ amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 26¹ supplemented by Law No.229 dated 01.11.2018, in force since 01.01.2019]
[Article 26¹ introduced by Law No.288 dated 15.12.2017, in force since 01.01.2018]

Article 27. Fixed assets value

[Article 27 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2019]
[Article 27 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 27 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 27 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 27 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 27 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 27 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 27 amended by Law No.177-XVI dated 20.07.2007 in force since 10.08.2007]
[Article 27 supplemented by Law No.111-XVI dated 27.04.2007, in force since 11.05.2007]

Article 27¹. Special rules applicable to the information technology parks' residents for deduction of expenses on depreciation and repair of fixed assets

(1) Economic agents who, during the fiscal year, in accordance with the provisions of the legislation on information technology parks, obtain or withdraw their title of an information technology park resident have the right to deduct for tax purposes the expenses on depreciation and repair of fixed assets according to Article 26[1] for the period of application of the tax regime established in this Title.

(2) For economic agents whose title of an information technology park resident has been withdrawn, the depreciable value of fixed assets is equal to the book value adjusted by the amount of their revaluation and depreciation, previously recognized, at the beginning of the month following the one in which the title of an information technology park resident was withdrawn.

[Article 27¹ in editing of Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 27¹ in editing of Law No.288 dated 15.12.2017, in force since 01.01.2019]
[Article 27¹ amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 27¹ introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 28. Deduction of depreciation for intangible assets

It should be allowed to deduct the depreciation of each depreciable intangible asset unit (invention patents, copyright and related rights, drawings and industrial designs, contracts, special rights, etc.) with a limited term of use, calculating its period of use by applying the linear method.

[Article 28 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 28 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 28 amended by Law No.111 dated 17.05.2012, in force since 26.06.2012]

Article 29. Deduction of expenses related to extraction of the irrecoverable natural resources

(1) Deduction of expenses related to extraction of the irrecoverable natural resources shall be allowed in accordance with Article 24 para. (1).

(2) Costs related to exploration and exploitation of the natural resources, incurred before the actual exploitation, as well as the payments on interest shall be reflected to the value of the natural resources increase.

(3) The expenses deduction size related to the natural resources extraction shall be determined by multiplying the natural resources value basis by the result obtained from dividing the extraction volume during the tax period at the extraction's estimated total volume for the given natural resource (in natural expression).

(4) The future costs deduction on the lands re-cultivation shall be allowed within the limits of the calculated size that shall be determined as a ratio of the expenses required for re-cultivation to the balance of the industrial reserves of useful substances from the respective deposit, multiplied to the volume of the useful substances extracted during the managing period.

(5) The future expenses deduction regarding the agricultural production losses recovery in case of land allocation by Government's decision or by decision of the representative and deliberative authority of the local public administration should be allowed within the calculated size limit, which is determined as a ratio of the losses cost at the industrial reserves balance from the assigned existing land contour, multiplied to the volume of the useful substances extracted during the reporting period.

[Article 29 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 29 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 30. Restrictions on the deduction of taxes and fines

(1) No deduction of the income tax, set in this Title, of the penalties and fines related to it, as well as fines and penalties related to other taxes, fees and liabilities to the budget, of the fines and penalties applied for the normative acts violation, shall be allowed.

(2) No deduction for taxes paid on behalf of a person, other than the taxpayer, shall be allowed.

Article 31. Limitation of other deductions

(1) A deduction of any bad debt shall be allowed in accordance with the legislation if this debt was created during the development of the entrepreneurial activity.

(2) No deduction of payments to reserve funds, except for reduction for credit losses and conditional commitments to financial institutions, made in accordance with para. (3) and for losses on loans and related interests (commissions), for microfinance organizations made in accordance with para. (4) shall be allowed.

(3) Financial institutions shall be allowed to deduct allowance for assets losses and conditional commitments, calculated according to IFRS.

(4) Microfinance organizations shall be allowed to deduct reserves to cover any losses related to non-repayment of non-bank loans and non-payment of interest and to cover receivables related to non-recovery of interest rates and financial leasing interest within the provisions calculated according to the regulations of the National Finance Commission.

(5) Banks admitted and obliged by the National Bank of Moldova to participate in the formation of the means of the Deposit Guarantee Fund in the banking system are allowed to make deductions of the annual mandatory payment, banks' initial, quarterly and special contributions to the said fund, established the Law No. 575-XV dated December 26th, 2003 on the individuals' deposits guaranteeing in the banking system.

(5¹) Producers of wine products, obliged to contribute to the forming of the Wine and Vine Fund means, shall be allowed to make contributions' deductions to the mentioned fund, established by the Wine and Vine Law No. 57-XVI dated March 10th, 2006.
[Article 31 para.(5) amended by the Law No.26 dated 27.02.2020, in force since 20.09.2020]
[Article 31 para.(2) amended, para.(4) in new editing according to Law No.23 dated 27.02.2020, in force since 20.04.2020]
[Article 31 amended by the Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 31 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 31 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 31 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 31 supplemented by Law No.262 dated 16.11.2012, in force since 11.02.2013]
[Article 31 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 32. Carry-over of losses

(1) If, during the tax period, the expenditures related to the entrepreneurial activity exceed the taxpayer's gross income for the current tax period, the losses amount resulted from this activity shall be carried forward in installments over the next five tax periods.

(2) The amount of the carried forward for one of the tax periods following the one in which the losses were recorded is equal to the total amount of losses, reduced by the total amount allowable for deduction in each of the following four tax periods.

(3) If the taxpayer has incurred losses during more than one tax period, the provisions of this article shall apply to such losses in the order in which they occurred.
[Article 32 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 32 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 32 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 32 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 4
EXEMPTIONS AND OTHER TAX DEDUCTIONS

Article 33. Personal exemptions

(1) Each taxpayer (resident natural person) who has an annual taxable income of less than MDL 360000, except for the income provided in Article 90¹, has the right to a personal exemption in the amount of MDL 27000 per year.

(2) The personal exemption amount, provided for by para. (1), shall be MDL 30 000 per year for every person who:

a) got sick and suffered from actinic disease caused by the consequences of the C.A.E. Chernobyl;

b) is a person with disabilities and it has been established that his/her disability is causally related to the damage from the C.A.E. Chernobyl;

c) is the parent or spouse of a fallen or missing participant in the actions for the defense of the territorial integrity and independence of the Republic of Moldova, as well as in the combat actions of the Republic of Afghanistan;

d) is a person with disabilities as a result of participating in combat actions for the defense of the territorial integrity and independence of the Republic of Moldova, as well as in combat actions in the Republic of Afghanistan;

e) is a person with disabilities as a result of war, a person with disabilities as a result of a congenital or childhood illness, a person with severe and accentuated disabilities;

f) is a pensioner-victim of political repressions, later rehabilitated.
[Article 33 para.(1),(2) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 33 para.(1) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 33 para.(1) supplemented by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 33 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 33 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]

[Article 33 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 33 amended by Law No.201 dated 28.07.2016, in force since 09.09.2016]
[Article 33 amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 33 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 33 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 33 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 33 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 33 amended by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Article 33 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 34. Exemptions granted to spouse

[Article 34 para.(1) repealed by Law No.257 dated 16.12.2020, in force since 01.01.2021]

(2) Resident natural person in a marital relationship with any person specified at Article 33 para.(2) is entitled to an additional exemption in the amount of MDL 19800 per year, provided that the spouse does not benefit from a personal exemption.

(3) The provisions of para.(2) shall apply starting from the month following the month in which the circumstances necessary for exercising the right specified therein arose.

[Article 34 para.(2) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 34 para.(2),(3) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 34 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 34 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 34 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 34 amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 34 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 34 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 34 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 34 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 34 amended by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Article 34 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 35. Exemptions for dependants

(1) The taxpayer (resident natural person) is entitled to an exemption in amount of MDL 9000 per year for each dependant, except for persons with disabilities due to a congenital or childhood illness, persons with severe and accentuated disabilities, for whom the exemption is MDL 19800 annually.

(2) For the purpose of this Title, a *dependant* is a person who meets all of the requirements below:

a) is an ascendant or descendant of the taxpayer or taxpayer's spouse (parents or children, including adoptive parents and adopted children) or a person with disabilities as a result of a congenital or childhood related condition of the second degree in a collateral line;

b) has an income not exceeding an amount of MDL 11280 per year. In the calculation of income, it shall not be included the amount of the allocations paid from the state budget for persons with disabilities due to a congenital or childhood disability and for persons with severe and accentuated disabilities.

(3) The guardian and tutor of children aged between 14 and 18 years of age are entitled to an additional exemption in the amount specified at para. (1), as appropriate, for each person under tutorship and/or guardianship, which meets the requirements specified at para. (2) letter b).

(4) The exemption for the dependants is offered starting with the next month following the month when this right appeared, under the conditions provided for in para. (2) and (3).

[Article 35 para.(1) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 35 para.(1) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]

[Article 35 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 35 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 35 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 35 amended by Law No.201 dated 28.07.2016, in force since 09.09.2016]
[Article 35 para.(3) amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 35 para.(1), (2) amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 35 amended by Law No.64 dated 11.04.2014, in force since 01.01.2014]
[Article 35 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 35 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 35 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 35 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 35 amended by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Article 35 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 35[1]. Restrictions on the application of exemptions

Natural persons who, during the tax period, had received income taxed in accordance with Article 88[1] and Chapter 1 of Title X shall be deprived of the right to use the exemptions provided for in Article 33, 34 and 35. Unused exemptions in this case shall not be transferred to the spouse.

[Article 35[1] supplemented by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 35[1] introduced by Law No. 145 dated 14.07.2017, in force since 04.08.2017]

Article 36. Other deductions

(1) The resident economic agent is entitled to deduct any donations made by him/her during the tax period for philanthropic or sponsorship purposes, but not more than 5% of the taxable income.

(2) Only donations made for philanthropic or sponsorship purposes in favor of public authorities and public institutions specified in Article 51, of non-commercial organizations specified in Article 52 (1), may be deducted, in accordance with paragraph (1) of this article, as well as in favor of family-type orphanages.

(3) Donations for philanthropic or sponsorship purposes will be deducted only if confirmed in the manner established by the Government.

[Article 36 para.(4) repealed by Law No.60 dated 23.04.2020, in force since 01.05.2020]

(5) It is allowed to deduct mandatory contributions to the Population Support Fund, made during the tax period in the amounts established by legislation.

(6) It is allowed to deduct, in the amounts established by the legislation, the amounts for the compulsory health insurance premiums paid by natural persons according to the legislation.

(7) It is allowed to deduct the mandatory contributions to the state social security budget made by the natural persons during the tax period in the amounts established by law.

(8) Employers are allowed to deduct the payments actually incurred in respect of the allowances for temporary work incapacity caused by common sickness or accidents not related to work, in accordance with Article 4 of Law No.289-XV dated July 22nd, 2004 on allowances for temporary work incapacity and other social insurance benefits.

[Article 36 para.(6) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 36 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 36 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 36 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 36 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 36 supplemented by Law No.178 dated 11.07.2012, in force since 13.01.2012]
[Article 36 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 36 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 36 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Chapter 5
CAPITAL GAIN AND LOSS

[Chapter 5 (Article 37-42) in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 37. Subjects of capital gain or loss

The provisions of this Chapter shall apply to taxpayers (natural or legal persons), residents and non-residents of the Republic of Moldova, who do not carry out entrepreneurial activity and who sell, exchange or otherwise alienate capital assets.

[Article37 in editing of Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article37 in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article37 amended by Law No. 324 dated 23.12.2013, in force since 01.01.2014]

Article 38. Scope

This chapter establishes the procedure of determining, for tax purposes, the capital gains amount arising from the sale, exchange or other way of the capital assets alienation.

[Article 38 in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 38 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 38 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 38 supplemented by Law No.111-XVI dated 27.04.2007, in force since 11.05.2007]

Article 39. Capital assets

(1) Capital assets are:

a) shares, bonds, other property titles in the entrepreneurial activity;

b) private property not used in the entrepreneurial activity;

c) lands;

d) the option in selling or buying the capital assets.

(2) Capital gain or loss is not recognized in the case of redistribution (transfer) of property between spouses or former spouses if such a redistribution (transmission) results from the need to divide the common property in case of divorce.

[Article 39 in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 40. Determination of capital gain or loss

(1) Capital gains or losses amount from the sale, exchange or other alienation form of capital assets is equal to the difference between the received amount (received income) and the value base of these assets.

(2) Amount received as a result of the sale, exchange or alienation in other manner of the capital assets is equal to the money means amount and/or the value of the capital assets calculated at the market price received in a non-monetary form.

(3) Amount of the capital gain or loss arising from the stock exchange trading through a broker/investment company shall be determined on the basis of the broker/investment company's report, according to the manner established by the Ministry of Finance.

(4) The person making a donation shall be deemed to have sold the donated asset at a price representing the maximum size of its adjusted value base or its market price at the time of donation.

(5) Capital gain or loss shall not be recognized for tax purposes in the case of the conclusion of a donation contract between relatives of first degree and between spouses.

(6) Capital gain or loss resulting from sale, exchange or other form of alienation of the base dwelling shall not be recognized for tax purposes.

(7) The capital gain amount in the tax period shall be equal to 20% of the amount exceeding the recognized capital gain above the level of any capital loss incurred during the tax period.

[Article 40 para.(7) amended by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 40 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 40 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 40 in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 41. Restrictions on the deductions of capital losses

(1) The taxpayer is allowed to deduct the capital losses only within the limits of the capital gain.

[Article 41 para.(1) amended, para.(2) repealed by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 41 in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 42. Value basis of the capital assets

(1) Value basis of the capital assets shall be documented in accordance with the manner established by the Ministry of Finance and shall be:

a) the value of the purchased capital assets;

b) the value of the capital assets created by the taxpayer. In the absence of documents confirming the real estate value built with the own forces, the value base constitutes the market value estimated by the territorial cadastral bodies;

c) the value of assets (at the date of acquiring the property right) obtained as a result of the redistribution (transfer) of the joint property between spouses or between the former spouses, if such a redistribution (transfer) results from the need to divide the common property in case of divorce;

d) the market value of the capital assets (at the date of acquiring the property right) obtained through inheritance, donation title or through the lifetime maintenance contract;

e) the market value of the capital assets (on the date of acquiring the property right) obtained by exchange;

f) the value of the privatized capital assets;

g) zero in case of lack of documents confirming the capital assets;

h) the value of the confirmed by documents assets - in other cases.

i) the value of the capital assets obtained without payment, in case the income tax was paid from the respective value.

(2) Value basis of the shares shall not be increased by the dividends sum in the form of shares that do not change in any way the participation shares of the shareholders in the capital of the economic entity and which were distributed during the tax periods up to and including 2009.

(3) The value base of the shares acquired till the January 1st, 1998 is determined arising from the value of one share on December 31st, 1997, which is calculated as the ratio of the share capital and the issued shares total number.

(4) The adjusted value base of the capital assets represents the value base of the capital assets:

[Letters a), b) repealed by Law No.122 dated 16.08.2019, in force since 01.01.2020]

c) reduced by the size of the amount withdrawn from the share capital, in proportion to the participation share;

d) increased by the sum of the share capital increase, in proportion to the participation share.

(5) The reductions and increases of the capital assets value base that took place until January 1st, 1998 shall be carried out according to the normative acts in force until that date.

(6) The capital asset's value base shall be adjusted with the positive differences resulting from the capital reassessment carried out in accordance with Chapter IV of Law No. 1164-XIII dated April 24th, 1997 for the implementation of Titles I and II of the Tax Code."

[Article 42 para.(1) supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 42 para. (1) amended by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 42 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 42 in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 42 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]

Article 43. Transfer of property as a result of death

[Article 43 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 43 amended by Law No. 37-XVI dated 23.02.2007, in force since 16.03.2007]

Chapter 6
RULES OF ACCOUNTING

Article 44. Accounting methods and their application

(1) Except as otherwise provided, the following accounting methods shall apply:

a) for natural persons not carrying out entrepreneurial activity – cash accounting;

b) for natural persons carrying out entrepreneurial activity – cash or accrual accounting;

c) for legal entities – accrual accounting.

(2) *Cash accounting* means the method according to which:

a) the income is reported at the fiscal year in which it is received in cash means or in another form;

b) the deduction is allowed in the fiscal year during which the expenses were incurred, except the cases when such expenses must be reported to another fiscal year, in order to accurately reflect the income.

(3) *Accrual accounting* means the method according to which:

a) the income is reported to the fiscal period when it was earned;

b) the deduction is allowed in the fiscal period in which the expenses were calculated or incurred or other payments were made, provided that these expenses and payments do not have to be related to another fiscal period in order to correctly reflect the income;

c) the losses related to the return of assets delivered in the previous years, the price reduction amounts, discounts and rebates granted/received during the reporting period for deliveries/purchases made in previous years are reported and deducted respectively for tax purposes in the fiscal period in which they have been ascertained and/or calculated, and/or allocated;

d) expenses related to VAT amount which is repealed from deduction in accordance to Article 102 para. (6), are reported and deducted respectively for tax purposes in the tax period in which they were reported as expenses;

e) revenue related to VAT amount, previously assigned to costs or expenses, deducted in accordance with Article 102 para. (7), is reported for tax purposes in the tax period in which it was deducted.

[Article 44 para. (4) repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

(5) A taxpayer using the accrual method shall not be allowed to make any type of deductions till the time of payment, if he/she has a liability towards an interdependent person who uses the cash accounting method.

(6) For the purpose of accurately reflecting the income from the entrepreneurial activity, the State Tax Service is authorized to require a person who operates a large business to use the accrual accounting method.

(7) For tax purposes there can be used financial accounting methods based on the provisions of the National Accounting Standards and International Financial Reporting Standards that do not contravene the provisions of this Title.

(8) If the taxpayer changes its accounting method, the corresponding corrections in the items that reflect the income, deductions, transfers to the account and other operations are made so that no item is omitted or repeated. If the change of the accounting method increases the taxpayer's taxable income in the very first tax period of application of the new method, then the amount of the surplus resulting exclusively from the change of the accounting method is distributed in equal parts over the current tax period and over the each of the following two tax periods.

(9) The income and expenses resulted from the transition from the National Accounting Standards to the International Financing Reporting Standards, are not recognized for tax purposes.

(10) Differences resulting from the transition to the National Accounting Standards in force since January 1st, 2014 are not recognized for tax purposes.

[Article 44 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 44 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 44 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 44 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 44 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 44 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 44 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 45. Method of percentage fulfilled

(1) In the case of long-term contracts (agreements), the persons applying the accrual accounting method keep records of income, deductions, transfers in accounts and of other transactions related to these contracts according to the method of percentage fulfilled.

(2) For the purpose of this Title, the term *long-term contract (agreement)* means any contract with respect to manufacture, construction, installation or assembly, which is concluded for a period of at least 24 months.

(3) The record of all the incomes and expenses is made, in the manner established by the Government, in the tax period included in the term of action of the long-term contract (agreement), based on determining the percentage of fulfillment of the works provided by the contract (agreement) during the respective tax period. Income tax returns for the respective year, except for the tax period in which the contract (agreement) expires, are completed by the method of percentage fulfilled.

(4) After concluding the contract (agreement) execution, in order to determine the correctness of the payments calculation in the form of interest (penalties, interest), the distribution of tax on fiscal periods, according to the method of percentage fulfilled, it is recalculated based on real indices. Interest payments on for any incomplete or overpaid tax payments in any tax period, discovered as a result of such recalculation, shall be determined in accordance with the provisions of this Code and shall be paid on stipulated term for the filing of the income tax return for the tax period in which the execution of the contract (agreement) is concluded. This provision shall apply to all long-term contracts (agreements) upon submission the income tax return for the tax period in which the execution of the contract (agreement) was concluded and by no means from an earlier date.

[Article 45 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 45 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 45 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Article 46. Regime of goods and materials stocks record keeping
[Article 46 repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 46 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 46 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]

Article 47. Record keeping of income from the joint property

Income derived from the jointly held property shall be treated as income obtained by the co-owners in proportion to their given share in the property.

Article 48. Record keeping of recovered deductions

If previously deducted expenses, losses or bad debts are recovered during the fiscal year to the taxpayer, the amount received is accounted for and included in the gross income of the taxpayer for the year in which it was received.
[Article48 amended by Law No. 281 dated 16.12.2016, in force since 01.01.2017]

Chapter 7
TAXATION OF SOME CATEGORIES OF TAXPAYERS

Article 49. Economic agents, residents of the free economic zones

The taxation of the residents of the free economic zones regulated by Law No. 440-XV dated July 27th, 2001 regarding the free economic zones has the following particularities:

a) the residents income tax obtained from the export outside the customs territory of the Republic of Moldova of goods (services) produced in the free economic zone or obtained from the delivery of goods (services) produced in the free economic zone to other residents of free economic zones for goods (services) export-oriented is charged in proportion of 50% of the rate established in the Republic of Moldova;

b) the income tax from the residents of the free economic zone activity, except for the one stated at letter a), is levied in a proportion of 75% of the rate established in the Republic of Moldova;

c) residents who have invested in the fixed assets of their enterprises and / or in the development of the infrastructure of the free economic zone a capital equivalent to at least one million US dollars are exempted, for a period of 3 years, starting with the quarter immediately following the quarter in which it was reached the indicated volume of investments, from payment of income tax from the export outside the customs territory of the Republic of Moldova of goods (services) produced in the free economic zone or from the delivery of goods (services) produced in the free zone to other residents of free economic zones for export-oriented goods (services);

d) the residents who invested in the fixed assets of their enterprises and/or in development of the infrastructure of the free economic zone a capital equivalent to at least 5 million US dollars, are exempt for a period of 5 years, starting with the quarter immediately following the quarter in which the indicated volume of investments was reached, by the payment of income tax on exports outside the customs territory of the Republic of Moldova of goods (services) produced in the free economic zone or upon delivery of goods (services) produced in the free zone to other residents of the free economic zones for export-oriented goods (services);

e) residents who have benefited from the exemptions provided for at letters (c) and (d) and who additionally invest in the fixed assets of their enterprises and/or in the infrastructure development of the free economic zone have the right to benefit repeatedly of exemption from paying taxes on income derived from exports of goods (services) made in the free economic zone or from the delivery of goods (services) produced in the free economic zone to other residents of the free economic zones, starting with the next quarter in which the volume of additional investments was reached, provided that the

average employees number registered in the calendar year following the year of reaching the additional investment volume will exceed by 20% the average number of employees registered in the calendar year preceding the achievement of the additional investment volume;

f) tax benefits provided for at

letter e) shall be granted according to the amount of the invested capital, as follows:

- for a capital equivalent to at least one million US dollars - one-year exemption;
- for a capital equivalent to at least 3 million US dollars - exemption for a period of 3 years;
- for capital equivalent to at least 5 million US dollars - exemption for a period of 5 years.

The manner of application of the given tax benefits is set by the Government.

[Article 49 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 49 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 49 amended by Law No.307 dated 26.12.2012, in force since 04.02.2013]
[Article 49 in the edition of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 49 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]
[Article 49 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 49 supplemented by Law No.144-XVI dated 22.06.2007, in force since 06.07.2007]
[Article 49 amended by Law No.37-XVI dated 23.02.2007, in force since 16.03.2007]

Article 49¹. Organizations in the field of science and innovation

[Article49¹ repealed by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

Article 49². Tax benefits for investments

[Article 49² repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 49² amended by Law No.162 dated 22.07.2011, in force since 14.10.2011]

Article 50. Insurance/reinsurance activity

(1) The provisions of this Article shall apply to the taxpayers that carry out insurance/reinsurance activities.

(2) The deduction shall be allowed for the insurance allowances and compensations, and other payments made by the insurer/reinsurer in favor of the insured/third person or the beneficiary of the insurance and/or the reinsured under the concluded insurance and/or reinsurance contract.

(3) The deduction of insurer's expenses related to the formation of the technical and mathematic reserves, shall be allowed within the limits established by the Government.

[*Article 50 in editing of Law No. 251-XVI dated 22.11.2007, in force since 05.02.2008]*

Article 51. Public authorities and public institutions exempt from tax

Public authorities and public institutions shall be exempt from tax.

[Article 51 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]

Article 51¹. Public and private medical institutions

[Article 511 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 511 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 51². Administration of the free economic zone

Financial sources of administration the free economic zone stipulated in Article 5 para. (4) of Law No. 440-XV dated July 27th, 2001 concerning the free economic zones shall be exempt from tax.

[Article 51² introduced by Law No.307, dated 26.12.2012, in force since 04.02.2013]

Article 51[3]. Public and private education institutions

Public education institutions, notwithstanding the provisions of the Article 51, and private education institutions shall be exempt from the income tax derived from the education process in accordance with the Education Code.

[Article 51[3] in editing of Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 51[3] introduced by Law No.307 dated 26.12.2012, in force since 04.02.2013]

Article 52. Non-commercial organizations

(1) Non-commercial organizations include organizations registered according to the legislation in force, namely:

a) public association – according to Law No. 86/2020 on non-commercial organizations;

a¹) association of co-owners in the condominium – according to Law No. 913/2000 on the condominium in the housing fund;

b) foundation – according to Law No. 86/2020 on non-commercial organizations;

c) philanthropic organization – according to Law No. 1420-XV dated October 31st, 2002 on philanthropy and sponsorship;

d) religious organization – according to Law No. 125-XVI dated May 11th, 2007 on freedom of conscience, thought and religion;

e) political parties and social-political organizations – according to Law No. 294- XVI dated December 21st, 2007 on political parties;

f) periodical publications and press agencies – according to Press Law No. 243-XIII dated October 26th, 1994 and Law No. 221 dated September 17th, 2010 on the public periodical publications denationalization.

g) irrigation water users associations – according to Law No. 171/2010 on irrigation water users associations.

(2) Non-commercial organizations shall be exempt from the income tax if they meet the following requirements:

a) are registered or established in accordance with the law and carry out activity in accordance with the purposes set out in the statute, regulation or other constituent document;

a¹) the economic activity provided by the statute, regulation or other constituent document corresponds to the objectives and purposes provided for in the statute, regulation or other constituent document and results directly therefrom;

b) the statute, regulation or other constituent document indicates the prohibition on the distribution of special purpose funds, other means and income resulting from the statutory activity or property between the founders and members of the organization or among its employees, including in the reorganization process and liquidation of the non-profit organization;

c) special purpose funds, other funds and income derived from the statutory activity, property of the organization are used as provided by the statute, regulation or other constituent document;

d) do not use special-purpose funds, other funds and income derived from the statutory activity or the property in the interest of a founder or member of the organization or in the interest of an employee, except for the salary payments or other payments regulated by the Labor law, directed in its favor;

e) do not support political parties, electoral blocks or candidates for public authorities and do not use the special-purpose means, other means and income derived from the statutory or property activity for their financing.

(3) The restrictions provided for in para. (2) letter (e) shall not apply to parties and other socio-political organizations.

(4) The right to exemption from the income tax payment is exercised from the date of organizations' registration with the state registration body.
[Article 52 para.(5) repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

(6) In case of non-compliance with the requirements provided for in paragraph (2), the non-commercial organization shall be subject to taxation in accordance with the generally established procedure.

(7) Non-commercial organizations that use contrary to the destination the special purpose means or use property, other means and income resulting from the statutory activity for purposes not provided in the statute, in the regulation or in another incorporation document calculate and pay the income tax at the rate provided in Article 15 letter b) of the amount used contrary to the destination. The application of this paragraph shall exclude the application of paragraph 6 of this Article

(8) Non-commercial organizations of public utility, religious cults and their components that use contrary to the destination the financial means obtained as a result of the percentage designation shall refund to the budget the misused amount.
[Article 52 para.(1) supplemented by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 52 paras.(1),(4) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 52 paras.(1),(2),(7) amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 52 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 52 supplemented by Law No.158 dated 18.07.2014, in force since 15.08.2014]
[Article 52 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 52 amended by Law No.62 dated 30.03.2012, in force since 03.04.2012]
[Article 52 in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 52 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 52 supplemented by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]

Article 53. Auxiliary business
[Article 53 repealed by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

Article 53¹. Enterprises created by the societies of blind, deaf and disabled persons

The enterprises created with a view to the achievement of the statutory goals of the societies of blind, deaf and disabled persons shall be exempt from the tax payment.

Article 53². Savings and Loan Associations

Savings and Loan Associations shall be exempt from the tax payment.
[Article 53² amended by Law No. 172-XVI dated 10.07.2008, in force since 25.07.2008]

Article 53³. Trade Unions and Employers' Associations

Trade unions and Employers' Associations shall be exempt from the income tax.
[Article 53³ amended by Law No. 108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 54. Organizations of foreign states, international organizations and their personnel

(1) In accordance with the international treaties to which the Republic of Moldova is a party, from the tax shall be exempt the income obtained by:

a) diplomatic missions and consular offices accredited in the Republic of Moldova, staff members of these diplomatic missions and consular offices, including administrative, technical and service personnel, as well as members of their families living with them (if they are not citizens of the Republic of Moldova or if they do not have a permanent residence in the Republic of Moldova);

b) representatives of the international organizations accredited in the Republic of Moldova, members of their staff, as well as members of their families living with them (if they are not citizens of the Republic of Moldova or if they have no permanent residence in the Republic of Moldova).

(2) Any exemption granted under this article shall be conditioned on the granting of reciprocal rights by those states.

(3) In accordance with the international treaties on technical and investment assistance, to which the Republic of Moldova is a party, the foreign states organizations income, of international organizations, as well as income derived by foreign personnel (consultants) operating within the mentioned international treaties shall not be taxed. The income of the resident employees and of the resident economic agents operating under the aforementioned international treaties shall be taxed in a general established manner, unless otherwise provides in the international treaty. The list of international treaties on technical and investment assistance to which the Republic of Moldova is a party and the technical and investment assistance projects are approved by the Government.

[Article 54 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 54 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 54 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 7^1
TAX REGIME OF THE ECONOMIC AGENTS SUBJECTS OF THE SMALL AND MEDIUM ENTERPRISES SECTOR

Note: *In the text of Chapter 7^1 of Title II, the words "from the operational activity" are excluded according to Law No.171 dated 19.12.2019, in force since 01.01.2020*
[Chapter 7^1 (Article 54^1-54^4) introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 54^1. Subjects of taxation

(1) Subjects of taxation are the economic agents that are not registered as VAT payers, except for the peasant households (farms), individual entrepreneurs, as well as economic agents whose income share for the previous year from the delivery of business and management consultancy services (point 70.22 of the Activities Classifier in the Economy of Moldova) exceeds 60% of the income from sales.

[Para.(2) Article 54^1 repealed by Law No.71 dated 12.04.2015, in force since 01.05.2015]

(3) The economic agents mentioned in para. (1) can choose the tax regime provided for by the present Chapter or the tax regime applied in the generally established manner if these:

a) according to the situation on December 31st of the tax period preceding the reporting tax period, have obtained income from deliveries exempt from VAT without the right of deduction or from deliveries exempt from VAT without the right of deduction and taxable with VAT in the amount of up to MDL 1.2 million, provided that the deliveries exempted by VAT without the right to deduct exceed 50% of the total deliveries;

b) according to the situation on December 31st of the tax period preceding the reporting tax period, did not receive income;

c) were registered during the reporting tax period.

The choice of the tax regime is made by indicating it in the accounting policy of the economic agent for the subjects referred to at letters a) and b) until April 25th, and for the subjects mentioned at letter c) until the 25th day of the month following the registration quarter.

(3^1) The economic agents mentioned in para. (1), which, according to the situation on December 31st of the tax period preceding the reporting tax period, obtained income from deliveries exempt from VAT without the right to deduct in the amount exceeding MDL 1.2 million, apply the tax regime in the generally established manner.

(4) The economic agents that during the reporting tax period, become VAT payers will apply the tax regime in the generally established manner from the moment when they are voluntarily registered as VAT payers.

(5) Economic agents, that during the reported tax period have ceased to be VAT payers, will apply the tax regime provided for by the present Chapter from the moment mentioned in Article 113 para. (4).

(6) Economic agents applying the tax regime according to the present Chapter use the accounting rules provided for in Chapter 6 from this Title.

[Article 54[1] paras.(3),(3¹) amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 54[1] amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 54[1] amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 54[1]amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 54[1] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 54[1] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 54¹/1. Tax period

(1) By tax period is understood the calendar year at the end of which the income is determined.

(2) For the newly created economic agents, the tax period is considered the period from the registration date of the economic agent and until the end of the calendar year.

(3) For the liquidated or reorganized businesses, the tax period is considered the period established according to Article 12¹ para. (3) and (3¹).

(4) Notwithstanding the provisions of para. (1) of this article, for the economic agents mentioned in Article54¹ para. (4), the tax period concerning the application of the tax regime according to this Chapter is considered the period from the beginning of the calendar year until their registration date as VAT payers.

(5) Notwithstanding the provisions of para. (1) of this article, for the economic agents mentioned in Article54¹ para. (5), the tax period concerning the application of the tax regime according to the present Chapter is considered the period from the date when they stopped being VAT payers and until the end of the calendar year.

[Article 54¹/1 amended by Law No.104 dated 09.06.2017, in force since 07.07.2017
[Article54¹/1 introduced by Law No.178, dated 11.07.2012, in force since 14.09.2012]

Article 54². Object of taxation

(1) Object of taxation is the income determined according to the financial accounting, obtained during the reporting tax period.

(2) For the purpose of applying the provisions of this Chapter, the value of the return of the goods or of the discount (reduction) is to decrease the size of the object of taxation in the tax period in which the return of the goods took place (the discount was granted), including if the sale of those goods took place in previous tax periods.

(3) The object of the taxation shall not include:

a) income from subsidies;

b) the incomes from the recovery of the material damage;

c) the incomes from the surpluses of fixed and current assets, ascertained at the inventory;

d) the incomes from the settlement of debts with expired prescription term towards the interdependent persons;

e) income from dividends;

f) income from compensation for losses following calamities and other exceptional events;

g) the incomes resulted from the restitution or annulment of some interests and/or delay penalties, which were non-deductible expenses at the calculation of the taxable income during the application of the general regime;

h) incomes resulting from the exchange rate difference.

[Article 54[2] amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 54[2] supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

[Article 54² amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 54² introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 54³. Tax rate

The income tax rate represents 4% from the object of taxation.

[Article 54³ amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 54³ introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 54⁴. Method of calculation, payment and declaration

(1) The income tax calculation is performed by applying the tax rate on the object of taxation.

(2) The income calculation is performed annually. The payment of the tax to the budget is performed in installments, quarterly, until the day of 25th day of the month following the corresponding quarter.

(2¹) The taxpayer has the right to transfer to the account the income tax paid in any foreign state, under the conditions stipulated in Article 82.

(3) The income tax report is submitted not later than March 25th of the year following the reporting tax period.

(4) The form and the way of filling in the income tax return is approved by the Ministry of Finance.

(5) Taxpayers who have subsidiaries and/or subdivisions outside the administrative-territorial unit in which the head office is located (legal address) pay the tax calculated to the budget corresponding to the taxpayer's headquarters (legal address).

(6) The responsible person of the taxpayer who initiated the activity cessation procedures shall be obliged, within 6 months from the adoption of such a decision in accordance with the legislation in force, to submit the income tax report.

[Article 54⁴ amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 54⁴ amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 54⁴ amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 54⁴ amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 54⁴ introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 7²
TAX REGIME ON APPLYING THE TRANSITIONAL TAX PERIOD RELATED TO INCOME TAX

[*Chapter 7² (Article 54⁵-54⁹) introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]*

Article 54⁵. Subjects of taxation

The subjects of taxation are the economic agents that apply the transitional tax period according to Article 12¹ para. (6) letter b).

[Article 54⁵ introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 54⁶. Tax period of transition

The period between the end of the current tax period and the first day of the new tax period represents the transition tax period. Thus, the duration of the transitional tax period is between one month and 11 months.

[Article 54⁶ introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 54⁷. Object of taxation

The object of taxation is determined in accordance with the rules set out in this Title, except for the depreciation of the property that is equal to the depreciation sum calculated

in accordance with Article 26[1], divided by 12 months and multiplied by the number of months of the transitional tax period.
[Article 54[7] in editing of Law No.288 dated 15.12.2017, in force since 01.01.2019]
[Article 54[7] amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 54[7] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 54[8]. Tax rate

The income tax rate is the rate provided for at Article5 letters b) and d).
[Article 54[8] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 54[9]. Mode of calculation, payment and declaration

(1) The income tax calculation shall be carried out by applying the tax rate on the object of taxation.

(2) The income tax payment to the budget shall be made in installments by the date of 25th of each month of the transitional tax period, in sums equal to 1/12 of:

a) the amount calculated as tax to be paid, according to this Chapter, for the tax period of transition; or

b) the tax to be paid, according to this Title, for the previous tax period.

The income tax final liabilities payment is made no later than the term established for the submission of the income tax report for the tax period of transition.

(3) The economic agents subject to taxation under this Chapter shall be subject to provisions of Chapter 12 and 13 of this Title.

(4) The income tax return shall be submitted, together with the financial statements for the respective tax period, no later than 3 months after the end of the tax period of transition.

(5) The form and the way of filling in the income tax return correspond to the form and the manner established in Article 83 para. (4).
[Article 54[9] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Chapter 8
TAX REGIME OF ORGANIZATION, LIQUIDATION AND REORGANIZATION OF THE ECONOMIC AGENTS

[Title of Chapter 8 supplemented by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 55. Capital contributions

(1) Contributions with assets to the capital of the economic agent in exchange for the participation share in its capital shall not be subject to taxation.
[Article 55 para.(2) repealed by Law No.257 dated 16.12.2020, in force since 01.01.2021]

(3) The additional contributions of the founders, associates, shareholders or members of the entity, made as an input to cover losses incurred during previous reporting periods, shall not be subject to taxation.
[Article 55 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 55 in editing of Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 56. Payments made by the economic agents

If the economic agent makes in-kind payments to its shareholders (associated persons) according to their participation share (whether as a dividend, liquidation payments, or otherwise), then it is considered that this property was sold to the shareholder (associate) by the economic agent at its market price. The value base of the property obtained by shareholders natural persons is the respective market price.
[Article 56 in editing of Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 56 paras.(2),(3) repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

[Article 56 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 57. Liquidation of an economic agent

[Article 57 repealed by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 57 para.(2) amended by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 57 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 58. Reorganization of the economic agent

(1) The *reorganization* of the economic agent means the fusion (merger and absorption), split up (division and separation), or transformation of the economic agent.

(2) For the purposes of this Title, equivalent to the reorganization provided for in para.(1) is:

a) obtaining control over an economic agent only in exchange for the shares that grant the decisive voting right within the purchased economic agent;

b) the acquirement of substantially all of the assets of an economic agent only in exchange for the shares that grant the decisive voting right within the purchased economic agent.

(2¹) For the purpose of this Chapter, by control is meant the holding in the capital of the economic agent a participation share, which includes:

a) at least 80% of the decisive voting rights of all the forms of participation with decisive voting rights;

b) at least 80% of the total number of shares in case of any other form of participation.

(3) In the case of reorganization, the acquiring economic agent shall succeed the accounting method of the acquired economic agent, together with its stocks of goods and materials, losses carried-over, dividend accounts and other items related to taxation in such a manner that the acquiring economic agent takes the place of the acquired economic agent with respect to such items.

(3¹) If, as a result of the reorganization, the fixed assets are transferred from the economic agent undergoing reorganization to another reorganizing economic agent, the value basis of these fixed assets at the date of transmission (exit / entry value) will represent their exit/entry value represents the value not depreciated for tax purposes of the fixed assets transferred directly before the reorganization.

[Article 58 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 58 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 58 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 58 supplemented by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 59. Rules applicable in case of the economic agent's liquidation or reorganization

(1) In the case of the economic agent's liquidation or reorganization:

a) a series of related transactions shall be treated as a single transaction;

b) the operations' form shall be irrelevant in cases where it does not affect the essence of these operations;

c) any reorganization of the economic agent is considered the sale of this economic agent and of all its assets;

d) if the State Tax Service establishes that one or more parties participating in the operation are not residents, then the capital increase, liquidation or reorganization of the economic agent can be treated as an operation in which there is no recognition of the capital increase or loss.

(2) In the case of the reorganization:

a) the exit value of the reorganized economic agent property is considered the value not depreciated for tax purposes of this property immediately before the reorganization;

b) the redistribution (transmission) of the economic agent's property between the parties involved in the reorganization is not taxed; but

c) any compensation, received by any person (including any party involved in the reorganization), which does not constitute a participation share in the capital of any party shall be considered payment for the beneficiary's use.

(3) Party involved in the reorganization is:

a) the purchasing economic agent - the agent that procures participation shares (or assets) in another economic agent;

b) the purchased economic agent - the agent whose participation shares (or assets) are purchased;

c) any economic agent that appears as a result of the reorganization;

d) the economic agent participation shares (or assets) in which they were purchased from another economic agent within the reorganization.

(4) In case of distribution the participation shares in the capital of the party involved in the liquidation process or in the reorganization of some shareholders (associates) of this party, the respective payment is not taxed.

[Article 59 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 59 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 59 supplemented by Law No.90 dated 29.05.2014, in force since 27.06.2014]
[Article 59 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Chapter 9
RULES RELATING TO ORGANIZATIONS OF COLLECTIVE INVESTMENT IN SECURITIES

[Title of Chapter 9 amended by Law No. 225 dated 15.12.2017, in force since 29.12.2017]
[Title of Chapter 9 in editing of Law No. 281 dated 16.12.2016, in force since 01.01.2017]

Article 60. Determination of income (or loss) of the company

[Article 60 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 60 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 61. Payments made by the company

[Article 61 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 61 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 62. Adjusted value base of the company member's share

[Article 62 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 63. Organizations of collective investment in securities

(1) Provisions of this Article shall apply to the organizations of collective investment in securities, whose activity is regulated by the legislation.

(2) The income of the organizations of collective investment in securities that follow to be distributed and paid to its shareholders/unit-holders (securities) issued by the organizations of collective investment in securities consists of dividends, capital gain, interest income and other income.

(3) The payments of the organizations of collective investment in securities in the interest of its shareholders/unit-holders (securities) issued by them are made in accordance with the capital market legislation.

(4) The income of the organizations of collective investment in securities shall be taxed in the generally established manner.

[Article 63 amended by Law No.225 dated 15.12.2017, in force since 29.12.2017]

Chapter 10
NON-STATE PENSION FUNDS TAXATION

Article 64. Non-state pension funds

Non-state pension funds are considered funds that are created and that operate on the basis of Law no. 329-XIV of March 2th, 1999 on non-state pension funds.
[Article 64 in editing of Law No.267, dated 23.12.2011, in force since 13.01.2012]

Article 65. Unqualified non-state pension funds
[Article 65 repealed by Law No.267, dated 23.12.2011, in force since 13.01.2012]

Article 66. Deduction of contributions

(1) The amount paid by the employer on behalf of a natural person during the tax period to the non-state pension fund for accumulation purpose shall be deducted from the gross income.

(2) The natural person shall be allowed to deduct from his/her gross income an amount equal to the payment made to the non-state pension fund.
[Article 66 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 66 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 66 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 67. Restrictions on contributions deduction

(1) For the natural person, the deducted amount under Article 66 para. (1), together with the amount deducted, under Article 66 para. (2), shall not exceed 15% of the natural person's earned income during the fiscal year.

(2) For the purpose of this Title, by the *earned income* is meant the natural person's gross income calculated for the work as an employee, obtained for work as an independent entrepreneur or obtained otherwise, according to the law. This notion does not include income in the form of pensions.

Article 68. Taxation of the non-state pension fund's income

The income of the non-state pension fund shall not be taxed, but any payments made from this fund shall be included in the gross income of the beneficiary.
[Article 68 amended by Law No. 267, dated 23.12.2011, in force since 13.01.2012]

Article 69. Qualified non-state pension fund established abroad

(1) Qualified non-state pension fund established abroad is defined by the National Commission for Financial Market as a qualified non-state pension fund created in accordance with the legislation of the foreign state.

(2) Payments made by the employer on behalf of his/her employee or by the employee himself to the qualified non-state pension fund established abroad shall be deducted from his/her gross income, within the limits established in Article 67 para (1).

(3) Payments to the qualified non-state pension fund established abroad made by an employee citizen of the Republic of Moldova, or by an employee, citizen of a foreign state, whose duration of the employment in the Republic of Moldova is expected not to exceed 5 years, shall be deducted from his gross income, within the limit of 15% of the income earned by the respective employee during the fiscal year.
[Article 69 amended by Law No. 267, dated 23.12.2011, in force since 13.01.2012]
[Article 69 amended by Law No. 108-XVIII, dated 17.12.2009, in force since 01.01.2010]

Chapter 10¹
TAXATION OF PERSONS CARRYING OUT PROFESSIONAL ACTIVITY IN THE SECTOR OF JUSTICE AND HEALTH

Note: In the content of Chapter 10¹ of Title II, in all cases, after the words "the sector of justice" are introduced the words "and health" according to Law no. 191 dated 27.07.2018, in force since 01.01.2018

[Chapter 10¹ (Article 69¹-69⁵) in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Note: In the title and content of Chapter 10¹ the word „private" is replaced by the word „public" in accordance with Law No. 130, dated 23.12.2009, in force since 31.12.2009.

Article 69¹. Subjects of taxation

Subjects of taxation are the persons who carry out professional activity in the sector of justice and health.

[Article 69¹ in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69². Object of taxation

(1) Object of taxation is the taxable income earned by the subject of taxation from carrying out the professional activity in the sector of justice and health during the tax reporting period.

(2) Taxpayers legal entities shall apply the accrual accounting in accordance with Article 44 para. (3) and the taxpayers, natural persons - the cash accounting in accordance with Article 44 para. (2).

[Article 69² amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]

[Article 69² in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69³. Deductions related to the professional activity in the sector of justice and health

(1) It shall be allowed to deduct the expenses related to the professional activity in the sector of justice and health, paid or incurred by the taxpayer during the tax period, according to the provisions of Chapter 3 of this Title.

(2) Taxpayers applying the taxation regime according to this Chapter shall be entitled to exemptions and other deductions according to the provisions of Chapter 4 of this Title.

[Article 69³ in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69⁴. Tax rate

[Article 69⁴ repealed by Law No.257 dated 16.12.2020, in force since 01.01.2021]

[Article 69⁴ in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69⁵. Mode of calculation, payment and declaration

(1) The income tax calculation shall be carried out by applying the tax rate on the taxable income received from carrying out the professional activity in the sector of justice and health.

(2) The tax calculation shall be made annually. The tax payment to the budget shall be carried out in installments, quarterly, by the date of 25th of the month following the corresponding quarter.

(3) Taxpayer has the right to transfer into account the income tax from carrying out the professional activity in the sector of justice and health, paid in any foreign state, under the conditions stipulated at Article 82.

(4) The income tax return shall be submitted not later than March 25th of the year following the reporting tax period.

(5) The form and manner of filling in the income tax return are approved by the Ministry of Finance.

(6) The income tax return shall obligatorily be submitted by using automated methods of electronic reporting under the conditions stipulated in Article 187 para.(2¹).

[Article 69[5] in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 69[5] amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Chapter 10²
TAX REGIME OF THE NATURAL PERSONS CARRYING OUT INDEPENDENT ACTIVITIES

[Chapter 10² (Article69[6] -69[13]) introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69[6]. Scope

The present tax regime shall be applied only to independent activities carried out in the retail trade (except of goods subject to excise duty).

[Article 69[6] introduced by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 69[6] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69[7]. Subjects of taxation

(1) Subjects of taxation are resident natural persons who, without registering an organizational-legal form for carrying on the activity, receive income from the independent activities mentioned at Article 69[6], except the activities mentioned at Article 88, 90 and 90¹, in the amount not exceeding MDL 600 000 in one tax period.

(2) The right to apply to the regulated tax regime by this Chapter shall be realized through the application submitted by the taxpayer of the State Tax Service's subdivision. The application period begins in the tax period in which the application was submitted, if it was submitted by December 31st of the reporting fiscal year. There is no need to repeatedly submit the application in the periods after the first tax period.

(3) The taxpayer who has ceased the activity is obliged, within 5 days from the adoption of such a decision, to submit an information to the State Tax Service' subdivision, with the mandatory attachment of the income tax return from independent activities.

(4) The application's template for requiring the tax regime regulated by this Chapter and the information on the activities cessation shall be approved by the Ministry of Finance.

[Article 69[7] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69[8]. Methods of record keeping and their application

(1) Taxpayers shall apply cash accounting in accordance with Article 44 para. (2).

(2) For tax purposes, taxpayers shall be obliged to keep record of sales and purchases in the manner established by the Ministry of Finance and to use the cash register equipment when making cash settlements in the manner established by the Government for the taxpayers keeping accounting records.

[*Article 69[8] amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]*
[Article 69[8] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69[9]. Tax period

(1) Tax period is the calendar year, at the end of which the income from activity is determined.

(2) For taxpayers initiating the activity during the tax period, the tax period shall be considered the period from the date of the taxpayer's registration in the State Tax Register

in accordance with Article 69[13], and until the activity cessation during the year or until the end of the calendar year.

(3) For taxpayers who cease their activity during the tax period, the tax period shall be considered the period from the beginning of the calendar year till the date of the taxpayer's deletion from the State Tax Register.

[*Article 69[9] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017*]

Article 69[10]. Object of taxation

(1) Object of taxation represents the income from the independent activity earned during the reporting tax period.

(2) For the purpose of applying the provisions of this Chapter, the return/refund value of the merchandise or the value of the discount (reduction) shall decrease the object of taxation size in the tax period in which the merchandise was returned or refunded, or the discount (reduction) was granted including in the case when the sale of the respective goods occurred during the previous tax periods.

[Article 69[10] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69[11]. Tax rate

(1) The income tax rate represents 1% of the object of taxation, but not less than MDL 3 000.

(2) In the first tax period, the taxpayer is entitled to diminish the due income tax amount with the expenses amount incurred for the purchase (acquirement) of the cash register equipment used in the activity.

(3) For taxpayers who cease their activity during the tax period, the income tax rate represents 1% of the object of taxation, but not less than MDL 250 for each month in which the activity was carried out.

[Article 69[11] amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 69[11] supplemented by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 69[11] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69[12]. Mode of calculation, payment and declaration

(1) The income tax calculation shall be carried out by applying the tax rate on income from the independent activities, which cannot be less than MDL 3 000 per year.

(2) The tax calculation shall be made annually. The tax payment to the budget is carried out in installments, quarterly, by the date of 25th of the month following the corresponding quarter.

(2[1]) For taxpayers who initiate or cease their activity during the tax period, the income tax calculation is made by applying the tax rate on income from the independent activities, which cannot be less than MDL 250 for each month in which the person was registered as a subject of taxation according to Article 69[7].

(3) The income tax shall be paid fully to the treasury income account of the local budget according to the taxpayer's domicile / residence address.

(4) The income tax return shall be submitted not later than March 25th of the year following the reporting tax period.

(5) The form and the filling in manner of the income tax return is approved by the Ministry of Finance.

[Article 69[12] amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 69[12] supplemented by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 69[12] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 69[13]. Record keeping of the natural persons carrying out independent activities

(1) The State Tax Service shall carry out the record keeping and the monitoring of the information on each subject of taxation.

(2) The form and manners of keeping records of the subjects of taxation shall be established by the State Tax Service.

(3) For the independent activity carrying out the subject shall register at the State Tax Service on the basis of the application. As tax registration proof serves the tax records confirmation.

[Article 69[13] introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Chapter 10[3]
TAX REGIME OF THE NATURAL PERSONS CARRYING OUT ACTIVITIES IN THE FIELD OF PURCHASES OF CROP AND/OR HORTICULTURAL PRODUCTS AND/OR VEGETABLE KINGDOM OBJECTS

[Chapter 10[3] (Article69[14]-69[19]) introduced by Law No.171 dated 19.12.2019, in force since 01.01.2020]

Article 69[14]. Scope

This tax regime shall apply only to the activities of purchases and sale of the crop and/or horticultural products and/or the vegetable kingdom objects, harvested on the territory of the Republic of Moldova.

[Article 69[14] introduced by Law No.171 dated 19.12.2019, in force since 01.01.2020]

Article 69[15]. Subjects of taxation

(1) Subjects of taxation are the resident natural persons who, without constituting an organizational-legal form for carrying out the activity, purchase crop and/or horticulture products and/or vegetal kingdom objects from the natural persons who do not carry out entrepreneurial activity, for the purpose of their subsequent sale to the economic agents. Income from the crop and/or horticulture products and/or vegetal kingdom objects sale to the economic agent shall not exceed the amount of MDL 1.2 million during the calendar year.

(2) The nomenclature of crop, horticulture products and vegetal kingdom objects is established by the Ministry of Agriculture, Regional Development and Environment.

(3) If the income from the sale of crop and/or horticulture products and/or vegetal kingdom objects to economic agents exceeds the amount of MDL 1.2 million during the calendar year, the taxable persons also are obliged to submit the Tax Return for the amount exceeding the MDL 1.2 million threshold, to pay the income tax at the rate established in Article 15 letter a), without taking into account the amount of income tax withheld at the source of payment.

[Article 69[15] amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 69[15] introduced by Law No.171 dated 19.12.2019, in force since 01.01.2020]

Article 69[16]. Methods of record keeping and their application

(1) The requirements regarding the financial and statistical reports submission, keeping accounting and financial records, carrying out cash operations and settlements shall not extend to the subject, except for the requirements provided in para. (3).

(2) The transaction documentation between the acquiring economic agent and the subject is performed according to the manner established by the Ministry of Finance.

(3) The documentation of the quantity and the place of purchase by the subject of the products from the natural persons shall be carried out according to the manner established by the Ministry of Finance.

(4) The economic agent shall not carry out responsibility for exceeding by the taxable subject the ceiling established at Article 69[15].

[Article 69[16] introduced by Law No.171 dated 19.12.2019, in force since 01.01.2020]

Article 69[17]. Object of taxation

The object of taxation is the income from the sale of the crop and/or horticulture products and/or vegetal kingdom objects to the economic agent.

[Article 69[17] introduced by Law No.171 dated 19.12.2019, in force since 01.01.2020]

Article 69[18]. Tax rate

(1) The income tax rate constitutes 6% of the object of taxation.

(2) The economic agent that purchases from the subjects mentioned in Article 69[15] crop and/or horticulture products and/or vegetal kingdom objects retains finally at the source of payment the tax established by the present Article from the payments made for the subject's benefit.

(3) Responsibility for withholding, reporting and payment correctness of the tax provided by the present Article is assigned to the economic agent that purchased the products from the subject, being observed the provisions of Article 92.

[Article 69[18] para.(1) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 69[18] introduced by Law no.171 dated 19.12.2019, in force since 01.01.2020]

Article 69[19]. Record keeping of the subject

(1) The State Tax Service organizes the keeping of records for the subjects of taxation.

(2) In order to carry out the activity provided by this Chapter, the subject shall register at the State Tax Service' subdivision in the activity area of which is located the domicile indicated in the identity card.

(3) The activity registration and cessation by the subject shall be carried out in the manner established by the State Tax Service.

(4) As tax registration proof serves the tax records confirmation.

[Article 69[19] introduced by Law No.171 dated19.12.2019, in force since 01.01.2020]

Chapter 11
NON-RESIDENTS TAXATION. SPECIAL PROVISIONS FOR INTERNATIONAL TREATIES

Article 70. General provisions on dividing the non-residents' income sources

(1) The entire income of the non-resident taxpayer shall be divided into:

a) the income received in the Republic of Moldova from the entrepreneurial activity or from work by employment contract (agreement);

b) the income received outside the Republic of Moldova from the entrepreneurial activity or from work by employment contract (agreement).

(2) Unless this Chapter specifies otherwise, when determining the non-residents taxable income:

a) it shall be taken into account only the income received in the Republic of Moldova;

b) it shall be allowed the deduction only of those expenses, which are directly related to the income mentioned at letter a), subject to taxation in the Republic of Moldova.

Article 71. Non-residents' income received in the Republic of Moldova

(1) Non-residents' income received in the Republic of Moldova shall be considered:

a) income from the sale of goods;

b) income from the provision of services, including management, financial, consulting, audit, marketing, legal, intermediary, information services provided to a resident or non-resident, having a permanent residence in the Republic of Moldova, if such incomes are expenses of permanent establishment;

c) incomes, in form of capital gain, received by the non-resident natural persons that are not carrying out entrepreneurial activity on the territory of the Republic of Moldova, determined in accordance with Article 39-41;

d) incomes obtained by the non-resident legal entities, in the form of capital increase, determined according to Article 40 para. (1) - (4), from the sale, exchange or from another form of alienation of the capital assets specified at Article 39 para. (1);

e) dividends, including those paid as stocks or shares by a resident economic agent;

f) interest on the State's claims or of a resident or non-resident, having a permanent establishment in the Republic of Moldova, if such interests are expenses of permanent establishment;

g) income received from the debt rights assignment to a resident or non-resident, having a permanent establishment in the Republic of Moldova, if such incomes are expenses of the permanent establishment;

h) penalty for non-compliance or inadequate compliance of the liabilities by any person, including, based on works contracts (services providing) and/or in accordance with contracts on foreign trade of goods delivery;

i) incomes in the form of fees, received from a resident or non-resident, having a permanent establishment in the Republic of Moldova, if such incomes are expenses of this permanent establishment;

j) royalty received from a resident or non-resident, having a permanent establishment in the Republic of Moldova, if such royalty are expenses of permanent establishment;

k) incomes resulting from the leasing operations, rent or sub-rent, lease or usufruct of the property situated in the Republic of Moldova;

k¹) incomes resulting from the leasing operations, rent or sub-rent, lease or usufruct of the ships, aircrafts and/or rail or road transportation means, as well as containers;

l) income resulting from the premiums based on insurance or reinsurance contracts;

m) incomes from the international maritime, air, rail or road transportation, except the cases, when transportation is made only between the destination points outside the Republic of Moldova;

n) incomes from the activity carried out in accordance with the employment contract (agreement) or other contracts with civil character, including fees of directors, shareholders or members of the Board of Directors and/or other payments received by the members of the management bodies of the resident legal entity, irrelevant of the place of the effective execution of the administrative liabilities entrusted to these persons;

o) incomes in the form of benefits, specified at Article 19, provided by the employer (beneficiary) to the non-resident natural persons;

p) annuities paid by the non-state resident pension funds;

q) incomes obtained by the people of art, such as theatre, circus, cinema, radio, television, musicians, plastic artists or sportsmen, regardless of the fact to whom the payments related to this income are done;

r) incomes received as a result of providing professional services and services other than those referred at letter q);

s) income from prizes obtained during competitions;

t) commissions from a resident or non-resident, having a permanent establishment in the Republic of Moldova, if such commissions are expenses of permanent establishment;

t¹) gains from gambling and promotional campaigns;

u) other incomes, not specified at the preceding letters, provided that these are not exempt from taxation in accordance with the tax legislation or other legislative acts.

(2) Notwithstanding the provisions of para. (1), the non-residents' incomes, except those having a permanent establishment in the Republic of Moldova, from the

international air transport obtained from regular flights shall not be considered as incomes received in the Republic of Moldova.

[Article 71 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 71 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 71 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 71 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 71 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 71 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 71 supplemented by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 72. Income received outside the Republic of Moldova

The components of income received outside the Republic of Moldova shall be the same as indicated in Article 71.

Article 73. Rules of taxation the non-residents' incomes that do not carry out any activity in the Republic of Moldova through a permanent establishment

(1) The non-resident legal entities' incomes, specified at Article 71 that are not related to a permanent establishment in the Republic of Moldova are subject to taxation at the source of payment in accordance with Article 91, without deduction right, except for the incomes obtained as a result of providing services related to the opening and management of the correspondent accounts of correspondent banks and conducting settlements.

(2) The non-resident legal entities' incomes taxation at the source of payment shall be done, irrelevant of the distribution by such persons of their income, for the benefit of the third parties and/or their subdivisions in other states.

(3) The non-resident natural persons' incomes, specified in Article 71 that are not related to a permanent establishment in the Republic of Moldova are subject to taxation at the source of payment in accordance with Article 91, without deduction right, except for the income mentioned in para. (4).

(4) The non-resident natural persons' incomes, specified in Article 71 letters n) and o) are subject to taxation at the source of payment in accordance with Article 88, without the right to deduction and/or exemption related to these incomes.

The incomes of non-resident natural persons, specified in Article 71 letters n) and o), are to be subject to taxation at the source of payment in accordance with Article 88, without the right to deductions and/or exemptions related to these incomes, except for compulsory health insurance premiums paid in accordance with the legislation.

(5) The income tax at the source of payment is withheld from the non-residents, regardless of the form and place of the income payment.

[Article 73 para.(4) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]

Article 74. Rules of taxation the non-residents' incomes received from other resident persons

(1) The non-residents' incomes received in the Republic of Moldova from persons other than those mentioned at Article 90 are subject to income taxation in accordance with this Article at the rate specified at Article 91 or rates specified at Article 15 letter a), for incomes specified at Article71 letters n) and o), without the right to deduction and/or exemption related to this income.

(2) Non-residents complying with the conditions specified in para. (1) that obtain incomes specified at Article71 letters a)–k), n), o), q)–s) and u), comply with the requirements specified in para. (3), calculate and pay the income tax by themselves in accordance with para. (4).

(3) Non-residents are obliged to inform the State Tax Service's subdivision of their place of domicile or residence on the territory of the Republic of Moldova about their activity within a term of 15 days from their arrival in the Republic of Moldova.

(4) Non-residents mentioned in this Article, within a term of 3 days from the end of the activity in the Republic of Moldova, are obliged to submit to the State Tax Service's subdivision, mentioned in para. (3), the document on income tax, in accordance with the application form approved by the Ministry of Finance, and pay the income tax at the rate specified in Article 91 or rates envisaged in Article 15 letter a), for the incomes specified in Article71 letters n) and o), without the right to deduction and/or exemption related to this income. The copy of the employment contract (agreement) or any other contract with civil character, other documents that confirm the amount of taxable income and the income tax withheld at the source of payment shall be attached to the document on income tax.

(5) Provisions of this Article are applied to incomes received by the non-residents, which do not fall under the incidence of Article 73 and 75.

[Article 74 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 74 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 74 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 74 amended by Law No.280-XVI dated 14.09.2007, in force since 01.01.2010]

Article 75. Rules of taxation of non-residents that carry out activity in the Republic of Moldova through a permanent establishment

(1) Incomes of the non-residents that perform activity through a permanent establishment in the Republic of Moldova are considered the incomes specified in Article71 letters a) - m), r), t) and u).

(2) In the case of non-residents that have a permanent establishment in accordance with Article 5 point 15), they are considered, for tax purposes, as a resident economic agent, but only in relation to the income received in the Republic of Moldova under para.(1) and in accordance with:

a) administrative expenses, in accordance with the provisions of the National Accounting Standards or of the IFRS, borne by non-residents and registered by the permanent establishment, which are deductible up to 10% of the calculated salary of the employees of this permanent establishment.

b) expenditures related directly to this income, confirmed documentary, in accordance with the provisions of Title II.

(3) The record of non-residents that have a permanent establishment, as a taxpayer, shall be done in accordance with Chapter 4 of Title V.

(4) Non-residents permanent establishment, situated in the Republic of Moldova, does not have the right to deduct the amounts submitted by this non-resident in the form of:

a) royalty, fees and other similar payments for the use or concession of property or results of their intellectual activity;

b) payments for services rendered by them;

c) interests and other remunerations for loans provided by this;

d) expenses that are not related to obtaining income from the activity carried out in the Republic of Moldova;

e) expenses that are not documentary confirmed.

(5) Notwithstanding the provisions this Article, the work in accordance with the employment contract (agreement) or other contract with civil character, carried out by the non-resident natural persons, does not lead to the formation of a permanent establishment of these natural persons.

[Article 75 para.(2) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 75 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]

[Article 75 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 75 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 76. Rules for non-residents carrying out activity on the territory of the Republic of Moldova in accordance with Article 5 point 15^{1})

(1) The fact that non-residents carry out an activity on the territory of the Republic of Moldova, in accordance with Article 5 point 15^{1}), does not represent a basis for recognition of these persons as income tax taxpayers, with all consequences that result from the tax legislation, except for those envisaged in para.(2) of this Article, in Article 71 para.(1) letters c) and d) and except for the obligation to withhold the income tax at the source of payment in accordance with Article 88, 90, 90^{1} and 91.

(2) In order to carry out an activity on the territory of the Republic of Moldova, in accordance with Article 5 point 15^{1}), a Tax Identification Number is assigned to the non-resident in accordance with this Code.

(3) The representative office shall carry out the bookkeeping in accordance with the provisions of the Law on Accounting and National Accounting Standards or IFRS and annually submit the tax report related to the activity carried out in the Republic of Moldova to the State Tax Service's subdivision from the place of residence on the territory of the Republic of Moldova, no later than the day of 25th of the third month after the end of the tax period.

(4) After the end of the activity in the Republic of Moldova specified in Article 5 point 15^{1}), the non-residents are obliged to submit, within a term of 10 days, the document on the performed activity, with the attachment of confirmatory documents. This document shall be submitted to the State Tax Service's subdivision, specified in para.(3), unless the tax legislation provides otherwise.

(5) The form and manner of filling the documents specified in para.(3) and (4), shall be approved by the Ministry of Finance.

[Article 76 name, paras.(1)-(4) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 76 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 76 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 76 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 76 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 76 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 76 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Article 77. Rules for non-residents that carry out activity on construction sites

(1) For the purpose of this Chapter, the non-resident's construction site on the territory of the Republic of Moldova means:

a) place of construction of the new objects, as well as of re-construction, enlargement, technical re-assembling and/or reparation of the existing objects of real estate property;

b) place of construction and/or assembling, reparation, re-construction and/or technical re-assembling of buildings, including floating and drilling installations, as well as machinery and equipment, the normal functioning of which needs a hard fixing on foundation or on construction elements of buildings, edifices or floating objects.

(2) When establishing the construction site's term of existence, in order to determine the status of the non-resident on the territory of the Republic of Moldova, for the purposes of this Chapter, including the income tax calculation and the non-resident registering to the State Tax Service, works and other operations, the duration of which falls into this term, cover all the preparation, construction and/or assembling works performed by the non-resident on this construction site, including works of creation of ways of access,

communication, electric cables, drainage and other infrastructure objects, initially created in for purposes other than those related to this construction site.

(3) If the non-resident, being a general contractor, entrusts the execution of a part of the works in enterprise to other persons (sub-contractors), the time period consumed by the sub-contractors for carrying out the works shall be considered the time period consumed by the general contractor himself. This provision shall not be applied to the period of works carried out by the sub-contractor, in accordance with the direct contracts with the beneficiary, and that are not included in the volume of works entrusted to the general contractor, except for the cases when these persons and the general contractor are inter-related persons, in accordance with Article5 para.(12).

(4) In case the sub-contractor, mentioned in para. (3), is a non-resident, its activity on this construction site, is also considered as the permanent establishment of this sub-contractor on the territory of the Republic of Moldova.

(5) The beginning of the construction site existence for tax purposes shall be considered the first of the following dates:

a) date of signing the act of transmission of the site to the general contractor (of the act of admission of the subcontractor's staff for the exercise of his part of the total volume of the works); or

b) date of the effective start of works.

(6) The expiration of the existence period of the construction site shall be considered the date on which the beneficiary signed the act on receipt of the object or of the works complex envisaged by the contract. The completion of the works by the sub-contractor shall be considered the date on which the general contractor signs the act on works receipt. In case the act of receipt was not concluded or the works were effectively completed after the date when such an act was signed, the existence of the construction site shall be considered as expired (the sub-contractor works shall be considered finished) on the date of the effective completion of preparation, construction or assembling works, included in the work’s volume of the respective person on this construction site.

(7) The existence of the construction site shall not be considered finished, if the works on it are temporarily interrupted, except for the cases of conservation of the object for a period that exceeds 90 days in accordance with the decision of the public administration bodies, approved within the limits of their competence or as a result of some circumstances of force major. The continuation or resumption, after interruption, of the works on the construction site after signing the act specified in para. (5) leads to the attachment of the completion term of the continued or resumed works and of the interruption between works to the total existence term of the construction site only in the case, if:

a) territory of the resumed works is the territory of previously suspended works or is closely related to it;

b) the works continued or resumed to the object are entrusted to the person that previously exercised the works on this construction site or the new and previous contractor are interdependent persons.

(8) If continuation or resumption of the works, in accordance with para. (7), is related to the construction or assembling of a new object on the same construction site or widening of the previously finished object, the term of such continuous or resumed works and the interruption between works, it is also attached to the total term of existence of the construction site. In other cases, including the exercise of repair, reconstruction or technical re-equipment of the object previously handed over to the beneficiary, the term of exercising the continued or resumed works and the interruption between works is not annexed to the total term of existence of the construction site, works started at the previously handed over object.

(9) The construction or assembling of such objects, as the construction of roads, viaducts, channels, construction of communications, during the exercise of the works, to which the geographic location of their execution changes, shall be considered as activity carried out on a single construction site.
[Article 77 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 78. Income of the natural person who ceases to be a resident or who obtains the status of a resident

(1) The natural person who ceases to be a resident shall be considered to be the person who, as if he had sold all the property, except the real estate, at its market price at the time when he ceased to be a resident.

(2) Any non-resident natural person who obtains the status of resident, has the right to determine the market value of his own property at the moment of obtaining the resident status. The value determined in this way shall constitute the taxpayer's value basis which is taken into account when establishing the taxpayer's income from the sale of this property.

Article 79. Tax credits

Non-resident natural person who submits an income tax return shall be entitled to tax credit the amounts deducted from his/her salary in accordance with Article 88.

Article 79¹. Provisions for non-resident economic agents
[Article 79¹ repealed by Law No.267, dated 23.12.2011, in force since 13.01.2012]

Article 79². Income from the sources located outside the Republic of Moldova of the owners of 10% of a non-resident capital
[Article 79² repealed by Law No.267, dated 23.12.2011, in force since 13.01.2012]

Article 79³. Special provisions on international treaties

(1) Application of the international treaties that regulate taxation or include norms that regulate taxation shall be done in the way established by the provisions of the international treaties and tax legislation of the Republic of Moldova. The international treaties' provisions prevail over the tax legislation of the Republic of Moldova and in the case when there are different tax rates in the international treaties and tax legislation of the Republic of Moldova, the most favorable tax rates are applied. For the interpretation of the international treaties' provisions that are concluded by the Republic of Moldova with other states, the Comments to the Model Convention for the Avoidance of Double Taxation of the Organization for Economic Cooperation and Development are used.

(2) In order to apply the provisions of the international treaties, the non-resident natural person has the obligation to submit to the income payer, until the income payment date, the paper based certificate of residence in original and / or electronic form, issued by the competent authority from his state of residence. Non-resident legal entity in order to confirm its residence presents to the income payer the residence certificate or the document attesting its registration in its residence country, or the extract from the official website of the authority from the state of residence attesting the fiscal residence or the registration of the legal person. The document certifying residence issued in a foreign language is presented to the income payer with translation into the state language, except for the one issued in English or Russian. The residence certificate issued for a tax period is also applicable during the first 60 days of the next tax period. If the residence certificate has not been presented for the respective calendar year, the provisions of the tax legislation of the Republic of Moldova shall apply.

(2¹) If, during the calendar year, the income beneficiary presents the residence certificate after the income payment date received from the sources in the Republic of

Moldova, he is entitled to submit to the income payer an application, in free form, for refund of the income tax paid in excess. The return by recalculation of the tax withheld in excess from the income obtained from the sources in the Republic of Moldova shall be made by the income payer to the rates provided by the convention (agreement). For the purpose of refund by recalculating the income tax amounts calculated and paid to the budget, according to the rates provided by the present Code, the income payer shall present to the subdivision of the State Tax Service, in whose range the taxpayer is served, a corrected report, establishing the income tax at the rates provided by the convention (agreement).

(3) If the tax was withheld at the source before the submission of the document attesting the residence provided for in para.(2), the amount of tax withheld in excess during the year is refunded to the income payer or the non-resident, upon the request of the non-resident, within the limitation period established by the tax legislation of the Republic of Moldova.

(4) Request for refunding the income withheld in excess shall be filled in and submitted whether by the resident income payer or by other person empowered by the non-resident. In this regard, the applicant shall act in relations with the State Tax Service on behalf of the non-resident. The refund of the additional withholding tax is made to the applicant if this has no arrears to the budget. Refund of the income tax withheld on payment the incomes from sources in the Republic of Moldova is not accepted if the income (from which a tax was withheld) was obtained through the permanent representation of the non-resident. The documents to be submitted by the applicant to the competent authorities for the refund of the tax paid in addition are established by the Ministry of Finance.

(5) For the taxes withheld at the source in the Republic of Moldova, the competent authority issues to the non-resident a certificate concerning the attestation of the income tax paid in the Republic of Moldova. The certificate form and the list of the documents on the basis of which the certificate is issued, shall be established by the Ministry of Finance.

(6) If the certificate testifying the income tax paid in the Republic of Moldova was issued before, the request for the refund of the income tax withheld from sources located in the Republic of Moldova is made only if the non-resident and the competent authority from the foreign state are notified on the annulment of the previously issued certificate concerning the income tax attestation.

(7) If the request for the refund of the income tax withheld from sources located in the Republic of Moldova was made before, the certificate testifying the income tax paid in the Republic of Moldova can be issued only if:

a) the income tax amount reflected in the certificate testifying the income tax paid in the Republic of Moldova represents the income tax amount that has not been refunded;

b) the non-resident has reimbursed the previously refunded income tax.

(8) If the international treaties have been incorrectly applied and have led to the nonpayment or partial payment to the budget of the income tax, the resident income payer that is obliged to withhold at source and pay tax is liable in accordance with the present Code.

(9) The manner of testifying and confirming the residence of the Republic of Moldova for the purpose of benefiting from the provisions of the conventions (agreements) for avoiding double taxation concluded between the Republic of Moldova and other states shall be established by the Ministry of Finance.

[Article 79^3 para.(3) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 79^3 para.(2) in new editing, para.(3) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 79^3 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 79^3 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 79^3 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]

[Article 79[3] in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 79[3] amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Chapter 12
TAX REGIME FOR DIVIDENDS

Article 80. Taxation of dividends

(1) The economic agent shall pay dividends to its shareholders (associates) from the income remaining after taxation.

[*Article 80 para.(2) repealed by Law No.178 dated 11.07.2012, in force since 14.09.2012]*

Article 80¹. Prepayment of tax in case of dividend distribution

(1) The persons mentioned in Article 90 that pay dividends to their shareholders (associates), during the tax period shall pay as part of the tax an amount equal to 12% of the profit of the current tax period, from which dividends will be paid.

(1¹) The tax determined according to para. (1), shall be a paid to the budget until the date of 25th of the month following the month in which the payments on account of the dividends were made.

(2) Amount of the tax paid by the economic agent according to para. (1), shall be credited as a tax applied on the taxable income of the respective economic agent for the tax period in which the payment was made.

(3) If, in any tax period, the tax credits allowed to the economic agent according to para. (2) exceed the income tax amount in the respective tax period, the difference shall be compensated according to the manner established in Article 175 and 176.

(4) The provisions of this Article shall not apply to the economic agents taxed according to the tax regime established in Chapter 7¹ of the present Title and the one established in Chapter 1 of Title X.

[Article 80¹ supplemented by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 80¹ supplemented by Law No.145 dated 14.07.2017, in force since 04.08.2017]
[Article 80¹ amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 80¹ supplemented by Law No.62 dated 30.03.2012, in force since 03.04.2012]
[Article 80¹ amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 13
TAX CREDITS

Article 81. Transfer to account of the estimated and withheld taxes

(1) Taxpayers, within the limits of the tax period, are entitled to transfer to the income tax account:

a) amounts withheld from them during the respective tax period according to Article 88, 89 and 90;

[Letter b) para. (1) Article 81 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

c) payments made during the respective tax period according to Article 84;

d) taxes paid outside the Republic of Moldova, the transfer into account of which is allowed in accordance with Article 82, for the amounts paid or calculated for the same tax period.

(2) If the transfers to account, to which the taxpayer is entitled in accordance with para. (1) letters a) and c), exceed the income tax total amount calculated according to Article 15, the State Tax Service shall extinguish the tax liability by compensation - according to Article 175 and, as the case may be, the refund to the account - according to Article 176.

[Article 81 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]

[Article 81 supplemented by Law No.158 dated 18.07.2014, in force since 15.08.2014]
[Article 81 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 82. Transfer to account of the taxes paid abroad

(1) Taxpayer is entitled to transfer to account the income tax paid in any foreign state, if this income is to be subject to taxation in the Republic of Moldova. Transfer to account of the income tax may be made, provided that the taxpayer submits a document justifying the payment (withholding) of the income tax outside the Republic of Moldova, certified by the competent authority of the respective foreign state, with its translation into the state language, except for the one issued in English or Russian.

(2) The amount of the transfer to account, specified in para. (1), for any fiscal year shall not exceed the amount that would have been calculated at the rates applied in the Republic of Moldova with regard to this income.

(3 Transfer to account of the tax paid in another state shall be made in the tax period in which the respective income is subject to taxation in the republic of Moldova.

[Article 82 modified by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 82 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]

Chapter 14
INCOME TAX RETURN SUBMISSION. USE OF THE TAX IDENTIFICATION NUMBER

[Title of Chapter 14 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 83. Income tax return submission

(1) All the taxpayers are entitled to submit the income tax return.

(2) The following persons are required to submit the income tax return:

a) natural persons (citizens of the Republic of Moldova, foreign citizens, stateless persons, including members of companies and shareholders of the investment funds) liable to pay the tax;

a¹) persons carrying out professional activity, regardless the presence of the tax liability;

a²) resident natural persons who have used the personal exemption and obtained annual taxable incomes higher than MDL 360000 during the reporting tax period, except for the incomes provided in Article 90¹;

b) resident natural persons (citizens of the Republic of Moldova, foreign citizens and stateless persons, including members of companies and shareholders of the investment funds) directing a percentage of the income tax annually calculated to the budget;

b¹) non-resident natural persons who receive incomes in accordance with Article 74;

c) resident legal entities, including those specified in Article 51² and 51³, except the public authorities and public institutions, regardless the tax payment liability presence;

d) resident organizational forms with the status of natural person, according to the legislation, regardless the tax payment liability presence;

e) permanent establishment of the non-resident in the Republic of Moldova, regardless the tax payment liability presence.

[Article 83 para.(3) repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

(4) The income tax return shall be filled in the manner and form established by the Ministry of Finance. Except the cases provided in paras. (5) - (10), the income tax return shall be submitted to the State Tax Service no later than:

a) the date of 25th of the third month after the end of the reporting tax period - in case of legal entities, the resident organizational forms with the status of natural person, according to the legislation, the permanent establishments of the non-resident in the Republic of Moldova;

b) The date of April 30th of the year following the reporting fiscal year - for natural persons (Moldovan citizens, foreign citizens and stateless persons, including members of companies and shareholders of the investment funds).

(5) Natural persons who are not liable to submit the income tax return, upon the detection of the extra tax payment, are entitled to submit a tax return indicating the amount of the extra paid tax, which is to be refunded under the tax legislation.

[Article 83 para.(6) repealed by Law No.104 dated 09.06.2017, in force since 07.07.2017]

(7) If the taxpayer intends to change his permanent residence from the Republic of Moldova in another country, he is obliged to submit the income tax return, as established by the Ministry of Finance, for the entire reporting tax period during which he was resident.

(8) Upon the written request of the natural person, who does not carry out entrepreneurial activity, the State Tax Service may extend (within reasonable limits) the deadline for submission of the income tax return. Extension of the deadline shall be granted only if the application has been submitted before the expiry of the deadline for the submission of the tax return.

(9) Notwithstanding the provisions of the para. (2) letter (d), the farming household (farm) which during the tax period did not have employees and did not receive taxable income is exempt from the liability to submit the income tax return.

(10) The non-resident who carries out an activity according to Article 5 point 15^{1}) and who obtains the status of a permanent establishment according to Article 5 point 15) is obliged to also present in the first Tax Return, submitted to the subdivision of the State Tax Service, information related to the fiscal period during which the entrepreneurial activity was carried out, starting with the day on which he started the entrepreneurial activity and until the moment of registration as a permanent establishment in the fiscal reporting year.

(11) Notwithstanding the provisions of para. (2) letter (d), the individual entrepreneur or the farming household (farm), whose average annual number of employees during the entire tax period does not exceed 3 units and who are not registered as VAT payers shall submit, not later than March 25th of the year following the reporting fiscal year, a unified tax report (tax return) on income tax.

(12) The income tax return shall be submitted with the mandatory use of the automated methods of electronic reporting under the conditions stipulated in Article 187 para. (2^{1}).

[Article 83 para.(10) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 83 para.(2) supplemented by la No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 83 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 83 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 83 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 83 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 83 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 83 amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 83 supplemented by Law No.158 dated 18.07.2014, in force since 15.08.2014]
[Article 83 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 83 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 83 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 83 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 83 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 83 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 83 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]
[Article 83 amended by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Article 83 supplemented by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 83 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 84. Tax payment in installments

(1) Economic agents are obliged to pay, no later than March 25th, June 25th, September 25th and December 25th of the fiscal year, sums equal to 1/4 of:

(a) the amount calculated as tax to be paid, under this Title for the respective year; or

b) the tax to be paid, under this Title, for the previous year.

(2) Agricultural enterprises, peasant households (farms) required to pay the tax in installments in accordance with para. (1), are entitled to pay the tax into two stages: 1/4 of the amount indicated in para. (1) letter a) or b) - until September 25th and 3/4 of this amount - until December 25th of the fiscal year.

(3) The enterprises, institutions and organizations having subdivisions outside the administrative-territorial units where the central office is situated (legal address) shall transfer to the budget from the headquarters of the subdivisions the part of the income tax calculated in proportion to the average script number of employees of the subdivision for the previous year or the part of the income tax calculated in proportion to the income obtained from the subdivision according to the data from its financial records for the previous year.

(4) The provisions of this Article shall not apply to economic agents subject to taxation under the tax regime set out in Chapter 7¹ of this Title and that established under Chapter 1 of Title X.

(5) Notwithstanding the provisions of para. (1) and (2) of this Article, economic agents applying the tax period provided in Article 12¹ para. (4) shall be liable to pay, by the date of 25th of each three months of the current tax period, amounts equal to 1/4 of:

(a) the amount calculated as tax payable under this Title for the given tax period; or

(b) the tax to be paid under this Title for the previous tax period.

[Article 84 supplemented by Law No.145 dated 14.07.2017, in force since 04.08.2017]
[Article 84 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 84 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 84 amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 84 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 84 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 84 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 84 amended by Law No.63 dated 30.03.2012, in force since 03.04.2012]
[Article 84 supplemented by Law No.62 dated 30.03.2012, in force since 03.04.2012]
[Article 84 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 85. Signing of tax returns and other documents

(1) The tax return, report or other documents that according to this Title are to be submitted to the State Tax Service shall be completed and signed according to the rules and forms prescribed by the State Tax Service.

(2) The name of the natural person indicated in any document signed by this shall serve as proof that the document was specifically signed by that person, unless there is evidence to the contrary.

(3) The income tax return of a legal entity shall be signed by the relevant official (officials).

(4) Tax returns and other documents, according to the provisions of this Title, are to be submitted to the State Tax Service shall contain a notification to the taxpayer that, in case it includes false or misleading information in those documents, the taxpayer shall be liable in compliance with the legislation.

[Article 85 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 86. Use of the Tax Identification Number

Every person receiving income or making taxable payments under this Title shall use the Tax Identification Number assigned for the taxpayers recording in the manner provided by this Code and by other regulatory acts approved in accordance therewith.

Article 87. Terms, mode, form and place of the tax payment

(1) The taxpayer who, according to Article 83, is liable to submit the income tax return (without the additional application form from the State Tax Service) shall pay the income tax not later than the deadline set for submitting the tax return (without taking into account the term's extension).

(2) The mode, form and place for payment the tax shall be regulated by the Ministry of Finance.

(3) Upon the receipt of a notice or application from the State Tax Service, the amount of tax, penalties and fines related to it, indicated in the notice or application, shall be paid by the taxpayer within the general term and mode established by this Code and by the regulatory acts for performing this code.

(4) The notice or application of the State Tax Service shall be handed personally to the taxpayer or sent by post to the last address indicated in the State Tax Service Register.

[Article 87 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 87 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 87 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 87 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Chapter 15
WITHHOLDING OF TAX AT THE SOURCE OF PAYMENT

Article 88. Withholding tax on wage

(1) Every employer who pays the worker a wage (including bonuses and facilities granted) is required to calculate, taking into account the exemptions claimed by the employee and deductions, and to withhold from these payments a tax, determined in the mode established by the Government.

[Para. (1¹) Article 88 repealed by Law No.177 dated 21.07.2016, in force since 12.08.2016]

(2) In order to get exemptions, the worker, no later than the date set for starting the work as an employee, shall submit to the employer an application signed by him/her regarding the granting of the exemptions to which he/she is entitled, attaching to it the documents certifying this right. The worker who does not change his/her job is not required to submit annually to the employer the application for granting exemptions and the appropriate documents, unless the cases when the employee obtains the right to additional exemptions or loses the right to some exemptions.

(3) If during the fiscal year the amount of the exemptions to which the worker is entitled changes, he/she is obliged to submit to the employer, within 10 days from the date the modification had occurred, a new application signed by him/her with the corresponding documents.

(4) Knowingly submitting in the application and in the documents confirming the right to exemption false or misleading information entails the application of a fine and criminal penalties under the legislation.

(5) The income of the natural person who does not carry out entrepreneurial activity, received from the provision of services and/or works, as well as the incomes of the council's members or the censor board of enterprises, shall be considered as wage from which the tax is withheld according to the rate provided in Article 15 letter a).

[Article 88 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 88 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]

[Article 88 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 88 supplemented by Law No.158 dated 18.07.2014, in force since 15.08.2014]
[Para. (7) Article 88 repealed by Law No.64 dated 11.04.2014, in force since 09.05.2014]
Note: Para. (7) Article 88 is declared unconstitutional according to the Constitutional Court Decision No.7 dated 13.02.2014, in force since 13.02.2014
[Article 88 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 88 amended by Law No.267, dated 23.12.2011, in force since 13.01.2012]
[Article 88 amended by Law No.108-XVIII, dated 17.12.2009, in force since 01.01.2010]
[Article 88 amended by Law No.280-XVI, dated 14.12.2007, in force since 01.01.2010]
[Article 88 amended by Law No.177-XVI, dated 20.07.2007, in force since 01.01.2008]

Article 88¹. Wage payments taxation of the employees in the field of the person's road transport by taxi

(1) Notwithstanding the provisions of Article 15 and Article 88, employers in the field of the person's road transport by taxi paying wage (including premiums and facilities granted) to the employee, the driver who performs road transport of persons by taxi are required to calculate and pay to the budget a fixed income tax of MDL 500 per month for each employee from the income not exceeding MDL 10 000 per month.

(2) The monthly income amount exceeding the limit established in para. (1) shall be subject to taxation, by applying the general tax regime provided in Article 88, starting with the first MDL of the excess, with the application of the tax rates established under Article 15.

(3) For employees employed after submitting to the State Tax Service the list in accordance with Article 92 para. (14), the income tax calculation and payment, according to this Article, for the month in which they were employed shall be made proportionally to the days remaining until the end of the month, from the tax amount specified in para. (1).

(4) The income received from other activities by the natural persons mentioned in para. (1) shall be subject to taxation in the general manner established by this Title.

(5) If the natural person employed as a driver who performs road transport of persons by taxi combines two functions with one and the same entity in the field of road transport of persons by taxi, the income from another activity is taxed in the generally established manner.

(6) For the categories of employees other than those specified at para. (1), the tax regime related to the income tax on wage shall be applied in the general manner provided by Article 88.

(7) The calculated tax shall be paid monthly to the state budget within the time limit set in Article 92 para. (14). For employees hired after the reporting period, the tax shall be payed until the end of the reporting month, proportionally for the period between the reporting periods and in full for the next month. In case of dismissal of the employees during the reporting month, the tax paid for them shall not be refunded and shall not be transferred to the account of other taxes and fees.

(8) The monthly income amount received by employees who provide services of road transport by taxi for persons is considered as taxed, without the need to declare the wage and additionally pay the income tax from wage. ”

[Article 88¹ introduced by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 89. Withholding tax on interest

Every payer of interest for the benefit of natural persons, referred to in Article 90, except for those made for the benefit of individual entrepreneurs and peasant households (farms), is liable to deduct from each interest and pay as part of the tax an amount equal to 12% of the payment.

[Article 89 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]

[Article 89 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 89 in editing of Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 89 supplemented by Law No.62 dated 30.03.2012, in force since 03.04.2012]
[Article 89 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Para. (2) Article 89 repealed by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 90. Withholdings in advance from other payments made for the resident's benefit

(1) Income tax at the source of payment is compulsorily withheld by any:

a) person (taxpayer) who carries out entrepreneurial activity, except for holders of entrepreneurial patents and persons who carry out independent activities according to Chapter 10² and activities in the field of acquisitions of crop and/or horticulture products and/or vegetal kingdom objects according to Chapter 10³;

b) non-resident who carries out an activity according to Article 5 point 15[1]);

c) permanent establishment;

d) institution;

e) organization, including any public authority and public institution.

(2) The income tax that is withheld in advance, as part of the tax, constitutes 12%.

(3) The tax according to para. (2) shall be deducted from the payments made for the benefit of the natural person, except for the holders of entrepreneurial patents, of the individual entrepreneurs and of the peasant households (farms), of the persons mentioned in chapters 10¹, 10² and 10³, on the incomes obtained by this according to Article 18.

(4) The tax is not withheld, according to para. (2), of:

a) the payments made for the benefit of the natural person on the incomes obtained by this, according to Article 20, 88, 89, 90¹ and 91;

b) alienation of the road means of transport;

c) alienation of securities;

d) the amount of the agricultural lands lease and/or the capital assets of the natural persons citizens of the Republic of Moldova alienation according to the leasing, lease-back, pledge, mortgage contracts and/or in cases of the capital assets forced alienation;

e) liquidation payments in non-monetary form, in case of the economic agent liquidation.

(5) By way of derogation from paragraph (3), in case of the liquidation payments, the income tax shall be withheld from the difference between the amount directed to payment and the depositing value of the participation share in the social capital of the economic agent in the process of liquidation.

[Article 90 para.(1) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 90 in editing of Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 90 para.(1) amended by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 90 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 90 supplemented by Law No.104 dated 09.06.2017, in force since 07.07.2017]
[Article 90 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 90 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 90 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 90 in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 90 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]

Article 90¹. Final withholding of tax on some types of income

[Para.(1) Article 90¹ repealed by Law No.166 dated 11.10.2013, in force since 01.11.2013]
[Para.(2) Article 90¹ repealed by Law No.178 dated 11.07.2012, in force since 14.09.2012]

(3) The persons specified at Article 90 withhold a tax in amount of 12% of the income obtained by the natural persons not carrying out entrepreneurial activity, from the

transmission into possession and/or use (lease, rent, usufruct, and superficies) of movable property and real estate, except for rent of agricultural land.

(3¹) Persons specified at Article 90 withhold and pay to the budget a tax in amount of:

– 6% from dividends, including in the form of stocks or shares, except for those relating to the undistributed income obtained in the tax periods 2008-2011 inclusive;

– 15% from dividends, including in the form of stocks or shares related to the undistributed income obtained in the tax periods 2008-2011 inclusive;

– 15% from the amount withdrawn from the share capital related to the increase of the share capital from the distribution of the net profit and/or other sources found in the equity between the shareholders (associates) during the tax periods 2010-2011 inclusively, in accordance with the participation share deposited in the share capital;

– 12% from royalty paid in the benefit of the natural persons.

– 6% of the amount of funds donated to natural persons who do not carry out entrepreneurial activity.

The provisions of the dashes one and two of this paragraph shall be applied in the case of dividends paid in advance during the tax period.

[Para. (3²) Article 90¹ repealed by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

(3³) Each payer of winnings shall withhold and pay to the budget a tax in amount of:

– 18% of the winnings from gambling, except for the winnings from lotteries and/or sports bets in the part where the value of each gain does not exceed 1% of the personal exemption established in Article 33 para.(1);

– 12% of the winnings from the promotional campaigns in the part of which the value of each winning exceeds the amount of the personal exemption set out in Article 33 para.(1).

(3⁴) Subjects of taxation natural persons that do not carry out entrepreneurial activity and transmit real estate in possession and/or in use (rent, lease, usufruct and superficies) to the persons specified at Article 54, as well as to persons other than those specified at Article 90, pay tax in the amount of 7% of the monthly value of the contract. The mentioned persons are obliged, within 7 days from the date of the contract conclusion, to register the concluded contract at the State Tax Service. This tax is paid monthly, at the latest on the date of 25th of the current month, in the manner established by the State tax Service.

If the real estate has been transmitted into possession and/or in use (rent, lease, usufruct and superficies) after the date of 25th, the payment deadline in this month will be the 25th of the month following the month of the transfer in possession and/or in use of the real estate.

In the case of non-registration of the contract of rent, lease, usufruct or superficies of the real estate and non-payment of the tax from the income received, the State Tax Service will estimate the income of the natural person not carrying out entrepreneurial activity by indirect methods and sources, in accordance with the provisions of Article 189 and 225.

(3⁵) The persons specified at Article 90 retain a 6% tax on payments made to the natural person except for the individual entrepreneurs and peasant households (farms), and natural persons who carry out activities in the field of acquisitions of crop and horticulture products and/or vegetable kingdom objects in accordance with Chapter 10³, on the revenues obtained by those related to the delivery of crop and horticulture production in natural form, including nuts and nut products, and animal husbandry production in natural form, in living and slaughtered mass, except for natural milk.

(3⁶) Each commissioner withholds a tax in the amount of 12% of the payments made to the natural person, except for individual entrepreneurs and of peasant households

(farms), on the incomes obtained by those related to the sale through units of consignment trade.

(3^7) Banks, savings and loan associations, as well as issuers of corporate securities withhold a 3% tax of the interest paid to resident natural persons.

(4) The final withholding of the tax established by this Article exempts the beneficiary of winnings and incomes specified in paras. (3), (3^1), (3^3), (3^4), (3^5), (3^6) and (3^7) from their inclusion in the gross income, as well as from their declaration.

(5) Incomes received by natural persons not carrying out entrepreneurial activity, from which the tax according to para.(3^5) of this Article has been withheld and paid to the budget, and incomes specified in Article 20 letters y) and y²) are subject to verification, within tax audits, if they exceed the amount of MDL 100 thousand cumulatively during a fiscal year.

[Article 90^1 paras.(3^3),(3^4),(5) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 90^1 paras.(3),(3^1),(3^5)-(3^7),(4) amended, para.(3^4) in new editing, para.(3^7) introduced by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 90^1 para.(3^3) amended by law No.60 dated 23.04.2020, in force since *01.05.2020]*
[Article 90^1 amended by law No.171 dated 19.12.2019, in force since *01.01.2020]*
[Article 90^1 para.(3^3)supplemented by Law No.115 dated 15.08.2019, in force since *01.01.2020]*
[Article 90¹ amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 90¹ amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 90¹ amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 90¹ amended by Law No.292 dated 16.12.2016, in force since 06.01.2017]
[Article 90¹ amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 90¹ amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 90¹ supplemented by Law No.47 dated 27.03.2014, in force since 25.04.2014]
[Article 90¹ amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 90¹ amended by Law No.307, dated 26.12.2012, in force since 04.02.2013]
[Article 90¹ supplemented by Law No.178, dated 11.07.2012, in force since 01.01.2013]
[Article 90¹ amended by Law No.178, dated 11.06.2012, in force since 14.09.2012]
[Article 90¹ amended by Law No.267, dated 23.12.2011, in force since 13.01.2012]
[Article 90¹ amended by Law No.108-XVIII, dated 17.12.2009, in force since 01.01.2010]
[Article 90¹ supplemented by Law No.172-XVI, dated 10.07.2008, in force since 25.07.2008]
[Article 90¹ amended by Law No.177-XVI, dated 20.07.2007, in force since 01.01.2008]
[Article 90¹ amended by Law No.111-XVI, dated 27.04.2007, in force since 01.01.2008]

Article 90². Tax regime for some types of expenses

[Article 90² repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 90² in editing of Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 90² introduced by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]

Article 91. Withholdings from the non-resident's incomes

(1) Persons referred at Article 90 withhold and pay a tax in amount of:

– 12% of the payments directed for payment to the non-resident related to the incomes from Article 71, except for those specified in the second, third and fourth indents of this paragraph;

– 15% of dividends, including in the form of stocks or shares related to the undistributed profit obtained in the tax periods 2008-2011 inclusive;

– 15% of the amounts mentioned at Article 90¹ para. (3¹) third indent;

– 6% of the dividends specified at Article71 letter e);

(2) The provisions of para. (1) are not applied to:

a) the non-resident's incomes related to the activity of their permanent establishment in the Republic of Moldova;

b) incomes obtained as wages from which are made withholdings according to Article 88.

[Article 91 in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 91 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 91 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 91 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 91 amended by Law No.111-XVI dated 27.04.2007, in force since 01.01.2008]

Article 92. Payment of taxes withheld at the source of payment and submission to the State Tax Service and taxpayers of documents on payments and/or taxes, mandatory health insurance premiums withheld and mandatory state social security contributions calculated at the source of payment.

(1) Tax withheld in accordance with Article 69^{18} and Article 88-91, shall be paid to the budget, by the person who made the withholding, by the date of 25th of the month following the month in which the payments were made.

(2) The income tax reports regarding the mandatory health insurance premiums withheld and the calculated mandatory state social insurance contributions are presented by the payers of the revenues to the State Tax Service until the date of 25th of the month following the month in which the payments were made, exception the report indicated in para. (3), for which another submission deadline is provided.

(3) The persons who are required to withhold the tax under Article 69^{18} and Article 88-91, except for the tax withheld for winnings from lotteries and/or sports bets in the part in which the value of each win does not exceed the personal exemption established at Article 33 para. (1), shall present to the State Tax Service, by the date of 25th of the month following the end of the fiscal year, a report indicating the first and the last name (name), address and the TIN of the natural person or the legal entity for the benefit of whom the payments were made, as well as the payment total amount and income tax withheld. This report shall also include data on persons and/or incomes exempted from the advanced taxation under Article 90, as well as the incomes amounts paid to them. If, during the tax period, the persons who are required to withhold the tax at the source are liquidated or are reorganized by dismemberment, these are to submit the mentioned report within 15 days from the approval date of the liquidation/distribution balance sheet of the enterprise undergoing the process of liquidation or reorganization.

(4) The persons indicated in para.(3) are obliged, until March 1st of the fiscal year immediately following the year when the payments were made, to submit to the beneficiary of these payments (except for those who have earned income under Article 90^{1} and Article 91 para.(1)) the information on the type of income paid, its amount, exemptions amount provided in accordance with Article33-35, deductions amount envisaged at Article36 paras.(6) and (7), as well as the withheld tax amount, in the case of withholding.

(4^{1}) In the case of amendments to the information submitted in accordance with para. (3), the persons indicated in para. (3) are obliged to inform the payments beneficiary within 15 working days from the date of the modification or the issuance of the decision on tax infringement.

(5) The Ministry of Finance shall establish the list and form of the documents requested in accordance with this Article, as well as the manner of filling them in.

[Para. (6), (7) Article 92 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

(8) Notwithstanding the provisions of para. (3), the individual entrepreneur, peasant household (farming), whose average annual number of employees, during the tax period, does not exceed 3 persons and that are not registered as VAT payers, shall submit, not later than March 25th of the year following the reporting fiscal year, the unified tax report provided in paragraph (3).

(9) Territorial cadastral bodies, securities registers holders, public notaries present to the State Tax Service, according to the manner established by the State Tax Service,

the information on determining the tax liabilities related to the alienation of assets by natural persons.

(10) The National House of Social Insurance shall submit to the State Tax Service, by the date of 25th of the month following the fiscal year, the information regarding the natural persons who have obtained the refund of the compulsory state social insurance contributions, in the manner and form mutually agreed with the State Tax Service.

[Para. (11) Article 92 repealed by Law No.71 dated 12.04.2015, in force since 01.05.2015]

(12) The Ministry of Justice shall send the list of non-commercial organizations to the State Tax Service by the date of 25th of the month following the fiscal year in the manner and form mutually agreed.

(13) The specialized economic agents (real estate agents), by the date of 25th of the month following the end of the fiscal year, shall submit to the State Tax Service the information regarding the contracts of possession and/or use (rent, lease, usufruct and superficies) of the real estate concluded by natural persons not carrying out entrepreneurial activity, in the manner and form established by the State Tax Service.

(14) Notwithstanding the provisions of para. (2), the employers in the field of the person's road transport by taxi referred to in Article 88¹ shall submit monthly to the State Tax Service, by

the date of 25th of the month before the reporting month, report on calculation the income tax, compulsory state social insurance contributions and compulsory health insurance premiums for employees, drivers carrying out person's road transport by taxi, in accordance with the procedure approved by the Ministry of Finance, using the mandatory automated methods of electronic reporting. In case of hiring persons in the period after the mentioned report submission and until the date of 25th of the reporting month, the employers are obliged to submit an additional report on the day of employment.

[Article 92 para.(3) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 92 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 92 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 92 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 92 amended by Law No.123 dated 07.07.2017, in force since 01.01.2018]
[Article 92 amended by Law No.80 dated 05.05.2017, in force since 26.05.2017]
[Article 92 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 92 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 92 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 92 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 92 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 92 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 92 amended by Law No.307 dated 26.12.2012, in force since 04.02.2013]
[Article 92 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 92 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 92 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 92 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]
[Article 92 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 92 supplemented by Law No.82-XVI dated 29.03.2007, in force since 04.05.2007]

SPEAKER OF PARLIAMENT **Dumitru MOȚPAN**
Chişinău, 24th of April 1997.
No. 1163 – XIII.

Note: Title III approved by Law No. 1415-XIII dated 17.12.1997.
Published in the Official Gazette of the Republic of Moldova No.40-41/288 dated 07.05.1998.
Title III in force since 01.07.1998 according to Law No.1417-XIII dated 17.12.1997

TITLE III
VALUE ADDED TAX

Chapter 1
GENERAL PROVISIONS

Article 93. General definitions

For the purpose of this Title, the following terms are defined as follows:

1) Value added tax (hereinafter called VAT) – a state tax representing a form of collecting to the budget of a part of the delivered goods value and services provided that are subject to taxation on the territory of Republic of Moldova, as well as of a part of the value of the taxable goods and taxable services imported into the Republic of Moldova.
[Point 1) amended by Law No.267 dated 01.11.2013, in force since 01.01.2014 – for districts Basarabeasca, Ocniţa, Rîşcani and Chişinău municipality, for all districts and for Bălţi municipality and ATU Găgăuzia, in force since 01.01.2015]

2) *Goods, tangible assets* –products of labor in the form of items, consumer goods and technical-economic products, buildings, constructions and other real estate.

3) *Delivery of goods* – the transfer of ownership of goods through their sale, exchange, gratuitous transfer, partial payment transfer, lending of fungible goods, with the exception of cash means, in-kind wage payment, by other in-kind payments, by sale of the pledged goods on behalf of the pledge debtor, by transfer of goods under the financial leasing contract, transmission of goods by the principal to the commissioner, by the commissioner to the purchaser, by the supplier to the commissioner and by the commissioner to the principal within the implementation of the commission contract;

4*) Delivery (provision) of services* – activity of providing material and intangible services, consumption and production, including renting, leasing, usufruct, operational leasing, transfer with payment or free of charge of the rights to use any goods, objects of industrial property and copyright objects and related rights; activity of execution with payment or free of charge of the construction and assembly works, repair, scientific research, experimental constructions and other works; activity of providing services by the fiduciary administrator to the buyer and by the fiduciary administrator to the fiduciary administration founder within the fiduciary administration contract realization. It should be considered a delivery performed by the fiduciary administration founder to the fiduciary administrator the services provided by the fiduciary administrator to the buyer within the realization of the fiduciary administration contract.

5) *Partial payment* – the incomplete fulfillment by the purchaser of his/her obligations towards the supplier.

6) *Taxable delivery* – delivery of goods, delivery (provision) of services, except those exempt from VAT, without the deduction right, carried out by a subject of taxation in the entrepreneurial activity process.

7) *Goods for personal use or consumption* – items intended to meet the needs of the owner and/or members of his/her family.

8) *Import of goods* – bringing in goods on the territory of the Republic of Moldova in accordance with customs legislation.

9) *Import of services* – services provision by non-resident legal entities and natural persons in the Republic of Moldova to resident or non-resident legal entities and natural persons of the Republic of Moldova, for whom the place of services provision is considered to be the Republic of Moldova.

10) *Export of goods* – taking out goods from the territory of the Republic of Moldova in accordance with customs legislation.

11) *Export of services* – services provided by legal entities and natural persons residents of the Republic of Moldova to the legal entities and natural persons, non-residents of the Republic of Moldova outside the territory of the Republic of Moldova.

12) *Specific relations* – special relations, peculiar and applicable only to a certain subject or to a concrete circumstance, which differ from the characteristic relations established for similar subjects or circumstances.
[Point 13) Article 93) repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

14) *Agent* – a person acting on behalf of another person, but is not his/her employee.

15) *Place of delivery of goods, services* – place of delivery in accordance with the rules provided at Article 110 and Article 111.

16) *Tax invoice* – a standardized form of primary document with special regime, paper based or in electronic form, submitted to the purchaser (beneficiary) upon delivery of goods or services.

17) *Purchaser (beneficiary)* – a natural person or legal entity to whom are delivered tangibles or provided services.

18) *Capital investments (expenditures)* – costs and expenditures incurred by the economic agent related to capital repairs, creation or/and purchase of fixed assets and intangible assets intended for use in the production process (provision of services / execution of works) which are not reflected in the results of the current period, but are to be assigned to increase the value of the fixed assets and intangible assets.
[Point 19) repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]

20) *Exemption from VAT with deduction right* – exemption from VAT with the right to deduct the amount of VAT paid or to be paid for the purchases made, according to Article 104.

21) *Related services* - services which, cumulatively, ensure the provision of an adequate framework for the consumption of food, the serving of food, the delivery/provision of serving staff, cooks or cleaning staff, provision of crockery, cutlery, provision of furniture suitable for food consumption, such as tables and chairs, cleaning or disposing of tables, individual advice on food choice, advising customers on the composition and quantity of dishes for certain events. The provision of furniture in an area the main purpose of which is not to facilitate the consumption of food is not an element likely to classify the operation as the provision of related services.
[Article 93 point 18) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 93 point 21) introduced by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 93 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 93 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 93 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 93 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 93 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 93 supplemented by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008]
[Article 93 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Chapter 2
SUBJECTS AND OBJECTS OF TAXATION

Article 94. Subjects of taxation

Subjects of taxation are:

a) natural persons and legal entities carrying out entrepreneurial activity, nonresidents carrying out entrepreneurial activity in the Republic of Moldova through the permanent establishment according to Article 5, p.15), who are registered or have to be registered as VAT payers;

b) natural persons and legal entities, non-residents carrying out entrepreneurial activity in the Republic of Moldova through the permanent establishment according to Article 5, p.15) importing goods, except for the natural persons importing goods for personal use or consumption the value of which does not exceed the limit established by the legislation in force;

c) natural persons and legal entities, except for the social-political organizations, non-residents carrying out entrepreneurial activity in the Republic of Moldova through the permanent establishment according to Article 5, p.15), who import services, regardless of whether they are registered as VAT payers or not.

d)non-residents who carry out entrepreneurial activity without holding the organizational-legal form in the Republic of Moldova, who provide services through the electronic networks and obtain income from the natural persons resident in the Republic of Moldova who do not carry out entrepreneurial activity, as well as non-residents who carry out entrepreneurial activity without holding the organizational-legal form in the Republic of Moldova, through which takes place the payment by the natural persons resident of the Republic of Moldova who do not carry out entrepreneurial activity of the services they benefit through the electronic networks from other non-residents, whose place of delivery is considered to be the Republic of Moldova;

e) legal entities and natural persons who practice entrepreneurial activity, including persons who carry out professional activity according to the legislation, and procure on the territory of the Republic of Moldova the property of enterprises registered as VAT payers, declared insolvent, except for those in the process of restructuring and implementing the plan, in accordance with the provisions of Insolvency Law no.149/2012.

f) legal entities and natural persons who practice entrepreneurial activity, including persons who carry out professional activity according to the legislation, and procure on the territory of the Republic of Moldova pledged property, mortgaged property, seized property from enterprises registered as VAT payers.

[Article 94 letter e) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 94 letter f) introduced by law No.171 dated 19.12.2019, in force since 01.01.2021]
[Article 94 letter e) supplemented by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Letter d) introduced by law No.171 dated 19.12.2019, in force since 01.04.2020]
[Letter e) introduced by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 94 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 94 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 94 amended by Law No.64 dated 11.04.2014, in force since 01.01.2014]
[Article 94 in editing of Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 94 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 94 amended by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008]
[Article 94 supplemented by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 95. Objects of taxation

(1) Objects of taxation are:

a) delivery of the goods and services by subjects of taxation, representing the result of their entrepreneurial activity in the Republic of Moldova;

b) import of goods into the Republic of Moldova, except the goods for personal use or consumption imported by natural persons, the value of which does not exceed the limit established by the legislation in force, imported by natural persons;

c) import of services in the Republic of Moldova.

d) delivery of services through the electronic networks performed by non-residents who carry out entrepreneurial activity without holding the organizational-legal form in the Republic of Moldova to the natural persons resident of the Republic of Moldova who do not carry out entrepreneurial activity;

[Letter d) introduced by law No.171 dated 19.12.2019, in force since 01.04.2020]

e) procurement of the property belonging to taxable subjects declared in the insolvency process, except for those in the restructuring and realization of the plan procedure, in accordance with the provisions of the Insolvency Law no. 149/2012.

[Letter e) introduced by Law No.171 dated 19.12.2019, in force since 01.01.2020]

f) procurement of pledged property, mortgaged property, seized property from taxable persons.

[Letter f) introduced by Law no. 171 dated 19.12.2019, in force since 01.01.2021]

(1¹) For the purposes of this paragraph, services provided through the electronic networks by the taxable persons specified at Article 94 letter d) are considered the services provided through the telecommunication information networks, including through the internet network, in automated mode, with the information technologies use.

Such services are assigned to:

a) granting the right to use computer programs (including computer games), databases via the Internet, including by providing remote access to them, as well as the right to upgrade and extend their functional possibilities;

b) provision of advertising services on the Internet, including the use of the computer programs and databases operating on the Internet, as well as the provision of advertising space on the Internet;

c) granting services for placing the offers regarding the procurement (marketing) of the goods (services), of the patrimonial rights in the internet network;

d) provision through the internet of the services regarding the granting of technical, organizational, informational and other possibilities, performed with the information technologies and systems use, for establishing contacts and concluding transactions between sellers and buyers (including granting of the trade spaces operating in the online internet, in which the potential buyers offer their price through the automated procedure and the parties are notified of the sale by the automated message);

e) ensuring and/or supporting the commercial or personal existence in the internet network, supporting the information resources of the users (of the sites and/or the pages from the internet network), ensuring the access to them of other users of the network, offering users the possibilities to modify them;

f) information storage and processing, provided that the person providing this information has access to it through the Internet;

g) granting in on-line regime the computational power for placing information in the information systems;

h) granting domain names, providing hosting services;

i) provision of administration services for information systems, of sites in the internet network;

j) providing automated services via the Internet network when entering data by the buyer of the services, providing services for searching, selecting and sorting data on demand, providing these data to users through information and telecommunications networks (especially real-time presentation of stock market reports, real-time machine translation);

k) granting through the Internet network the rights of use the electronic books (editions) and other electronic publications, informational materials for training, graphic presentations, musical pieces with or without text, audiovisual pieces, including by granting remote access to them for viewing or listening;

l) providing search services for the beneficiary and/or providing the beneficiary with information on potential buyers;

m) granting access to the search systems in the internet network;

n) keeping statistics on the sites from the internet network;

o) digital transmission of the radio or television programs;

p) granting access to the audiovisual content.

For the purposes of this paragraph, the following operations shall not be assigned to the services provided via electronic networks:

a) realization of the goods (services, works) if, when ordering through the internet network, their delivery is made without the internet network use;

b) creation (transmission of the use right) of the information products for computers (including computer games), of databases on material support;

c) providing consulting services by e-mail.

[Para.(1[1]) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]

(2) The following are not objects of taxation:

a) delivery of goods, provision of services made within the free economic zone, the Free International Port "Giurgiulești", the International Free Airport "Mărculești" or under the customs warehousing regime;

b) income in the form of interest received by the lessor under a leasing contract;

c) delivery of goods and provision of services made free of charge for the purpose of advertising and/or promoting sales in the annual amount of 0,5% of the sales revenue obtained during the year preceding the one in which the delivery is made, and for companies newly created during the year, in a monthly amount of 0,5% of the sales revenue obtained in the previous month, with the end-of-year adjustment of the respective amount;

d) transfer of property during the reorganization of the economic agent;

e) nominal value of meal tickets perceived by operators and by commercial units/public catering establishments, except the value of the services provided by the operators of the commercial units/public catering establishments and the employers under the conditions of the Law No.166/2017 on meal tickets;

f) release and storage of material goods in the process of simultaneous refreshment, refreshment with a time gap and borrowing thereof in accordance with the provisions of Law No.104/2020 on state and mobilization reserves;

g) delivery to the legal entities and natural persons carrying out entrepreneurial activity, including persons carrying out professional activity according to the legislation, the property of enterprises declared insolvent, except for those in the process of restructuring and implementation of the plan, in accordance with the provisions of the Insolvency Law No.149/2012.

h) delivery to legal entities and natural persons carrying out entrepreneurial activity, including persons carrying out professional activity according to the legislation, of pledged property, mortgaged property, seized property.

[Article 95 para.(2) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 95 para.(2) letter h) introduced by Law No.171 dated 19.12.2019, in force since 01.01.2021]
[Article 95 paras.(1),(2) supplemented by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 95 para.(2) amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 95 supplemented by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 95 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 95 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 95 amended by Law No.267 dated 23.12. 2011, in force since 13.01.2012]
[Article 95 amended by Law No.108-XVII dated 17.12.2009, in force since 01.01.2010]
[Article 95 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]

Chapter 3
VAT CALCULATION AND PAYMENT MODE

Article 96. VAT rates

The following VAT rates are set:

a) standard rate – in the amount of 20% of the taxable value of the imported goods and services and deliveries made on the territory of the Republic of Moldova;

b) reduced rates in the amount of:

- 8% - for bread and bakery products (190120000, 190540, 190590300, 190590600, 190590900), for milk and dairy products (0401, 0402, 0403, 0405, 040610300 and

040610500 - with a fat content not exceeding 40% by weight), delivered on the territory of the Republic of Moldova, except for food products for children which are exempt from VAT in accordance with Article 103 para.(1) point 2);

- 8% - for medicaments falling within tariff headings 3001 to 3004, both as indicated in the State Nomenclature of Medicinal Products and authorized by the Ministry of Health, Labor and Social Protection, for non-denatured ethyl alcohol falling within tariff headings 220710000 and 220890910 intended for pharmaceutical production and use in medicine, within the volume limit of the annual quota established by the Government, imported and/or delivered on the territory of the Republic of Moldova, as well as medicaments prepared in pharmacies according to the master prescriptions, containing authorized ingredients (medicinal substances);

- 8% - for goods imported and/or delivered on the territory of the Republic of Moldova, under tariff headings 300215, 3005, 300610, 300620000, 300630000, 300640000, 300660000, 300670000, 370790, 380894, 382100000, 382200, 4014, 401511000, 481890100, 900110900, 900130000, 900140, 900150, 901831, 901832, 901839000;

- 8% - for natural and liquefied gases under tariff heading 2711, both imported and delivered on the territory of the Republic of Moldova, as well as the natural gas transmission and distribution services;

- 8% - for the production of animal husbandry in natural form, live mass, crop and horticulture in natural form, produced, imported and/or delivered on the territory of the Republic of Moldova, under tariff headings: 010221, 010231000, 010290200, 010310000, 010410100, 010420100, ex.0105 – live breeding chickens, 060210, 060220, 0701, 07020000, 0703, 0704, 0705, 0706, 070700, 0708, 070920000, 070930000, 070940000, 070951000, 070959100, 070959300, 070960, 070970000, 070993100, 070999100, 070999400, 070999500, 070999600, ex. 070999900 – dill and parsley, 0713, 071420100, 080231000, 080610, 080711000, 080719000, 080810, 080830, 080840000, 0809, 08101000, 081020, 081030, 1001, 1002, 1003, 1004, 1005, 1007, 1201, 1205, 120600, 1209, ex. 121291800 – fresh or refrigerated sugar beet, 121300000, 1214;

- 8% - for sugar from beet sugar, produced, imported and/or delivered on the territory of the Republic of Moldova;

- 8% - for solid biofuels destined for production of electricity, thermal energy and hot water delivered on the territory of the Republic of Moldova, including the raw material delivered for the production of solid biofuel, in the form of agricultural and forestry products, agricultural and forestry residues, vegetal residues from the food industry, wood residues, as well as the thermal energy produced from the solid biofuels delivered to public institutions;

- 12% - for accommodation services, regardless of comfort category, in a hotel, hotel-apartment, motel, tourist villa, bungalow, tourist pension, agro-touristic pension, camping, holiday village or holiday camp, which is attributed to section I of the Activities Classifier in the economy of the Republic of Moldova;

- 12% - for food products and/or beverages, except for production of alcohol, prepared or unprepared, for human consumption, accompanied by related services that allow their immediate consumption, performed within the activities assigned to Section I of the Activities Classifier in the economy of the Republic of Moldova.

[Article 96 amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 96 amended by Law No.147 dated 21.10.2021, in force since 05.11.2021]
[Article 96 amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 96 supplemented by law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 96 amended by Law No.170 dated 19.12.2019, in force since 01.01.2020]
[Article 96 amended by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 96 amended by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 96 supplemented by Law No.178 dated 26.07.2018, in force since 01.10.2018]

[Article 96 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 96 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 96 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 96 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 96 amended by Law No.50 dated 03.04.2015, in force since 07.04.2015]
[Article 96 supplemented by Law No.47 dated 27.03.2014, in force since 25.04.2014]
[Article 96 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 96 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 96 amended by Law No.54 dated 22.03.2012, in force since 13.01.2012]
[Article 96 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 96 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 96 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 96 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 96 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 97. Taxable value of the taxable delivery

(1) Taxable value of the taxable delivery is the value of the delivery paid or to be paid (excluding VAT).

(2) If the payment for delivery is made partially or entirely in-kind, the taxable value of the taxable delivery represents its market value, which is determined in accordance with Article 5, p. 26) and Article 99.

(3) Taxable value of the taxable delivery includes the total amount of all taxes and fees to be paid, except VAT.

(3¹) When applying indirect methods and sources of calculating the tax liability amount, the taxable value of taxable delivery shall be considered the value estimated in accordance with Article 225.

[Para. (4) Article 97 repealed by Law No.71 dated 12.04.2015, in force since 01.05.2015]

(5) Taxable value of the taxable delivery of assets that have been or are subject to depreciation by the supplier is the highest value of the book value and market value.

(6) The taxable value of the services provided through electronic networks by the taxable subjects specified in Article 94 letter d) represents the value paid by the buyers (without VAT).

[Article 97 para.(6) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]

(7) The taxable value at the purchase of property of enterprises declared in insolvency process according with the provisions of Insolvency Law No.149/2012 represents the value of the purchase of the property paid or to be paid (without VAT) by the buyer.

(8) The taxable value at the purchase of pledged property, mortgaged property, seized property represents the value of the purchase of the property paid or to be paid (without VAT) by the buyer.

[Article 97 para.(8) introduced by Law No.171 dated 19.12.2019, in force since 01.01.2021]
[Article 97 para.(7) introduced by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 97 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 97 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 97 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 97 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 97 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 97 amended by Law No.54 dated 22.03.2012, in force since 13.04.2012]
[Article 97 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 97 supplemented by Law No.233 dated 24.09.2010, in force since 22.10.2010]
[Article 97 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 97 supplemented by Law No.144-XVI dated 27.06.2008, in force since 01.01.2009]

Article 98. Adjustment of the taxable value of taxable delivery

(1) Taxable value of taxable delivery of goods and services shall be adjusted after their delivery or payment, provided the confirmation documents are presented, if:

a) the previously agreed value of the taxable delivery has changed as a result of the price change;

b) the taxable delivery has been partially or entirely refunded to the subject of taxation who provided the delivery;

c) taxable value of taxable delivery was reduced as a result of the discount.

[Para. (2) Article 98 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 98 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 98 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 99. Deliveries made at a lower price than the market price, without payment, on account of remuneration

(1) Delivery made at a lower price than the market price because of the special relationship between the supplier and the purchaser (beneficiary), or because the purchaser (beneficiary) is an employee of the supplier is subject to taxation. The taxable value of this delivery shall be its market value. The provisions of this paragraph shall not apply to relations between members of the same cooperative or group of agricultural producers, as well as to relations between the cooperative or group of agricultural producers and its members.

(2) Goods, services delivered to the taxable person for carrying out his entrepreneurial activity, the own production goods which are subsequently sent free of charge to the taxable person's employees, the services provided free of charge to the taxable person's employees, except those provided in Article 24 para. (19) are considered taxable delivery. The taxable value of that supply is its market value.

(3) Goods, services delivered to the taxable subject for carrying out of his entrepreneurial activity, the goods of own production, which are subsequently appropriated by the subject or are transmitted by him to the members of his family are considered taxable delivery of this subject. Taxable value of the delivery of goods, services is the value paid by the subject for the delivery intended for the development of his entrepreneurial activity, and for the goods of own production - the market value.

(4) Goods, services delivered to a subject of taxation for carrying out of his entrepreneurial activity, which consequently are transferred free of charge to other persons shall be considered as a taxable delivery made by this subject. The taxable value of the specified delivery shall be the value paid by the subject of taxation for the delivery intended to be used for its entrepreneurial activity.

(5) Goods, services delivered to a subject of taxation for carrying out of his entrepreneurial activity, goods of own production, services rendered as part of employees' wages, shall be considered as a taxable delivery. Taxable value of the specified delivery shall constitute its market value.

(6) The market value of the taxable delivery shall not be less than the cost of its sales.

[Article 99 para.(1) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 99 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 99 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 100. Taxable value of the imported goods

(1) Taxable value of the imported goods shall constitute their customs value, determined in accordance with the customs legislation, as well as taxes and fees payable upon import of these goods, except for the VAT.

(2) In the absence of documents confirming the value of the imported goods or in the event of a decrease in the value of the goods by the importer, the taxable value of the

goods shall be determined by the customs authorities in the manner set out in para.(1) and in accordance with the rights granted to such authorities.

Article 101. VAT calculation and payment mode

(1) Subjects of taxation stipulated in Article 94, letter a), e) and f) are obliged to report, in accordance with Article 115, and pay to the budget for each tax period established according to Article 114 the amount of VAT, which is determined as a difference between the amount of VAT paid or to be paid by the purchasers (beneficiaries) for the goods, services delivered to them and the amount of VAT paid or to be paid to the suppliers at the moment of purchasing tangible assets, services (including VAT for the imported tangible assets) used for the purpose of carrying out entrepreneurial activity during the given tax period, taking into account the right to deduction according to Article 102.

(2) If the VAT amount paid or to be paid to the supplier for the purchase of tangible assets, services exceeds the VAT amount received or to be received from purchasers (beneficiaries) for the goods, services delivered, the difference shall be carried forward for the next tax period and shall become part of the VAT to be paid for tangible assets, services purchased during that period, except for cases provided for in para. (3), (5) and (6).

(3) If the VAT amount to the material values and to the services procured by the enterprises that produce bread and bakery products, the milk production holdings and the enterprises that process milk and produce dairy products exceeds the VAT amount for deliveries of bread, bakery products, milk and dairy products, the difference is reimbursed from the budget within the limits of the difference between the standard rate and the reduced rate, multiplied by the delivery value that is taxed at the reduced rate. VAT shall be returned in the manner established by the Government, within a period not exceeding 45 days. For taxpayers who disagreed with the control act, the VAT refund shall be made within a period not exceeding 60 days from the date of the refund application submission.

[Para. (4) Article 101 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

(4¹) The taxable subjects stipulated at Article 94 letter e) and f) calculate VAT for the purchases indicated at Article 95 para.(1) letter e) and f) by applying the corresponding tax rate, established for the purchased property, to the value of its purchase.

(5) If the surplus of the VAT amount for purchased tangible assets, services is due to the fact that the subject of taxation has made a delivery that is exempt from VAT with the deduction right, the given subject of taxation is entitled to a refund of the VAT amount surplus for the tangible assets, services purchased and/or to extinguish amounts within tax refund, in accordance with the provisions of this Article, Article 103, para.(3) and Article 125, within the VAT standard rate limit according the Article 96, letter a) or VAT reduced rate according to Article 96, letter b), multiplied by the delivery value, which is exempt from VAT with the deduction right. VAT is refunded as provided by the Government within a term not exceeding 45 days, and in the case of taxpayers who disagreed with the control act - within a term that will not exceed 60 days from the date of the refund request submission. For the excisable goods export, manufactured from the raw material subject to excise duty, the VAT maximum value limit appreciated for refund is increased by the amount that is appreciated by multiplying the VAT standard rate to the excises value paid to the suppliers for the purchase of the raw material used for the exported goods production.

(6) If the VAT amount to the material values and/or to the services purchased by the companies carrying out leasing activity exceeds the VAT amount for deliveries of goods or services performed under financial and/or operational leases contracts, the difference is reimbursed from the budget within the limits of the VAT standard rate multiplied by the value of these deliveries of goods or services. VAT shall be refunded in the manner

established by the Government, within a term not exceeding 45 days. For taxpayers who disagreed with the control act, the VAT refund shall be made within a term not exceeding 60 days from the date of the refund application submission.

[Para.6, Article 101 introduced by Law No.48 dated 26.03.2011, in force since 04.04.2011]
Note: Law No.193 dated 15.07.2010 is declared unconstitutional according to the Constitutional Court Decision No.5 dated 18.02.2011, in force since 18.02.2011]
[Para.6, Article 101 repealed by Law No.193 dated 15.07.2010, in force since 01.01.2011]

(7) Natural persons or legal entities importing goods for the purpose of carrying out entrepreneurial activity shall pay VAT prior or at the moment of submitting the customs declaration, i.e. before the goods are introduces on the territory of the Republic of Moldova. Natural persons who import goods the value of which exceeds the non-taxable limit of euro 300 in the case of land transport or euro 430 in the case of air and sea transport pay VAT depending on the goods taxable value (the non-taxable limit does not reduce the goods taxable value).

(7¹) By way of derogation from para.7, natural persons who, in the commercial transactions (B2C - from business to consumer), introduce goods of a commercial character by means of international postal items, exceed the quantitative limits established by law or the intrinsic value of which exceeds the amount of euro 200 per shipment pays VAT depending on the goods taxable value (the non-taxable limit does not reduce the goods taxable value). Non-commercial goods are goods which, cumulatively, are of an occasional nature, are intended exclusively for the personal use of the consignee or his family and which, by their nature or quantity, are not intended for commercial or production activity.

(8) The VAT refund according to this Article shall be made only to the subject of taxation who has a decision on the VAT refund against the extinguishment of the debts to the national public budget, and, in the absence of debts, at the request of the subject of taxation as part of its future liabilities towards the national public budget or to the bank account and/or the payment account of that respective subject of taxation.

VAT refund is forbidden against debts extinguishment of the taxable subjects' creditors who have a VAT refund decision, including legal entities and natural persons – assignees.

(9) The taxable subjects stipulated at Article 94 letter d) are liable to declare and pay to the budget, for each tax period established according to Article 114 para. (1¹), the VAT amount which is included in the value paid by the buyers.

[Article 101 para.(8) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 101 para.(1),(4[1]) amended by Law No.171 dated 19.12.2019, in force since 01.01.2021]
[Article 101 para.(9) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]
[Article 101 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 101 para.(7[1]) introduced by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 101 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 101 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 101 supplemented by Law No.158 dated 18.07.2014, in force since 15.08.2014]
[Article 101 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 101 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 101 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 101 supplemented by Law No.233 dated 24.09.2010, in force since 22.10.2010]
[Article 101 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 101 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]

Article 101¹. VAT refund on capital investments (expenditures)

(1) This Article is applied to subjects of taxation who, starting January 1st, 2012, make capital investments (expenditures), except the capital investments (expenditures) in buildings and means of transport (under tariff headings 870321, 870322, 870323, 870324, 870331, 870332, 87033), and are registered as VAT payers.

(1¹) Notwithstanding the provisions of para. (1), the economic agents who are registered as VAT payers and who, starting with May 1st, 2015, make capital investment (expenditures) in production buildings (intended for the goods or services production) are entitled to a VAT refund. VAT refunds is not made for production buildings that are under construction or conservation, but only for production buildings that are put into operation and used for their final destination.

(2) Taxable subjects stipulated in paras. (1) and (1¹) who have exceeded the VAT amount paid or to be paid for the purchase of material values, services towards the VAT amount paid or to be paid by the buyers (beneficiaries) for the goods, services delivered to them have the right to a refund of the given excess. The amount subject to refund may not be greater than the VAT amount paid for the tangible assets, services related to the capital investments (expenses) made according to paras. (1) and (1¹). VAT refund is carried out in the manner established by the Government, within a term not exceeding 45 days from the application submission date, and in the case of taxpayers who have disagreed against the control act - within a term not exceeding 60 days from the refund application submission date. VAT refund is carried out within the limits of exceeding the VAT amount paid or to be paid for the purchase of material values, services towards the VAT amount paid or to be paid by the buyers (beneficiaries) for the goods, services delivered to them, which is reflected in the VAT return for the last tax period.

(2¹) VAT refunding for capital investments (expenditures) made up to December 31st, 2011 inclusively shall be made in accordance with the legal provisions in force up to this date.

[Para.(3), Article 101¹ repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

(4) VAT refunding according to this Article shall be made only to the subject of taxation who has a decision on VAT refund against the debts extinguishment to the national public budget, and, in the absence of debts, at the request of the subject of taxation as part of its future liabilities towards the national public budget or to the bank account and/or the payment account of that given subject of taxation.

VAT refund is forbidden against debts extinguishment of the taxable subjects' creditors who have a VAT refund decision, including legal entities and natural persons – assignees.

[Article 101^1 para.(4) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 101^1 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 101^1 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 101^1 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 101^1 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 101^1 amended by Law No.110 dated 19.06.2014, in force since 11.07.2014]
[Article 101^1 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 101^1 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 101^1 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 101^1 introduced by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008]
Note: Article 101^1 introduced by Law No.177-XVI dated 20.07.2007 was repealed by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008
[Article 101^1 introduced by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 101². VAT payment for deliveries of own production of crop and horticulture in natural form, of own production of animal husbandry in natural form, live and slaughtered mass and for deliveries of sugar beet sugar as own production, made by the economic agents

[Article 101² repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 101² introduced by Law No.73 dated 11.04.2013, in force since 20.04.2013]
[Article 101² introduced by Law No.178 dated 11.07.2012, in force since 01.01.2013]

Article 101³. VAT refund on capital investments (expenditures) in vehicles for transportation of minimum 22 persons, except the driver

(1) Economic agents who are not registered as VAT payers and who, starting January 1st, 2013, make capital investments (expenditures) in vehicles, under tariff heading 8702, for transportation of minimum 22 persons, except the driver, are entitled to a VAT refund related to these investments, paid to the supplier or the customs body through a bank account and/or payment account. The VAT refund shall be made in the manner established by the Government within a term not exceeding 45 days from the date of submission of the application.

(2) The VAT refund according to this Article shall be made only to the economic agent who has a decision on VAT refund against the extinguishment of the debts to the national public budget, and, in the absence of debts, at the request of the economic agent as part of its future liabilities towards the national public budget or to the bank account and/or payment account of the given economic agent.

VAT refund is forbidden against debts extinguishment of the taxable subjects' creditors who have a VAT refund decision, including legal entities and natural persons – assignees.

[Article 101³ paras.(1),(2) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 101³ amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 101³ amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 101³ amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 101³ introduced by Law No.178 dated 11 July 2012, in force since 01 .01. 2013]

Article 101⁴. VAT refund on capital investments (expenditures) made within the public-private partnership of the national interest

[Article 101⁴ repealed by Law No.115 dated 15.08.2019, in force since 01.09.2019]
[Article 101⁴ introduced by Law No.288 dated 15.12.2017, in force since 01.01.2018]

Article 101⁵. VAT refund on the purchase of goods and/or services for official use by diplomatic missions, consular posts and representations of international organizations accredited in the Republic of Moldova

(1) The amounts of VAT related to the purchase of goods and/or services for official use by diplomatic missions, consular posts and representations of international organizations accredited in the Republic of Moldova for personal use or consumption by members of the staff of such diplomatic missions, consular posts or international organizations, as well as by the members of their families who live with them, shall be reimbursed in the manner established by the Government. In the case of personal consumption by staff members and their family members, the maximum monthly amount of purchases, including VAT, for which the refund is granted shall not exceed 2 average monthly salaries per economy forecasted for that year.

(2) The provisions of para.(1) shall not apply to citizens of the Republic of Moldova, as well as to foreign nationals or stateless persons with permanent residence in the Republic of Moldova.

[Article 101⁵ introduced by Law No.60 dated 23.04.2020, in force since 01.07.2020]

Article 102. VAT amount deduction for the purchased goods and services

(1) In case of VAT payment to the budget, subjects of taxation registered as VAT payers are allowed to deduct the VAT amount paid or to be paid to suppliers VAT payers on purchased tangible assets, services (including those transmitted during the realization of a commission contract) used to carry out taxable deliveries in the course of entrepreneurial activity carrying out. It is allowed to deduct VAT on imported goods, purchased by the subjects of taxation for the purpose of carrying out taxable deliveries in

the course of entrepreneurial activity carrying out only in case of VAT payment to the budget for goods, services mentioned in accordance with Article 115. For the imported services, purchased by the taxable subjects for making taxable deliveries in the process of entrepreneurial activity carrying out, the VAT amount deduction is allowed for VAT amounts paid or to be paid to the budget.

(2) The VAT amount paid or to be paid on tangible assets, services purchased which are used for carrying out the deliveries exempt from VAT without the deduction right is not deductible and shall be included into the costs or expenditures.

(3) The VAT amount paid or to be paid on tangible assets, services purchased to be used for carrying out both taxable and exempt from VAT deliveries without the deduction right is deductible if related to the taxable deliveries.

(4) The VAT amount deduction is determined monthly by applying the pro-rata on the VAT amount paid or to be paid for tangible assets, services purchased and used for carrying out both taxable and exempt from VAT deliveries without the deduction right. The monthly pro-rata is approximated, according to mathematical rules, up to two signs after the comma and is determined by applying the following ratio:

a) the numerator indicates the value of taxable deliveries (excluding VAT), except for advance payments received, for the performance of which these tangible assets, services are used;

b) the denominator indicates the total value of the taxable deliveries (excluding VAT) and of the exempted from VAT deliveries, except for advance payments received, for the performance of which these tangible assets, services are used.

The final pro-rata is determined as described above and approximates, according to mathematical rules, up to two signs after the comma when filling in the VAT return for the last tax period of the year and is based on the annual deliveries indicators. The difference between the VAT amount deducted in the previous tax periods and the VAT amount determined as a result of applying the final pro-rata is reflected in the tax return for the last tax period of the year.

It is allowed to deduct the VAT amount paid or to be paid on purchased tangible assets, services that are used to make deliveries exempt from VAT without the deduction right, if the ratio size between the VAT exempt deliveries without right of deduction and the taxable deliveries total (excluding VAT) and of the VAT exempt deliveries without the right of deduction is less than the coefficient of 0.05.

(5) Deduction of the VAT amount, paid or to be paid, on purchased tangible assets, services that are used for deliveries that are not subject to VAT in accordance with Article 95 para.(2) letters c), d) f), g) and h) is carried out similarly to taxable deliveries.

The VAT amount, paid or to be paid, on purchased tangible assets, services that are used for deliveries that are not subject to VAT in accordance with Article 95 para. (2) letters a) and b) shall not be deducted and shall be included into costs or expenditures.

(6) The VAT amounts deducted by the subject of taxation on purchased goods, services are repealed from deduction and are included into costs or expenditures in the event of a change in the tax regime for the delivery of goods, services in the course of carrying out the entrepreneurial activity from taxable to exempt from VAT without the deduction right or in the event of a change in the destination of use of the goods for the purposes of making VAT-exempt deliveries without the deduction right instead of taxable deliveries.

The VAT amounts are excluded from the deduction in the amount previously assigned to the deduction for the remaining stocks of goods, and for the fixed assets and intangible assets subject to depreciation - in the VAT amount size related to the bookkeeping value, without taking into account the revalued amount.

VAT amounts repealed from deduction in accordance with this paragraph shall be included into costs or expenditures.

Reporting VAT amounts to costs or expenditures in the event of a tax regime change is carried out during the tax period in which took place the tax regime change from a taxable delivery into a VAT-exempt delivery without the deduction right.

Reporting VAT amounts to costs or expenditures in the event of change the goods use destination is carried out when the goods are used as raw materials, materials or fixed assets for VAT-exempt deliveries without the deduction right instead of the taxable deliveries.

(7) The VAT amounts included into costs or expenditures of goods, services purchased shall be deducted in the event of a change in the tax regime for the delivery of the goods, services in the course of carrying out the entrepreneurial activity from VAT-exempt without the deduction right into taxable or in the event of the destination change of the goods use for the purpose of performing taxable deliveries instead of VAT-exempt deliveries without the deduction right.

VAT amounts are deducted in the amount previously assigned to costs or expenditures for the stocks of remaining goods, and for the fixed assets and intangible assets subject to depreciation - in the VAT amount size related to the bookkeeping value, without taking into account the revalued amount.

Deduction of VAT amounts in the event of the tax regime change is carried out during the tax period in which took place the change in the tax regime from a VAT-exempt delivery without the deduction right into a taxable delivery.

Deduction of VAT amounts in the event of the destination change of the goods use is carried out when the goods are used as raw materials, materials or fixed assets for making taxable deliveries instead of VAT-exempt deliveries without the deduction right.

(8) The VAT amount paid or to be paid on purchased tangible assets, services that are not used for carrying out the entrepreneurial activity, on purchased goods which, in the course of the entrepreneurial activity, were stolen or were identified as waste and natural perishables over the monthly limits set by the manager as well as the value that was not subject to depreciation of the disposed fixed assets is not deducted and is included into costs or expenditures of the period. The VAT amount, paid or to be paid, for tobacco products classified at tariff headings 240210000, 240220, 240290000, 2403 and for ethyl alcohol products classified at tariff headings 2207, 2208, which constituted waste or natural perishables beyond the established limits by the Ministry of Agriculture, Regional Development and Environment, and for petroleum products that have constituted waste or natural perishability beyond the limits established by the Ministry of Economy and Infrastructure are not deducted and are related to costs or expenses of the period.

(8^1) The VAT amount, paid or to be paid, for the goods purchased, as well as for the goods, services purchased which were used in the manufacture of the goods which were destroyed in the process of entrepreneurial activity as a result of natural disasters where these situations are demonstrated and confirmed.

(9) The VAT amount paid or to be paid on tangible assets, services purchased by the subject of taxation for the purpose of organizing entertainment activities that are not within the scope of its entrepreneurial activity, is not deducted and is related to expenditures. Subjects of taxation, whose entrepreneurial activity consists in organizing entertainment and leisure activities, and the purchased tangible assets, services are directly used for carrying out this activity, have the right to deduct the VAT amount on the purchased tangible assets and services.

(10) The subject of taxation is entitled to deduct the VAT paid or to be paid on the purchased tangible assets, services if it holds:

a) tax invoice the for purchased tangible assets, services for which VAT was paid or is payable, or

a[1]) payment document confirming the VAT payment to the budget for the purchase of property of the enterprises declared in the insolvency process in accordance with the provisions of Insolvency Law No.149/2012;

a[2]) payment document confirming the VAT payment to the budget for the purchase of pledged property, mortgaged property, seized property;

b) document issued by the customs authorities certifying the VAT payment for the imported goods.

(11) The taxable subjects stipulated at Article 94 letter e) and f), registered as VAT payers, have the right to the VAT amount deduction paid in the budget, for the purchased goods.

(12) If the tax invoice for services, which are regularly delivered, for a period of 6 consecutive calendar months, as well as for electricity, thermal energy, natural gas, ,fixed and mobile telephony public services, utilities, is received by the purchaser (beneficiary) until the day of 10th of the month following that in which the delivery was documented by the respective tax invoice, the subject of taxation has the right to deduct the VAT amount paid or to be paid on the specified services, goods used to make taxable deliveries in the course of the entrepreneurial activity in the month in which the delivery took place.

(13) IF the tax invoice for the delivery of goods or services is received by the purchaser (beneficiary) subject of taxation after the tax period in which it was issued, the subject of taxation is entitled to deduct the VAT amount paid or to be paid, on goods, services used to make taxable deliveries in the course of the entrepreneurial activity during the tax period in which the respective tax invoice was received by the purchaser (beneficiary). Deduction of the VAT amount is carried out by recording that amount in the VAT return for the tax period in which the tax invoice was received without correcting VAT returns for the previous tax periods.

(14) The delivery, in respect of which is allowed a deduction of the VAT amount paid or to be paid on the purchased goods or services, must be made to the subject of taxation by the supplier who had issued the tax invoice (issued in the manner established by the Ministry of Finance or printed indicating the series and the number assigned by the State Tax Service to the subject who exercises the right to self-printing the tax invoices).

(15) In order to confirm the right on VAT refund of the purchased goods and services, the subject of taxation, in addition to the VAT returns and records of deliveries and purchases in which the delivery or purchase transactions are registered, must have supporting documents established by the Government.

[Article 102 para.(16) repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]

(17) The VAT amount paid or to be paid on the maintenance, operation and repair of cars used by the persons specified in the minor groups 112 and 121 of the Classifier of the occupations from the Republic of Moldova shall be deducted only for one car for each person specified in the minor groups 112 and 121 of the Classifier of occupations from the Republic of Moldova. The VAT amount paid or to be paid for the maintenance, operation and repair of more than one car used by the persons specified at the minor groups 112 and 121 of the Classifier of occupations from the Republic of Moldova shall not be deducted and shall be related to costs or to expenditures.

(18) In the case of purchasing within the territory of the country of tangible assets, services from a supplier included in the list of taxpayers obliged to use electronic invoices (e-invoice), the subject of taxation is entitled to deduct the VAT amount paid or to be paid if he/she has an electronic tax invoice issued by the supplier in the manner established by the State Tax Service.

[Article 102 para.(8[1]) introduced, para.(12) in editing of Law No.257 dated 16.12.2020, in force since 01.01.2021]

[Article 102 paras.(5),(10),(11) amended by Law No.171 dated 19.12.2019, in force since 01.01.2021] [Article 102 para.(4),(10) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]

[Article 102 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 102 amended by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 102 in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 102 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 102 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 102 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 102 (para. (8), p.10)) amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 102 supplemented by Law No.173 dated 25.07.2014, in force since 08.11.2014]
[Article 102 amended by Law No.110 dated 19.06.2014, in force since 11.07.2014]
[Article 102 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 102 supplemented by Law No.172 dated 12.07.2013, in force since 09.08.2013]
[Article 102 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 102 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 102 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 102 supplemented by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008]
[Article 102 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Chapter 4
EXEMPT FROM VAT DELIVERIES

Article 103. VAT exemption

(1) The following shall be exempt from VAT without deduction right:

1) the dwelling, the land, the rental of the dwelling and the land, the right of delivery and rent thereof, except for the commission fees related to such transactions

2) goods under tariff headings 040229110, 190110000, as well as food products for children under tariff headings 160210001, 200510001, 200710101, 200710911, 200710991;

3) state property, repurchased in the privatization process;

4) pre-school institutions, sanatoriums, and other facilities for socio-cultural and housing purposes, as well as roads, electrical lines and substations, gas supply networks, water supply and sewerage systems, centralized heat supply systems, groundwater extraction installations and other similar objects, transferred gratuitously to the public authorities (or, according to their decision, to the specialized enterprises that use and exploit the respective objects according to the destination), as well as those transmitted to the enterprises, organizations and institutions by the public authorities; the state property transferred free of charge, at the decision of the public authorities, from the balance sheet of a state enterprise to the balance sheet of another state enterprise or from the balance sheet of a municipal enterprise to the balance sheet of another municipal enterprise; the works of technical expertise, prospecting, design, construction and restoration, with the attraction of the funds donated by natural and legal persons, to the objects included in the list approved by the Parliament;

5) goods, services of public and private education institutions, related directly to the educational process according to the Education Code; services for training children and teenagers in coteries, workshops, studios; services for children and teenagers using sports facilities; childcare services in preschool institutions; staff training and development services;

6) services (actions) performed by the authorized bodies for which a state duty is charged; all types of activities related to duties and fees collected by the state for granting of licenses, registration and issuance of patents, as well as fees and duties collected by the central and local public authorities; services in the field of intellectual property protection, provided by the State Agency for Intellectual Property; professional activity in the justice sector; services of registration in the real estate register and issuing extracts

from this register; the state registration services of the legal entities and individual entrepreneurs and providing information from the given state registers;
[Point 7) para. (1) Article 103 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

8) seized property, property in abeyance, property which was legally transferred into state ownership with succession rights, treasures;

9) care services for sick and elderly people, as well as goods, from the charitable organizations, intended for preparing of packages for needy elderly persons and distributed to them gratuitously;

10) medical services, except cosmetic services, air medical ambulance services; medical supplies, materials, articles, primary and secondary packaging used in the preparation and production of drugs authorized by the Ministry of Health, Labor and Social Protection, except for the ethyl alcohol, cosmetics, according to the list approved by the Government; wheelchairs (tariff heading 8713), orthopedic and prosthetic articles and apparatus (tariff heading 9021); treatment tickets (including those without accommodation) and holidays in spas, tourist service packages; the technical means used exclusively for purposes related to the prophylaxis of disability and the rehabilitation of disabled persons;

11) products of own production of the student canteens, school canteens and canteens of other education institutions, hospitals and pre-school institutions, canteens belonging to other institutions and organizations from the social-cultural sphere financed partly or entirely from the budget, as well as canteens specialized in feeding the needy elderly people on the charitable organizations expenses;

12) financial services:

a) granting or transferring credits, credit guarantees, other warranties for cash transactions and crediting, including management of loans, credits or credit guarantees by creditors (credit, transfer, fiduciary, lending, cash settlement operations, searching for amounts not entered in the account, opening, closing and re-opening accounts);

b) transactions related to deposit accounts, including savings accounts, settlement and budget accounts, credit transfers (payments and/or receipts), including through payment service providers, debt securities, checks and other financial instruments, except for income from the sale of goods in the event of credit default, from the rendering of information, consultancy and expertise services, from the purchase and rent of broker's places at the stock exchange, from rental, from cash collection and delivery services to clients, from services of receipt, storage and transfer of values, cash, securities and documents, revenues from fiduciary operations of management the clients' goods, from the liquidation of the assets of the bankrupt companies, fees for providing clients with regulatory documentation;

c) import of banknotes under tariff heading 490700300 and metal coins under tariff heading 7118 (including jubilee and commemorative banknotes and coins) in national currency, banknotes under tariff heading 490700300 and coins under tariff heading 7118 in foreign currency (including for numismatic purposes) and other operations related to the circulation of national currency and foreign currency (including operations related to their use for numismatic purposes), as well as import of goods under tariff heading 7108 by the National Bank of Moldova and other deliveries to/by the National Bank of Moldova with these goods;

d) transactions related to the issuance of shares, bonds, bills of exchange and other securities, including trading and brokering operations on the capital market, transactions of the entity keeping the records of the securities holders;

e) transactions related to derivative financial instruments, forward, options agreements and other financial operations;

f) services related to investment funds management and qualified non-state pension funds;

g) insurance and/or reinsurance operations, including brokering services of those;

13) postal services, including delivery of pensions, subsidies and indemnities;

14) gambling services rendered by entrepreneurs engaged in the gambling business (including the use of gaming machines), except for the services the value of which is partially or entirely included in the stake or entrance fee, and other services rendered to participants or audience; lotteries.

15) burial and incineration services of human and animal bodies, and related activities: preparation of bodies for burial or incineration, embalming and services provided by funeral furnishers; rental of funeral rooms; rental or sale of burial places; maintenance of graves; fitting out and maintenance of cemeteries; transportation of bodies; rituals and ceremonies provided by religious organizations; organization of funerals and incineration ceremonies, manufacturing and/or delivery of coffins, wreaths;

16) accommodation in dormitories; utilities for the general public: rental of dwelling, technical services for the residential buildings, water supply, sewage, heating, sanitation, elevators;

17) passenger transportation services throughout the country, as well as ticket selling services for the transport of passengers across the country;

18) electricity imported and delivered to the transport and system network operator, distribution network operators and electricity suppliers and electricity imported by the transport and system network operator, distribution network operators and electricity suppliers, except the electricity transportation and distribution services;

19) services related to the confirmation of the land owners' rights;

20) book production and periodical publications (except advertising and erotic ones) under tariff headings 4901, 4902, 490300000, 490400000 and 4905, as well as book and periodicals publishing services, copyright and other related services used in the production of books, except those mentioned above;

21) excise stamps imported for marking the excisable goods, as well as special papers imported for marking the excisable goods intended for export;

22) services delivered by agricultural service cooperatives, established in accordance with Article 87 of Law on entrepreneurial cooperatives No.73-XV dated April 12th, 2001, to the members of this cooperative, provided that at least 75% of the total value of the cooperative's deliveries represent the value of goods and services delivered to the cooperative members and the value of the delivered goods to the cooperative by its members;

[P.23) para. (1) Article 103 repealed by Law No.178 dated 11.07.2012, in force since 01.01.2013]

[P.23¹) para. (1) Article 103 repealed by Law No.48 dated 26.03.2011, in force since 04.04.2011]

24) cars and other motor vehicles (tariff headings 870321, 870322, 870323, 870324 870331, 870332, 870333, 870340, 870350000, 870360, 870370000, 870380, 9705), electric motor scooters under tariff heading 871190900;

24¹) goods under tariff headings 7201, 7204, 854810;

[Point 25) para.(1) Article 103 repealed by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

[Point 25¹) para.(1) Article 103 repealed by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]

26) machinery, equipment, devices and gratification attributes received as donations by the National Olympic and Sports Committee and the specialized national sports federations from the International Olympic Committee, European and international sports federations for training of performance athletes and promotion of the Olympic movement with no right to sell this machinery, equipment and gratification attributes;

27) services of organizations in the field of science and innovation accredited by the National Council for Accreditation and Certification. The exemption will be granted starting

with the tax period in which the organization in the field of science and innovation has been accredited by the National Council for Accreditation and Certification. In the case of withdrawal of the accreditation certificate, the organization will be deprived of the right to exemption starting with the tax period in which the accreditation certificate is withdrawn;

27¹) agricultural tractors under tariff headings 870191100, 870192100, 870193100, 870194100, 870195100 and agricultural machinery under tariff headings 842449100, 842482100, 8432, 843320, 843330000, 843340000, 843351000, 843352000, 843353, 843359, 8436, 8437 and parts thereof under tariff headings 8432, 8433 and 8437;

27²) anti-hail rocket launchers under tariff heading 3604;

27³) hydraulic turbines with a maximum power of 1000 kW under tariff heading 841011000, electric generators with a power exceeding 75 kW, but of maximum 375 kW under tariff heading 850133000, parts of generating sets under tariff heading 850300990, devices for switching circuits electricity under tariff heading 853690850;

[Point 28) para. (1) Article 103 repealed by Law No.47 dated 27.03.2014, in force since 25.04.2014]

29) fixed assets used directly in the manufacture of products, the provision of services and/or the works performed, meant to be included in the statutory (share) capital in the manner and within the terms provided by the legislation. The application manner of the given tax benefits is set by the Government.

To fixed assets used directly in the manufacture of products, the provision of services and/or the works performed are attributed fixed assets, the depreciation of which relates to the cost of the manufactured products, the services provided and/or the works performed.

Fixed assets that have been subject to the given tax benefit cannot be alienated, transferred into use or possession (except for the lease of real estate), both in their entirety, and as their component parts, within 3 years from the validation date of the respective customs declaration or the tax invoice issue, unless such fixed assets are exported if they previously have been imported and have not undergone changes other than normal depreciation. If these fixed assets are alienated, transferred into use or possession, both in their entirety and as their component parts, until the expiration of 3 years, VAT shall be calculated and paid by the legal entity in whose statutory (share) capital the fixed asset was introduced, starting from the amount indicated in the tax invoice issued at the time of receiving the given tax benefit in the case of the fixed assets delivery, or from the customs value at the time of submission of the customs declaration, in the case of import of those. The legal entity in whose statutory (share) capital the fixed asset has been introduced is not entitled to deduct the VAT amount paid for the alienated fixed asset, and is required to submit the VAT return;

30) construction and installation works of the wind and photovoltaic parks;

31) machinery and equipment under the following tariff headings: ex.3926 – plastic containers for separate collection of waste; ex.841780700 – furnaces and ovens for the waste incineration; ex.8477 – machinery and devices for processing rubber or plastic materials; ex.8479 – machinery for shredding, pressing, baling household waste; ex.8704 – motor vehicles for the of household waste collection and transportation.

Economic agents authorized to carry out the activity of collecting, processing, recycling household waste can use this tax benefit and use the nominated machinery and equipment directly in their field of activity;

32) aircrafts under tariff heading 8802 40 000, helicopters under tariff headings 8802 11 00, 8802 12 00, locomotives under tariff headings 8601, 8602, railway wagons engaged in the public transport of passengers from tariff heading 8603; parts thereof under tariff headings 880310000 to 880330000 and 8607;

(33) operating or financial leasing services of the aircrafts under tariff heading 880240000, helicopters under tariff headings 88021100, 88021200, locomotives from the

tariff headings 8601, 8602, railway wagons engaged in the public transport of passengers from tariff heading 8603.

(2) The following are exempt from VAT without deduction right:

a) goods brought on the customs territory and placed under transit customs regimes, processing under customs control, customs warehouse and under customs destinations of destruction and abandonment for the benefit of the state;

b) domestic goods previously exported and reintroduced, within 3 years, in the same condition. If the VAT amount for that merchandise was refunded at the time of export, the VAT exemption is not granted. The non-refund of VAT is confirmed by a certificate issued by the State Tax Service;

c) goods placed under the temporary admission customs procedure and compensating products after outward processing, in accordance with customs regulations.

(3) Goods placed under the customs regime of inward processing, except excisable goods, fresh or chilled beef meat (tariff heading 0201), frozen beef meat (tariff heading 0202), fresh, chilled or frozen pork meat (tariff heading 0203), fresh, chilled or frozen mutton or goat meat (tariff heading 0204), fresh, chilled or frozen beef, pork, sheep, goat, horse, donkey, mule edible offal (tariff heading 0206), meat and edible offal of birds under tariff heading 0105, fresh, chilled or frozen (tariff heading 0207), lard with no lean meat, pork and poultry lard, not melted or otherwise extracted, fresh, chilled, frozen, salted or in brine, dried or smoked (tariff heading 0209), milk and milk sour cream, concentrated or with added sugar or other sweeteners (edulcolorants) (tariff heading 0402), potato starch (tariff heading 1108 13 000), cow, sheep or goat fats other than those under tariff heading 150300 (tariff heading 1502) and raw sugar (tariff heading 1701) shall be exempt from VAT without deduction rights.

VAT paid for the goods placed under customs regime of inward processing, for which VAT applies, shall be refunded according to the instructions of the Customs Service, within a period not exceeding 30 days.

[Para. (1) Article 103 repealed by Law No.71 dated 12.04.2015, in force since 01.05.2015]

(5) There are exempt from VAT without the right to deduct the import of goods, services, intended to provide assistance in case of natural disaster, armed conflict and other exceptional situations, as well as the import and delivery of goods, services defined as humanitarian aid, in the manner established by the Government.

(6) There are exempt from T.V.A. without the right to deduct the placement and sale of goods in the duty-free shops. The goods subject to excise duties placed in the destination of the duty-free store located in the entrance area on the territory of the Republic of Moldova, the duty-free store for the diplomatic corps servicing, after sale, at the customs clearance end, are placed under import customs duties.

[Para. (7) Article 103 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

(8) The products of the curative (labor) workshops under the psychiatric hospitals of the Ministry of Health, Labor and Social Protection, where people with disabilities work, shall be exempt from VAT without deduction right.

[Para. (9), Article 103 repealed by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Para. (9¹), Article 103 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

(9²) The goods and services imported or purchased on the territory of the Republic of Moldova by non-commercial organizations, that meet the requirements of Article52, for the purpose of building social assistance institutions, as well as goods and services imported or purchased on the territory of the Republic of Moldova by these non-commercial organizations for the needs of the mentioned institutions shall be exempt from VAT without deduction right.

(9³) Goods imported by legal entities for non-commercial purposes, if the intrinsic value of such goods does not exceed euro 100, shall be exempt from VAT without deduction right. If the customs value of the goods exceeds the indicated nontaxable limit,

the VAT is calculated on the basis of the customs value of the goods, and the mentioned non-taxable limit does not reduce their taxable value.

(9^4) Waste and residues of ferrous and non-ferrous metals, industrial residues containing metals or their alloys imported and/or purchased on the territory of the Republic of Moldova by the licensed taxable subjects and used directly in their entrepreneurial activity in the Republic of Moldova, as well as paper and cardboard waste and residues, rubber, plastic and glass (cullet) purchased on the territory of the Republic of Moldova by the taxable subjects and used directly in their entrepreneurial activity in the Republic of Moldova shall be exempt from VAT without deduction right.

(9^5) Consumable goods imported by the foreign military force carrying out temporary military applications, destined for the exclusive use or consumption of the military and of the civilian component shall be exempt from VAT without deduction right. The list of consumables is approved by the Ministry of Defense of the Republic of Moldova.

(9^6) Means of transport imported and delivered free of charge (donation), irrespective of the period of exploitation, intended for:

a) medical purposes, classified under tariff headings 8702 and 8703;

[Letter b) para. (9) Article 103 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

c) fire-fighting, classified under tariff heading 8705 30000;

d) street cleaning, for spreading materials, for collecting waste, classified under tariff heading 8705 shall be exempt from VAT without deduction right.

This tax benefit can be used by both beneficiaries, provided that the means of transport mentioned above are used exclusively for their final destination, as well as the third parties who have imported and delivered these means of transport to the beneficiaries.

Beneficiaries and third parties cannot sell, transfer in rent, lease, usufruct, operational or financial leasing the means of transport referred at letters a)-d).

The manner of introducing, placing under import customs regime of the mentioned means of transport and benefiting from the respective tax benefit is established by the Government.

(9^7) The import of goods samples with the intrinsic value not exceeding euro 22 for an import shall be exempt from VAT without deduction right. If the goods samples value exceeds the indicated non-taxable limit, VAT shall be calculated on the basis of the customs value of the goods samples and the nontaxable value mentioned above shall not reduce their taxable value. In order to benefit from exemption, the samples of goods shall be unusable by breaking, punching or clear and permanent marking or by other processes, provided that this does not destroy the nature of the sample. VAT exemption does not apply to alcoholic products listed at the tariff headings 220300, 2204, 2205, 220600, 2207, 2208, perfumes and eau de toilette under the tariff heading 330300, tobacco and tobacco products under tariff headings 2401, 2402 and 2403.

[Para.(9^8) Article 103 repealed by Law No..115 date 15.08.2019, in force since 01.09.2019]

(9^9) The cult objects import according to the approved list and the manner set out by the Government shall be exempt from VAT without deduction.

(9^{10}) There are exempted from VAT without the right of deduction the import of goods from the tariff headings 271012310, 271012700 and 271019210, intended for the supply of aircraft involved in the international carriage of goods and passengers.

(9^{11}) Consumable goods imported by the international intervention teams/modules participating in the international management exercises of the exceptional situations consequences taking place on the territory of the Republic of Moldova, intended for exclusive use or consumption of the international teams/modules, are exempted from VAT without the right of deduction. The consumables list is approved by the Ministry of Internal Affairs and is presented to the Customs Service.

(9^{12}) On the basis of the reciprocity principle, is exempt from VAT without the right to deduct the introduction of goods intended for official use by diplomatic missions and consular offices accredited in the Republic of Moldova by the representations of international organizations accredited in the Republic of Moldova for personal use or consumption by members of the staff of such diplomatic missions and consular posts or of representations of international organizations, as well as members of their families living with them, except citizens of the Republic of Moldova, as well as foreign nationals or stateless persons permanently residing in the Republic of Moldova.

[Article 103 para.(1) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 103 para.(9^{12}) introduced by Law No.60 dated 23.04.2020, in force since 01.07.2020]
[Article 103 para.(1) supplemented, para.(9^{11}) introduced by Law No.60 dated 23.04.2020, in force since.05.2020]
[Article 103 amended by Law No.171 din 19.12.2019, in force since 01.01.2020]
[Article 103 para.(1) amended by Law No.170 dated 19.12.2019, in force since 01.01.2020]
[Article 103 para.(6) amended by Law No.119 dated 04.09.2019, in force since 01.01.2020]
[Article 103 amended by Law No.119 dated 04.09.2019 in force since 06.09.2019]
[Article 103 amended by Law No.229 dated 01.11.2018, in force since 01.11.2018]
[Article 103 amended by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 103 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 103 amended by Law No.225 dated 15.12.2017, in force since 29.12.2017]
[Article 103 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 103 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 103 amended by Law No.201 dated 28.07.2016, in force since 09.09.2016]
[Article 103 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 103 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 103 (para. (1), p.18)) amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 103 supplemented by Law No.102 dated 12.06.2014, in force since 24.06.2014]
[Article 103 amended by Law No.47 dated 27.03.2014, in force since 25.04.2014]
[Article 103 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 103 supplemented by Law No.164 dated 11.07.2012, in force since 14.03.2013]
[Article 103 supplemented by Law No.222 dated 19.10.2012, in force since 09.11.2012]
[Article 103 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 103 amended by Law No.111 dated 17.05.2012, in force since 26.06.2012]
[Article 103 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 103 amended by Law No.62 dated 30.03.2012, in force since 03.04.2012]
[Article 103 supplemented by Law No.37 dated 07.03.2012, in force since 30.03.2012]
[Article 103 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
Note: The Law No.193 dated 15.07.2010 is declared unconstitutional according to the Constitutional Court Decision No.5 dated 18.02.2011, in force since 18.02.2011
[Article 103 supplemented by Law No.193 dated 15.07.2010, in force since 01.01.2011]
[Article 103 supplemented by Law No.194 dated 15.07.2010, in force since 10.08.2010]
[Article 103 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 103 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 103 supplemented by Law No.245-XVI dated 16.11.2007, in force since 01.01.2008]
[Article 103 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 103 amended by Law No.171-XVI dated 19.07.2007, in force since 03.08.2007]
[Article 103 supplemented by Law No.144-XVI dated 22.06.2007, in force since 06.07.2007]

Chapter 5
VAT EXEMPTION WITH DEDUCTION RIGHT

[Name of Chapter 5 in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]

Article 104. Deliveries exempt from VAT with deduction right

The following are exempt from VAT with deduction right:

a) goods, services for export and all the types of international transport of goods (including dispatch) and passengers, international gas transportation services, as well as aerodrome (airport) operator services, selling travel tickets in the international traffic, aircrafts ground maintenance, including delivery of the fuel and cargo on the aircraft board, aeronautical security, search-rescue and air navigation related to aircrafts in the international traffic, fuel intended for the refueling at the Giurgiuleşti International Free Port of ships engaged in the international transport of goods and passengers, irrespective of the ship's nationality or flag;

b) electricity, heating and hot water for residential real estate, irrespective of the subject under whose management they are;

[Letter b¹) Article 104 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

[Letter c) repealed by Law No.60 dated 23.04.2020, in force since 01.07.2020]

c¹) import and/or delivery within the territory of the country of goods, services destined for:

- technical assistance projects conducted on the territory of the Republic of Moldova by the international organizations and donor states within the limits of the treaties to which it is a party;
- investment assistance projects, funded from grants provided to the Government, as well as from grants provided to budget-funded institutions.

The international treaties list to which the Republic of Moldova is a party, the technical assistance projects list, the list grants provided to the Government or budget-financed institutions, as well as the manner of applying the VAT exemption with the right of deduction on the delivery on the territory of the country of goods, services for the respective projects are set by the Government;

[Letter d) Article 104 repealed by Law No.245-XVI dated 16.11.2007, in force since 01.01.2008]

[Letter e) Article 104 repealed by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008]

f) goods, services delivered within the free economic zone outside the customs territory of the Republic of Moldova, delivered from the free economic zone outside the customs territory of the Republic of Moldova, delivered in the free economic zone from the rest of the customs territory of the Republic of Moldova, as well as those delivered by the residents of different free economic zones of the Republic of Moldova to each other, with the exception of transport services delivered in the free economic zone from the rest of the customs territory of the Republic of Moldova, as well as those delivered by residents of different free economic zones of the Republic of Moldova to each other;

f¹) goods delivered by the resident of a free economic zone of the Republic of Moldova to a non-resident of the Republic of Moldova, if the goods are handed over for processing to a resident of another free economic zone of the Republic of Moldova, indicated by the non-resident purchaser/beneficiary;

g) services provided by light industry enterprises on the territory of the Republic of Moldova to economic agents placing goods under the customs regime of inward processing, within the processing contracts under the customs procedure of inward processing. The type of services covered by this point, as well as the administration manner of these services are established by the Government, and the economic agents list is approved by the Ministry of Economy;

h) goods delivered in the duty-free shops, bars and restaurants;

i) goods and services delivered to the Giurgiuleşti International Free Port and Mărculeşti International Free Airport from outside the customs territory of the Republic of Moldova, those delivered from the Giurgiuleşti International Free Port and Mărculeşti International Free Airport outside the customs territory of the Republic of Moldova, those delivered to the Giurgiuleşti International Free Port and the Mărculeşti International Free Airport from the rest of the customs territory of the Republic of Moldova, as well as those delivered by the residents of different free economic zones of the Republic of Moldova, to the Giurgiuleşti International Free Port, the Mărculeşti International Free Airport to each

other, except for transport services delivered to the Giurgiuleşti International Free Port and Mărculeşti International Free Airport from the rest of the customs territory of the Republic of Moldova, as well as those delivered by the residents of different free economic zones of the Republic of Moldova, the Giurgiuleşti International Free Port, Mărculeşti International Free Airport to each other.

[Article 104 letter g) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article104 letter c[1]) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 104 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 104 amended by Law No.119 dated 04.09.2019, in force since 01.01.2020]
[Article 104 supplemented by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 104 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 104 supplemented by Law No.81 dated 05.05.2017, in force since 02.06.2017]
[Article 104 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 104 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 104 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 104 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 104 supplemented by Law No.307 dated 26.12.2012, in force since 04.02.2013]
[Article 104 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 104 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 104 supplemented by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Article 104 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Chapter 6
DELIVERIES

Article 105. Deliveries of goods, services

(1) Delivery of electricity, heating or gas is considered delivery of goods.

(2) Delivery of services related to the delivery of goods is considered part of the goods delivery.

(3) Delivery of services related to the export of goods is considered part of the goods export.

(4) Delivery of goods related to delivery of services is considered part of the services delivery.

(5) Delivery of services related to the import of goods is considered part of the goods import.

[Article 105 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 106. Deliveries carried out within the mandate contract realization

(1) Delivery of goods, services performed by the trustee on behalf of the settlor constitutes a delivery made by the settlor.

(2) Execution by the trustee of the settlor assignment on purchasing goods, services represents a delivery made by the supplier to the settlor.

[Article 106 in editing of Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 107. Deliveries carried out within the commission and fiduciary management contracts realization

(1) Transfer of goods by the principal to the commissioner and vice versa, as well as transfer of goods by the commissioner to the purchaser and by the supplier to the commissioner within the commission contract performance represents the delivery of goods.

(2) The taxable amount of the taxable delivery of goods made by the principal to the commissioner-subject to VAT taxation represents the taxable value of the delivery of these goods made by the commissioner to the purchaser. The taxable value of the taxable delivery of goods made by the principal to the commissioner who is not subject to VAT

taxation represents the value of the goods delivered to the purchaser by the commissioner reduced by the VAT amount that would have been calculated by the commissioner if it were subject to VAT taxation.

(3) When executing the principal's assignment to purchase goods, the goods delivery value performed to the principal by the commissioner represents the goods delivery value s made by the supplier to the commissioner.

(4) Execution by the commissioner of the principal's assignment within the commission contract performance represents the delivery of service.

(5) If, during the execution by the commissioner of the principal's assignment, he imports goods, the commissioner shall pay VAT upon import in accordance with Article 101 para. (7) and shall have the right to deduct the VAT amount under the conditions established in Article 102, para. (6) letter b).

(6) If the fiduciary manager acts on his own behalf, but on the account of the trustee, regarding the service performance, it shall be considered that he personally had purchased and provided these services.

(7) The taxable amount of the service provided to the fiduciary manager subject to VAT taxation by the founder of the administration constitutes the taxable amount of the service provided to the beneficiary by the fiduciary manager. The taxable amount of the service provided to the fiduciary manager who is not subject to VAT taxation by the founder of the administration represents the service value provided to the purchaser by the fiduciary manager reduced by the amount of VAT that would have been calculated by the commissioner if he were subject to VAT taxation.

(8) Provision of the fiduciary management service by the fiduciary manager to the founder of the administration represents the delivery of services.

(9) If the founder of the administration is a non-resident, the fiduciary manager shall be liable to pay VAT upon the import of services as established in Article 109 para. (2) and has the right to deduct the VAT amount under the conditions established in Article 102 para. (10) letter c). Subsequent delivery of the service by the fiduciary manager to the beneficiary is subject to VAT.

[Article 107 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 107 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 107 in editing of Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Chapter 7
TAX LIABILITY DEADLINES

Article 108. Tax liability deadlines

(1) The date of calculating the VAT tax liability is the delivery date. The delivery date is considered the date of goods delivery, the services provision, except the cases provided in paras. (5) to (8).

(2) For goods, the delivery date shall be considered the date of handing over (transfer) the goods to the purchaser (beneficiary), or, in the case of transportation of goods, the delivery date shall be considered the date transportation starts, except the exported goods, for which the delivery date is considered to be the date of their export from the territory of Republic of Moldova.

(3) In case of the real estate delivery, the delivery date shall be considered the date of the real estate transfer into the purchaser's ownership on the date of its recording in the real estate register.

(4) For services, the delivery date shall be considered the service provision date, the tax invoice issue date or the date on which the payment is made to the taxable person, in part or in full, depending on what takes place earlier.

(5) If the tax invoice is issued or the payment is received prior to the delivery date, the delivery date is considered to be the tax invoice issue date or the payment receipt date, depending on what has occurred first.

(6) When making regular delivery of goods and services (electricity, heating, water, natural gas, rent, lease, usufruct, etc.) during a certain period of time specified in the contract, the delivery date shall be considered the date the goods are handed over, service is provided or the each regular payment date, depending on what happens first.

(7) In case of goods and services delivery under the leasing contract (financial or operational), the delivery date hall be considered the payment date specified in the contract for making the payment. In case of the advance payment collection, the delivery date is considered to be the advance collection date.

(8) Services provided determining successive payments, such as construction and installation work, consultancy, research, expertise and other similar services, are considered completed on the date on which the minutes of the delivery-receipt of the works and other similar documents are drawn up, on the basis of which the delivery of the services is established, or, depending on the contractual provisions, on the date of accepting the works by the beneficiary.

(9) The tax liability date of purchasing property of enterprises declared in the process of insolvency, with the exception of real estate, shall be considered the payment date, including the advance payment for the purchased property, or the date of the property receipt by the buyer, depending on what happens before. For real estate, the tax liability date is established according to para.(3).

(10) The tax liability date of purchasing pledged property, mortgaged property, seized property shall be considered the date of payment, including the advance payment for the purchased property, or the date of receipt of the property by the buyer.

[Article 108 para.(9) supplemented by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 108 para.(10) introduced by Law No.171 dated 19.12.2019, in force since 01.01.2021]
[Article 108 amended by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 108 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 108 amended by Law No.47 dated 27.03.2014, in force since 25.04.2014]
[Article 108 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 108 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 108 supplemented by Law No.48 dated 26.03.2011, in force since 04.04.2011]
Note: The Law No.193 dated 15.07.2010 is declared unconstitutional according the Constitutional Court Decision No.5 dated 18.02.2011, in force since 18.02.2011
[Article 108 amended by Law No.193 dated 15.07.2010, in force since 01.01.2011]
[Article 108 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 109. Tax liability deadlines for imports

(1) For imported goods, the tax liability deadline shall be considered the date of declaring the goods at customs points or, in the case referred at Article 124 para.(1²) of the Customs Code, the date of extending the payment deadline, and the payment date – the date the amount is actually paid by the importer (declarant) or by a third party to the customs authority cashier or to the treasury single account, confirmed by the bank and/or payment account statement.

(2) For imported services, the tax liability deadline and the VAT payment date is considered no later than the deadline for the obligation to submit the statement regarding VAT for the fiscal period in which the import of services or payment for those took place, depending on what happens first.

(3) Goods are considered imported if the importer complies with all the requirements stipulated by the customs legislation when importing goods on the Republic of Moldova territory and if the goods have been subject to import duties. If import duties on the imported goods are not to be paid, the goods are considered imported as if they were

subject to import duties, in accordance with the appropriate procedures for the goods import provided by the customs legislation.

(4) If, upon the introduction on the territory of the Republic of Moldova, the goods are placed under the suspension customs regime with full exemption from import duties or under the transit customs regime, the tax liability deadline and the VAT payment date is considered to be the customs regime completion date and the release of goods for free circulation.

[Article 109 paras.(1),(2) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 109 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 109 in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 109 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 109 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 109 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 109 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 109[1]. Tax liability date for services provided through electronic networks by non- residents for resident natural persons

For the services provided by the taxable subjects established in Article 94 letter d), the tax liability deadline is considered the date of making the payment, including the advance payment.

[Article 109[1] introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]

Chapter 8
DELIVERY PLACE

Article 110. Goods delivery place

(1) If the goods are not shipped or transported, the goods delivery place is considered their delivery place at the delivery time.

(2) For goods shipped or transported by the purchaser or a third party, the delivery place is considered the place where the goods are located at the moment the transportation or shipment of the goods to the purchaser starts, except for export deliveries.

(3) For the goods shipped or transported by the supplier, the goods delivery place is considered the place where the goods are located at the moment of handing over (transfer) or at the moment of their transfer into possession to the purchaser (the beneficiary).

(4) The place of supply the electricity, heating and gas is considered the place of their receipt.

[Article 110 in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 110 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 111. Services delivery place

(1) The services delivery place is considered:

a) the real estate location – for services provided by experts and real estate agents, construction works related to real estate, accommodation services, regardless the comfort category in the hotel, hotel-apartment, motel, tourist villa, bungalow, tourist boarding house, agro-tourist boarding house, camping, holiday village or holiday camp, services granting property rights over the real estate and services for preparing and coordinating construction works, including services provided by architects and by companies providing on-site supervision;

b) transportation means, taking into account the distance traveled – when providing transport services;

c) services actual place of delivery:

- related to tangible movable assets;
- provided in the fields of culture, art, science, education, physical culture, entertainment or sports or in another similar field of activity;
- related to auxiliary transport activities, such as loading, unloading, handling and other similar activities, displacement, assembly;
- related to the tangible movable assets assessment and the work carried out on them;

d) service place of use and possession– when renting tangible movable assets;

e) the headquarters, or in the absence of it, the beneficiary domicile or place of residence for the following services:

- transmission services of the industrial property, as well as those relating to copyright and related rights;
- advertising services;
- services of consultants, engineers, consultancy offices, lawyers, accountants and marketing (market research), text translations and information provision services, including throughout the intermediary centers for fixed and mobile telephony services;
- information technology services, computer services provided by electronic communications equipment;
- services of recruitment and supply of personnel (staffing);
- services of agents acting on behalf and at the expense other persons – for services listed at this letter;

f) goods place of destination, shipped after processing – for processing of goods on the customs territory and outside the customs territory.

(2) The services delivery place is considered the headquarters or, in case of its absence, the beneficiary domicile or residence of the following services:

a) electronic communications services;

b) broadcasting and television services;

c) services rendered by radio electronic means.

(3) Services rendered by radio electronic means within the meaning of para. (2) letter c) include:

a) providing and hosting websites on the internet, remote maintenance of programs and equipment;

b) providing and updating software;

c) providing images, texts and information and making available databases;

d) providing music, films and games, including gambling and betting on shows, or political, cultural, artistic, sporting, scientific and entertainment events;

e) rendering of distance learning services.

(4) The services delivery place not listed in para. (1) to (3) is considered the headquarters or, in the absence of it, the domicile or residence of the person providing these services.

(5) The delivery place of the services provided at Article 95 para. (1^1), provided by non-residents who carry out entrepreneurial activity without holding the organizational-legal form in the Republic of Moldova for natural persons resident in the Republic of Moldova not carrying out entrepreneurial activity is considered the Republic of Moldova, if at least one of the following conditions is met:

a) the natural person residence is in the Republic of Moldova;

b) the financial institution headquarters in which the account used for the services payment is opened or the operator of electronic financial means headquarters, through which the payment takes place, is in the Republic of Moldova;

c) the network address (IP) of the device used by the buyer for the services procurement is in the Republic of Moldova;

d) the country telephone prefix used for the procurement or payment of services is assigned to the Republic of Moldova.

[Article 111 para.(5) introduced by La No.171 dated 19.12.2019, in force since 01.04.2020]
[Article 111 in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 111 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 111 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 111 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 111 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Chapter 9
VAT ADMINISTRATION

Article 112. Taxable subject registration

(1) The subject carrying out entrepreneurial activity, except public authorities, public institutions, specified at Article51, except the public education institutions, is obliged to register as a VAT payer if he/she, in any period of 12 consecutive months, has made deliveries of goods, services amounting to more than MDL 1.2 million, except for deliveries exempt from VAT without the deduction right and those which are not subject to taxation in accordance with Article 95 para. (2). The subject is obliged to officially notify the State Tax Service by filling in the relevant form and to register no later than the last day of the month in which the exceed occurred. The subject shall be considered registered from the first day of the month following the one in which exceed had occurred.

(2) The subject carrying out entrepreneurial activity has the right to register as a VAT payer if he/she intends to make taxable deliveries of goods or services. The subject shall be considered registered from the first day of the month following that in which the application for registration has been submitted at the State Tax Service, except for the cases provided in para. (1).

(3) Upon the taxable subject registration, the State Tax Service is obliged to issue the registration certificate, approved in the established manner, indicating:

a) the name and legal address of the subject of taxation;

b) the registration date;

c) tax identification number of the subject of taxation.

(4) The subject carrying out entrepreneurial activity and making import of services, excluding those exempt from VAT, without deduction right, whose value being added to the deliveries value of goods, services carried out during any 12 consecutive months, except the VAT exempted deliveries without deduction right and those that are not taxable according to Article 95 para. (2) exceeds MDL 1.2 million, is obliged to register as a VAT payer in the manner set out in para. (1) of this Article.

(5) The subject to whom, in the context of the reorganization by merger, dismemberment or transformation, rights and/or obligations have been transferred by the reorganized company holding the status of VAT payer is considered registered as a taxable subject from the date of state registration of new legal entities, except in the case of reorganization by absorption, for which the date of registration as a subject of VAT taxation is the date of registration of changes in the articles of incorporation of the absorbing legal entity.

Subjects are obliged to officially notify the State Tax Service about the reorganization within 5 working days from the date of state registration of new legal entities, except for reorganization by absorption, for which the period of 5 working days begins to run from the date of registration of changes in the articles of incorporation of the absorbing legal entity.

[Article 112 para.(5) introduced by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 112 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 112 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

[Article 112 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 112 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 112 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 112 amended by Law No.194 dated 15.07.2010, in force since 01.09.2010]
[Article 112 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 112 amended by Law No.51-XVI dated 02.03.2007, in force since 23.03.2007]

Article 112¹. Non-residents registration as taxable subjects that carry out entrepreneurial activity without holding the organizational legal form in the Republic of Moldova

(1) Non-resident carrying out entrepreneurial activity without holding the organizational-legal form in the Republic of Moldova and providing services through electronic networks to resident natural persons of the Republic of Moldova who do not carry out entrepreneurial activity or through which the payment is made by the natural persons residents of the Republic of Moldova who do not carry out entrepreneurial activity of the services they benefit from through the electronic networks from other non-residents are considered registered as a VAT payer from the day on which the fiscal code was assigned to him in accordance with Article 163 paragraph (7¹).

[Article 112[1] introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]
[Article 112¹ repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012];
[Article 112¹ amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010];
[Article 112¹ introduced by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008]
Note: Article 112¹ introduced by Law No.177-XVI dated 20.07.2007 was repealed by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008
[Article 112¹ introduced by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 113. Registration annulment

(1) In the case of the deliveries subject to VAT suspension, the subject of taxation is required to inform the State Tax Service about this. VAT payer registration annulment shall be carried out in the manner established by the State Tax Service.

(2) The State Tax Service is entitled to independently cancel the VAT payer registration in case:

[Letter a) para. (2) Article 113 repealed by Law No.71 dated 12.04.2015, in force since 01.05.2015]

b) the subject of taxation did not submit the VAT return for each tax period;

c) the presented information on the subject's headquarters and its subdivisions' headquarters is false;

d) the subject of taxation being in the liquidation process did not submit the application on canceling the VAT payer registration related to the liquidation before the beginning of the tax audit.

(3) Upon the VAT payer registration annulment, the taxpayer shall be considered as the subject who made a taxable delivery of his stocks of goods and fixed assets for which, at the time of their procurement, the VAT has been deducted and must pay the VAT debt for this delivery. The taxable value of the respective supply is considered its market value, and for the assets subject to depreciation - the highest value between the book value and the market value.

(4) The VAT payer registration annulment date is considered the date of the examination act, on the basis of which the decision of the State Tax Service's management on registration annulment is issued.

(5) In case of the taxable subject activity suspension in accordance with the legislation in force, the VAT payer registration shall not be canceled and the activity suspension period shall not be taken into account when determining the threshold set at para. (2) letter a). In the case of deliveries made during the activity suspension date, the

VAT payer liabilities and rights shall be restored from the first day of the month in which these deliveries were made.

(6) In case of liquidation, the VAT payer registration annulment shall be made on the basis of an application submitted by the taxpayer prior to the beginning of the tax audit related to the liquidation of the economic agent. If the taxpayer does not submit the specified application prior to the beginning of the tax audit related to the liquidation of the economic agent, the VAT payer registration shall be cancelled pursuant to para. (2) letter d).

[Article 113 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 113 supplemented by Law No.104 dated 09.06.2017, in force since 07.07.2017]
[Article 113 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 113 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 113 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 113 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 113 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 113 amended by Law No.51-XVI dated 02.03.2007, in force since 23.03.2007]

Article 114. Tax period regarding VAT

(1) Tax period regarding VAT is the calendar month starting on the first day of the month.

(1¹) Tax period regarding VAT for the taxable subjects stipulated in Article 94 letter d) constitutes a calendar quarter.

[Article 114 para.(1[1]) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]

(2) In case of registration annulment, the last tax period begins on the first day of the month in which the annulment took place, and ends on the last day of the month when the act on the registration annulment entered into force.

Article 115. VAT return and payment

(1) Each subject of taxation, specified in Article 94 letter a), c), e) and/or letter f), shall be liable to submit the VAT return for each tax period. The return shall be drawn up on an official form which shall be submitted to the State Tax Service not later than the date of 25th of the month following the end of the tax period.

(1¹) The VAT return is submitted with the mandatory use of the automated electronic reporting methods, under the conditions stipulated in Article 187 para. (2¹).

(1²) Each taxable subject specified in Article 94 letter d) is liable to present the VAT return for each tax period in which taxable deliveries took place. The return is drawn up according to the form approved by the State Tax Service and must be submitted, by automated electronic reporting methods, through the taxpayer's personal electronic office, by the date of 25th of the month following the end of the tax period.

[Article 115 para.(1[2]) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]

(2) Each subject of taxation must pay to the budget the amount of VAT payable for each tax period, not later than the date set for the tax return's submission for that period, except for VAT paying to the budget:

a) for the services related to the import of goods, the payment of which is made upon the import of goods;

b) for imported services, the payment of which is made until the 25th of the month following that in which the service was imported or paid for, depending on what happens before;

c) for purchases specified at Article 95 para. (1) letter e) and/or letter f), the VAT payment is made no later than the date of the goods delivery (transmission) to the buyer (beneficiary), the tax invoice issuance date or on the date on which the payment is made, in part or in full, depending on what happens before.

(3) For each tax period, the taxable subjects specified at Article 94 letter d) must pay to the budget the VAT amount, in one of the MDL / USD / EUR currencies, no later than the date set for the return submission during this period.

[Article 115 para.(2) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 115 paras.(1),(2) amended by Law No.171 dated 19.12.2019, in force since 01.01.2021]
[Article 115 para.(3) introduced by La No.171 dated 19.12.2019, in force since 01.04.2020]
[Article 115 para.(1), (2) amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 115 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 115 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 115 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 115 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 115 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]

Article 116. VAT amount adjustment in case of the bad debt

(1) If, after including in the VAT return of the VAT amount calculated for the delivery made, the whole amount or a part of it shall be considered, according to the legislation, as bad debt, the subject of taxation has the right to adjust the calculated VAT amount starting from the tax period when the debt was determined to be bad. The VAT amount to be adjusted shall be equal to the VAT amount calculated on the delivery corresponding to the unpaid bad debt amount.

(2) If the bad debt amount is refunded to the subject of taxation after adjusting the calculated VAT amount in accordance with the provisions of para. (1), this amount shall be considered as payment for the next taxable delivery made upon receiving the bad debt amount.

(3) If, after including in the VAT return of the VAT amount on the basis of the received tax invoice, the whole amount or a part of it shall be considered as bad debt, in accordance with the legislation, the subject of taxation shall exclude from the deduction the VAT amount corresponding to the unpaid bad debt amount.

[Article 116 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 116 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 116 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 117. Tax invoice

(1) The subject of taxation who makes a taxable delivery within the country territory is liable to provide to the purchaser (beneficiary) the tax invoice for that delivery. The tax invoice presentation is made at the moment of the tax liability occurrence, established by Article 108, except the cases provided by this Code. For deliveries taxed according to Article 104 letter a), the tax invoice issuance is not mandatory.

(1¹) The subject of taxation included in the list of mandatory use of the electronic invoice (e-invoice), approved by the State Tax Service, upon making a taxable delivery within the country territory, is required to provide to the purchaser (the beneficiary) an electronic tax invoice for that delivery, issued in the manner established by the State Tax Service.

[Para.(1^2) Article 117 repealed by Law No.90 dated 19.07.2019, in force since 02.08.2019]
[Para.(1^2) Article 117 introduced by Law No.288 dated 15.12.2017, in force since 01.01.2019]

(1²) Starting with January 1st, 2021, when making the taxable delivery within the public procurements on the territory of the country, the taxable subject is required to present to the buyer (beneficiary), for the respective delivery, the electronic tax invoice (e-invoice). The provisions of this paragraph shall not apply to the supply of electricity, heat, natural gas, electronic communications services and utility services.

[Para. (1²) Article 117 amended by Law No.102 dated 18.06.2020, in force since 01.07.2020]
[Para. (1²) Article 117 introduced by Law No.288 dated 15.12.2017, in force since 01.01.2019]

(2) A tax invoice must include the following information:

1) current number of the invoice/tax invoice;

2) name, address and TIN of the supplier;
3) issue date of the invoice/tax invoice;
4) delivery date, if it does not correspond to the issue date of the invoice/tax invoice;
5) name, address and TIN of the purchaser;
6) delivery type;
7) for each goods, services delivery type:
a) the goods quantity;
a¹) the purchase / delivery price and the size of the cumulative commercial addition - in case of the socially important goods delivery;
b) the price of a cargo item without VAT;
c) VAT rate;
[Letter d) point 7) repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]
e) the total amount of the delivery of goods, services to be paid;
f) the VAT total amount.

(3) For retail trade and provision of services in specially designated places and within the e-commerce framework by cash payment and/or via non-cash payment instruments, the issuance of the tax invoice is not mandatory (unless requested by the buyer, but not later than the last day of the month in which the delivery took place), if the following conditions are met:

a) the subject of taxation shall keep records of the amount received and paid in cash and/or via non-cash payment instruments at each point of sale and of service provision using cash register equipment, via services of the banks, of the State Enterprise "Poșta Moldovei", via other payment service providers. Registration by cash register equipment is made upon the receipt of the cash and/or of the cash payment via the non-cash payment instrument, except for the amounts paid using the non-cash payment instrument in electronic commerce. At the end of each working day, the data of the daily closing report of the cash register equipment is recorded into the Cash Register Equipment Register;

b) at the end of each working day, the VAT total amount on the made deliveries is entered into the accounting records, and in the purchased materials accounting records are entered the data from the tax invoices which have been paid in cash and/or by means of non-cash payment instruments.

[Para. (3¹) Article 117 repealed by Law No.138 dated 17.06.2016, in force since 01.07.2016]

(4) In the case of digital products exported as electronically delivered services and paid by international payment system cards, the tax invoice issue is not mandatory.

(5) When delivering electricity, heating, water, gas and services to the population by cash payment including through the financial institutions services, of the State Enterprise "Poșta Moldovei", of other payment services' providers, no tax invoices are issued by the suppliers of goods, services.

[Article 117 para.(3) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 117 amended by Law No.90 dated 19.07.2019, in force since 02.08.2019]
[Article 117 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 117 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 117 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 117 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 117 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 117 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 117 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 117 amended by Law No.273-XVI dated 18.12.2008, in force since 13.01.2009]

Article 117¹. Special cases for issuing tax invoices

(1) When delivering goods, if they are transported, the tax invoice issue date is the date on which their transport begins, except in the cases specified in paras. (11) and (13).

(2) In the course of regular delivery of goods, services (electricity, heating, water, gas, etc.) during a period, the suppliers issue a tax invoice for the period during which the delivery was made, presenting simultaneously the bill to the purchaser.

[Para. (2¹) Article 117¹ repealed by Law No.172 dated 27.07.2018, in force since 24.08.2018]

(2²) When delivering heating and hot water to the operators of heating and hot water distribution networks, the producer, on the basis of the information provided by the operators of the heating and hot water distribution networks, shall issue the tax invoice by dividing the volumes depending on the applied VAT rate.

(2³) When delivering electricity to distribution networks operators and electricity suppliers, the producer, on the basis of the information provided by electricity suppliers, shall issue the tax invoice by dividing the electricity volume depending on the applied VAT rate.

[Para. (3) Article 117¹ repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

(4) When delivering agricultural products and goods, services to the agricultural land owners, on the account of the land rent payment, the tax invoice shall be issued by the tenant on the last day of the month in which the delivery took place, on the delivery total value, enclosing the beneficiaries information, containing indicators specified in the tax invoice and the handwritten signature of the beneficiaries.

(5) When transferring the right to use the informational product, the tax invoice shall be issued by the author or the copyright holder on the date set for the payment of the used informational product, regardless of whether the copyright transfer takes place under the exclusive or non-exclusive copyright transfer contract.

(6) The tax invoice issuance by the principal is made when the goods are delivered to the commissioner. When delivering the goods to the purchaser (beneficiary), the commissioner issues the tax invoice on his/her behalf. To the extent that he executes the principal's assignments, the commissioner issues the tax invoice.

(7) When executing the principal's assignment to purchase goods for subsequent handing over to him/her, the commissioner shall issue the tax invoice on his/her behalf when the goods are handed over to the principal. To the extent that he/she executes the principal's assignment, the commissioner issues the tax invoice.

(8) Tax invoice issued by the founder of the administration is submitted to the trustee. When delivering goods and services to the final purchaser (beneficiary), the trustee issues the tax invoice in its own name. As the property management service is provided, the trustee issues the tax invoice to the founder of the administration.

(9) When receiving the payment before the delivery is made, the tax invoice shall be issued, depending on the circumstances, at the payment receipt or upon delivery in the following cases:

(a) when public catering establishments sell their own products and goods to the purchaser (the beneficiary) who is the subject of the entrepreneurial activity and pays in advance for the service at the public catering enterprise for a certain period, the tax invoice being issued at the moment of making the prior payment;

b) when subscribing to the periodical publications subject to VAT, the tax invoice shall be issued at the advance payment time of receipt;

c) upon delivery of mobile phone services with prepayment, the tax invoice shall be issued at the time of payment stipulated in the contract for the services provided.

(10) The re-invoicing of the compensated expenses shall be carried out by including them in a separate line in the tax invoice issued for the delivery of goods, services. In case the delivery of goods, services misses, re-invoicing of the compensated expenses is done by issuing the tax invoice in which only these expenses will be recorded.

(11) In case the taxable value of the taxable goods delivery is formed at the moment of their receipt by the purchaser as a result of determining their quality, mass and consumer properties, the tax invoice/notice accompanying the goods shall be issued

when the goods are dispatched without filling in the mandatory indicators, which at the time of the goods dispatch are not specified.

After establishing the taxable value of the respective delivery, based on the tax invoice/notice accompanying the goods, the supplier presents to the buyer the tax invoice, which reflects the numbers and series of notices accompanying the goods, and information about the deliveries made. When making multiple such deliveries during a month, the supplier, based on the tax invoices/notices accompanying the goods, issues at least once a month the tax invoice on the value of the deliveries made.

(12) When adjusting the taxable value of the taxable delivery of goods, services after their delivery or payment, the supplier issues the tax invoice, by indicating in this the name of the goods, services for which the taxable value has been adjusted, the adjusted VAT tax liability and the amount of the taxable value adjustment for goods and services marked with a “minus” sign upon decrease and a “plus” sign upon increase.

(13) When transporting goods, the supplier has the right to issue notices accompanying the goods. If the supplier issues notices accompanying the goods, he/she shall issue the tax invoice on the basis of the notices issued, until the end of the tax period in which the respective notices were issued.

(14) When delivering oil services and products, in case of use of the e-invoice, the supplier shall issue the tax invoice within a period not exceeding 10 calendar days of the month following the month in which the delivery documented by the respective tax invoice took place.

[Article 117[1] para.(14) in editing of Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 117[1] para.(11) amended, para.(14) introduced by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 117[1] amended by Law No.302 dated 30.11.2018, in force since 12.12.2018]
[Article 117[1] supplemented by Law No.229 dated 01.11.2018, in force since 01.11.2018]
[Article 117[1] amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 117[1] supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 117[1] amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 117[1] amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 117[1] amended by the Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 117[1] introduced by the Law No.273-XVI dated 18.12.2008, in force since 13.01.2009]

Article 118. Keeping records of goods, services

(1) Each subject of taxation is required to keep records of the total volume of the delivered goods, services and purchased inventory items, services. In the retail trade, in the services provision sector, the subjects of taxation are obliged to keep daily records of all the delivered goods and provided services, paid in cash. The records on purchase and delivery of goods, services must be prepared within one month from the end of the VAT tax period.

(2) The records of goods, services purchased shall contain the following information:

a) series and number of the tax invoice and/or series and number of the import declaration and/or the number of the confirming document for the import of services;

b) the tax invoice receipt date and/or the declaration date in free customs regime and/or the date of VAT payment for services and the payment document number;

c) the title (name) of the supplier;

d) a brief description of the delivery;

e) total value, excluding VAT;

f) VAT total amount;

(3) Tax invoices on the material values, the purchased / delivered services are registered in the respective registers in the order of their receipt / issuance. Damaged or canceled tax invoices are kept at the subject of taxation.

(4) Entry in the register of delivery of goods, services shall include:

a) the series and number of the tax invoice;
b) date of its issue;
c) the name of the purchaser (beneficiary);
d) brief description of the delivery;
e) the delivery total value presented to be paid excluding VAT;
f) VAT total amount;
g) the amount of the discount, if offered.

(5) For each VAT tax period a generalized record is kept, which includes:
a) VAT amount on the tangible assets, the services purchased;
b) VAT amount on the goods and the services delivered;
c) adjustments influencing the VAT amount;
d) VAT net amount to be paid to the budget or the VAT net excess amount to be credited;
e) VAT amount paid to the budget;
f) VAT excess amount reported to the next tax period;
g) VAT amount to be refunded from the budget.

[Article 118 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 118 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 118¹. General Electronic Register of the tax invoices

[Article 118[1] repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 118[1] supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 118[1] supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 118[1] amended by Law No.172 dated 12.07.2013, in force since 09.08.2013]
[Article 118[1] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 118[1] amended by Law No.178 dated 11.07.2012, in force since 01.07.2012]
[Article 118[1] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 118². Mode and deadlines for issuing tax invoice forms, the series and the range of numbers

(1) Tax invoice forms are issued against payment, based on a written request, indicating the requested form number, submitted by the VAT payer to the subdivision of the State Tax Service in the service area of which it is registered, and as concerns the large taxpayers paying VAT - at the State Tax Service. The provisions of this paragraph shall not apply to the taxpayers required to use electronic tax invoices.

(2) Within 5 working days, the State Tax Service examines the submitted application and ensures the issuance of the required number of tax invoice forms or informs the taxpayer about the rejection of the application if, within the deadline set in this paragraph, the procedure of taxpayer's registration as a VAT payer annulment has been initiated.

(3) The first day of the deadline set in para. (2) shall be considered the next working day following the day in which the application for the issuance of tax invoice forms was submitted.

(4) For taxpayers exercising their right to print tax invoices independently, the series and the range of numbers shall be issued in the manner established by the State Tax Service.

[Article 118² supplemented by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 118² amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 118²supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 118² introduced by Law No.118 dated 23.05.2013, in force since 21.06.2013]

SPEAKER OF PARLIAMENT **Dumitru MOȚPAN**
Chişinău, December 17th, 1997.
No.1415-XIII.

Note: Title IV approved by Law No.1053-XIV dated 16.06.2000.
Published in the Official Gazette of the Republic of Moldova No.139-140/992 dated 02.11.2000.
Title IV enters in force since 01.01.2001 in accordance with Law No.1054-XIV dated 06.06.2000

TITLE IV
EXCISE DUTIES

Note: Throughout the Title IV, the word "(cognacs)" is repealed, according to Law No.280-XVI dated 14.12.2007, in force since 30.05.2008.

Chapter 1
GENERAL PROVISIONS

Article 119. Definitions

For the purposes of this Title, the following terms shall be defined:

1) *Excise duty* - state tax applied, directly or indirectly, on the following consumer goods:

a) ethyl alcohol and alcoholic beverages;
b) processed tobacco;
c) oil and its derivatives;
d) caviar and caviar substitutes;
e) perfumes and eau de toilette;
f) fur clothing;
g) means of transport specified in Annex No. 2 to this Title;
h) other goods specified in Annex 1 to this Title.

2) *Excise certificate* - a document issued by the State Tax Service to the authorized warehouse keeper, certifying his registration and entitling him to carry out transactions with excisable goods.

3) *Fiscal warehouse* - the totality of the places, determined in the excise certificate, in which the goods subject to excise duties are produced, processed, held or dispatched (transported) by the authorized warehouse keeper in his activity, in which excise duties are not calculated and paid.

4) *Authorized warehouse keeper* - a natural or legal person authorized by the State Tax Service, in the course of his activity, to produce, process, store or dispatch (transport) excisable goods in a fiscal warehouse.

5) *Dispatch (transport)* - movement, transfer of excisable goods from/in the fiscal warehouse.

6) *Information on dispatch (transport)* - records made in the dispatched (transported) goods register.

7) *Processed tobacco* - tobacco which represents:

a) filtered and unfiltered cigarettes;
a¹) tobacco reserves for tobacco heating devices;
b) cigars and cigarillos;
c) smoking tobacco:
- fine-cut smoking tobacco intended for cigarette rolls;
- other types of smoking tobacco.

[Article 119 letter g) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 119 supplemented by Law No.97 dated 26.07.2019, in force since 16.08.2019]
[Article 119 in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]

[Article 119 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Point 1) amended by Law No.267 dated 01.11.2013, in force since 01.01.2014 - for Basarabeasca, Ocniţa, Rîşcani and Chisinau mun., for all districts and for Balti mun. and ATU Gagauzia, in force since 01.01.2015]

Chapter 2
SUBJECTS OF TAXATION, OBJECTS OF TAXATION AND THE TAXABLE BASE

Article 120. Subjects of taxation

Subjects of taxation are:

a) the authorized warehouse keeper who produces and/or processes excisable goods on the territory of the Republic of Moldova;

b) legal entities and natural persons importing excisable goods.

[Article 120 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 120 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 121. Objects of taxation and the taxable base

(1) Objects of taxation are the excisable goods specified in the annexes to this Title.

(2) The taxable base shall represent:

(a) the volume in natural expression, if the excise duty rates, including in the case of import, are set in absolute amount at the goods unit of measurement;

b) the goods value, excluding excise duty and VAT, if for these goods are set ad valorem rates as a percentage of excises, except for Article 123¹;

c) the customs value of the imported goods, determined in accordance with the customs legislation, as well as the taxes and duties to be paid upon import, excluding excise duties and the VAT, if the ad valorem percentage excise rates are set for these goods, except for Article 123¹.

[Article 121 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
Note: Article 121 supplemented by Law No.177-XVI dated 20.07.2007, subsequently supplemented by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008
[Article 121 letter b) supplemented by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Chapter 3
THE EXCISE DUTY RATES, MODE OF CALCULATION AND DEADLINES OF PAYMENT

Article 122. The excise duty rates and the moment of excise taxation

(1) The excise duty rates, according to the annexes to this Title, shall be established:

a) in absolute amount per unit of measurement of the goods;

b) *ad valorem* in percentage of the goods value, excluding the excise duty and VAT, or the customs value of the imported goods, taking into account the taxes and duties to be paid upon import, but excluding the excise duties and VAT.

[Article 122 para. (2) repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

(3) The goods are subject to excise duty at the moment of:

a) their dispatch (transport) from the fiscal warehouse;

b) their import into the Republic of Moldova.

[Article 122 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 122 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 122 completed by Law No.324 dated 27.12.2012, in force since 11.01.2013]
[Article 122 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]

Article 123. Excise duties mode of calculation

(1) The subjects of taxation specified at Article 120 letter a), who dispatch (transport) goods subject to excise duties from the fiscal warehouse, calculate excises starting from the goods volume in natural expression or from their value (depending on the rate - in absolute amount or *ad valorem* in percent).

(2) In case of transmission of goods subject to excise duty with payment or free of charge, including on wage account, employees of the authorized warehouse keeper, other persons, in case of assignment of goods by the authorized warehouse keeper or by his/her family members, in case of other movement of goods from the fiscal warehouse, as well as in case of losses and perishables, above the limits established by the Ministry of Agriculture, Regional Development and Environment, for tobacco products classified at tariff headings 240210000, 240220, 240290000, 2403 and for ethyl alcohol products classified at tariff headings 2207, 2208, the payment of excise duties shall be made in the manner specified in para. (1).

(3) The excise duties on the imported goods shall be calculated and paid by the subjects of taxation specified at Article 120 letter b) until to the customs declaration submission or until the payment deadline extension date. If import duties are not levied on the importation of goods, the goods shall be deemed to have been imported as having been subject to import duties, in accordance with the rules laid down by the customs legislation for the customs procedure of importation.

[Article 123 para. (4) repealed by Law No.71 dated 12.04.2015, in force since 01.05.2015]

(5) Goods subject to excise duty, bottled for final consumption, such as vodka, liqueurs and other alcoholic beverages, vermouths and other fresh grape wines, other fermented beverages from the tariff headings 2205 and 220600, divines, traded, transported or stored on the territory of the Republic of Moldova or imported for sale on its territory, as well as excisable goods, bottled in packaging for final consumption, purchased from resident economic agents on the territory of the Republic of Moldova that have no fiscal relations with its budgetary system, are subject to mandatory marking with “Excise stamp”. Marking is carried out during the manufacture of goods subject to excise duties or until their import, and in the case of goods manufactured on the territory of the Republic of Moldova - until the moment of their dispatch (transportation) from the fiscal warehouse. The manner of purchasing and using the “Excise Stamps” is established by the Government.

(5¹) Tobacco products and tobacco substitutes (non-tobacco mixtures based on tea leaf) under tariff heading 24039990001 traded, transported or stored on the territory of the Republic of Moldova or imported for sale on its territory, as well as goods purchased from resident economic agents that are located on the territory of the Republic of Moldova, but don’t have tax relations with its budgetary system, are subject to mandatory excise stamp marking. Marking is carried out in the process of production of excisable goods or prior to their import, and in case of goods produced on the territory of the Republic of Moldova - until they are dispatched (transported) from the fiscal warehouse. The procedure and the deadlines of purchase, use and circulation of excise stamps shall be established by the Government. Marking in a manner other than that provided for in this paragraph shall be prohibited for products that are going to be placed under import customs duties on the territory of the Republic of Moldova.

(6) No mandatory marking with “Excise stamps” is required for:

a) sparkling and carbonated wines, divines in souvenir bottles of 0.25 liters, 1.5 liters, 3 liters and 6 liters;

b) alcoholic beverages with an ethyl alcohol content of up to 7% in volume and beer;

c) excisable goods placed under the following customs regimes: transit, customs warehouse, temporary admission, duty-free shop;;

d) excisable goods produced on the territory of the Republic of Moldova and dispatched by the producer for export;

d¹) goods for which no excise duty is paid or not to be paid;

e) undenatured ethyl alcohol (under tariff headings 2207 and 2208) used for medical purposes.

(8) If the goods subject to excise duty are dispatched (transported), imported in a form that does not correspond to the units of measurement in which the excise duty rates are established, the taxation (excise stamps application) is made on the basis of the approved rates, recalculating volumes in the given unit of measurement. Similarly, the excise tax on alcohol is recalculated, depending on the absolute alcohol content.

(9) If goods subject to excise duty and to marking with excise stamps are dispatched (transported), imported in a form that does not correspond to the units of measurement for which excise rates are set, these goods are marked with a single excise stamp, the value of which is determined at the time of their dispatch (transport) import of the goods in question, starting from the approved rates, recalculated in the necessary unit of measurement.

(10) For luxury cars, the excise duty is calculated as the sum of the excise duty determined according to the excise duty rate determined on the basis of the exploitation term and the cylinder capacity and the additional excise duty applied to the customs value of the imported car. By luxury car is meant the car the customs value of which is MDL 600 000 and more.

(11) When placing in import customs regime the means of transport subject to excise duties, according to the provisions of Article 20 para. (4²) of the Customs Code and of Article 10 para. (1¹) of Law no.1569 / 2002 regarding the manner of introduction and removal of goods from the territory of the Republic of Moldova by natural persons, the amount of excise duty is calculated based on the rate related to the operation term of the means of transport of 10 years.

[Article 123 para.(5[1]) in editing of Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 123 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 123 para.(6) supplemented by Law No.119 dated 04.09.2019 in force since 01.01.2020]
[Article 123 supplemented by Law No.302 dated 30.11.2018, in force since 12.12.2018]
[Article 123 supplemented by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 123 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 123 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 123 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
Note: Article 123 para. (7) declared unconstitutional according to the Constitutional Court Decision No.17 dated 29.05.2014, in force since May 29, 2014
[Article 123 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 123 amended by Law No.262 dated 16.11.2012, in force since 11.02.2013]
[Article 123 supplemented by the Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 123 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 123 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 123 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 123 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]
[Article 123 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 123¹. The mode of excise duties calculation on cigarettes

(1) Filtered and unfiltered cigarettes (tariff heading 240220) produced in the Republic of Moldova and the imported ones are subject to ad valorem excise duty calculated at the maximum retail price, as well as to an excise duty calculated per unit of product.

(2) For filtered and unfiltered cigarettes, excise duty shall be calculated as the sum of excise duty determined by applying (multiplying) the rate set in absolute amount to the volume in natural expression (1000 pieces) at the time of dispatch from the fiscal warehouse or upon import and excise duties determined by applying (multiplying) the ad valorem percentage rate, determined at the maximum retail price.

(3) The maximum retail price is the price at which goods are sold to other persons for final consumption and which includes all the taxes and duties.

(4) The maximum retail price for any brand of filtered and unfiltered cigarettes is set by the persons who produce cigarettes in the Republic of Moldova (the local producer) or who import filtered and unfiltered cigarettes and are registered in the manner established by the Government.

(5) It is forbidden to sell by any person cigarettes for which no maximum retail prices have been established and declared.

(6) It is forbidden to sell cigarettes by any person at a price that exceeds the maximum retail price.

[Article 123¹ in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 123¹ introduced by the Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 123². Rates set for the processed tobacco

For the processed tobacco, except for filtered and unfiltered cigarettes, excise duty shall be applied according to the rates set out in Annex 1 to this Title:

a) expressed as a sum per kilogram;

b) expressed as a sum for a given number of pieces;

c) ad valorem in percentage of the goods value.

[Article 123² introduced by Law No.288 dated 15.12.2017, in force since 01.01.2018]

Article 124. Facilities for excise duties payment

(1) Excise duty shall not be paid by natural persons importing goods for personal use or consumption, the value or quantity of which does not exceed the limit established by the legislation in force. If the customs value of the goods exceeds the non-taxable amount of EUR 300 for goods imported by persons using land transport or EUR 430 for goods imported by persons using air or maritime transport, the excise duty shall be calculated on the basis of the customs value of the goods, and the mentioned nontaxable amount does not diminish their taxable value.

(1¹) Excise duties are not paid by natural persons entering goods in commercial transactions (B2C - from business to consumer), by international postal items where the goods are not of a commercial nature, do not exceed the quantitative limits set by legislation and their intrinsic value does not exceed the non-taxable limit of EUR 200. If the goods are of a commercial nature, exceed the quantitative limits established by law or their intrinsic value exceeds the non-taxable limit of EUR 200, the excise duty will be calculated starting from the goods value in customs and the said non-taxable limit does not reduce their taxable value.

(2) Excise duty shall not be paid upon import of excisable goods defined as humanitarian aid, as established by the Government.

(2¹) Based on the principle of reciprocity, excise duties shall not be paid when importing and/or delivering on the territory of the Republic of Moldova goods and services intended for official use by diplomatic missions and consular offices accredited in the Republic of Moldova, representative offices of international organizations accredited in the Republic of Moldova, intended for personal use or consumption by members of the staff of these diplomatic missions and consular offices or representative offices of international organizations, as well as by members of their families living with them, except for the citizens of the Republic of Moldova, as well as foreign citizens and stateless persons with permanent residence in the Republic of Moldova.

(2²) Excise duties are not paid for consumables imported by the foreign military force that carry out temporary military applications, intended for the exclusive use or consumption of the military force and the civilian component. The list of consumables is approved by the Ministry of Defense of the Republic of Moldova.

(2³) Excise duties are not paid for consumables imported by the international intervention teams / modules that participate in international management exercises of the consequences of exceptional situations that take place on the territory of the Republic of Moldova, intended for exclusive use or consumption of the international intervention teams / modules. The list of consumables is approved by the Ministry of Internal Affairs and is presented to the Customs Service.

(3) Are exempt from excise duty excisable goods:

a) intended for technical assistance projects, carried out on the territory of the Republic of Moldova by international organizations and donor countries within the limits of the treaties to which it is a party;

b) financed from grants provided to the Government, intended for the implementation of the given projects, as well as grants provided to budget-financed institutions.

The international treaties list to which the Republic of Moldova is a party, the technical assistance projects list, the list of grants provided to the Government and budget-financed institutions, as well as the application of the excise exemption is established by the Government.

(4) Excise duty shall not be paid by the subjects of taxation when exporting excise goods independently or on the basis of a commission contract, in case of the justifying documents established by the Government existence.

(4¹) Excise duties shall not be paid for the confiscated, ownerless property, for the property transferred by right of inheritance to the state and for treasures.

(5) Excise duties are not paid on the placement, delivery from the customs territory in the duty-free shops and the sale by these of the excisable goods, as well as on the introduction of excisable goods on the customs territory and their placement under customs transit procedures, processing under customs control, customs warehouse, under customs destruction destinations, abandonment for the benefit of the state. The goods subject to excise duties placed in the destination of the duty-free store located in the entrance area on the territory of the Republic of Moldova, the duty-free store for servicing the diplomatic corps, after sale, at the end of customs clearance, are placed under import customs duties.

(6) When introducing foreign excisable goods into the customs territory and placing them under the customs regime of inward processing, the excise duty shall be paid on the introduction of these goods, with the subsequent refund of the paid excise duty upon removal from the customs territory of products resulting from processing, in the manner established by the Government.

(7) Excise duty shall not be paid when placing excisable goods under the customs regime of temporary admission.

(8) Excise duties shall not be paid when importing domestic excisable goods previously exported and reintroduced within 3 years in the same state according to customs regulations.

(9) The excise duties amount paid upon introducing into the customs territory of the Republic of Moldova of the foreign excisable goods under the customs import regime shall be refunded upon their removal from the customs territory, when placing them under the free zone customs destination, in the manner established by the Government.

(10) Excisable goods that are introduced into the free economic zone from outside the customs territory of the Republic of Moldova, from the rest of the customs territory of the Republic of Moldova, as well as the goods originating from this free economic zone and removed out of the customs territory of the Republic of Moldova, shall be exempt from excise duty payment.

(10¹) Deliveries of goods subject to excise duties made within the free economic zone, the Free International Port “Giurgiuleşti”, the Free International Airport “Mărculeşti”,

as well as the deliveries of goods subject to excise duties made by economic agents from a free economic zone to another and those carried out between the residents of the "Giurgiuleşti" Free International Port, the residents of the free economic zones of the Republic of Moldova and the residents of the "Mărculeşti" Free International Airport to each other.

(11) Excisable goods removed from the free economic zone on the rest of the customs territory of the Republic of Moldova shall be subject to excise duty.

(11¹) Excise duty shall not be paid for excisable goods imported by legal persons for non-commercial purposes if the intrinsic value of these goods does not exceed EUR 100. In case their intrinsic value exceeds the specified non-taxable limit, the excise duty shall be calculated on the basis of the customs value of the goods and the specified non-taxable limit shall not reduce their taxable value.

(11²) The importation of samples of goods with an intrinsic value not exceeding EUR 22 for an import shall be exempt from excise duty. If the value of the samples exceeds the indicated non - taxable limit, the excise duty shall be calculated on the basis of the customs value of the samples of goods and the said non - taxable limit shall not reduce their taxable value. In order to benefit from the exemption, the samples must be unusable by breaking, punching or clear and permanent marking or by other means, provided that this operation does not destroy their character as samples. The exemption from excise duty shall not apply to alcoholic products falling within the tariff headings 220300, 2204, 2205, 220600, 2207, 2208, perfumes and toilet waters falling within the tariff heading 330300, tobacco and tobacco products falling within the tariff headings 2401, 2402, 2403. *[Article 124 para. (12) repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]*

(13) In case of non-compliance with the provisions of paras (5) – (9) of this Article and with conditions of the chosen customs regime, established by the customs legislation of the Republic of Moldova, the subjects of taxation and persons specified at Article 4 para. (5) of the Law on implementation of Title IV of the Tax Code shall pay the excise duties according to the rates, established in the Annex No.1 to this Title and a penalty in the amount determined in accordance with Article 228.

(14) The following means of transport, irrespective of their exploitation term, shall be exempt from excise duty:

1) imported and delivered for transportation of persons with disabilities of the locomotor system pursuant to the provisions of Article 49 para.(3) of the Law No.60/2012 on social inclusion of persons with disabilities, classified under the tariff heading 8703 (including with cylinder capacity up to 2500 cm^3);

2) imported and delivered free of charge (donation), intended for:

a) medical purposes, classified under the tariff headings 8702 and 8703;

b) fire-fighting, classified under the tariff heading 870530000;

c) street cleaning, materials scattering, garbage collecting, classified under the tariff heading 8705.

Both beneficiaries may benefit from the respective fiscal facility, provided that the mentioned means of transport are used exclusively in accordance with their final destination, as well as third parties who have imported these means of transport to beneficiaries.

Beneficiaries and third parties may not trade, donate, transmit by inheritance or any other form of giving in possession or use, rent, lease, transmit in usufruct, operating or financial leasing of the said means of transport. If these provisions are not complied with, the VAT amounts, excise duties, customs duty and the fee for carrying out customs procedures shall be calculated and paid by the beneficiary or by the third party, depending on who placed these means of transport under the customs procedure of import, the customs value of the means of transport and/or the cylinder capacity of the engine on the date of import.

Notwithstanding these provisions, after the expiry of the 5-year term from the exemption receipt date, the beneficiaries among the persons with disabilities of the locomotive system are allowed to sell the means of transport.

The manner of importing, placing under import customs regime of the mentioned means of transport and using this tax benefit is established by the Government.

(15) Undenatured ethyl alcohol from the tariff headings 220710000 and 220890910, intended for pharmaceutical production and use in medicine, within the volume of the annual quota established by the Government is exempted from excise duty.

(16) Undenatured ethyl alcohol under the tariff heading 220710000, intended for use in the perfumery and cosmetics industry, shall be exempt from excise duty within the limits established by the sectoral ministry, coordinated with the State Tax Service and the Customs Service, in order to implement the perfumery and cosmetics industry program for that year.

The undenatured ethyl alcohol used by subjects of taxation carrying out simultaneously their activity in the perfumery and cosmetics industry, as well as in the production and trading of alcoholic beverages, shall not be exempt from excise duty.

(17) Goods under the tariff headings 280430000 and 280440000 produced on the territory of the country shall be exempt from excise duty.

(18) The excise duty rate is reduced by 50% for vehicles from the tariff headings 870360, 870370000. The excise duty rate is reduced by 25% for cars from the tariff headings 870340, 870350000. The exemption of 25% of the excise duty rate does not apply to the hybrid and mild hybrid micro vehicles.

(19) Beer, wine under the tariff heading 2205 and fermented beverages produced by the natural person who does not carry out entrepreneurial activity and are consumed by this and his/her family members, shall be exempt from excise duty, provided not to be sold.

(19¹) In the case of products falling within the tariff heading 240311000, the excise duty rate shall be set at the percentage of tobacco in the composition of the product set by the producer, but not less than 20% of the excise duty rate fixed for the year of management under the tariff heading 2403.

(20) The fuel intended for the refueling of the ships involved in the international transport of goods and passengers in the Giurgiuleşti International Free Port, regardless of the ship's nationality or flag, shall be exempt from excise duty.

(21) The import of goods from the tariff headings 271012310, 271012700 and 271019210, intended for supply of the aircraft involved in the international carriage of goods and passengers, shall be exempt from excise duty.

[Article 124 paras.(3),(14) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 124 para.(2^3) introduced, para.(9),(11^1) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 124 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 124 para.(18) amended by Law No.170 dated 19.12.2019, in force since 01.01.2020]
[Article 124 paras.(5),(9) amended by Law No.119 dated 04.09.2019, in force since 01.01.2020]
[Article 124 para.(1^1) introduced by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 124 amended by Law No.119 dated 04.09.2019, in force since 06.09.2019]
[Article 124 amended by Law No.304 dated 30.11.2018, in force since 01.01.2019]
[Article 124 amended by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 124 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 124 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 124 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 124 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 124 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 124 supplemented by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Article 124 supplemented by Law No.62 dated 30.03.2012, in force since 03.04.2012]
[Article 124 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

[Article 124 amended by Law No.141 dated 02.07.2010, in force since 30.07.2010]
[Article 124 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 124 supplemented by Law No.299-XVI dated 21.12.2007, in force since 11.01.2008]
[Article 124 supplemented by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]
[Article 124 amended by Law No.171-XVI dated 19.07.2007, in force since 03.08.2007]

Article 125. Transfer to account and the paid excise refund

(1) The authorized warehouse keeper shall be allowed to transfer to account the excise duty paid on excisable goods, used in the process of processing and/or production of other excisable goods, at the moment of dispatch (transport) of the final excisable goods in the fiscal warehouse. The excise duties transfer to account shall be allowed only within the limit of the excisable goods amount used for the processing and/or production of other excisable goods, upon their subsequent dispatch (transport) and in case of the documents confirming the payment of the excise duty existence on the used excisable goods. If the excisable goods are deposited for maturation, the authorized warehouse keeper shall be allowed to transfer to account the excise duty within the limits of the excisable goods quantity used for the production of similar excisable goods, at the moment of dispatch (transport) of such similar excisable goods from the fiscal warehouse and in case of the documents confirming the payment of the excise duties on the excisable goods existence.

(2) In case the excise duty amount paid for the excisable goods, used in the process of processing and/or production of other excisable goods, exceeds the excise duty amount calculated for the excisable goods transported from the fiscal warehouse, the difference is reported to expenditures in the tax period in which the excisable goods were dispatched from the fiscal warehouse.

(2¹) The excise duty amount paid on excisable goods, used in the process of processing and/or production of other non-excisable goods shall be reported to costs or expenditures.

[Article 125 para. (2²) repealed by Law No.172 dated 27.07.2018, in force since 24.08.2018]

(3) In case the authorized warehouse keeper exports excisable goods independently or, on the basis of a commission contract, also delivers excisable goods to duty-free shops except the imported filtered cigarettes and/or to the free economic zones, the excise duty amount previously paid for excisable goods processed and/or produced on the territory of the Republic of Moldova, subsequently used for the processing and/or production of other excisable goods shall be refunded in the manner established by the Government within 45 days after submission of the supporting documents established by the Government. For taxpayers who have disagreed against the control act, the refund is made within a period not exceeding 60 days from the submission of the refund request.

(3¹) Upon delivery of goods subject to export excise duty by post, the person carrying out the entrepreneurial activity may not be entitled to the refund of the excise duty.

(3²) If the subject who carries out entrepreneurial activity and who is not registered as an authorized warehouse keeper exports independently or on the basis of the commission contract goods subject to excise duties, processed and / or manufactured on the territory of the Republic of Moldova, the excise duty amount paid on the procurement of these goods, dispatched (transported) for export, shall be returned in the manner established by the Government, within 45 days after the presentation of the supporting documents established by the Government. For taxpayers who have disagreed against the control act, the refund shall be made within a period not exceeding 60 days from the submission of the refund request.

(4) In order to receive the refund of the excise duty paid on excisable goods processed and/or produced on the territory of the Republic of Moldova, used for the processing and/or production of other goods subject to export excise duty, the authorized

warehouse keeper shall submit to the State Tax Service the supporting documents established by the Government.

(4¹) In order to receive the refund of the excise duty paid on excisable goods processed and/or produced on the territory of the Republic of Moldova, intended for export, the subject carrying out entrepreneurial activity and is not being registered as an authorized warehouse keeper submits to the State Tax Service the supporting documents established by the Government.

(5) The refund of excise duties under this Article shall be made only to the subject of taxation that has a decision on excise duty refunding towards the extinguishment of the debt to the national public budget and, in the absence of debt, at the request of the subject of the taxation towards its future obligations towards the national public budget or to the bank and/or payment account of the respective subject of taxation.

It is forbidden to refund the excise duties towards the extinguishment of the debt to the creditors of the subject of taxation that has a refund decision on the excise duties, including assignees – legal and natural persons.

(6) Exporting of goods by natural persons who do not carry out entrepreneurial activity and which are not subject to taxation shall be allowed without the right to refund the excise duty on excisable goods dispatched (transported) for export.

(7) The excise duties amounts paid by the economic agents upon purchasing the goods under the tariff headings 270710000, 270720000, 270730000, 270750000, 270900100, 271012110–271019290, 290110000, 290124000, 290129000, 290211000–290230000, 290244000, 290290000, 290511000–290513000, 290514, 290516, 290519000, 2909, 381400900, 381700800 are transferred to the account if the goods in question are used in the production process in a quality other than that of power or heating fuels. Notwithstanding the provisions of this Article, if the specified goods are used as raw materials for processing and/or producing non-excisable goods, the excise duties amount shall be transferred into account by extinguishing the payer's arrears to the budget on the account of other taxes and duties, and in the absence of such arrears, the excise duties amounts shall be transferred to the bank account of the economic agent in the manner established by the Government.

[Article 125 paras.(5),(7) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 125 para.(3) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 125 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 125 para.(7) amended by Law No.170 dated 19.12.2019, in force since 01.01.2020]
[Article 125 para.(3) amended by Law No.119 dated 04.09.2019, in force since 01.01.2020]
[Article 125 amended by Law No.172 dated 27.07.2018, in force since 24.08.2018]
[Article 125 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 125 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 125 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 125 supplemented by Law No.108 dated 28.05.2015, in force since 05.06.2015]
[Article 125 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 125 amended by Law No.110 dated 19.06.2014, in force since 11.07.2014]
[Article 125 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 125 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 125 supplemented by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]

Article 125¹. Taxation of excisable goods stock

(1) Subjects of taxation, importing excisable goods, shall carry out the excisable goods stock inventory (under the tariff headings 220300, 2205, 220600, 2207, 2208, 240210000, 240220, 240290000, 2403) within 45 calendar days from the last increase changes of the excise duty rate.

(2) The excisable goods stock referred at para. (1) shall be subject to excise duty on the difference in rates after and before the change.

(3) The excise duty calculated on the stock of excisable goods in accordance with para. (2) shall be paid by the date of 25th of the month following the month when the inventory should have been carried out.

(4) The tax return on excise duty calculated on the goods stock according to para. (2) shall be made by the date of 25th of the month following that in which the inventory was to be carried out according to the form and in the manner established by the Ministry of Finance.

(5) The excise duty amount calculated on the excisable goods stock under this Article shall be deductible and shall be related to the period expenses.

[Article 125¹ supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 125¹ introduced by Law No.158 dated 18.07.2014, in force since 15.08.2014]

Chapter 4
REGISTRATION, ANNULMENT AND REGISTRATION SUSPENSION OF THE SUBJECTS OF TAXATION. RECORDS OF THE DISPATCHED (TRANSPORTED) EXCISABLE GOODS. EXCISE DUTY PAYMENT DECLARATION

[Title of Chapter 4 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 126. Registration of the subjects of taxation

(1) Legal entities and natural persons intending to engage in or are engaged in the processing and/or production of excisable goods are required to obtain an excise certificate of the type established by the State Tax Service, prior to the beginning the specified activities.

(2) The application for the excise certificate (set by the Ministry of Finance), submitted to the State Tax Service by the economic agent shall include:

a) the name, first name and surname, legal address (addresses) and the Tax Identification Number(s);

b) the owner of the building, premises, territory, land;

c) the name, first name and surnames, legal address (addresses) and the Tax Identification Number(s) of the lessee or the lessor, if the property is used for carrying out entrepreneurial activity on the basis of the lease or rental contract;

d) the concrete forms and methods of control, the use of which ensures the excisable goods integrity, including during their dispatch from one fiscal warehouse to another of one and the same economic agent, if these warehouses are located on different territories.

(3) The location scheme (plan) of the administrative building, production section, warehouse, other premises located on the territory of the economic agent, within the limits established for carrying out the entrepreneurial activity, shall be attached to the application.

(4) If the application contains verifiable information, the State Tax Service shall issue to the applicant the excise certificate and its annex, including the scheme (plan) indicated in para. (3) of this Article. The specified person becomes authorized warehouse keeper.

(5) The State Tax Service may refuse to issue the excise certificate, if it considers that the control over the economic agent activity or the fiscal warehouse cannot be performed, or the forms and methods of control referred to in para. (2) letter d) of this Article do not ensure the integrity of the excisable goods.

(6) In case several economic agents use the same fiscal warehouse for processing and/or production of excisable goods, the State Tax Service is obliged to independently determine the authorized warehouse keeper(s) responsible for the payment of the excise duty, as provided by this service.

(7) The authorized warehouse keeper, who intends to make some changes that must be reflected in the excise certificate or the annex to it, is required to submit the appropriate application to the State Tax Service.

[Article 126 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 126 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 126 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 126 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Article 126¹. Annulment and suspension the registration of the subjects of taxation

(1) In the event of the excisable goods processing and/or production completion (unless there are excisable goods stocks in the warehouse), legal and natural persons registered as authorized warehouse keepers are required to notify the State Tax Service about this. The annulment of registration as an excise duty payer shall be carried out in the manner established by the State Tax Service.

(1¹) The State Tax Service is entitled independently to initiate the procedure for the annulment of the registration of the authorized warehouse keeper (unless there are stocks of excisable goods in the warehouse) if the authorized warehouse keeper has not submitted the excise tax return for tax periods of two consecutive months.

(2) The date of annulment of the registration as authorized warehouse keeper shall be considered as the date of drawing up the tax audit document on the basis of which the decision of the State Tax Service management to cancel the registration shall be issued.

(3) In case of the warehouse keeper authorized activity suspension in accordance with the current legislation, the registration as authorized warehouse keeper shall not be cancelled. In the case of dispatch (transport) of excisable goods from the fiscal warehouse during the activity suspension period, the authorized warehouse keeper liabilities and rights shall be restored from the moment of removal the excisable goods from the fiscal warehouse.

[Article 126[1] para.(4) repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 126¹ amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 126¹ amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 126¹ amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 126¹ introduced by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 127. Keeping records of the dispatched (transported) excisable goods. Excise duty payment declaration.

(1) The authorized warehouse keeper is required to keep the dispatched (transported) excisable goods register for each fiscal warehouse. The register form and the information to be included herein are set by the Ministry of Finance. The records in the register are made before the excisable goods dispatch (transport) from the fiscal warehouse.

(2) The register of the goods dispatched (transported) must be kept in a certain place, accessible for verification by the authorized officials of the State Tax Service, and be provided to them upon request.

(3) The authorized warehouse keepers referred at Article 120 letter (a) shall be required to submit a declaration on excise duty payment by the day of 25th of the month following the month in which the excisable goods have been dispatched (transported). The declaration form and the procedure for filling it shall be established by the Ministry of Finance.

(3¹) The subject carrying out entrepreneurial activity and who is not registered as an authorized warehouse keeper, but who requests the refund of excise duties in accordance with Article 125 para. (3²), is required to submit the declaration on payment of excise duties until the date of 25th of the month following the month in which the dispatch (transportation) of the excisable goods took place.

(4) The declaration referred at para. (3) and (3¹) shall be submitted by using, obligatorily, automated electronic reporting methods, under the conditions stipulated in Article 187 para. (2¹).

[Article 127 amended by Law 171 dated 19.12.2019, in force since 01.01.2020]
[Article 127 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 127 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 127 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 127 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 127 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 127 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 127 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Chapter 5
EXCISE DUTY ADMINISTRATION

[Chapter 5 (Article 128) repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

Article 128. Control exercised by the State Tax Service and the Customs Service

[Article 128 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 128 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 128 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

SPEAKER OF PARLIAMENT **Dumitru DIACOV**

Chişinău, June 16th, 2000.
No.1053-XIV

Annex No. 1

Goods subject to excise duties

Tariff heading	Description of goods	Unit of measurement	Excise duty rate		
			2021	2022	2023
160431000	Caviar	value in MDL	25%	25%	25%
160432000	Caviar substitutes	value in MDL	25%	25%	25%
220300	Malt beer	liter	2,76 MDL	2,90 MDL	3,05 MDL
2205	Vermouths and other wines from fresh grapes, flavored with plants or aromatic substances	liter	15,75 MDL	16,54 MDL	17,37 MDL
220600	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and nonalcoholic beverages, not elsewhere specified or included, except apple cider, pear cider	liter	15,75 MDL	16,54 MDL	17,37 MDL
220600310	Apple and pear cider, sparkling	liter	3,05 MDL	3,20 MDL	3,36 MDL

220600510	Apple and pear cider, still, presented in containers holding maximum 2 liters	liter	3,05 MDL	3,20 MDL	3,36 MDL
220600810	Apple and pear cider, still, presented in containers holding more than 2 liters	liter	3,05 MDL	3,20 MDL	3,36 MDL
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other denatured distillates, of any alcoholic strength by volume	liter of absolute alcohol	109,55 MDL	115,02 MDL	120,77 MDL
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; distillates, spirits, liqueurs and other spirituous beverages	liter of absolute alcohol	109,55 MDL	115,02 MDL	120,77 MDL
240210000	Sheet cigarettes (including cut-off cigarettes) and cigars, containing tobacco	1000 pieces / value in MDL	41%	41%, but not less than 959 MDL	41%, but not less than 1103 MDL
240220	Cigarettes containing tobacco:				
	- with filter	1000 pieces / value in MDL	621 MDL + 13%, but not less than 834 MDL	715 MDL + 13%, but not less than 959 MDL	822 MDL + 13%, but not less than 1103 MDL
	- without filter:				
	oval with a length of up to 70 mm	1000 pieces / value in MDL	621 MDL + 13%, but not less than 834 MDL	715 MDL + 13%, but not less than 959 MDL	822 MDL + 13%, but not less than 1103 MDL
	with mouthpiece, others	1000 pieces / value in MDL	621 MDL + 13%, but not	715 MDL + 13%, but not	822 MDL + 13%, but not

			less than 834 MDL	less than 959 MDL	less than 1103 MDL
240290000	Other sheet cigarettes, cigars and cigarettes containing tobacco substitutes	value in MDL	41%	41%, but not less than 959 MDL	41%, but not less than 1103 MDL
2403	Tobacco for smoking, other processed tobacco and tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	kilogram	157,80 MDL	165,70 MDL	174,00 MDL
ex. 240319	Fine-cut tobacco for rolling in cigarettes	kilogram	1260 MDL	1323 MDL	1389 MDL
ex.. 240399900	Tobacco reserves for tobacco heaters	1000 pieces	834 MDL	959 MDL	1103 MDL
ex. 270710000	Benzols for use as power or heating fuels	ton	6496 MDL	7082 MDL	7719 MDL
ex. 270720000	Toluene intended for use as power or heating fuels	ton	6496 MDL	7082 MDL	7719 MDL
ex. 270730000	Xylols intended for use as power or heating fuels	ton	6496 MDL	7082 MDL	7719 MDL
270750000	Other mixtures of aromatic hydrocarbons distilling at least 65% of the volume (including losses) at 250^0C according to ISO 3405 (equivalent to the ASTM D 86 method)	ton	6496 MDL	7082 MDL	7719 MDL
270900100	Natural gas condensate	ton	6496 MDL	7082 MDL	7719 MDL
271012110–271019290	Light and medium oils (distillates)	ton	6496 MDL	7082 MDL	7719 MDL
271019310–271019480	Diesel, including power (heating) diesel and furnace fuel	ton	2734 MDL	2980 MDL	3248 MDL
271019510	Fuel oil intended to be subjected to a specific treatment	ton	409 MDL	409 MDL	409 MDL
271019620–271019680	Fuel oil intended for other uses	ton	409 MDL	409 MDL	409 MDL

271020110–271020190	Diesel	ton	2734 MDL	2980 MDL	3248 MDL
271020310–271020390	Fuel oil	ton	409 MDL	409 MDL	409 MDL
271112	Propane	ton	3759 MDL	3947 MDL	4144 MDL
271113	Butane	ton	3759 MDL	3947 MDL	4144 MDL
271114000	Ethylene, propylene, butylene and butadiene	ton	3759 MDL	3947 MDL	4144 MDL
271119000	Other liquefied	ton	3759 MDL	3947 MDL	4144 MDL
280430000	Azote	ton	3654 MDL	3837 MDL	4029 MDL
280440000	Oxygen	ton	4037 MDL	4239 MDL	4451 MDL
290110000	Saturated acyclic hydrocarbons	ton	6496 MDL	7082 MDL	7719 MDL
ex. 290124000	Buta-1,3-diene	ton	6496 MDL	7082 MDL	7719 MDL
290129000	Other unsaturated acyclic hydrocarbons	ton	6496 MDL	7082 MDL	7719 MDL
290211000	Cyclohexane	ton	6496 MDL	7082 MDL	7719 MDL
290219000	Other cyclane, cyclene and cycloterpenic hydrocarbons	ton	6496 MDL	7082 MDL	7719 MDL
ex. 290220000	Benzene intended for use as power or heating fuel	ton	6496 MDL	7082 MDL	7719 MDL
290230000	Toluene	ton	6496 MDL	7082 MDL	7719 MDL
290244000	Mixture of xylene isomers	ton	6496 MDL	7082 MDL	7719 MDL
290290000	Other cyclic hydrocarbons	ton	6496 MDL	7082 MDL	7719 MDL
290511000-290513000	Monohydric alcohols (methanol, propan-1-ol, propan-2-ol, butan-1-ol)	ton	6496 MDL	7082 MDL	7719 MDL
290514	Other butanols	ton	6496 MDL	7082 MDL	7719 MDL
290516	Octanol (octyl alcohol) and its isomers	ton	6496 MDL	7082 MDL	7719 MDL
ex. 290519000	Pentanol (amelic alcohol)	ton	6496 MDL	7082 MDL	7719 MDL
2909	Ethers, ethers-alcohols, ethers-phenols, ethers-	ton	6496 MDL	7082 MDL	7719 MDL

	alcohols-phenols, peroxides of alcohols, peroxides of ethers, peroxides of ketones (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives				
330300	Perfumes and eau de toilette	value in MDL	30%	30%	30%
381400900	Other compound organic solvents and diluents not elsewhere specified or included; prepared for removing paints or varnishes	ton	6496 MDL	7082 MDL	7719 MDL
381700500	Linear achylbenzene	ton	6496 MDL	7082 MDL	7719 MDL
381700800	Other	ton	6496 MDL	7082 MDL	7719 MDL
ex. 382499960	Cartridges and spare parts for electronic cigarettes; prepared intended for use in cartridges and spare parts for electronic cigarettes	liter	–	1957 MDL	2055 MDL
ex. 430310	Fur clothing (mink, polar fox, fox, sable)	value in MDL	25%	25%	25%

[Annex No.1 to Title IV amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Annex No.1 to Title IV in editing of Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Annex No.1 to Title IV amended by Law No.170 dated 19.12.2019, in force since 01.01.2020]
[Annex No.1 to Title IV amended by Law No.97 dated 26.07.2019, in force since 16.08.2019]
[Annex No.1 to Title IV in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Annex No.1 to Title IV in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Annex No.1 to Title IV in editing of Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Annex No.1 to Title IV amended by Law No.108 dated 28.05.2015, in force since 05.06.2015]
[Annex No.1 in editing of Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Annex No.1 amended by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: The excise rate of "75 MDL + 24%" under tariff heading "240220" is declared unconstitutional according to the Constitutional Court Decision No.11 dated 25.03.2014, in force since 25.03.2014
[Annex No.1 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Annex No.1 amended by Law No.172 dated 12.07.2013, in force since 09.08.2013]
[Annex No.1 to Title IV amended by Law No.324 dated 27.12.2012, in force since 11.01.2013]
[Annex No.1 to Title IV amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Annex to Title IV amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Annex to Title IV amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Annex to Title IV supplemented by Law No.206 dated 16.07.2010, in force since 10.08.2010]
[Annex to Title IV amended by Law No.141 dated 02.07.2010, in force since 30.07.2010]
[Annex to Title IV amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

[Annex to Title IV amended by Law No.296-XVI dated 25.12.2008, in force since 13.01.2009]
[Annex to Title IV amended by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Annex to Title IV amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Annex to Title IV amended by Law No.280-XVI dated 14.12.2007, in force since 30.05.2008]
[Annex to Title IV amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Annex to Title IV (notes) amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Annex No. 2

Excise duty rate for means of transport

Table no.1

Tariff heading	Name of the goods	Unit of measure	Excise duty rate depending on the term of exploitation of the means of transport, MDL																
			from 0 to 2 years inclusive	from 3 to 4 years inclusive	from 5 to 6 years inclusive	for 7 years	for 8 years	for 9 years	for 10 years	for 11 years	for 12 years	for 13 years	for 14 years	for 15 years	for 16 years	for 17 years	for 18 years	for 19 years	for 20 years and more
8703	Cars and other motor vehicles, designed primarily for the transport of persons (other than those of heading 8702), including station wagons and racing cars:																		
	- Other vehicles with reciprocating positive ignition piston engine:																		
870321	– – With a cylinder capacity not exceeding 1000 cm^3	cm^3	9,56	10,00	10,23	11,25	12,38	13,62	16,34	21,24	26,24	31,24	36,24	41,24	46,24	51,24	56,24	61,24	66,24
870322	– – Of a cylinder capacity exceeding 1000 cm3 but not exceeding 1500 cm^3	cm^3	12,23	12,67	12,90	14,19	15,61	17,17	20,60	26,79	31,79	36,79	41,79	46,79	51,79	56,79	61,79	66,79	71,79
870323	– – Of a cylinder capacity exceeding 1500 cm3 but not exceeding 2000 cm^3	cm^3	18,90	19,34	19,57	21,53	23,68	26,05	31,26	40,63	45,63	50,63	55,63	60,63	65,63	70,63	75,63	80,63	85,63

870323	– – Of a cylinder capacity exceeding 2000 cm^3 but of maximum 3000 cm^3	cm^3	31,14	31,58	31,81	34,99	38,49	42,34	50,81	66,05	71,05	76,05	81,05	86,05	91,05	96,05	101,05	106,05	111,05
870324	– – With a cylinder capacity exceeding 3000 cm^3	cm^3	55,60	56,04	56,27	61,90	68,09	74,90	89,87	116,84	121,84	126,84	131,84	136,84	141,84	146,84	151,84	156,84	161,84
	– Other vehicles (cars) with piston engine, compression ignition (diesel or semi-diesel):																		
870331	– – With a cylinder capacity of maximum 1500 cm^3	cm^3	12,23	12,67	12,90	14,19	15,61	17,17	20,60	26,79	31,79	36,79	41,79	46,79	51,79	56,79	61,79	66,79	71,79
870332	– – Of a cylinder capacity exceeding 1500 cm3 but of maximum 2500 cm^3	cm^3	31,14	31,58	31,81	34,99	38,49	42,34	50,81	66,05	71,05	76,05	81,05	86,05	91,05	96,05	101,05	106,05	111,05
870333	– – With a cylinder capacity exceeding 2500 cm^3	cm^3	55,60	56,04	56,27	61,90	68,09	74,90	89,87	116,84	121,84	126,84	131,84	136,84	141,84	146,84	151,84	156,84	161,84
870340	– Other vehicles with both spark-ignition reciprocating internal combustion piston engines and electric motors as	cm^3	The excise rate is established similarly to the tariff headings 870321–870324, depending on the term of operation and the cylinder capacity, under the conditions of Article 124 para.(18)																

	propulsion engines, other than those that can be charged by connection to an external source of electricity		
8703500000	– Other vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as propulsion engines, other than those which can be charged by connection to an external source of electricity	cm^3	The excise rate is established similar to the tariff headings 870331–870333, depending on the term of operation and the cylinder capacity, under the conditions of Article 124 para.(18)
870360	– Other vehicles with both spark-ignition reciprocating internal combustion piston engine	cm^3	The excise rate is established similarly to the tariff headings 870321–870324, depending on the term of operation and the cylinder capacity, under the conditions of Article 124 para.(18)

	and electric motor as propulsion engines, which can be charged by connection to an external source of electricity																	
8703700000	– Other vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as propulsion engines, which can be charged by connection to an external source of electricity	cm^3	The excise rate is established similar to the tariff headings 870331–870333, depending on the term of operation and the cylinder capacity, under the conditions of Article 124 para.(18)															
8711	Motorcycles (including mopeds) and bicycles, tricycles or the like, fitted with pedals and	cm^3	0	0	0	0	0	0	0	21,24	26,24	31,24	36,24	41,24	46,24	51,24	56,24	61,24	66,24

	auxiliary motor, with or without attachment; sidecars																		
9705	Collectible vehicle of historical or ethnographic interest															From 30 years to 39 years inclusive - 40,000 MDL. From 40 years to 49 years inclusive - 30,000 MDL. From 50 years - 20,000 MDL			

Table no.2

Tariff heading	Name of the goods	The customs value of the car, MDL		Additional excise rate, % of the customs value of the car
		Minimum	Maximum	
8703	Luxury car, excluding medical means of transport imported for medical purposes classified under tariff heading 8703	600000	700000	2
		700001	800000	3
		800001	900000	4
		900001	1000000	5
		1000001	1200000	6
		1200001	1400000	7
		1400001	1600000	8
		1600001	1800000	9
		1800001		10

Table no.3

Tariff heading	Vehicle category	Age	Special excise duty, MDL/cm^3
Tractors under tariff heading 870110000, 870120, 870130000, 870191900, 870192900, 870193900, 870194900, 870195900	N	up to and including 12 years	0
		from 13 to 15 years inclusive	10
		from 16 to 18 years inclusive	20
		from 19 years	60
Tractors under tariff heading 870191100, 870192100, 870193100, 870194100, 870195100	N	up to and including 20 years	0
		from 21 to 23 years inclusive	10
		from 24 to 26 years inclusive	20
		From 27 years	60
Motor vehicles under tariff heading 8702	M2	up to and including 7 years	0
		from 8 to 10 years inclusive	8
		from 11 to 12 years inclusive	16
		from 13 to 15 years inclusive	30
		from 16 years	80
	M3	up to and including 10 years	0
		from 11 to 12 years inclusive	5

		from 13 to 15 years inclusive	10
		from 16 years	60
Motor vehicles under tariff heading 8704 and 8705	N1	up to and including 10 years	0
		from 11 to 12 years inclusive	13
		from 13 to 15 years inclusive	17
		from 16 years	80
	N2	up to and including 10 years	0
		from 11 to 12 years inclusive	11
		from 13 to 15 years inclusive	16
		from 16 years	60
	N3	up to and including 10 years	0
		from 11 to 12 years inclusive	6
		from 13 to 15 years inclusive	11
		from 16 years	60

[Annex No.2 to Title IV in editing of Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Annex No.2 to Title IV amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Annex No.2 to Title IV amended by Law No.171 din 19.12.2019, in force since 01.01.2020]
[Annex No.2 to Title IV amended by Law No.170 din 19.12.2019, in force since 01.01.2020]
[Annex No.2 to the Title IV amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Annex No.2 to Title IV in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Annex No.2 to Title IV supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Annex No.2 in editing of Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Annex No.2 amended by Law No.64 dated 11.04.2014, in force since 14.02.2014]
Note: The excise duty rate of "2,00 euro" under tariff headings "870324", "870333" is declared unconstitutional according to the Constitutional Court Decision No.8 dated 14.02.2014, in force since February 14th, 2014
[Annex No.2 in editing of Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Annex No.2 to title IV introduced by Law No.178 dated 11.07.2012, in force since 01.01.2013]

Note: Title V approved by Law No.407-XV dated 26.07.2001.
Published in the Official Gazette of the Republic of Moldova No.1-3/2 dated 04.01.2002.
Title V enters in force since 01.07.2002 according to Law No.408-XV dated 26.07.2001.

TITLE V
TAX ADMINISTRATION

Chapter 1
GENERAL PROVISIONS

Article 129. Definitions

For the purpose of exercising tax administration, the following terms shall be defined:

[Point 1),1¹) repealed by Law No.281 dated 16.12.2016, in force since 01.04.2017]

2) *State Tax Service* – public authority empowered to administer taxes, fees and other payments in the interest of the state.

3) *State Tax Service management* - Director (Deputy Director) of the State Tax Service; Head (Deputy Head) of the State Tax Service subdivision.

4) *Tax official* – a civil servant, according to the provisions of the Law on public office and status of civil servant, who is a person with a remunerated accountable position in the State Tax Service. The term "tax official" is identical to the notions of "civil servant"

and “person with accountable position of the State Tax Service” as set out in this Code and in the Law on the public office and status of civil servant.

5) *Representative of the taxpayer (person)* - person acting on the basis of a power of attorney, issued in accordance with the law; lawyer empowered by Law; parent, adoptive parent, tutor or guardian in the case of an individual without exercise capacity or with limited exercise capacity; other persons who, according to the legislation, may have the status of representative.

5¹) *Witness* - a person with the full exercise capacity, who is not interested in committing enforcement acts and who is not in kinship relations up to the fourth degree or in subordination relationships with the participants in the enforcement procedure and is not subject to control by the them.

6) *Tax liability* – taxpayer’s liability to pay to the budget a certain sum as tax, fee, mandatory health insurance premiums and mandatory state social insurance contributions set in percentage, late payment (penalty) and / or fine.

6¹) *Voluntary tax compliance* - correct calculation, reporting and full and timely payment of the tax liability to the budget by the taxpayer on a voluntary basis.

7) *Tax period* - time, determined according to the tax legislation, for which the tax liability is executed.

8) *Tax liability extinguishment deadline* – a period established by tax legislation for the execution of a tax liability, including its last day in the work schedule of the State Tax Service. If the last day of the period is a non-working day, then the last day shall be considered the first working day following the non-working day. In the case of the submission of electronic reports, the last day shall be considered a full day. The deadlines for performing other actions provided by the tax legislation shall be determined similarly.

9) *Tax report* - any declaration, information, calculation, information note or other document on the calculation, payment, withholding of taxes, fees, mandatory health insurance premiums and mandatory social insurance contributions, late payment (penalties) and / or fines or other facts related to the occurrence, modification or extinguishment of the tax liability, submitted or to be submitted to the State Tax Service.

9¹) *Unified tax report* – a declaration, submitted or to be submitted to the State Tax Service, on the calculation of taxes, fees, late payments (penalties) and / or fines by the individual entrepreneur, the peasant households (farms) whose average annual number of employees during the tax period does not exceed 3 units and are not registered as VAT payer.

10) *Records documents* – documents on operations, payments related to such operations, including confirmatory documents, any other documents provided, according to the regulatory acts, for the activity of the taxpayer. The category of records documents includes the accounting documents (provided in the accounting legislation), financial statements, information, accounting registers, debt securities, accounting data (in any form, including computerized) etc.

11) *Tax audit* - verification of the correctness of the taxpayer’s fulfillment of the tax liability and other obligations provided by the tax legislation and other regulatory acts, including verification of other persons in terms of their connection with the activity of the taxpayer using methods, forms and operations provided by this Code.

11¹) *Fiscal visit* - tax assistance tool consisting in the advisory explanation of the tax legislation and / or in establishment of general data on the taxpayer’s activity.

12) *Tax offences* – action or inaction, expressed by non-fulfillment or improper fulfillment of the provisions of tax legislation, in violation of the rights and legitimate interests of participants in tax relations.

13) *Arrear* – a sum that the taxpayer was liable to pay to the budget as a tax, fee or other payment, but which they did not pay on term, as well as the amount of the late payment (penalty) and/or fine. The tax liability that represents the object of conciliation of

the contract concluded according to Article 180 becomes an arrear after the expiry of the term amended in accordance with that contract. The unpaid amount of tax liabilities in the amount of up to 100 MDL inclusive shall not be considered as an arrear to the national public budget for the purpose of:

a) receiving a 50% reduction of the tax offense;

b) non-submitting and/or canceling the order on suspending operations on the taxpayer's bank account, issued to ensure the collection of arrears;

c) confirming the lack of arrears of economic agents to the national public budget;

d) ensuring the enforcement of the Article 13 point 8) of the Law No.845-XII dated January 3rd, 1992 on entrepreneurship and enterprises;

e) ensuring the enforcement of the Article 131 para.(7) of this Code.

Tax liabilities under special tax records according to the Article 206 of this Code shall not be considered as arrears during the period of special tax records, with the exception of tax liabilities of taxpayers under insolvency procedure, bankruptcy procedure or simplified bankruptcy procedure.

14) *Tax liability enforcement* – actions undertaken by the State Tax Service for the forced collection of arrears.

15) *Goods* – all tangible and intangible assets, including money and securities, which are the property of the person, regardless of whose actual use they are, as well as other property rights.

16) *Seizure of goods* – actions undertaken by the State Tax Service to make the person's assets unavailable.

17) *Bank account and/or payment account* – account opened in one of the banks (its branch) in the Republic of Moldova or abroad and/or in one of the payment companies authorized by the National Bank of Moldova participating in the Automated Interbank Payment System, as well as the account opened in the treasury system of the Ministry of Finance.

18) *Overpayment* – the amount paid as a tax, fee, late payment increase (penalty) and / or fine, transferred or collected, including by means of tax enforcement, in a larger amount than provided for in accordance with tax legislation.

18¹) *Diminishing of taxes, fees and/or other payments* – set of actions or inactions as a result of which the taxpayer declares the amount of taxes, fees and/or other payments in a smaller amount than provided by the legislation.

19) *Tax secret* – any information held by the tax administration authorities, including taxpayer information that represents a commercial secret, except for information on tax legislation infringement.

20) *Customs bodies management* – the Director General of the Customs Service (its Deputy Directors), the Heads of Customs Bureaus (their Deputy Heads).

21) *Seal* - an electronic product or item made up of a rubber, metal, wood, paper or other material fixed on a support, engraved with an emblem, inscription or other official distinctive sign as proof of authenticity.

22) *Sealing* – applying the seal on the doors of certain premises, means of transport, containers, various products, packages, correspondence, debtor's goods, other goods for the purpose of preserving, identifying, unavailability or avoiding their sale by the unauthorized persons.

[Article 129 point 13) amended, point 17) in new editing according to Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 129 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 129 supplemented by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 129 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 129 supplemented by Law No.123 dated 07.07.2017, in force since 01.01.2018]
[Article 129 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 129 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]

[Article 129 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 129 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 129 amended by Law No.64 dated 11.04.2014, in force since 09.05.2014]
[Article 129 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 129 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 129 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 129 supplemented by Law No.82-XVI dated 29.03.2007, in force since 04.05.2007]

Article 129¹. Sending and handing over the documents to the State Tax Service

(1) The State Tax Service documents shall be sent to the recipient by registered mail with notification of receipt or by any other means providing the confirmation of their receipt (telegram, fax, e-mail, etc.) or handed personally to the recipient or other persons indicated at the para. (2) by the State Tax Service.

(2) In the absence of the recipient natural person, the documents referred to in the para. (1) shall be handed over to an adult member of its family, relatives, in-laws or to a person living with the recipient, to a person in charge from the town hall or to the president of tenants' association at the recipient's domicile to be transmitted to the recipient. The person receiving the documents shall be responsible for transmitting or communicating without delay to the recipient and shall be responsible for the damage caused by the failure to communicate or the late communication of the documents. The document shall be deemed to have been handed over to the recipient on the date indicated in the notification of receipt.

(3) In the case of a legal person, the documents shall be sent to its legal address and shall be considered to be received on the date of their receipt at the headquarters or on the date of their handing over to an employee of the administration, office or secretariat of the recipient, for transmitting them to the recipient.

(4) If the State Tax Service document handing over to the persons mentioned in paras. (2) and (3) was not possible, the document shall be communicated through publishing.

(4¹) The communication by publicity shall be made by simultaneously posting, at the headquarters of the issuing tax authority and on the website of the State Tax Service, of the announcement stating that the State Tax Service document was issued on the name of the recipient.

(4²) The State Tax Service document referred to in the paras. (4) and (4¹) shall be considered communicated after the expiry of 15 days from the date of posting the announcement.

(5) The recipient and the person who received the documents for their transmission shall sign and return the notification of receipt.

(6) The refusal to receive the State Tax Service documents shall not impede the State Tax Service from carrying out the subsequent actions required by the legal framework.

[Article 129^1 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 129^1amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 129^1 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 129^1 introduced by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 130. Regulated relations

This title regulates the relations arising in the tax administration.

Article 131. Bodies with tax administration duties

(1) Bodies exercising tax administration duties are: State Tax Service, the customs bodies, the local taxes and fees collection services within the town halls and other authorized bodies, according to the legislation.

(2) Tax administration bodies, in the process of exercising their duties, shall interact with each other and cooperate with other public authorities.

(3) Tax administration bodies, in the case of performing some actions under mutual agreements, shall be informed about the undertaken measures and their results, and exchange information for the purpose of exercising their duties.

(4) Tax administration bodies have the right to cooperate with competent authorities of other countries and to be members of the international specialized organizations. The way of collaboration and of activity is established on the basis of the international treaties to which the Republic of Moldova is a party.

(5) Tax administration bodies are entitled to provide the available information regarding a certain taxpayer to:

a) the tax officers and officials of tax administration authorities, in order to fulfill their duties;

b) the central and local public administration authorities, in order to fulfill their duties;

c) the courts for the purpose of examining the cases falling within their competence;

d) law enforcement bodies – the necessary information in the context of criminal prosecution and/or tax infringements;

e) the Central Electoral Commission and the Court of Accounts, for the purpose of fulfilling their functions;

f) the tax authorities of other countries, in accordance with the international treaties to which the Republic of Moldova is a party;

g) the bailiffs, for executing the executory documents;

h) coordinators of the territorial offices of the National Council for the State Guaranteed Legal Aid, for verifying the income of applicants for state guaranteed legal aid;

i) bodies empowered with functions in the field of migration – information on taxable objects of immigrants, in order to fulfill their duties;

j) bodies responsible for approving prices and tariffs, in order to fulfill their duties;

k) the taxpayer – personal information on tax liabilities and other payments to the national public budget, the records of which are kept by the State Tax Service;

l) mass media – the information on the payments made to the national public budget and/or the tax infringements if this is not detrimental to the legal interests of the law enforcement and judicial bodies;

m) authorized administrators, in accordance with the provisions of legislation on insolvency and authorized administrators;

n) founders and/or shareholders of the enterprise - information on the absence or existence of arrears (issuance of certificates on absence or existence of arrears);

o) the credit history bureau - information on income received from income sources by a certain taxpayer for the purpose of evaluating the taxpayer at pre-contractual stage and monitoring payment commitments, based on an agreement between the parties;

p) Competition Council for the purpose of examining cases in the field of competition, state aid and advertising.

(5¹) The tax administration bodies provide the Ministry of Finance the information necessary for the performance of its functions, including for the purpose of developing / revising the tax policy.

(5²) The State Tax Service provides the credit history bureau with access to information on income received from income sources by a certain taxpayer within a given tax period for the purpose of monitoring payment commitments, based on an agreement between the parties.

(6) The persons and public authorities specified in the para. (5) are liable, in accordance with the legislation in force, for failure to ensure the confidentiality and

security of the received information, as well as for its use for purposes other than the established ones.

(7) The State Tax Service places on its official website data on taxpayers who have admitted arrears to the budget.

(8) The automatic data exchange between the tax administration bodies and the public authorities specified in the para. (5) shall be carried out through the interoperability platform established by the Government.

(9) The State Tax Service provides the information free of charge to any budgetary authorities/institutions and to the taxpayer within the limits provided by this code, in the format available to the State Tax Service.

(10) The State Tax Service is entitled to provide only the information received from the taxpayer. In case the information has been provided to the State Tax Service by other institutions or legal entities that have collected it, the State Tax Service is not obliged to provide it, this being provided only by the primary information provider.

(11) The communication of the State Tax Service with the persons referred to in Article 187 para. (2¹), including the notification on administrative acts, summons, other acts or answers to appeals, shall be made through the mailbox of the taxpayer's personal electronic cabinet on the State Tax Service portal. The mentioned documents are considered received from the moment of entry into the mailbox of the taxpayer's personal electronic cabinet on the State Tax Service portal.

[Article 131 supplemented by Law No.141 dated 19.07.2018, in force since 12.02.2019]
[Article 131 supplemented by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 131 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 131 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 131 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 131 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 131 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 131 supplemented by Law No.64 dated 11.04.2014, in force since 09.05.2014]
[Article 131 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 131 amended by Law No.120 dated 25.05.2012, in force since 01.10.2012]
[Article 131 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 2
STATE TAX SERVICE

Article 132. The basic task of the State Tax Service

The basic task of the State Tax Service is to ensure tax administration by creating conditions for taxpayers to comply with the law, and uniformly apply the policy and regulations in the field of taxation.

[Article 132 in editing of Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 132 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]

Article 132¹. General organization principles of the State Tax Service

(1) The State Tax Service is the administrative authority operating under the subordination of the Ministry of Finance, being a separate organizational structure in the administrative system of this ministry, established to provide administrative public services to the taxpayers, to supervise, to carry out tax audit and to detect the offenses in the cases provided by Criminal procedure code, as well as for carrying out special investigation activity in accordance with Law no. 59/2012 on special investigation activity.

(2) The Ministry of Finance provides methodological guidance to the State Tax Service by providing methodological assistance in its activity and by performing the duties stipulated in para. (4).

(3) In order to accomplish the tasks, the State Tax Service has administrative and decisional autonomy, in compliance with the provisions of the legislation in force. No national or international authority admits interference in the activity of the State Tax Service.

(4) The Ministry of Finance has the following duties:

a) approves the structure of the State Tax Service;

b) establishes the objectives of the State Tax Service and the performance indicators;

c) evaluates the performance of the director and deputy directors;

d) approves the budget of the State Tax Service;

e) requests relevant information related to the monitoring of tax administration, including reports on taxation and tax administration, quarterly and annual reports on the amount of the specially recorded tax liabilities;

f) performs other actions provided for in this Code.

(5) In the event of receiving any signals of tax legislation breach by employees of the State Tax Service, the Ministry of Finance informs the management of the State Tax Service about this. The management of the State Tax Service takes measures towards the reported situation, informing about this the Ministry of Finance and the person (entity) who reported the infringement.

(6) If the management of the State Tax Service does not take measures towards the created situation according to the para. (5), the Ministry of Finance examines the actions/inactions of the management of the State Tax Service in terms of disciplinary liability provided by Law No. 158/2008 on civil service position and civil servant status.

(7) The State Tax Service is a legal entity under public law and has a stamp with the image of the State Emblem of the Republic of Moldova.

(8) The subdivisions of the State Tax Service with no status of legal person use the stamps with the image of the State Emblem of the Republic of Moldova.

(9) The State Tax Service is entitled to have corporate symbols – emblem, flag, badge of belonging, visual or audio emblems identifying the legal person – approved by the Government, based on the decision of the National Heraldic Commission.

(10) The change of the name of the State Tax Service is not considered a reorganization.

[Article 132[1] para.(1) amended by Law No.188 dated 11.09.2020, in force since 01.01.2021]
[Article 132¹ in editing of Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 132¹ introduced by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 132². The State Tax Service structure

(1) The administrative system of the State Tax Service is determined in relation to the major importance, volume, complexity and specificity of the functions it performs.

(2) The structure of the State Tax Service is approved by the Ministry of Finance.

(3) The staff ceiling of the State Tax Service is approved by the Government.

(4) The scope of activity and the duties of the State Tax Service subdivisions are approved by the Order of the Director of the State Tax Service.

(5) The duties, tasks and individual accountability of the State Tax Service staff are established by the job description or the individual labor contract, based on the regulations on the subdivisions organization and functioning.

(6) The State Tax Service has an Advisory council consisting of State Tax Service employees, qualified specialists and scientists in the fiscal, financial, economic and legal field. The functioning of the Advisory council shall be established by a regulation approved by the Director of the State Tax Service. The main task of the Advisory council is to solve the methodological issues and the disagreements occurred from the tax legislation implementation, by applying the provisions stipulated in Article 11 para. (1).

(6¹) The State Tax Service Board is established within the State Tax Service, in accordance with the Law No.98/2012 on the specialized central public administration.

(7) In order to consult the actions related to taxpayers' compliance and to monitor the compliance process, under the State Tax Service there acts a Compliance council, consisting of representatives of the State Tax Service, civil society and taxpayers. The functioning of the Compliance council shall be established by a regulation approved by the Director of the State Tax Service.

(8) By order of the Director of the State Tax Service, councils, commissions, working groups or project teams may be created to carry out activities in the areas of competence of the State Tax Service.

[Article 132² supplemented by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 132² introduced by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 132³. State Tax Service management

(1) The State Tax Service is managed by a Director, who is assisted by 4 Deputy Directors.

[Article 132³ para.(2) repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]

(3) By way of derogation from the provisions of Article 9 para. (1) letter a) of Law no. 158/2008 on civil service and the status of the civil servant, the director of the State Tax Service is a person with a public dignity position, being appointed and dismissed by the Government, at the proposal of the Minister of Finance.

(4) The Director of the State Tax Service may be dismissed by the Government in the cases provided for in art. 22 and art. 23 para. (3) of Law no. 199/2010 on the status of persons with public dignity positions.

[Article 132³ para.(4¹) repealed by Law No.122 dated 23.09.2021, in force since 01.10.2021]

(5) The candidate for the position of director of the State Tax Service may be the person who corresponds to the requirements established in Law no. 199/2010 regarding the status of persons with public dignity positions.

(6) The person who has a criminal record for serious, particularly serious and exceptionally serious crimes committed intentionally, as well as the person who has a criminal record for committing offenses against a good functioning in the civil service, even if the criminal record has been extinguished or the person has been exempted of criminal liability by an act of amnesty or pardon, cannot apply for the position of director of the State Tax Service.

[Article 132³ para.(7) repealed by Law No.122 dated 23.09.2021, in force since 01.10.2021]

(8) The appointment, modification, suspension and termination of the service relations of the Deputy Directors of the State Tax Service are made by the Minister of Finance under the terms of the law, at the proposal of the Director.

(9) The director reports to the Prime Minister and the Minister of Finance on the activity of the State Tax Service.

(10) In the exercise of his duties, the Director of the State Tax Service issues orders, instructions, directives according to the law.

(11) The duties, responsibilities and limits of action of the Deputy Directors shall be established by an order of the State Tax Service Director.

(12) The Director represents the State Tax Service in relations with the third parties or empowers other employees of the Service to represent the State Tax Service.

(13) The Director of the State Tax Service:

a) ensures implementation of the legislative acts, decrees of the President of the Republic of Moldova, ordinances, decisions and orders of the Government;

b) ensures the fulfillment of duties and functions assigned to the State Tax Service;

c) ensures the State Tax Service's activity coordination and supervision;

d) organizes the financial management and control system as well as the internal audit function;

e) approves the budget allocations distribution according to the budget classification;

f) undertakes budgetary commitments and incurs expenditures for the purposes and limits of the budgetary allocations;

g) ensures the budget allocations management and the public patrimony management in accordance with the principles of good governance;

h) approves the personnel lists and the staffing scheme of the State Tax Service within the limits of the staff approved by the Government;

i) hires, dismisses, applies disciplinary sanctions, stimulates and solves problems related to personnel movements within the State Tax Service;

j) solves the problems of operative, organizational, economic and financial activity and of material and social security;

k) signs the normative acts within the competence of the State Tax Service.

(14) By order of the Director of the State Tax Service, some powers may be delegated to the management of the State Tax Service subdivisions. The limits and conditions of the delegation shall be specified in the delegation act.

(15) The Director of the State Tax Service is independent in the exercise of the mandate. During the mandate, any political activity, including in political parties or other social-political organizations shall be suspended.

(16) In the absence of the Director of the State Tax Service, the duties shall be exercised by one of the Deputy Directors.

(17) The official documents of the State Tax Service shall be signed by hand or, in accordance with the legislation, by applying the electronic signature by the Director of the State Tax Service or by the officials of the State Tax Service, empowered with this right by an order of the Director.

[Article132^{3} para.(3),(4),(9) in new edit, para.(4^{1}),(7) repealed, para.(5) amended by Law No. 122 dated 23.09.2021, in force since 01.10.2021]
[Article.132^{3} amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 132^{3} amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 132^{3} introduced by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 132^{4}. The State Tax Service basic functions

The State Tax Service fulfills the following functions:

1) development of strategies and organization of the management system in the field of tax administration;

2) the administration, according to the law, of taxes, fees and other revenues to the National Public Budget within its competence, including the expression of the official position of the State Tax Service on the application of tax legislation;

3) providing services to taxpayers;

4) preventing and combating tax infringements, including tax evasion;

5) tax audit;

6) finding offences;

7) finding offences provided in the Articles 241-242, 244, 244¹ , 250-253 and 335¹ of the Criminal code;

7^{1}) carrying out the criminal investigation regarding the offenses provided in art. 241–242, 244, 244^{1}, 250–253 and 335^{1} of the Criminal Code;

7^{2}) carrying out the special activity of investigations related to the crimes given in its competence according to the Code of Criminal Procedure;

8) enforcement of arrears and other payments not made in due time to the National Public Budget;

9) examining appeals;

10) issuance of regulatory acts governing the tax legislation implementation within the competence framework provided by the legislative acts;

11) coordinating, guiding and controlling the implementation of legal regulations in the sphere of its activity, as well as the functioning of its subdivisions;

12) management of human, financial and material resources, supporting specific activities through information and communication technology, legal representation, internal audit, as well as internal and external communication;

13) international cooperation in the sphere of tax administration.

[Article132^4 pt.7^1),7^2) introduced by Law No.188 dated 11.09.2020, in force since 01.01.2021]
[Article 132^4 introduced by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 133. The State Tax Service duties

(1) In performing its functions, the State Tax Service has the following general duties:

1) contributes to the implementation of governance program and other public policies in its area of activity, by developing and implementing medium and long term, general or sectorial development strategies;

2) aims to organize an efficient and consistent management of the tax administration;

3) guides and controls the local taxes and fees collection services activity;

4) implements the institution's internal and external risk management model;

5) ensures the human resources management of the institution;

6) draws up opinions on the drafts of normative acts elaborated by other public authorities, which contain measures related to its field of activity;

7) participates in the development of amendments and additions to the tax legislation, of draft methodological norms, as well as other regulatory acts containing provisions on tax administration;

8) develops draft regulatory acts and procedures for applying the provisions on the administration of the National Public Budget revenues that are within its competence, including expresses the official position of the State Tax Service. The official position of the State Tax Service is approved by an order of the State Tax Service management and is published on the official website of the State Tax Service;

9) initiates measures for the development and proper conducting of the international relations in its sphere of activity;

10) collaborates with public authorities and institutions or any other law enforcement entities or those interested in implementing the provisions of tax legislation in the part related to tax administration;

11) manages the information on the administered revenues collection;

12) examines the appeals (preliminary requests) formulated against the acts issued in the exercise of the attributions;

13) develops procedures and methodological norms in its sphere of activity for its own structures and for the taxpayers;

14) develops studies, analyzes and surveys on the organization of its activity;

15) collects, verifies, processes and stores fiscal data and information necessary for its activity, as well as creates its own relevant database and manages the cooperation with the competent national authorities on the held information, in accordance with the law;

16) issues and implements policies and action plans on ensuring information security;

17) manages and develops the informational system of the State Tax Service;

18) represents the state in courts and criminal prosecution bodies as a subject of rights and obligations in fiscal legal relations, as well as any other legal relations arising from the activity of the State Tax Service;

19) organizes professional training programs for State Tax Service staff at central level and at the level of subordinate structures;

20) organizes and ensures the patrimony management, including allocation, movement, record keeping and control over it;

20¹) carries out control over compliance with tax legislation in the process of issuing, providing, accepting and reimbursing the meal tickets value;

21) issues and presents, in the established manner, budget proposals based on programs;

22) initiates and carries out, in accordance with the Law on public procurement, procurement of goods, works and services for its own activities;

23) ensures the administrative cooperation, including the exchange of information, with other institutions within the country and with tax administrations of other states or international organizations on its activity;

24) ensure the implementation of tax provisions of the international treaties to which the Republic of Moldova is a party;

25) concludes departmental agreements and conventions with tax administrations from other states, international organizations or other entities in its field of activity in accordance with the provisions of the legislation in force;

26) provides or receives technical assistance in its field of activity and carries out cooperation projects and activities with tax administrations of other states, international organizations or other entities;

27) participates, through representatives, in events organized by the tax administrations of other states, by international organizations or other entities or in collaboration with them in its field of activity;

28) participates in the elaboration of the medium-term budgetary framework and of the draft annual budgetary laws by presenting the proposals to the objectives of the fiscal administration policy and of the medium-term estimates regarding the administered revenues.

(2) In performing its functions, the State Tax Service has the following duties in the tax administration field:

1) manages the State Tax Register and the taxpayer’s file, as well as registers certain categories of taxpayers;

2) organizes and manages the record of taxes, fees and other revenues to the National Public Budget within its competence;

3) develops and applies the procedures for analytical record keeping on taxpayers and the tax liabilities extinguishment by voluntary compliance;

4) issues regulatory acts on the tax legislation provisions implementation in the cases stipulated by Law and expresses the official position of the State Tax Service regarding the tax legislation implementation;

5) issues anticipated individual fiscal solutions at the request of natural and legal persons practicing entrepreneurial activity;

6) ensures the uniform, fair and non-discriminatory application of the regulations on taxes, duties and other revenues to the national public budget given in its competence;

7) applies, independently or through the authorized entities, enforcement methods and measures to ensure tax labilities extinguishment and other payments to the national public budget according to the law;

8) defines, develops, implements, provides and operates specific services to taxpayers, as well as issues permissive documents to natural and legal persons;

9) promotes voluntary tax compliance, including through the modernization and rendering of services aimed at facilitating the tax liabilities fulfillment by the taxpayers;

10) issues decisions on tax infringements cases established as a result of applying indirect methods and sources for estimating tax liabilities;

11) manages the non-compliance risks and selects taxpayers with the increased non-compliance risk;

12) examines appeals and issues decisions as a result of their examination;

13) carries out fiscal visits and establishes fiscal posts;

14) carries out tax audit, investigates cases of tax infringements, applies tax sanctions and issues administrative acts for the purpose of applying this Code;

14¹) performs control over the correct calculation and timely payment of contributions to the state social insurance budget and compulsory health insurance premiums and applies sanctions for violating the legal provisions regarding their calculation;

14²) performs other types of audits than those set out at points 14) and 14¹), assigned to the State Tax Service by special regulatory acts;

15) organizes, according to the law, the activity of capitalizing the goods seized within the procedure of the tax liability enforcement;

16) introduces and promotes methods of tax registration, declaration and payment of taxes, fees and other revenues to the budget, based on the use of information technology;

17) it is entitled, in accordance with the legislation, to change the tax liability extinguishment term by concluding installment / deferment agreements of tax liability extinguishment with the debtor taxpayers;

18) maintains, administers, analyzes and evaluates information, also acts, under law, to obtain information relevant to the State Tax Service from various sources;

19) determines and applies the method of distribution and extinguishment of tax liability and / or the refund of the overpaid amounts;

20) applies the legal insolvency mechanism to taxpayers who have become insolvent;

20¹) performs, at the request of the Ministry of Finance, the annual verification until May 31st of the year of management, the subsidy beneficiary of workplaces creation compliance with the liabilities stipulated in the contract during the subsidy contract validity;

21) manages the cash register equipment using process;

22) performs the refund of overpayments and of amounts the refund of which is provided by the legislation;

23) develops the model and content of the forms used for tax administration purposes, as well as the instructions for filling them out;

24) provides, according to the legislation, the printing of the forms used in the field of its activity, as well as centralized printing and assignment of a series and range of numbers for the standard forms of primary documents with special regime;

25) organizes free provision with standard tax reporting forms of the taxpayers, and, for a fee – with paper-based standard forms of primary documents with special regime according to the list established by the Government;

26) popularizes tax legislation and expresses, at the taxpayer's and other person's request, the official position of the State Tax Service regarding the application of tax rules, in accordance with the legislation;

27) ensures a uniform, correct and non-discriminatory application of regulations on taxes, fees and other revenues of the national public budget, within its competence, in terms of fair treatment to all taxpayers;

28) develops methodological norms and procedures for carrying out and suspending tax audits;

29) ensures the application of tax legislation in the field of taxes, fees and other revenues of the national public budget within its competence;

30) provides the Ministry of Finance and the local public administration authorities with the information necessary for substantiating the respective budgets;

31) seals taxpayers' cash register equipment, keeps their records, makes checks on the use of the cash register equipment and POS-terminals in carrying out cash settlements and on securing safe storage of their control tapes;

32) performs the verification of software installed in cash register equipment raised from the taxpayers, informational systems for keeping tax and accounting records;

32¹) as a technical assistance center for cash register equipment issues the registration certificate;

33) organizes and, if necessary, enforces tax liabilities, also verifies the correctness of actions and joining and reporting procedure, provided by the Article 197 para. (3¹) and the Article 229 para. (2²), performed by the bailiff;

34) organizes promotional campaigns, including through contests, draws and lotteries, with stimulation from the budgetary sources the taxpayers who, directly or indirectly, participated in improving the tax administration process, increasing revenues to the national public budget and / or using payment methods that contributes to increasing the level of transparency of economic activity. Their organization is carried out in the manner established by the Government;

35) establishes the criteria for large taxpayers selecting and approves their list;

36) confirms tax residency to the taxpayers, for the purpose of benefiting from the provisions of the double taxation conventions (agreements) concluded between the Republic of Moldova and other states in the manner established by the legislation;

37) manages and updates the Register of payments and bank accounts of the natural persons and legal entities.

(3) In exercising of its functions, the State Tax Service has the following duties in the area of preventing and finding offences:

1) develops and undertakes measures to prevent and find offenses assigned to its competence in accordance with the legislation;

2) ensures prompt response to notifications and communications on offenses, in accordance with its examination competence;

3) establishes the causes and conditions that may generate or facilitate the commission of offenses assigned to the competence of the State Tax Service, with notification in accordance with the law of the competent body or official of the need to take measures to eliminate these causes and conditions;

4) establishes and sanctions acts that represent offenses according to the regulations in force and withholds, for the purpose of seizure, the goods subject of an offence.

(4) In the exercise of its functions, the State Tax Service has the following duties in the area of finding offences:

1) detains the perpetrator;

2) withdraws the evidence;

3) request the information and documents necessary to establish the offenses;

4) summons people and obtains testimony from them;

5) proceeds to assess the damage;

6) performs any other actions that cannot be postponed, drawing up the minutes recording the actions carried out and the circumstances elucidated for the detection of the offenses, within the framework of the criminal procedural norms;

7) cooperates with the institutions with similar duties from other states, on the basis of the international treaties to which the Republic of Moldova is a party or on the basis of

reciprocity, as well as with the international bodies, in order to detect offenses within its competence;

8) verifies the legality of the activities carried out, the existence and authenticity of the supporting documents in the production and provision of services, or during the transport, storage and sale of the goods and apply the seals to ensure the integrity of the goods;

9) creates and uses databases necessary for the detection of economic, financial and other illicit acts in the field of taxation;

10) accepts and registers declarations, reports and other information regarding offences and verifies them in accordance with the law;

11) requests, according to the law, data or, as the case may be, documents from any other private and/or public entity for the purpose of investigating and substantiating the findings regarding the commission of certain acts that are contrary to the law;

12) establishes the administrators identity of the controlled units, as well as of any persons involved in committing found offenses and requests written explanations, as the case may be;

13) withdraws documents, cash register equipment, as well as informational/computerized accounting systems in accordance with this Code and the Criminal procedure code, requires certified copies of the original documents, collects evidence, samples and other similar specimens, requests technical expertise needed to complete tax administration actions;

14) participates, with its own staff or in collaboration with the specialized bodies of other ministries and specialized institutions, in actions for detecting illicit activities that generate the evasion of payments to the National Public Budget.

(5) In performing its functions, the State Tax Service carries out the criminal investigation in accordance with the norms established by the Code of Criminal Procedure.

(6) In performing its functions, the State Tax Service performs special investigation activities related to the crimes given in its competence, according to the Code of Criminal Procedure, in accordance with Law no. 59/2012 on investigations special activity.

[Article 133 para.(1) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 133 para.(5),(6) introduced by Law No.188 dated 11.09.2020, in force since 01.01.2021]
[Article 133 para.(2) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 133 amended by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 133 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 133 amended by Law No.118 dated 05.07.2018, in force since 20.07.2018]
[Article 133 supplemented by Law No.295 dated 21.12.2017, in force since 12.01.2018]
[Article 133 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 133 in editing of Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 133 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 133 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 133 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 133 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 133 amended by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 133 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 133 supplemented by Law No.144-XVI dated 27.06.2008, in force since 01.01.2009]

Article 134. The State Tax Service and tax officials' rights

(1) The State Tax Service and the tax officials in the exercise of their functions have the following rights:

1) to carry out tax audits on the way the taxpayers, the services for the collection of taxes and local fees, other persons comply with tax legislation;

2) to request and receive free of charge from any person the information, data, documents necessary for the exercise of the functions within the functional limits, except for the information representing the state secret, as well as copies thereof, if they are attached to the audit act, as well as to ask for explanations and information on the problems identified in the exercise of the duties;

3) to make tax visits in accordance with the provisions of this Code;

4) to open and examine, seize, where appropriate, regardless of where they are located, production premises, warehouses, commercial spaces and other places, except for places of domicile and residence, used for obtaining income or for the maintenance of taxable objects, other objects, documents

5) to have access to the electronic/computerized taxpayer's accounting system and to withdraw technical devices containing these systems to obtain necessary evidence of infringements and offences assigned in its competence. The taxpayer is entitled to receive from the State Tax Service, within not more than five working days, a copy of its electronic/computerized accounting system, withheld by the State Tax Service;

6) to check the authenticity of the data from the book-keeping records and tax the taxpayer reports;

7) to withdraw documents from the taxpayers in the cases and in the manner provided for by this Code, also to withdraw cash register equipment used in cash receipts, with the purpose of verifying the software installed therein, by drawing up a report in accordance with the established procedure;

8) to establish infringements of tax legislation and apply insurance and enforcement measures for extinguishing tax liabilities and accountability measures provided by the legislation;

9) to create an advisory council in the framework of a public-private partnership, compliance council, specialized commissions, working groups with the involvement of other ministries representatives, other central administrative authorities and public authorities, local public administration authorities representatives, scientific community representatives, civil society representatives and specialists in this field;

10) to initiate, under this Code, actions against taxpayers in the competent courts regarding:

a) the annulment of some transactions and the collection to the budget of funds obtained from these transactions;

b) the registration of the enterprise or organization annulment, in the case of breach of the established procedure of founding them or the inconsistency of the constitutive acts with the legislation provisions, and the collection of the income obtained by them;

c) the liquidation of the enterprise or organization in accordance with the legislation provision and the collection of income obtained by them;

11) to request and verify the elimination of the tax legislation infringement, to apply, where appropriate, coercive measures;

12) to use direct and indirect methods and sources for estimating taxable objects and for calculating taxes and fees;

13) to extinguish, in the manner established by this Code, the taxpayers' tax liabilities and the rights to refund the overpayments;

14) to summon, at the State Tax Service, the taxpayer, the person allegedly subject to taxation, the accountable person of the taxpayer, including the person responsible for keeping records of documents related to the person allegedly subject to taxation, to file testimonies, to present documents and information of interest to the State Tax Service, except for the documents and information which, according to the legislation, represent state secret. Non-presentation of the person summoned on the date and time set in the summons does not impede the State Tax Service from performing the tax procedural acts;

15) to stop, jointly with other bodies, and check, in accordance with this Code, the means of transport loaded or presumed to be loaded with excisable goods or carrying out illicit transport of goods and passengers in national or international traffic;

16) to request from banks (their branches or subsidiaries) the submission of documents relating to their clients;

17) to request the performance and to carry out tax audits in other states under the international treaties to which the Republic of Moldova is a party;

18) to request information from the competent authorities of other states on the activity of taxpayers without the latter's consent;

19) to provide to the competent authorities of other states the information on the relations of foreign taxpayers with the domestic taxpayers, without the consent or notification of the latter;

20) to use tax reports, correspondence with taxpayers and information of public authorities on electronic and other support, perfected and protected according to the legislation in this field;

20¹) to establish criteria for determination of taxpayers who are required, upon making VAT taxable deliveries on the territory of the country, to submit to the purchaser (the beneficiary) the electronic tax invoice and to approve the list of these taxpayers;

21) to use mass media to popularize and comply with tax legislation;

22) to use special sound and light signals installed on the transport units in accordance with the established rules; to enter or penetrate, as prescribed by Law, using special means, if necessary, in any premises or property with the purpose of ascertaining the economic and financial offences according to the competence, or if, there are sufficient data to believe that an economic and financial offence has been committed or is being committed in these locations;

23) to temporarily restrict or prohibit the movement of transport and pedestrians on the streets and roads, as well as the access of people to certain parts of the land or to certain places in order to ensure the performance of actions for ascertaining the offenses;

24) to make video and audio recording of the people detained, to take pictures of them for comparative research or identification;

24^{1}) to take actions to carry out the criminal investigation according to the Code of Criminal Procedure;

24^{2}) to take actions in order to exercise special activity of investigations related to the crimes given in its competence, according to the Code of Criminal Procedure, in accordance with Law no. 59/2012 on the special activity of investigations;

25) to undertake other actions provided by the tax legislation.

(2) Tax officials exercise their duties to conduct onsite tax audit and tax visit or to enforce tax liabilities on the basis of delegations/decisions issued in the manner established by the State Tax Service.

(3) The State Tax Service is entitled, in accordance with the law, to revoke, amend or suspend the execution of its normative and individual acts, if they are contrary to the law.

(3¹) In the process of carrying out the tax audit, if necessary, the State Tax Service may contract or train qualified specialists, experts, interpreters in the requested field to provide appropriate assistance and help to clarify certain findings.

(4) The legal requirements and provisions of the tax official are enforceable for all persons, including those with responsible positions.

(5) The impeding to exercise the duties, the insult, threat, resistance, violence, attempt on life, health and property of the tax official and his or her close relatives, while exercising the duties or in connection with this, entails liability provided by Law.

(6) Tax official exercises the duties regarding the on-site tax audit or enforcement of tax liabilities based on a decision / resolution issued by the management of the State Tax Service.

[Art.134 para.(1) amended by Law No.188 dated 11.09.2020, in force since 01.01.2021]
[Article 134 supplemented by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 134 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 134 para.(6) supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 134 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 134 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 134 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 135. Special rights of the tax authority

[Article 135 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 136. The State Tax Service and tax officials' obligations

The State Tax Service and the tax officials in the exercise of their duties have the following obligations:

1) to act strictly in accordance with the Constitution of the Republic of Moldova, this Code, other normative acts, as well as the international treaties to which the Republic of Moldova is a party;

2) to treat with respect and fairness the taxpayer, its representatives, other participants in tax relations;

3) to popularize tax legislation;

4) to inform the taxpayer, in the cases provided by the tax legislation or upon the request, of the rights and obligations;

5) to inform the taxpayer, upon request, of the taxes and fees in force, of the manner and terms of their payment and of the corresponding normative acts;

6) to receive and examine requests of the natural persons and legal entities carrying out entrepreneurial activity regarding the issuance of advance tax rulings, in the manner established by Law;

7) to provide taxpayer with standardized tax forms, free of charge;

8) to carry out, at the taxpayer's request, the compensation or processing of documents for the refund of overpayments or sums subject to refund in accordance with tax legislation;

9) upon the written request of the taxpayer, indicating the destination of the certificate, in the cases regulated by Law or at the request of legally authorized public bodies and authorities, to issue certificates on lack or existence of arrears to the budget and certificates confirming the registration as a VAT and excise duties payer. The standard form of these certificates is approved by the State Tax Service;

10) upon the request of the non-resident or the person authorized by this (the income payer), to issue the certificate on the amount of income obtained in the Republic of Moldova and taxes paid (withheld). The standard form of the certificate is approved by the Ministry of Finance;

11) to keep records of taxpayers and tax liabilities;

12) to examine taxpayers' petitions, requests and complaints in the manner prescribed by Law;

13) to receive and register applications, communications, and other information on tax infringements and, if necessary, to verify them;

14) to act for the purpose of investigating, ascertaining and prosecuting the crimes committed in its competence, according to the Code of Criminal Procedure, of the illicit actions of the taxpayers;

15) in the event of a tax offense detection and of failure to comply with the legal requirements of the tax official, to issue a sanctions application decision;

16) to send to the taxpayer or his representative, within the time limits provided by the tax legislation, the issued decision;

17) not to use the official position for personal interests;

18) to keep the state secret, other secrets protected by Law and not to disclose the information obtained during the official duties performance, including those concerning the personal life, honor and dignity of the person;

19) to carry out other actions stipulated by the tax legislation.

[Article 136 pt.14) amended by Law No.188 dated 11.09.2020, in force since 01.01.2021]
[Article 136 in editing of Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 136 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 136 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 136 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Article 136[1]. Individual advance tax ruling

(1) The individual advance tax ruling is issued upon the request of the natural and legal persons carrying out entrepreneurial activity, in accordance with the procedure established by the Government.

(2) The application for the individual advance tax ruling issuance must be accompanied by documents relevant to this issue, as well as payment proof of the issue fee.

(3) In order to resolve the request, the State Tax Service may request information, clarifications, explanations, documents and other additional evidence regarding the application and/or the documents submitted.

(4) The request for issuance the individual advance tax ruling may be rejected by the State Tax Service in accordance with the procedure established by the Government.

(5) The individual advance tax ruling is issued for a fee as follows:

a) for the taxpayers served by the Large Taxpayers Administration General Department - 60000 MDL;

b) for other categories of taxpayers - 30000 MDL.

(6) Natural persons and legal entities – applicants are entitled to reimbursement of the fee paid in the event the State Tax Service rejects their application for an individual advance tax ruling.

(7) Individual advance tax ruling is communicated only to the natural or legal person to whom it is intended, and is mandatory for the State Tax Service and other tax administration bodies.

(8) Individual advance tax ruling is mandatory only if the terms and conditions stipulated therein are met by the natural or legal person in respect of which it has been issued.

(9) Individual advance tax ruling is no longer valid if the tax legislation provisions in the base of which it was issued, change. The State Tax Service has the obligation to communicate to the respective natural or legal person the legislation amendment and the fact that the individual advance tax ruling issued is no longer applicable in the future, establishing the exact term for ceasing its effects.

(10) With the individual advance tax ruling annulment, due to the amendments to the material norms, according to para. (9), the respective natural or legal person shall be granted a period of 60 days from the date of the communication provided in para. (9) to undertake all necessary measures to adjust tax regime to the new interpretation.

(11) The State Tax Service has the obligation to keep the individual advance tax rulings register.

(12) The deadline for the individual advance tax ruling issuance is up to 90 days from the respective application receipt date from the natural and legal persons carrying out entrepreneurial activity. In the case of the need to obtain certain documents, information, explanations and/or additional evidence, the period of 90 days shall be

suspended from the moment the documents, information, explanations and/or additional evidence are requested. Once the conditions that generated the suspension have ceased, the term shall be resumed.

(13) The issuance of the individual advance tax ruling is approved by the decision of the State Tax Service College.

[Article 136¹ amended by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 136¹ amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 136¹ introduced by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 137. Special obligations of the tax authority

[Article 137 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 137¹. The legal status of the tax official with a special status

(1) The tax official with a special status is the tax official who exercises the powers of the State Tax Service in the sphere of finding offenses, criminal investigation and special investigation activity.

(2) The legal status of the tax official with a special status is governed by this Code and shall be conferred due to the nature of the official duties. The action of the Law No.158 / 2008 on the public function and the status of the civil servant extends to the service relations of the tax official with a special status insofar as they are not regulated by this Code. The qualification degrees established by Law no.158 / 2008 regarding the public function and the status of the civil servant shall not be granted to the tax officials with special status.

(3) Tax official with a special status shall be granted a special rank. The tax official with a special status shall have specific identification signs.

[Article 137 para.(1) supplemented by Law No. 188 dated 11.09.2020, in force since 01.01.2021]
[Article 137¹ introduced by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 137². Remuneration

The remuneration of the tax official with a special status shall be established in accordance with the legislation on salary system in the budgetary sector provisions.

[Article 137² amended by Law No.271 dated 23.11.2018, in force since 01.12.2018]
[Article 137² introduced by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 137³. Special ranks of the tax official with a special status

(1) The special ranks awarded to the tax official with a special status are as follows:

a) Lieutenant of the State Tax Service;
b) Senior Lieutenant of the State Tax Service;
c) Captain of the State Tax Service;
d) Major of the State Tax Service;
e) Lieutenant Colonel of the State Tax Service;
f) Colonel of the State Tax Service;
g) Major General of the State Tax Service;
h) Lieutenant General of the State Tax Service;
i) Colonel General of the State Tax Service

(2) Special ranks are assigned in accordance with the positions held.

(3) Special ranks assigned to the tax official with a special status are classified into initial special ranks and subsequent special ranks.

(4) Special ranks up to the rank of Colonel of the State Fiscal Service inclusively are conferred by the Director.

(5) Special ranks from the rank of Major General of the State Tax Service upwards are conferred by the President of the Republic of Moldova, at the proposal of the Minister of Finance.

(6) Subsequent special ranks are assigned successively in accordance with the position held and upon the expiry of the previous rank, provided that at least the “very good” appraisal mark has been obtained at the last annual performance appraisal or the “good” appraisal mark at the last two annual performance appraisals.

(7) Notwithstanding the provisions of para. (6), the following special rank may be conferred:

a) as a reward for conscientious fulfillment of the official duties, until the expiry of the term of holding the previous rank, but cannot be higher than the special rank corresponding to the held position, provided that the reward is granted at the expiration of at least half of the term of holding the previous rank;

b) upon expiry of the term of holding the special rank, for special merits, with one step higher degree than the special rank corresponding to the held position.

(8) In case of holding a special rank, a military rank or a scientific rank, the subsequent rank is conferred with a higher rank than the special rank corresponding to the position held, up to the rank of Colonel of the State Tax Service inclusive.

(9) In case of holding special ranks up to the rank of Colonel of the State Tax Service inclusive, the Director may take the decision regarding their conferring before the term or conferring a rank with a higher degree than the special rank corresponding to the held position.

(10) The subsequent special rank can be conferred before the expiration of the term of holding the previous degree or with a step higher than the special rank corresponding to the position held only once during the activity in the State Tax Service.

(11) It is forbidden to establish another procedure of conferring special ranks, except as provided by this Code.

12) A tax official with a special status, that has outstanding disciplinary sanctions or in respect of whom a criminal case has been initiated or an internal investigation is being conducted concerning the breach of work discipline, cannot be proposed to a subsequent special rank. If justified or investigation is finalized with a report on the absence of breaches, the tax official with a special status may be proposed for assignment of the subsequent special rank.

(13) Qualification ranks of tax officials are equivalent to the special ranks as determined by the Government.

[Article 137³ introduced by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 137⁴. Terms of holding the special ranks

(1) The following terms of holding the special ranks are established:

a) Lieutenant of the State Tax Service - 2 years;

b) Senior Lieutenant of the State Tax Service - 2 years;

c) Captain of the State Tax Service - 3 years;

d) Major of the State Tax Service - 4 years;

e) Lieutenant Colonel of the State Tax Service - 5 years.

(2) For special ranks from the rank of Colonel of the State Tax Service upwards no terms are established.

(3) For tax officials with a special status, having a higher education in the tax sphere and having at the State Tax Service a tax specific activity, the term of holding the special rank of Lieutenant of the State Tax Service is one year.

(4) The subsequent special rank, corresponding to the held position is assigned to the tax official with a special status after the expiry of the term of holding the previous rank.

(5) The following periods shall not be taken into account when calculating the term of holding the special rank:

a) the period of stay on partial paid leave for childcare up to the age of 3 years;

b) the period of stay on childcare leave up to the age of 4 years;

c) relegation period of special rank;

d) the period of suspension of the service relations exceeding 60 working days, except for the holidays provided by Law.

[Article 137[4] introduced by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 137[5]. Specific signs of the tax official with a special status

(1) Specific signs of the tax official with a special status are the uniform, insignia and service identity card.

(2) Tax official with a special status shall wear uniform, assigned free of charge as well as the insignia of the State Tax Service. The model of the uniform and of the insignia and rules of providing uniforms are approved by the Government. The rules for wearing the uniform and insignia shall be established by the Order of the Director.

(3) Upon request, the tax official with special status confirms the special status during the performance of the official duties by presenting the service identity card. The model and the procedure of issuing the identity card are established by the Order of the Director.

(4) It is forbidden that uniform, insignia or the service identity card of employees of legal entities be identical or similar to those of the tax officials with special status.

(5) During the service relations suspension period, as well as upon their termination, the service identity card shall be withdrawn from the tax official with special status.

[Article 137[5] introduced by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 137[6]. Social guarantees of the tax official with a special status

(1) The life, health and working capacity of the tax official with special status are subject to mandatory state insurance.

(2) In case of the tax official with special status death occurring in connection with performing official duties or as a result of illness or injury related to official duties performance, the spouse of the deceased, minor children, disabled adult children and dependents of the deceased shall be paid in equal parts a single allowance in the amount of 120 monthly salaries according to the last occupied position.

(3) In the event of disability due to the official duties performance, the tax official with special status benefits from a single allowance, the size of which varies according to the injury severity, as follows:

a) mild - 3 monthly salaries;

b) average - 5 monthly salaries;

c) serious - 7 monthly salaries.

(4) In case of the tax official with a special status dismissal due to the classification as unfit for service due to disability related to the performance of official duties, the tax official with special status shall be paid a single allowance in the amount of one average monthly wage, according to the last position during the last six months before the occurrence of the insured event, for each loss percentage of the work capacity.

(5) In case of disability of the tax official with special status in connection with the official duties performance or after the termination of the service relations within the State Tax Service, but as a result of a work-related illness in connection with the official duties fulfillment, in the absence of a basis for the pension establishment and until the rehabilitation of the working capacity, tax official with a special status benefits from a monthly compensation, related to the monthly wage according to the last held position, having the following values:

a) 100% - for a severe disability;

b) 80% - for an enhanced disability;

c) 60% - for an average disability.

(6) Payment of insurance compensation to a tax official with a special status shall not be made if the insured event has occurred as a result of committing:

a) an offense or contravention;

b) an act resulting from the voluntary use of alcoholic beverages, narcotic drugs, psychotropic substances or other substances that have a similar effect;

c) suicide or attempted suicide, unless these actions are caused by a pathological condition or suicidal actions;

d) other actions not related to the official duties performance.

(7) Tax official with a special status who receives the compensation provided for in para. (5) shall not simultaneously receive the disability pension.

(8) Tax official with a special status shall be entitled to a pension under the provisions of the Law no.156/1998 on the public pension system and of the Law 158/2008 on the public function and the status of the civil servant.

(9) Tax officials with a special status shall have the right to medical care and ambulatory and stationary medical treatment in the manner established by Law.

(10) The damage caused to the tax official with a special status property in connection with the official duties performance shall be fully reimbursed by the State Tax Service.

(11) The right to free transport is ensured at the expense of the State Tax Service budget in the following cases:

a) transport of the tax official with a special status, of his family members and of personal goods, related to the transfer of the tax official with a special status to another location;

b) transport of the body of a tax official with special status, who died in the performance of official duties, and of the accompanying persons, transport of family members and personal goods to the place of residence on the territory of the Republic of Moldova;

c) tax official with a special status who carries out official duties in a locality other than the domiciled one has the right to reimbursement of the travel expenses in accordance with a regulation approved by the Minister of Finance.

[Article 137[6] introduced by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 138. Conditions and limits for the use of physical force, special means and firearms

[Article 138 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 139. The use of physical force

[Article 139 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 140. The use of special means

[Article 140 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 141. Application and use of the firearms

[Article 141 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 142. Detention of a person, body search, inspection of goods, including of means of transport, seizure and withhold of goods and documents

[Article 142 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 143. Person detention

[Article 143 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 144. Body search, inspection of goods, including the means of transport

[Article 144 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 144¹. Issuance and withdrawal of registration certificate as a technical assistance center for cash registers

(1) Suppliers of cash registers/fiscal printers and technical assistance centers for cash registers (hereinafter referred to as CAT MCC/IF) are entitled to start their activity only after registering with the State Tax Service and receiving a certificate of registration as a technical assistance center for cash registers/fiscal printers (hereinafter – CAT MCC/IFF certificate).

(2) In the part not regulated by this law, the procedure for requesting, granting, suspending and withdrawing the CAT MCC/IF certificate is determined by Law No. 160/2011 on the regulation of entrepreneurial activity by authorization.

(3) The CAT MCC /IF certificate is issued free of charge for a period of 3 years.

(4) The applicant submits to the State Tax Service the application and the following documents:

a) copy of the appointment order (name, surname, IDNP, number and date of expiry of the ID card) of the persons responsible for the area for which the registration is requested (mailing address, including e-mail, telephone, fax);

b) copies of the operating authorizations of the structural units where the services are provided or the copies of the corresponding notifications and respective receipt acknowledgements;

c) copies of the collaboration agreements with the cash registers/ fiscal printers suppliers, in which the cash registers/ fiscal printers models to be serviced are expressly listed (the scope of certification for CAT MCC/IF certificate applicants);

d) prior notification of the concrete cash registers/fiscal printers supplier on the agreement to issue protective seals for cash registers/fiscal printers (supplier's seals);

e) professional stuff list (name, surname, IDNP, number and date of the ID card expiry) performing setting, repair and maintenance of cash registers/fiscal printers.

(5) The State Tax Service examines the submitted documents and, within 10 working days from the date of their submission, issues the CAT MCC/IF certificate or reasonably refuses its issuance.

(6) The State Tax Service shall inform the applicant in writing about the refusal to register as CAT MCC/IF within a maximum of 10 working days from the filing of the application date, indicating the reasons for the refusal.

(7) After eliminating the reasons for refusal of registration as MCC CAT/IF, the applicant may submit a new application, which shall be examined as set out.

(8) Information on the CAT MCC/IF certificates issuance is placed on the governmental open data portal (www.date.gov.md) and on the official website of the State Tax Service (www.sfs.md).

(9) If there are requested changes in the CAT MCC/IF certificate or in its annexes, the CAT MCC/IF certificate with the annexes previously issued shall be attached to the application. The reissued CAT MCC/IF certificate shall be issued on the same form or, where appropriate, on a new form taking into account the changes indicated in the application. Changes are made within 10 working days.

(10) The reasons for reissuing the CAT MCC/IF certificate are: changing the name of the applicant, changing some other data included in it, without the updating of which it is impossible to establish a connection between the CAT MCC/IF certificate and the subject of the certificate and the applicant.

(11) Upon the occurrence of reasons for reissuing the CAT MCC/IF certificate, the applicant is obliged that within 10 working days to submit to the State Tax Service, in accordance with the established procedure, an application for reissuing the CAT MCC/IF

certificate, the document requiring reissuance and the documents (or copies thereof, with the presentation of the originals for verification) confirming the changes.

(12) The validity of the revised CAT MCC/IF certificate may not exceed the validity period indicated in the CAT MCC/IF certificate that is being reissued.

(13) During the application for reissuance of the CAT MCC/IF certificate, the applicant may continue the activity on the basis of the declaration under own responsibility, submitted to the State Tax Service simultaneously with the application for reissue.

(14) The reason for rejecting the application for reissuing the CAT MCC/IF certificate is the detection by the State Tax Service of untrue data in the information submitted or declared by the applicant.

(15) If the applicant intends to carry out the activity indicated in the CAT MCC/IF certificate after the term of validity expiry, he/she shall repeat the procedure provided for its issuing, submitting an application to the State Tax Service at least 30 days before the expiry of the validity period of 3 years.

(16) Upon expiry of the time limit set for the CAT MCC/IF certificate issuance and in the absence of a written refusal by the State Tax Service to issue it, the requested document shall be deemed to have been granted by tacit approval.

(17) The holder is not entitled to pass on the CAT MCC/IF certificate or copy of it to another person to carry out the activity.

(18) The State Tax Service shall withdraw the CAT MCC/IF certificate in the following cases:

a) upon the holder's request;

b) upon establishing the legislation infringements related to the setting, repair, technical servicing of cash registers/fiscal printers by the State Tax Service.

[Article 144[1] amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 144[1] introduced by Law No.185 dated 21.09.2017, in force since 25.04.2018]

Article 145. Seizure of documents and / or cash register equipment

(1) Documents and / or cash register equipment shall be seized in the following cases:

a) the need to document the tax infringement;

b) the probability of their disappearance;

c) in other cases expressly provided by the tax legislation.

(2) Tax officials shall seize the documents and/or the cash register equipment regardless of their belonging and location, ensuring their safe keeping in the premises of the State Tax Service.

(3) The seizure of documents and/or cash register equipment shall be carried out in the presence of the person from whom the withdrawn is carried out, and if the person is absent or refuses to participate in the seizure procedure, in the presence of two witnesses.

(4) A minutes shall be drawn up on the case of seizure the documents and/or cash register equipment indicating:

a) date and place of the minutes;

b) position, first and last name of the tax official and of the person from whom the documents and/or cash register equipment are seized;

c) data on the owner or possessor;

d) list of seized documents and/or cash register equipment, the registration numbers of the cash register equipment;

e) time and reason of the seizure;

f) first name, last name and addresses of the witnesses, as the case may be.

(5) The minutes shall be signed by the person who drew them up and by the person from whom documents and/or cash register equipment were seized, or by the witnesses. If the person from whom documents and / or cash register equipment are being withdrawn refuses to sign the minutes, this fact shall be expressly indicated in the minutes.

(6) After use, the seized documents shall be returned to the person from whom they were seized or, in his/her absence, to the replacing person.

(7) Seized cash register equipment shall be returned, after the soft installed into them is verified, to the person from whom they were seized, or in the absence of whom, to the replacing person.

[Article 145 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 146. Fiscal post

(1) The fiscal post is created by the State Tax Service for the purpose of preventing and detecting the tax infringement cases, including the cases of evasion from the tax liabilities payment, as well as for the purpose of performing other tax administration duties.

(2) Fiscal posts can be fixed, mobile and electronic. The fixed fiscal post is located in a stable and specially equipped place to perform its duties. The mobile fiscal post, provided with technical equipment, including means of transport, moves, as the case may be, within the controlled area. The electronic fiscal post is a technical informational solution for transmitting and storing information in electronic form, which can be used directly or indirectly to determine the tax liability.

(3) The fixed or mobile fiscal post consists of at least one tax official and, depending on the case and the procedure for exercising the control, from internal affairs bodies or other authorities. The electronic fiscal post consists of an information and technical solution for transmitting information in electronic form, using communication networks, from the taxpayer to the informational system of the State Tax Service.

(4) The State Tax Service decides on the fiscal posts establishment, determines their type and location, and, in the case of the electronic fiscal post - the electronic communication technology as well, and approves the Regulation on the fiscal posts functioning. In case of setting fiscal posts in public places belonging to public property, the decision is communicated to the executive body of the local public administration. In the case of setting fiscal posts on the territory of the economic agent, the latter is obliged to provide their staff with access and conditions necessary for the performance of their duties, as well as technical conditions for installing electronic communications equipment (in case of setting an electronic fiscal post).

[Article 146 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 146 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 147. Collaboration of the State Tax Service with the public authorities

(1) Public authorities submit to the State Tax Service the data and materials necessary for the fulfillment of its duties, except the data the disclosure of which is expressly prohibited by Law.

(2) The central and local public administration authorities delegate their officials to assist the State Tax Service in the performance of its duties. The decision concerning the official delegation shall be taken within 5 working days from the date of filing the application by the State Tax Service, except in the cases requiring prompt intervention.

(3) At the request of the law enforcement bodies, the State Tax Service provides assistance in determining tax liabilities in criminal cases, as well as in litigating cases involving tax legislation violation.

(4) The State Tax Service collaborates with other public authorities, within the limits of the duties provided by the tax legislation, and elaborates methodical indications in the field of the local taxes and fees administration, according to the legislation in force.

(5) The State Tax Service decides independently on the program of activity. Tax audits and other actions of the State Tax Service cannot be suspended by anyone except the bodies authorized by the legislation.
[Article 147 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 148. Selection, enrolment and dismissal of the tax officials

(1) Tax officials are selected regardless of their race, nationality, ethnic origin, sex, confession among the citizens of the Republic of Moldova who reside on its territory, have the appropriate education, are medically fit for the job and do not fall under the restrictions by Law on civil service position and civil servant status. The enrolment within the State Tax Service is made in accordance with the legislation on the on civil service position and civil servant status and labor legislation.

(2) The persons enrolled in the State Tax Service as tax officials shall take the oath in accordance with the Law on civil service position and civil servant status and shall be subject to mandatory state fingerprinting in accordance with the legislation.

(3) Tax officials are entitled, while performing their duties, to wear uniforms, issued free of charge, with the insignia of the relevant ranks, according to the model and norms established by the Government.

(4) Tax officials, as a confirmation of their powers, shall be issued service identity cards, whose design and issuance procedure are established by the State Tax Service.

(5) Tax official on duty is the representative of the state power and is under state protection.

(5^1) Tax official holds a public position as an inspector, specialist, internal auditor, senior inspector, senior specialist, senior internal auditor, main inspector, main specialist or main internal auditor.

(6) The modification, suspension, termination of service relationships and the application of disciplinary sanctions to the tax official are within the competence of the authority that has enrolled him/her and is performed in accordance with the legislation.

(6^1) By way of derogation from the provisions of Article 48 para. (5) of Law no. 158/2008 on civil service and the status of civil servant, the transfer of the fiscal official in the interest of the service is made without his written consent to an equivalent position in the same locality, by modifying the service relations.

(7) It is prohibited for a tax official to carry out any other remunerated activities, except those stipulated by Article 25 of the Law on the civil service position and civil servant status.

(8) In the interests of the service, the Director of the State Tax Service is entitled, once a year, for a period of not more than six months, to delegate tax officials, without their consent, in other positions, within the same subdivisions or in other subdivisions, in the same place or in another place, covering all transportation and accommodation expenses.

(9) The tax official is entitled to refuse to be delegated in the interest of the service to another place for the following reasons:

a) pregnancy;

b) has a minor child;

c) is the sole supporter of the family;

d) the state of health, confirmed by a medical certificate, makes delegation contraindicated.

(10) In the situations referred to in para. (9), the tax official may be delegated with his/her written consent.

(11) With his/her written consent, the tax official may be delegated according to the provisions of para. (8) for a period exceeding 6 months.
[Article 148 para.(6^1) introduced by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 148 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]

[Article 148 supplemented by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 148 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 148 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 149. Ranks of the tax officials

(1) For the civil servants of the State Tax Service, ranks are established by Law on the civil servant position and civil servant status.

(2) The ranks of tax officials who previously worked in the State Tax Service are equal to the following:

Ranks assigned to tax officials	**Ranks provided by the Law on civil servant position and civil servant status**
Senior State Counselor of the Tax Service	I class State Counselor of the Republic of Moldova
I, II or III rank State Counselor in Tax Service	I, II or III class State Counselor
I, II or III rank inspector in Tax Service	I, II or III class Counselor

[Article 149 in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 150. Financial Guard Service

[Article 150 repealed by Law No.1146-XV dated 20.06.2002, in force since 05.07.2002]

Article 151. Protection of rights and interests of the tax officials

(1) Rights and interests of the tax officials are protected under the Law on Labor Protection, Law on civil servant position and civil servant status and this Code.

(2) The damage incurred in the performance of the duties in the State Tax Service, the following compensations shall be granted:

a) in the event of the tax official death, family of the deceased or the deceased dependents shall receive from the state budget a single payment in the amount of 10 annual salaries, calculated according to the salary of the deceased in the last calendar year of activity;

b) in the case of body injuries which exclude the possibility of the tax official to continue the activity, the single aid calculated in accordance with letter a) shall be paid from the state budget, in the proportion of:

60% - for persons with severe disabilities;

40% - for persons with intensified disabilities;

20% - for persons with moderate disabilities.

(3) The persons whose actions caused or contributed to the death or serious body injuries of the tax official shall reimburse to the state budget the payments made in accordance with para. (2).

(4) The damage caused to the tax official property in connection with the duties performance in the State Tax Service shall be fully reimbursed from the state budget, with subsequent recovery of the compensation amount from the guilty persons.

[Article 151 amended by Law No.201 dated 28.07.2016, in force since 09.09.2016]
[Article 151 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 152. Material and social insurance of the tax official

(1) Tax official in the exercise of the duties shall be provided with the means of transport, technical and other means necessary for the performance of the duties.

(2) Social assistance and pension insurance of the tax official shall be performed in the manner established by the legislation.

(3) According to the legislation, other measures of material insurance and social assistance may be provided for the staff of the State Tax Service.

Article 153. Tax official's accountability. The right to appeal his/her actions

(1) Tax official shall be liable for the illegal actions as established by Law.

(2) Damage caused by illegal actions of the tax official shall be compensated in accordance with the legislation.

(3) The decision of the State Tax Service and the tax official actions can be appealed by the taxpayers according to the procedure established in this Code and other regulatory acts.

Chapter 3
OTHER TAX ADMINISTRATION BODIES

Article 153¹. Duties and rights of the Center for Combating Economic Crimes and Corruption

[Article 153¹ repealed by Law No.120 dated 25.05.2012, in force since 01.10.2012]
[Article 153¹ amended by Law No.139-XVI dated 20.06.2008, in force since 15.07.2008]

Article 154. Duties and rights of the customs authorities

(1) Customs authorities exercise tax administration duties in accordance with this Code, the Customs Code and other regulatory acts adopted in accordance with them.

(2) Customs authorities shall exercise rights to ensure tax liability extinguishment related to the customs border crossing and/or placing goods under the customs regime, according to Customs Code, this Code in the cases expressly provided by it, and other regulatory acts adopted in accordance with them.

Article 155. Customs authorities' obligations

(1) Customs authorities perform duties to ensure the tax liabilities extinguishment related to the customs border crossing and / or placing the goods under customs regime according to the Customs Code, this Code in the cases expressly stipulated by it, as well as other regulatory acts adopted in accordance with them, including the following duties:

a) to respectfully and correctly treat the taxpayers and their representatives, other participants in tax relations;

b) to inform the taxpayer, upon request, of applicable taxes and fees, the procedure and deadlines of their payment, as well as the relevant regulatory acts;

c) to inform the taxpayers of their rights and obligations;

d) to issue to the taxpayer, upon request, certificates on the tax liabilities extinguishment;

e) not to disclose the information representing a tax secret;

f) to submit to the State Tax Service documents and information regarding tax legislation compliance, on calculation and payment to the budget of the taxes and fees provided for by this Code, related to the customs border crossing and / or placing goods under customs regime, to fulfill the tax official's legitimate requirements;

g) to keep records of tax liabilities related to the customs border crossing and / or the placing the goods under the relevant customs regime.

(2) Customs authorities carry out the prosecution of persons in accordance with the customs legislation for infringing the tax legislation upon customs border crossing and / or placing goods under customs regimes.

Article 156. Duties of the local taxes and fees collection service

(1) Local taxes and fees collection services with tax administration duties carry out their activity within the town halls.

(2) Local tax and fees collection service carries out, in accordance with its field of activity, duties of popularizing tax legislation and examining taxpayer's petitions, applications and complaints, ensuring full and compliant records of taxpayers whose tax liabilities are calculated by this service, and the records of these liabilities, other duties expressly provided by the tax legislation. The duties to compensate or reimburse the overpayments, on conducting tax audit are carried out in accordance with this Code, jointly with the State Tax Service. The local tax collection service performs the enforcement of the due tax liability in relation to the administered payments and taxpayers, in the manner established by the Code of Civil Procedure and the Enforcement Code.

[Article 156 para.(2) supplemented by Law No. 204 dated 24.12.2021, in force since 01.01.2022]
[Article 156 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 156 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2012]

Article 157. Rights of the local taxes and fees collection service

(1) Local taxes and fees collection service is authorized, in accordance with the field of activity established under Article 156, to independently:

a) determining tax liabilities in relation to administered payments and taxpayers;

b) keeping records of administered taxpayers and tax liabilities;

c) application of penalties for late payment;

d) cash collection of taxes, fees, penalties for late payments and/or fines;

e) other rights expressly provided by the tax legislation.

(2) Local taxes and fees collection service jointly with the State Tax Service exercises the following rights:

a) verifies the data accuracy in the taxpayer's tax records and tax reports;

b) verifies the taxpayers compliance with tax legislation, according to the administrative competence;

c) requires for the necessary explanations and information on the problem identified during the audit;

d) requests and receives free of charge during the tax audits from any person information, data, documents necessary for the performance of duties, except for the information representing state secret, as well as the copies thereof, if they are attached to the audit act;

e) compensates and / or refunds the overpaid amounts.

[Article 157 in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 158. Obligations of the local taxes and fees collection service

Local taxes and fees collection service is obliged, corresponding the field of activity established in Article 156 and regarding the tax liabilities the records of which are kept by it, to:

a) act in strictly in accordance with this Code and other regulatory acts;

b) to treat with respect and fairness the taxpayer, his/her representative, other participants in the fiscal relations;

c) popularize tax legislation;

d) inform the taxpayer, in the cases stipulated by tax legislation or upon request, of the rights and obligations;

e) to inform the taxpayer, upon request, of the applicable taxes and fees, of the procedure and deadline of their payment and of the regulatory acts regarding the administered taxes and fees;

f) receive and register applications, reports and other information on tax infringements and verify them, as appropriate;

g) to submit monthly, no later than the date of 5th of each month, to the State Tax Service the report on the administered taxes and fees;

h) upon the taxpayer's written request, indicating the certificate purpose, to issue, in the cases regulated by Law or upon the request of the legally authorized public bodies and authorities, certificates regarding the absence or existence of arrears to the budget regarding the recorded tax liabilities;

i) to keep records of the taxpayers whose tax liabilities are calculated by the respective service and keep records of these tax liabilities, including the arrears, to transfer to the budget the sums collected as taxes, penalties for late payment, fines according to the tax legislation and in the manner set by the Government;

j) to elaborate, jointly with the State Tax Service, the payment notifications on tax liabilities, to distribute to the taxpayers the standardized tax reporting forms free of charge;

k) to send/hand over to the taxpayers, according to the tax legislation, the payment notifications on tax liabilities, as well as the issued decisions;

k^1) to enforce the due tax liability in relation to the payments and taxpayers administered, in the manner established by the Code of Civil Procedure and the Enforcement Code;

l) to perform, jointly with the State Tax Service, upon the taxpayer's request, the compensation or processing the materials for the refund of the overpayments or of the amounts, which according to the tax legislation are to be refunded, to conduct tax audits and prepare the relevant documents;

m) to perform other obligations expressly provided by the tax legislation.

[Article 158 letter k) introduced by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 158 in editing of Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 159. Documents of the local taxes and fees collection service

(1) The decision on the performance of the duties of the local taxes and fees collection service is issued by the mayor (the praetor). Notwithstanding the provisions of this Title, the mayor's (the praetor's) orders and the collector's actions may be contested in the manner established by the Law.

(2) In case of the duties performed jointly with the State Tax Service, the decision is issued by the State Tax Service management after coordinating with the mayor (the praetor). If the mayor (the praetor) refuses to sign the decision, it gains legal power from the moment it is signed by the State Tax Service management that makes a note on the mayor's (praetor's) refusal.

Article 160. Organization and functioning of the local taxes and fees collection service

(1) Organization and functioning of the local taxes and fees collection service shall be governed by a regulation approved by the local council. The regulation shall be drafted based on a model regulation, approved by the Government.

[Article 160 para.(2) repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]

(3) In villages (communes), the collector's duties can be performed, as an exception, by the city hall secretary or other official that is not invested with the right of signing cash documents.

[Article 160 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Chapter 4
TAXPAYERS' RECORD KEEPING

Article 161. General provisions

(1) The State Tax Service shall keep records of the taxpayers, assigning them Tax Identification Numbers (TIN) and updating the tax register in the manner established by this Title and by the instruction approved by the State Tax Service.

(2) The TIN under this Chapter shall be assigned only once, irrespective of the provisions of the tax legislation on the tax liabilities establishment and extinguishment. Tax legislation may provide for a person to whom a TIN is assigned to be additionally registered as a payer of different types of taxes and fees, including in the case of licensed or authorized professional activity or entrepreneurial activity.

(3) Persons to whom the TIN is assigned by the State Tax Service shall be opened files containing the following documents and information:

a) TIN assignment application;

b) the registration form, issued by the authorized body to register the respective activities;

c) the copy of the document confirming the state registration or allowing the activity to be carried out;

d) the copy of the TIN assignment certificate;

[Letter c), d) para. (3) Article 161 introduced by Law No.324 dated 23.12.2013, in force since 01.01.2014]

[Letter c), d) para. (3) Article 161 repealed by Law No.235 dated 26.10.2012, in force since 07.12.2012]

e) documents confirming the bank and/ or payment accounts existence;

f) the data on the founder (founders) or on the persons obtaining the right to practice the respective activity, on the manager and the chief accountant (name, surname, date of birth, address, contact information, identity card data).

(4) For persons whose state identification number is the TIN, the State Tax Service shall open files in which the information accumulated and transmitted by the state registration empowered body, according to a regulation approved by it and by the State Tax Service, is kept.

(5) The records of subdivisions without legal person status located elsewhere than the registered office of the legal entity to which they belong are kept by the State Tax Service which assigns to each subdivision its code.

(6) In case the taxpayer changes his/her registered office (domicile), he / she shall submit an application for forwarding the file to the new registered office (domicile). Within 10 working days from the application receipt date, the responsible subdivision of the State Tax Service shall forward the file to the State Tax Service's subdivision in the activity area of which is located the new registered office (domicile) for registering the taxpayer without assigning a new TIN. For the taxpayers whose state identification number is the TIN, the subdivision of the State Tax Service administering them, within 5 working days from the information receipt date from the bodies empowered with the state registration on registered office change, shall forward the file to the subdivision of the State Tax Service, in activity area of which the new registered office is located.

(7) In case of the TIN assignment certificate loss, after publishing the corresponding announcement in the Official Gazette of the Republic of Moldova, the State Tax Service shall, upon the taxpayer's request, issue a duplicate of the lost certificate within 3 working days from the application date.

[Para. (7) Article 161 introduced by Law No.324 dated 23.12.2013, in force since 01.01.2014]

[Para. (7) Article 161 repealed by Law No.235 dated 26.10.2012, in force since 07.12.2012]

(8) When adopting the decision on the change of the registered office and / or the subdivision's establishment, the taxpayer shall inform the State Tax Service of the change of the registered office and / or submits the initial information within 60 days from the date of acquiring the ownership (ownership, rent) and subsequently reports about the changes of the subdivision's registered office, as well as the temporary suspension of subdivision's activity.

[Article 161 para.(3) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]

[Article 161 supplemented by Law No.288 dated 15.12.2017, in force since 01.01.2018]

[Article 161 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

[Article 161 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 161 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 161 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 161 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 161 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 162. TIN assignment

(1) In accordance with this Code, the TIN shall be assigned:

a) to any legal person, any individual entrepreneur, any farming household (farm), and to any natural person carrying out entrepreneurial activity or practicing a licensed or authorized professional activity, regulated by the specialized legislation;

b) any natural person - a citizen of the Republic of Moldova, foreign citizen or stateless person - holding taxable objects or having tax liabilities, according to the tax legislation, or who obtained the right to carry out certain activity on the basis of the entrepreneurial patent;

c) to any legal person or organization with the non-resident natural person status who has taxable objects on the territory of the Republic of Moldova or who has tax liabilities in accordance with the tax legislation.

d) non-resident who carries out entrepreneurial activity without holding the organizational-legal form in the Republic of Moldova and who provides services through the electronic networks to the resident individuals of the Republic of Moldova who do not carry out entrepreneurial activity.

(2) In order to be assigned a TIN, the person is obliged to carry out the actions provided in this Chapter within the time limits and in the manner set by it.

[Article 162 para.(1) letter d) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]
[Article 162 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
Note: The amendment introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.13 dated 22.05.2014, in force since May 22, 2014
[Article 162 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 162 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 163. Place, terms and procedure of the TIN assignment

(1) Persons listed in Article 162 para. (1) letter a) and c) shall be assigned a TIN by the competent subdivision of the State Tax Service.

(2) In the cases provided in Article 162 para. (1) letter a), the State Identification Number listed in the registration decision, issued by the state registration empowered body or in the document allowing practicing the activity, shall represent the taxpayer's TIN.

[Para. (3) Article 163 repealed by Law No.235 dated 26.10.2012, in force since 07.12.2012]

(4) State identification number mentioned in the state registration decision is considered to be the TIN of persons registered by the state registration empowered body and the state registration certificate/decision shall be also acknowledged as the TIN assigning certificate.

(5) Notwithstanding the provisions of para. (2), legal entities, established on the basis of the normative acts, as well as on the basis of the international treaties ratified by the Republic of Moldova, shall be assigned to them the TIN and shall be issued to them the TIN assignment certificate within 3 working days from the date of filing the corresponding application, to which the act establishing this fact shall be attached, and in case of the persons working under the international treaties – also the confirmation certificate issued by the competent public authority. For the natural persons carrying out entrepreneurial activity or authorized or licensed professional activity, regulated by the

specialized legislation, the State Tax Service is entitled, at the taxpayer's request, to assign a TIN different from the personal TIN indicated in the license or other document allowing to carry out that activity. The TIN assignment, the TIN assignment certificate issuance, as well as the tax registration confirmation shall be made in the manner established by the State Tax Service.

(6) TIN of the persons indicated in Article 162 para. (1) letter b) represents the personal code (IDNP) assigned according to the regulatory framework by the competent authority or it is identical to the number of the identity card of the foreign national or stateless person.

(6[1]) TIN of the persons indicated in art.162 para. (1) letter d) represents the identification code from their country of residence.

[Article 163 para.(6[1]) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]

(7) Within 3 working days from the taxable object or tax liability occurrence date, the foreign citizens and the non-resident stateless persons, the persons referred to in Article 162 para.(1) letter c) submit to the State Tax Service an application for the assignment of the TIN, to which are attached the copy of the identity card, respectively the copies, translated into the state language, notarized and legalized by the consular offices of the Republic of Moldova, of the identification documents in the case of organizations, as well as copies of documents confirming the existence of the taxable object..

(7[1]) The persons indicated in Article 162 para. (1) letter d) submit the application through the electronic service provided by the State Tax Service, during the first tax period in which the obligation to calculate and pay VAT occurs, until the return submission.

[Article 163 para.(7[1]) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]

(8) The State Tax Service refuses to assign the TIN only if not all the documents and information provided for in the Article 161 para. (3) are submitted, or if they contain manifestly distorted data.

[Article 163 para.(1) in new edit, para.(6) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 163 para.(7) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 163 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 163 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 163 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 163 amended by Law No.235 dated 26.10.2012, in force since 07.12.2012]
[Article 163 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 164. State Tax Register

(1) The state tax register is established and administered by the State Tax Service, where are included the TINs assigned in accordance with this Chapter. The State Tax Service is responsible for updating the State Tax Register. The updating of the State Tax Register is made upon the taxpayer's request, as well as based on the audit materials of the State Tax Service. The Regulation on the content and manner of administration of the State Tax Service informational system, as well as the procedure regarding the registration, modification and deletion of the information from it, is approved by the State Tax Service.

(2) The TINs of the persons referred to at Article 162 para. (1) letters (a) and (c) shall be entered in the State Tax Register on the day of issue to the taxpayer of the TIN assignment certificate. The TIN representing the state identification number are transferred to the State Tax Register from the State Register of the Legal Entities, the State Register of Individual Entrepreneurs and the State Register of Non-Commercial Organizations. The TINs of the resident natural persons, as well as of the non-resident citizens of the Republic of Moldova, are transferred to the State Tax Register from the Population State Register. The TINs of the foreign citizens and non-resident stateless persons are entered in the State Tax Register at the moment of submitting the application

for registration as a taxpayer. The tax codes of the persons indicated in Article 162 para. (1) letter d) are automatically entered in the State Tax Register, on the application submitting date, through the electronic service provided by the State Tax Service. The entry of the tax code in the State tax Register confirms the act of taking the person to the tax record.

(3) The information is introduced into the State Tax Register clearly, correctly and exhaustively. The State Tax Register is maintained in the state language, manually (in the part related to the TIN assignment by the State Tax Service) and computerized.

(4) The following data are recorded into the State Tax Register regarding the persons to whom the TINs are assigned by the State Tax Service, if the corresponding data are provided in the legislation:

a) the current registration number;

b) the assigned TIN;

c) full and abbreviated name of the taxpayer (name, surname of the person) and registered office (domicile);

d) the number and date of the legal person state registration, of the enterprise with the natural person status, of the notary, of the notaries association, of the lawyer's office, of the associated lawyer's office, of the lawyers' association, of the person practicing private activity of detective and guardian, of the bailiff, of the associated bureau of bailiffs, of the authorized administrators, of the associated bureau of the authorized administrators, of the individual bureau of the mediator, of the associated bureau of mediators, of the judicial expert at the bureau of the judicial expertise, of the authorized translator / interpreter, of the individual family doctor's office, of the family doctors center, or the number and date of issue of the document allowing the activity to be carried out, the identity card data (passport, birth certificate or other identity document) of the natural person or data from the identifying documents in of the non-resident organizations;

e) the number, the series and the TIN assignment certificate date of issue of persons referred to in Article 162, para. (1), letters a) and c);

f) the name and surname of the natural person who has received the TIN assignment certificate;

g) the data of the founder(s) or the persons who have obtained the right to practice a certain type of activity, of the administrator (name, surname, date of birth, address, contact information, identity card data);

h) the date of TIN annulment.

(5) Notwithstanding the provisions of the para. (4), the data on persons whose TINs are the numbers assigned by other bodies, as well as the information on the persons practicing professional activity, shall be entered in the State Tax Register based on an approved regulation/contract concluded by them and the State Tax Service. The volume and content of the data included in this case in the State Tax Register is determined by the mentioned regulation/contract.

(6) The registrations in the State Tax Register are manually carried out by the registrar on the basis of the information submitted by the applicant at the moment of issuance of the TIN assignment certificate to the taxpayer and are certified by the signature of the first. The correction, modification and filling of the register shall be carried out in the manner established by the legislation and shall be authenticated by a registrar's signature.

(7) The deletion from the State Tax Register shall be made, according to the law, by marking the registration, of all the corrections, modifications and supplementations made previously and shall be authenticated by a registrar's signature.

[Article 164 para.(2) supplemented by Law No.171 dated19.12.2019, in force since 01.04.2020]
[Article 164 supplemented by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 164 supplemented by Law No.191 dated 27.07.2018, in force since 01.01.2018]
[Article 164 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]

[Article 164 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 164 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 164 para. (1), (5) amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 164 para. (4) supplemented by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 164 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 164 amended by Law No.235 dated 26.10.2012, in force since 07.12.2012]
[Article 164 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 164 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 165. Tax Identification Number use

(1) Any person required under tax legislation to submit to the State Tax Service tax reports or other documents shall indicate the TIN.

(2) Any person required by the tax legislation and other normative acts to submit to the State Tax Service tax report or other documents related to another person shall ask this for the TIN and shall indicate it in the corresponding document. If this other person fails to communicate the TIN, the first person shall mention this fact in the submitted documents.

(3) Upon conclusion of transactions and performing of economic transactions, the parties are required to indicate in the corresponding documents their TINs.

(4) The State Tax Service must indicate the taxpayer's TIN in all the notifications sent to him.

(5) The subdivisions of a legal entity that do not have the legal person status use its TIN.

(6) Tax liabilities records of the natural persons shall be kept on the basis of the TINs transferred into the State Tax Register from the Population State Register.

[Article 165 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 165 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 166. Public authorities' contribution to the taxpayer's record keeping

(1) The entity empowered to state registration shall submit to the State Tax Service systematically, every 3 days, the information on state identification numbers assignment in the volume and according to the procedure established jointly with the State Tax Service.

(2) The public authority empowered to register the persons referred at Article 162 para. (1) letter a) shall be required to submit within 3 working days from the respective registration date to the State Tax Service the information on the liquidation or reorganization of the person, on the changes operated in its incorporation documents.

(3) Public authority empowered to document the population shall provide the State Tax Service, by the date of 10th each month, the information on identity documents issuance or annulment.

(4) The competent public authority allows the departure from the Republic of Moldova for permanent residence in another country with the condition that the certificate on lack of arrears to the budget, issued by the State Tax Service, is submitted, subsequently notifying the latter within 3 working days of the departure.

[Article 166 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 166 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 166¹. Contribution of the National Bank of Moldova to the record keeping of the licensed banks.

The National Bank of Moldova shall submit to the State Tax Service, within 3 working days from the date of issue of the license, its modification or withdrawal, the initial information and, subsequently, the updated information on the banks and their subsidiaries participating in the automated inter-banking payment system.

[Article 1661 introduced by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 167. Obligations related to opening, modification or closing the bank accounts

(1) The bank (its branch or subsidiary) or/and the payment company opens bank accounts to the persons indicated at Article 162 para. (1) letter. a) and c), and the National Bank opens bank and/ or payment accounts in accordance with the Law on the National Bank of Moldova only if this present the TIN assignment certificate or the document recognized as such. Regarding the bank and/ or payment accounts opening (except for the transitional accounts for the execution of budgets, credit and loan accounts, term and temporary deposits (accumulation of financial means for the formation or increase of share capital)), the bank (its branch or subsidiary) or/and the payment company is obliged to inform on the same day the State Tax Service through the automated information system for the creation and circulation of electronic documents between the State Tax Service and banks or/and the payment companies.

(2) Operations on an open bank and/or payment account (except the transitory accounts for the execution of budgets, credit and loan accounts, term deposits and provisional accounts (for accumulation of financial means for the formation or increase of the share capital) as well the natural persons' accounts who are subjects of the entrepreneurial activity) can start only after receipt by the bank (its subsidiary or branch) or/and the payment company of the electronic document, issued and sent by the State Tax Service, which confirms the account's tax recording. The bank and/or payment account is recorded by the State Tax Service on the electronic document base, issued and sent by the bank (its subsidiary or branch) or/and the payment company, which confirms the account opening. If the taxpayer has arrears, the State Tax Service is entitled not to issue the electronic document confirming the account's tax recording. The electronic document confirming the account opening and the electronic document confirming the account tax recording shall be send and received through the automated informational system for the creation and circulation of the electronic documents between the State Tax Service, the banks or/and the payment company and the National Bank of Moldova.

(3) The bank (its subsidiary or branch) is entitled to open bank accounts to the resident natural person (foreign citizen or stateless person) or the citizen of the Republic of Moldova only if they present an identity card or another document, provided by Article 163 para. (4) which serves to establish the TIN and use this code to keep records and in relations with the client or other persons, in the manner established by Law. Non-resident natural persons (foreign citizens and stateless persons), non-resident legal persons who do not hold taxable objects on the territory of the Republic of Moldova and have no tax liabilities are entitled to open bank accounts in banks (their subsidiaries or branches) based on the confirmatory documents regarding their identity or the document recognized as a TIN assignment certificate/registration decision from the country of origin. The bank (its subsidiary or branch) is required to inform the State Tax Service, through the automated informational system for the electronic documents creation and circulation between the State Tax Service and the banks in accordance with this Article, regarding the opening/modification/closing bank accounts of the specified persons.

(4) The banks or/and the payment company shall inform the State Tax Service on the same day through the automated informational system for the electronic documents creation and circulation between the State Tax Service and the banks or/and the payment company regarding the modification or closure the bank and/or payment account (except the transitory accounts for the execution of budgets, credit and loan accounts, term and temporary deposits accounts (for the accumulation of financial means for the formation or increase of the share capital)).

(4¹) The State Treasury shall inform the State Tax Service of opening, modification or closure of the accounts opened to the public institution in the treasury system of the Ministry of Finance.

(5) In case of opening a bank account abroad, the persons referred at Article 162 para. (1) letter a) shall inform the State Tax Service of the corresponding fact and data within 15 days from the date of its opening. As a confirmation of the account's registration, the State Tax Service shall issue to the taxpayer, within 3 days, a confirmation certificate.
[Article 167 para.(1)-(4) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 167 supplemented by Law No.295 dated 21.12.2017, in force since 12.01.2018]
[Article 167 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 167 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 167 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 167 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 167 amended by Law No.235 dated 26.10.2012, in force since 07.12.2012]
[Article 167 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 168. TIN annulment

(1) TIN shall be annulled in case of:

a) its assignment by breaching tax legislation;

b) the liquidation, reorganization or termination of the legal person activity, of the enterprise with a status of natural person, public notary, notaries association, lawyer's office, associated lawyer's office, of the lawyers' association, the person practicing private activity of detective and guardian, bailiff, the associated bureau of bailiffs, of the authorized administrators, the associated bureau of authorized administrators, the mediator's individual bureau, associated bureau of mediators, individual family doctor's office, family doctors center;

c) the natural person's death, the person's death declaration, the declaration, in the established manner, of the person's missing or emigration;

d) disappearance of the taxable object and the tax liability for natural persons (foreign citizens and stateless persons), legal persons or organizations with the status of non-resident natural person;

e) ex officio deletion of inactive legal entities and of inactive individual entrepreneurs who meet the conditions set out in Article 2 of the Law No.220-XVI dated October 19th, 2007 on the state registration of legal entities and individual entrepreneurs;

f) the legal entities liquidation whose TINs are assigned by the State Tax Service.

(2) Upon the reorganization of the persons referred at Article 162 para. (1) letter a):

a) by merging, the TINs of the merging persons shall be annulled, and another TIN shall be assigned to the person thus created;

b) by absorption, the TIN of the absorbed person shall be annulled;

c) by division, the TIN of the divided person shall be annulled and other TINs shall be assigned to such persons;

d) by separation, the TIN of the reorganized person remains the same, and other TINs shall be assigned to persons thus constituted;

e) by transformation in a person with another legal form of organization, the TIN of the reorganized person passes to the person so created.

(3) In the cases listed in para. (2) letters a), c) and d), the document confirming the debts amount assumed following the reorganization shall be attached to the request for assigning the tax code.

(4) The TIN shall be annulled based on:

a) the application of the persons referred at Article 162 para. (1) letter (a) and/or the information submitted in accordance with Article 166 para. (2) or the legal act or instrument issued under it or the confirming certificate of liquidation or reorganization of

the person, issued by the competent public authority. On request, the TIN assignment certificate shall be attached;

b) the court's decision - in case of liquidation the legal entity or the enterprise with the natural person status or in the case of declaring the person's death or of declaring the person missing;

c) decision of the State Tax Service management - in case of TIN assignment by breaching the tax legislation;

d) the information of the civil registry office - in the case of the natural person's death;

e) the information of the public authority empowered to allow the departure from the Republic of Moldova for permanent residence in another country - in the event of the natural person's departure;

f) the documents proving that natural persons (foreign citizens and stateless persons), legal entities or organizations with non-resident natural person status do not hold taxable objects or tax liabilities.

(5) Notwithstanding the provisions of the para. (4), the TIN representing the state identification number shall be annulled on the basis of the information submitted by the entity entitled to the state registration.

(6) The TIN shall be annulled by its deletion from the State Tax Register and by recording this fact in the taxpayer's file.

(7) The State Tax Service shall publish a notification on the TIN annulment, related to its assignment by breaching the tax legislation, in the Official Gazette of the Republic of Moldova and within 3 days it shall inform the customs bodies, the state registration bodies and statistics bodies. The use of an annulled TIN shall be punished in accordance with the law.

(8) The annulled TIN shall be kept in the State Tax Register for 10 years from the moment of annulment.

(9) The annulled TIN shall not be assigned to another person.

[Article 168 supplemented by Law No.191 dated 27.07.2018, in force since 01.01.2018]
[Article 168 amended by Law No.281 dated 16.12.2016, in force since01.01.2017]
[Article 168 supplemented by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 168 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 168 amended by Law No.235 dated 26.10.2012, in force since 07.12.2012]
[Article 168 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 168 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Chapter 5
TAX LIABILITY

Article 169. Tax liability's arising and modification

(1) Tax liability arises at the moment of the circumstances occurrence, established by the tax legislation, which stipulate its extinguishment.

(2) The taxpayer's tax liability, which must be extinguished by another taxpayer, who, under the tax legislation, is required to withhold or collect tax liability from the first the tax liability amount and to extinguish this liability, ceases to be the tax liability of the first and becomes the tax liability of the second from the moment of withholding or collection.

(3) The bank (its subsidiary or branch) receiving from the taxpayer or the State Tax Service a payment or collection order for the transfer of financial means to extinguish a tax liability, shall be considered, from the moment of the order receipt, liable for the tax liability within the limits of the available financial means in the taxpayer's bank and/or payment account. At the same time, the taxpayer shall be considered to be responsible

for the tax liability within the limit of the financial means that are not available in the bank and/or payment account for the tax liability full extinguishment.

(4) Tax liability change represents the change of its amount generated by the circumstances modification, established by the tax legislation, according to which the obligation was calculated.

[Article 169 para.(3) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]

Article 170. Tax liability extinguishment manner

Extinguishment of the tax liability shall be made by: payment, annulment, prescription, deduction, compensation or enforcement.

Article 171. Extinguishment of tax liability by payment

(1) Tax liability extinguishment by payment shall be made in national currency, unless this Code or other legislative acts related to the fiscal field stipulate otherwise. Payment can be made by direct payment or withholding. Direct payment shall be made via the payment card, using other payment instruments or in cash.

(2) Payment by cashless payment instruments use is made through the banks (their subsidiaries or branches) or other payment service providers, who are obliged to receive the funds related to the national public budget from taxpayers in cash and to transfer them to the budget within the time limit set out in the para. (6).

(3) Cash payment may be made through the State Tax Service, local public administration authorities, postal operators, banks (their subsidiaries branches) or other payment service providers. The local public administration authorities may also determine the collection of local taxes and fees through other persons.

(4) Authorities and institutions listed at para. (3), except the financial and postal operators, who have received cash from the taxpayer, are required to pay to the budget, on its behalf, on the same day or the following working day, the amounts collected. The local public administration authorities from villages and communes, where no banks or their subdivisions exist, may establish for the local tax and fees collection service and for postal operators another periodicity for the payment of the collected amounts, but not less often than once a week.

(5) In case the taxpayer holds financial means in the payment account, the bank (its subsidiary or branch) shall be required to execute, within these financial means limit, the taxpayer's payment order within the working day in which it has been received.

(6) Amounts deducted from the taxpayer's bank and/or payment account for the tax liabilities extinguishment shall be transferred by the bank (its subsidiary or branch) to the budget on the working day in which they have been deducted. Amounts received from taxpayers for the tax liabilities extinguishment shall be transferred by the bank (its subsidiary or branch) to the budget no later than the next working day following the day when they have been collected, and by the postal operators - no later than the third working day from the date they have been collected.

(7) tax liability extinguishment by the persons indicated at Article 162 para. (1) letter d) shall be carried out in national currency or in foreign currency EUR/USD, according to the procedure established by the Ministry of Finance.

[Article 171 para.(6) amended by Law No.257 dated16.12.2020, in force since 01.01.2021]
[Article 171 para.(7) introduced by Law No.171 dated 19.12.2019, in force since 01.04.2020]
[Article 171 supplemented by Law No.302 dated 30.11.2018, in force since 12.12.2018]
[Article 171 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 171 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 171 amended by Law No.71 dated 12.04.2015, in force since 01.01.2015]
[Article 171 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 171 supplemented by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 171 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 172. Extinguishment of tax liabilities, including arrears, by annulment

(1) Tax liability extinguishment, including arrears, by annulment shall be made by the acts of general or individual nature, adopted according to the legislation.

(2) Tax liability extinguishment, including arrears, by annulment shall be made by the acts of the legal and judicial bodies regarding the deletion from the State Tax Register, mandatory to be final and irrevocable, adopted according to the legislation.

(3) There are subject to annulment, according to the situation as of December 31st of each reporting fiscal year, the arrears of a taxpayer (natural or legal person), in the amount of up to 10 MDL per total, registered in the information system. The determination and extinguishment by cancellation of the respective arrears amount in the information system is carried out individually by the competent bodies with tax administration attributions, mentioned in art. 131 para. (1) of this Code.

[Article 172 para.(3) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 172 supplemented by Law No.178 dated 21.07.2017, in force since 18.08.2017]
[Article 172 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 172 in the edit of Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 173. Extinguishment of tax liability by prescription

If the state's right to determine the tax liability or to enforce has not been exerted within the terms provided by this Code, it shall be extinguished by prescription in the manner established by the Government. At the same time, the taxpayer's tax liability shall be also extinguished. Tax liability extinguishment after the occurrence of the prescription period shall be made based on a decision in writing of the tax administration body's management administering the respective tax liability and, in case of the local taxes and fees collection service - of the decision taken by the local council base.

[Article 173 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 174. Extinguishment of tax liability by deduction

(1) Tax liability extinguishment by deduction occurs in situations where the taxpayer – natural person:

a) deceased;

b) is declared deceased;

c) is declared missing;

d) is declared lacking in exercise capacity or limited exercise capacity.

(2) In cases listed at para. (1), the extinguishment by deduction is made in the amount of the entire tax liability - if the person did not leave (does not hold) goods - or the amount of the non-extinguished part of the tax liability - if the property left by the person (the existing property) is insufficient.

(3) Tax liability extinguishment by deduction of the taxpayer legal person shall be made after the termination of its activity by liquidation, including by judicial means, by reorganization, as well as in the case when its extinguishment or enforcement execution under this Code is impossible.

(4) Tax liability extinguishment by deduction occurs based on a management decision of the tax administration body managing the respective tax liability. In the case of local taxes and fees collection service, the decision is taken by the local council.

(5) The tax liabilities amount extinguished by deduction in accordance with this Article is subject to special record, as a component part of the general record keeping, as determined by the State Tax Service. In the cases provided at Article 186 para. (5), the amounts specially recorded shall be restored.

(6) The State Tax Service shall submit to the Ministry of Finance quarterly and annual reports on the specially recorded tax liabilities amount.

(7) From the suspending act expiry date, specially recorded tax liabilities in accordance with Article 206 para. (1) letters c) and e) shall be restored in the taxpayers' accounts with the original date of the suspending act.

[Article 174 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 174 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]

Article 174¹. Simplified extinguishment of tax liability by deduction

(1) In the absence of the constitutive elements of the offense of tax evasion or entrepreneurial pseudo-activity, the State Tax Service shall extinguish, under the terms of this Article, the tax liability of the taxpayers - legal persons and natural persons who carry out entrepreneurial activity in a simplified way by deduction.

(2) The State Tax Service shall extinguish the tax liability in a simplified way by deduction, according to Article 174 para. (4), if it establishes cumulatively that:

a) the legal person has debts to the state budget, the local budget and/or the mandatory health insurance funds;

b) the legal person is not the founder of a legal person;

c) during the last 24 consecutive months, the legal person has not submitted tax reports provided by the legislation and has not performed any bank and/or payment account operations;

d) all enforcement measures provided by Law have been applied to the legal person;

e) the legal person does not have goods that can be seized for the purpose of enforcing tax liability.

(3) The taxpayers list whose tax liabilities have been extinguished in a simplified way by deduction shall be presented to the entity entitled to state registration by the State Tax Service to initiate ex officio the deletion procedure in the State Register.

[Article 174[1] para.(2) supplemented by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Article 174¹ supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 174¹ amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 174¹ introduced by Law No.145-XVI dated 27.06.2008, in force since 01.01.2009]

Article 175. Tax liability extinguishment by compensation

(1) Tax liability extinguishment by compensation is carried out by crediting to the arrears account overpayments or the amount that in accordance with tax legislation is to be refunded.

(2) Compensation shall be carried out at the State Tax Service' initiative or at the taxpayer's request unless otherwise provided by the tax legislation.

(3) Within 30 days from the corresponding circumstances occurrence or upon the taxpayer's request receiving, the State Tax Service shall prepare the payment document and send it to the State Treasury for execution in the manner established by the Ministry of Finance. For taxpayers who have disagreed against the control act, the State Tax Service draws up the payment document and sends it to the State Treasury for execution within up to 45 days from the occurrence of the respective circumstances or from the receipt of the taxpayer's request.

(4) Within 7 days from receipt of the payment document, the State Treasury shall, as appropriate, transfer from one budget account to another account of the same budget or another budget account the amounts specified in the payment document. After the payment document is executed, the State Treasury shall send, respectively, the statement from the treasury income accounts to the State Tax Service or to the Customs Service.

(5) After receiving the extract from the treasury income accounts, the State Tax Service shall make the necessary records in the taxpayer's personal account and the Customs Service shall send the statement to its subdivisions no later than the second day.

(6) The surplus of the compensated amount, upon request, may be refunded to the taxpayer or left to repay a future tax liability of another type. If the application is not submitted, the surplus shall remain for the tax liability of the same type repayment.

(7) The surplus of the compensated amount shall be refunded to the taxpayer or shall be used, according to the provisions of Article 101 para. (8), the Article 101¹ para. (4) or the Article 125, para. (5), in case of extinguishing the arrears to the national public budget. For this purpose, the unpaid amount of tax liabilities in the amount of up to 100 MDL inclusive shall not be considered to be arrears to the national public budget.

(8) In order to confirm the absence of arrears to the budget, in order to obtain a 50% reduction of the fine for a tax offense, in order to cancel the suspending order of the transactions in the taxpayer's bank and/or payment account issued to ensure the arrears collection, as well as in the cases of errors in the execution of the payment documents, the amounts of taxes, fees, other payments, penalties for late payment and/or fines for which, at the date of examining the taxpayer's generalized personal account, the treasury payment documents for extinguishing tax liabilities by compensation have been processed and sent to the appropriate body for execution shall be deemed to have been extinguished.

(9) Tax liability extinguishment by compensation shall be done in the manner established by the Government.

[Article 175 para.(8) supplemented by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Article 175 para.(3) supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 175 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 175 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 175 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 175 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 176. Refund of the overpayment and of the amount to be refunded according to the tax legislation

(1) Except the cases the tax legislation provides otherwise, the refund of the overpayments and of the amounts to be refunded according to the tax legislation to the taxpayer shall be carried out in terms and according to the procedure stipulated in Article 175, only if the taxpayer has no arrears. If the taxpayer that requests the refund of the overpayments and the amount to be reimbursed under the law is accused of committing an infringement through economic transactions that led to the occurrence of the right to the reimbursement of the tax and/or fees and there was initiated a prosecution against him, the terms stipulated at Article 175 shall be suspended until the termination of prosecution, release from prosecution, pronounce of a final acquittal or a final termination of the prosecution procedures against the taxpayer.

(1¹) If, by submitting a corrected income tax return after the deadline provided by the legislation, an amount of an income tax paid in excess is determined, the amount to be refunded in accordance with para. (1) shall be reduced by the amount set in percent for the corresponding tax period.

(2) Unless tax legislation provides otherwise, refund of the overpayments and of the amounts to be reimbursed under the tax legislation to the taxpayer legal person shall be carried out by the State Treasury on its bank and/or payment accounts and in the case of taxpayer natural person – on his bank and/or payment accounts or in cash.

(2¹) Natural persons who do not carry out entrepreneurial activity shall submit the application for the refund of the overpaid income tax starting June 1st - for those submitted electronically and July 1st - for those on paper, unless the individual intends to change the permanent residence from the Republic of Moldova.

(3) If the overpaid amount and the amount which, according to the tax legislation, is to be refunded, has not been refunded within 45 days from the receipt of the request by the State Tax Service or within another period provided by the tax legislation, the taxpayer

shall be paid an interest calculated according to the base rate (rounded to the next full percent) set by the National Bank of Moldova in November of the year preceding the reporting fiscal year applied to the short-term monetary policy operations increased by 5 points, divided by the number of days of the year and approximated according to mathematical rules up to 4 signs after the comma. During the term suspension period in accordance with para. (1), interest shall not be calculated.

(4) interest calculation, performed and submitted by the taxpayer to the tax administration body, shall be verified and approved by the management of this body and shall be attached to the interest payment order. In the case of local taxes and fees administered by the local taxes and fee collection service, the payment order shall be prepared by the State Tax Service on the basis of the documents submitted by the service. The interest shall be paid from the budget to which the corresponding taxes and fees were transferred.

[Article 176 para.(2) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 176 para.(3) amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 176 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 176 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 176 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 176 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 177. Extinguishment of tax liability by enforcement

Tax liability extinguishing by enforcement takes place through the actions undertaken, within the limits of its competence, by the State Tax Service for the forced collection of the arrears in accordance with the tax legislation.

[Article 177 supplemented by Law No. 204 dated 24.12.2021, in force since 01.01.2022]

Article 178. Date of the tax liability extinguishment

(1) Tax liability extinguishment date by payment shall be considered:

a) in case of payment by means of non-cash payment instruments, other than payment cards (by transfer) - the date on which the taxpayer's payment account was debited to the respective tax liability. The debit of the payment account is confirmed by the payment document issued by the payment services provider, indicating the payment account debit date;

b) in case of cash payment - the date of the cash receipt through the banks (their branches or subsidiaries) or other payment services providers in the account of the respective tax liability. The cash receipt is confirmed by a cash collection order and by the payment document issued by the payment services provider, indicating the cash receipt date;

c) in case of payment by means of payment cards - the date on which was debited the payment account to which the taxpayer's payment card is attached for the enrollment of the amount to the budget for the respective tax liability. Debiting the payment account to which the payment card is attached is confirmed by a payment receipt (bill) with a payment card executed at the POS terminal or another device for the use of the payment cards, receipt (bill) issued to the cardholder, and by the payment document issued by the payment services provider, indicating the card account debiting date;

d) in case of the payment through the Governmental electronic payment service (MPay) - the payment date by the taxpayer, confirmed by MPay service through a notification to the competent state body for full payment and by the payment document issued by the payment services provider, indicating the payment date.

(2) Tax liability extinguishment by annulment date is considered the date indicated in the annulment act.

(3) Tax liability extinguishment by prescription date shall be considered the first day after the expiry date of the limitation period.

(4) Tax liability extinguishment by deduction date shall be considered the date of the:

a) drawing up the joint act of the local public administration authority and of the State Tax Service, whereby they ascertain that the deceased person, the person declared dead, disappeared without notice, lacking in exercise or limited exercise did not own (possess) goods;

b) final stay of the decision to terminate the legal person's activity;

c) issuance of the decision on the progress of the liquidation (dissolution) process or of the decision to initiate the insolvency process.

(5) The date when the tax obligation is extinguished by offsetting is considered the date on which the State Treasury has executed the payment documents.

(6) The date of the tax liability extinguishment by enforcement shall be considered the date on which the amounts obtained from the enforcement actions were entered in the account of the respective budget.

[Article 178 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 178 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 178 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 179. Tax liabilities extinguishment succession

(1) Tax liabilities extinguishment, according to the tax legislation, takes place according to the chronological criterion of each type of tax obligation birth indicated in the document regarding its extinguishment.

(2) In case of non-compliance by the taxpayer with the provisions of para. (1), the State Tax Service is entitled to extinguish its tax liability according to the succession stipulated in para. (1).

Article 180. Tax liability extinguishing term modification

(1) If the arrears to the national public budget are admitted, except the state social insurance budget, tax liability extinguishment deadline may be modified in accordance with this Article for a period of up to 12 consecutive months with the calculation of an increase of the late payment, in accordance with the provisions of Article 228, and by application of the measures to ensure tax liability extinguishment in the form of a pledge.

(2) Tax liability extinguishment term modification shall be made by:

a) tax liability extinguishment postponement (the extinguishment will be made by a single payment);

b) tax liability extinguishment rescheduling (the extinguishment shall be made in installments).

(3) Tax liability postponement or rescheduling is granted to the taxpayer in the following cases:

a) natural and techno genic disasters;

b) accidental destruction of the production buildings;

c) an unforeseeable and unavoidable circumstance, which effectively hinders the production capacity over a long period of time and the fulfillment of the taxpayer's contractual obligation;

d) debts of the public authorities or institutions (financed from the national public budget) toward the taxpayer, only within the limits of the due amounts, as well as for taxes and fees related to them;

e) other circumstances, established by the Ministry of Finance, which entitle the taxpayer to benefit from the tax liability extinguishment deadline amendment.

Cases of the tax liability extinguishment postponement or rescheduling mentioned at letters a) - c) shall be confirmed by acts issued by the competent authorities or institutions.

(4) Tax liability extinguishment postponement or rescheduling shall be granted on the condition that the current tax liability is extinguished within the period of delay or rescheduling.

(5) Tax liability extinguishment postponement or rescheduling shall be granted on the basis of a standard contract concluded between the State Tax Service and the taxpayer.

(6) Tax liability extinguishment deadline amending procedure, the model of the standard contract regarding the amendment of the deadline for the tax liability extinguishment, including the manner of its entry into force, suspension, amendment and annulment of it, shall be established by the Ministry of Finance.

(7) If the taxpayer fails to comply with the clauses of the tax liability extinguishment postponement or rescheduling agreement, it shall be annulled as soon as the State Tax Service has detected the violations.

(8) It is not allowed to conclude a new contract for postponing or rescheduling of one and the same tax liability with the taxpayer who did not fulfill the conditions of the previous contract.

(9) Until the expiration of the tax liability extinguishment term, modified by postponement or rescheduling, no enforcement actions shall be taken against the tax liability which is the object of the contract.

[Article 180 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 180 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 180 in editing of Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 180 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 180 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 180 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 6
TAX LIABILITY EXTINGUISHMENT RESPONSIBILITY

Article 181. Responsibility of the person responsible for the taxpayer's tax liability extinguishment

(1) The person responsible for tax liability extinguishment of the taxpayer is his / her manager or another person who, by virtue of his / her obligations of service, was / is obliged to extinguish tax liability in the manner and within the established deadlines. If the taxpayer does not have a responsible person, in charge of the tax liability extinguishment is himself/herself.

(2) The responsible person is in charge of all the taxpayer’s tax liabilities, regardless of the date of their occurrence.

(3) The taxpayer’s tax liabilities, which the responsible person is in charge under this Article, shall remain his/her liabilities until their complete extinguishment.

(4) For failing to fulfill the liabilities under this Article and other liabilities provided for by the tax legislation, the taxpayer’s responsible person shall be liable in accordance with the legislation.

Article 182. Responsibility of the taxpayer’s responsible person who is liable to withhold or charge from another person taxes, fees, late payment penalties (penalties) and / or fines and charge them to the budget

(1) The responsible person of the taxpayer liable, according to the tax legislation, to withhold or charge from another person taxes, fees, increases of the late payments (penalties) and / or fines and to pay them to the budget is responsible for the payment of the taxes and fees, increases of the late payments and / or not withheld, uncollected and non-transferable fines as set out in the budget if:

a) withholding, collection or transfer enters into his/her attributions;

b) he/she knew or ought to have known that taxes, fees, increases of late payments (penalties) and / or fines were not withheld, collected or transferred by the taxpayer.

(2) The obligation to withhold or charge taxes, fees, increases of delay (penalties) and / or fines remains to be the taxpayer whose responsible person is obliged to withhold or charge them from another person; and transfer them until the taxes, fees, increases of late payments (penalties), and / or fines will be declared or ought to have been declared by the person from whom they were to be withheld or perceived or until their total extinguishment in the other cases.

(3) The taxpayer's tax liabilities for which his/her responsible person is responsible according to this Article shall remain the taxpayer's liabilities until they are fully extinguished in case of withholding or collecting of taxes, fees, increases of the late payments and / or fines from other people.

(4) For failing to fulfill the obligations under this Article and other obligations provided for by the tax legislation, the taxpayer's responsible person shall be liable according to the legislation.

Article 183. Responsibility of the person acquiring a property to extinguish the arrear of the person transferring the property

If a person with arrears transfers ownership to another person and these are interdependent, the person receiving the property is responsible for extinguishing the arrears in the amount of the difference between the market value of the acquired property and the amount actually paid for it.

Article 184. Responsibility for tax liabilities of the person in the liquidation process

(1) Tax liabilities of the person in liquidation shall extinguish, on the account of his / her financial means, including from the proceeds of the sale of his / her assets, the body, the organization, the person, responsible, according to the legislation, for its liquidation.

(2) In case of applying the ways to overcome the insolvency, tax liabilities shall be extinguished in accordance with the respective legislation.

Article 185. Responsibility for tax liabilities of the person in case of reorganization

(1) Tax liabilities of the reorganized person shall extinguish his/her successor.

(2) Tax liabilities extinguishment of the reorganized person shall be imposed on its successor, regardless of whether or not he/she knew, before the reorganization was completed, that the reorganized person did not extinguished or partially extinguished tax liability.

(3) Reorganization of the person does not change for the successor the terms for extinguishing his/her tax liabilities. In the event of a person's reorganization, his/her rights and obligations go to the newly created enterprise. Prior to reorganization, the enterprise will notify the State Tax Service of this in order to conduct a tax audit and determine the amount of rights and obligations successor of the newly created person.

(4) In the case of several successors, each of them shall be liable, within the limits of the rights and obligations assumed by the reorganization, in order to extinguish tax liability of the reorganized person.

(5) Responsibility assumed by the successor of the reorganized person becomes his/her tax liability that, in case of his/her reorganization, moves to his/her successors.

(6) In case of reorganization by merger of several persons, the person thus created is considered the successor of each person merged in the extinguishment of his/her tax liabilities.

(7) In case of reorganization of the person through absorption, the absorbing person is considered to be the successor of the absorbing person in the extinguishment of its tax liability.

(8) In case of reorganization of the person by division, the persons thus created are considered the successors of the first one in the extinguishment of his/her tax liabilities in proportion to their share.

(9) In case of reorganization of the person by separation, the reorganized person and the person who was formed after the separation shall be responsible for extinguishing tax liability of the reorganized person proportionally to the share belonging to them.

(10) In case of reorganization of the person by transformation, the person thus created shall be considered the successor of the former in the extinguishment of his/her tax liability.

[Article 185 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 186. Tax liabilities extinguishment of the deceased, declared deceased or missing natural persons, of the protected persons

(1) Tax liability of a deceased or declared deceased natural person, in the established manner, shall extinguish each of his/her heirs within the limits of the value of the inherited assets and proportionate to his/her inheritance part.

(2) Tax liability of the natural person declared, in the established manner, disappeared without notice shall be extinguished by the trustee appointed to administer the assets of the missing person on their account.

(3) Tax liability of the minor or of the adult natural person in respect of whom the measure of legal protection has been instituted shall extinguish the parents, the temporary protector, the custodian or the trustee on account of his/her goods. If the person protected under the law or the court decision has the capacity to self-extinguish the liabilities, his/her tax liability is extinguished by him/herself.

(4) Tax liability, which could not be extinguished in accordance with this Article due to the insufficiency of goods, shall be extinguished by decreasing by the State Tax Service in accordance with this Code.

(5) If the court issues a decision to cancel the declaration of the deceased person or the disappeared without notice person, or a decision to recognize the full exercise of capacity, the action of tax liabilities previously extinguished by decreasing shall be restored without applying the increases of late payments and fines for the period between the moment of declaring an individual deceased or disappeared without notice or lacking in exercise capacity or with limited exercise capacity and the date of that decision issuance.

[Article 186 amended by Law No.238 dated 08.11.2018, in force since 30.12.2018]

Chapter 7
TAX REPORT

Article 187. Tax report submission

(1) In cases stipulated by the tax legislation, the taxpayer is obliged to submit tax reports within the set term for each type of tax or fee, for compulsory health insurance premiums and obligatory state social insurance contributions.

(2) Except the cases expressly provided for by the tax legislation, the taxpayer is obliged to submit to the State Tax Service reports on taxes, fees, mandatory health insurance premiums and obligatory state social insurance contributions.

(2^1) Tax report shall be submitted necessarily using the automated electronic reporting methods, in the form and manner regulated by the State Tax Service, as follows:

[Letter a) Para. (2^1) Article 187 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

b) starting with January 1st, 2013 - by the subjects registered as VAT payers;

c) starting with July 1st, 2016 - by the subjects who, according to the staff number of employees registered in the previous year, have more than 10 persons employed by individual labor contract or by other contracts;

d) starting with January 1st, 2017 - by the taxpayers who, on January 1st, 2016, having employed more than 5 employees;

e) starting with January 1st, 2017, for tax periods starting with 2017 - by subjects who carry out professional activity in the justice sector;

f) starting with January 1st, 2017 - by the information technology parks' residents;

g) starting with January 1st, 2019 - by taxpayers with 5 and more employees.

h) from the date of fiscal registration (attribution of the tax code) - by the persons indicated in Article 162 par. (1) letter d), regardless of the employees number.

[Article 187 para.(2) letter h) introduced by Law No.171 din 19.12.2019, in force since 01.04.2020]

(2²) The form and manner of submitting the reports by using automated electronic reporting methods for taxpayers using them voluntarily are similar to those set out in para. (2¹).

(3) Tax report, as a rule, must contain:

a) the naming (name and surname) of the taxpayer;

b) the tax code of the taxpayer and, where appropriate, the code of its subdivision;

c) tax period for which it is presented;

d) the type of the tax, the fee, the mandatory health insurance premiums, the obligatory state social insurance contributions;

e) the taxable object (the tax base);

f) the rate of the tax, the fee, mandatory health insurance premiums, obligatory state social insurance contributions;

g) tax facilities;

h) the amount of the tax, fee, mandatory health insurance premiums, obligatory state social insurance contributions;

i) other data and information;

j) for tax report on the paper - the signature of the responsible persons (the head and the chief accountant) of the taxpayer or the taxpayer's signature (or of his / her representative);

k) for electronic tax report - the electronic signature, applied in the manner established by the Government, or the electronic signature for authentication, applied in the manner established by the State Tax Service, of the persons mentioned under the letter j).

(3¹) If the taxpayer (except taxpayers registered by the entity empowered with the state registration right) ceases to work during the fiscal year, the responsible person of this is liable to submit, within 60 days from when the decision to terminate the activity was taken, to the State Tax Service, the information about the activity cessation, in the form approved by the State Tax Service. The copy of the decision to terminate the activity, adopted by the founders, as well as the copy of the notice on the initiation of the procedure for cessation of the activity, published in the Official Gazette of the Republic of Moldova, is attached to the information.

(4) The taxpayer (his / her representative), his / her responsible person shall sign the tax report, assuming its liability under the law for the submission of false or erroneous data and information.

(5) The tax report shall be deemed to be submitted at the date when the State Tax Service receives it, if it is drafted in the manner established by the tax legislation and is perfected in the manner regulated by the State Tax Service.

(6) The tax report shall be deemed received by the State Tax Service in accordance with para. (5) if the taxpayer presents evidence in this respect: a copy of the tax return

with the mention of the State Tax Service that it has received it, a receipt issued by the State Tax Service, the postal note, an electronic receipt confirming its acceptance in the informational system of the State Tax Service, etc.

(7) Instructions on how to fulfill and submit tax reports, including the unified ones, shall be issued by the State Tax Service unless the tax legislation provides otherwise.

[Article 187 supplemented by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 187 amended by Law No.123 dated 07.07.2017, in force since 01.01.2018]
[Article 187 supplemented by Law No.145 dated 14.07.2017, in force since 04.08.2017]
[Article 187 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 187 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 187 amended by Law No.160 dated 07.07.2016, in force since 16.09.2016]
[Article 187 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 187 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 187 supplemented by Law No.90 dated 29.05.2014, in force since 27.06.2014]
[Article 187 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 187 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 187 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]
[Article 187 supplemented by Law No.82-XVI dated 29.03.2007, in force since 04.05.2007]

Article 188. Corrected tax report

(1) The corrected tax report is the version of the previous tax report.

(2) The taxpayer who discovers that the previously submitted tax report contains a mistake or omission is entitled to submit a corrected tax report, according to the form and manner of filling in the tax report that is being corrected.

(3) The corrected tax report, submitted before or within the deadline set for the submission of tax reports for a certain tax period, shall be considered as a tax report for the respective period.

(4) The corrected tax report will not be taken into account and therefore the previous report will not be amended if the corrected one has been submitted:

[Letter a) para.(4) Article 188 repealed by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

b) after the management of the controlling body issues a written decision on the initiation of a tax audit performing, the object of which shall also be the tax repot submitted wrong or with omissions;

c) for a period under or after a documentary check.

[Article 188 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 188 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 188 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 188¹. Tax reports submission and the tax liabilities payment term in relation to the economic agent liquidation

(1) Economic agent in liquidation is liable to submit in advance to the State Tax Service the report on the income tax for the tax period established in Article 12¹ the para. (3) letter a) within the term of 5 months at most from the dissolution registration date.

(2) Economic agent in liquidation is obliged to submit to the State Tax Service the report on the income tax for the tax period established in Article 12¹ para. (3) letter b) within a maximum of 30 days from the date of approval of the final liquidation balance sheet.

(3) Economic agent in liquidation is obliged to submit to the State Tax Service all the tax reports at the latest of presentation date according to para. (2) of this Article of the income tax report.

(4) If the liquidation process takes longer than the fiscal year in which the liquidation proceedings were initiated, the economic agent in liquidation shall be obliged to submit the report on the income tax according to Article 83.

(5) If in the liquidation process, during the fiscal year, there is a need to submit a corrected tax report, it shall replace the previous report for the tax period concerned.

(6) The tax liabilities term of payment, calculated on the basis of the income tax report presented in accordance with the paras. (1) or (2) of this Article, shall be considered to be the date of the submission the respective report.

(7) If the tax audit reveals the lack of debts to creditors and the national public budget, as well as the lack of assets subject to distribution, the prior income tax report shall be considered final and the liquidation balance sheet shall be presented.

[Article 188¹ supplemented by Law No.104 dated 09.06.2017, in force since 07.07.2017]

Article 189. Calculation of taxes and fees by the State Tax Service

(1) The State Tax Service calculates taxes and fees for the taxpayers as a result of tax audits, if cases of non-compliance with the tax legislation have been established, as well as in other cases provided by the tax legislation.

(2) If, during the tax audit, the amounts of the taxes and fees to be paid to the budget cannot be determined due to the lack of accounting or due to non-conforming accounting, if the taxpayer (his/her representative) or his/her responsible person does not present totally or in part the evidence documents and/or tax reports, the State Tax Service calculates taxes and fees by methods and from indirect sources, and further recalculates them after re-establishing the records in accordance with the legislation or after presenting the respective documents.

(3) Actions referred to in para. (1) may be applied to natural persons who are citizens of the Republic of Moldova that do not carry out entrepreneurial activity in the use of indirect estimation methods in accordance with the provisions of Chapter 11¹ of this Title.

[Article 189 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 189 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 189 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 8
RECORD KEEPING OF TAXABLE OBJECTS AND TAX LIABILITIES

Article 190. General principles of record keeping of taxable objects and of tax liabilities

(1) Taxpayers themselves shall keep record of taxable objects and tax liabilities, unless otherwise provided by the legislation, for the purpose of evaluating the tax base, the amount of the calculated, amended, extinguished and outstanding tax liabilities.

(2) The accounting and / or other evidence on which the records of the taxable objects and tax liabilities is based shall reflect timely, complete and truthful the taxpayer's operations and his / her financial situation.

(3) In order to control the tax liabilities extinguishment, the State Tax Service, other tax administration authorities, in the cases expressly provided for by the tax legislation, keep their records, by including in the personal accounts of the taxpayer, opened for each tax and fee, the amount, the date of their appearance, amendment or extinguishment.

(4) Entries into the taxpayer's personal accounts shall be made in the manner established by the State Tax Service.

(5) Evidence of the local taxes and fees on the taxable objects which are not within the activity area of the State Tax Service subdivision to which the taxpayer is registered is taken by the subdivision of the State Tax Service in whose area the taxable object is located. Records of the taxes and fees calculated by the local tax and fees collection services are related to these services.

[Article 190 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 190 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 190 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 191. Tax liability notice of payment

(1) Tax liability notice of payment is a written notice by which the State Tax Service or another tax administration authority requires the taxpayer to extinguish the tax liabilities indicated therein.

(2) The notice of payment shall be drawn up and returned to the taxpayer if the tax liability is calculated by the State Tax Service or by another public authority with tax administration duties, except in cases where the calculation is made according to the results of the tax audits.

(3) If corrections have been made when calculation tax liability for which a notice of payment has been issued, the State Tax Service or other authority with tax administration duties shall prepare and send to the taxpayer a rectified notice of payment.

(4) The tax liability notice of payment standardized form shall be approved by the Ministry of Finance.

(5) The tax liability notice of payment must contain the following mandatory elements:

a) the naming (name and surname) of the taxpayer;

b) the tax identification number of the taxpayer;

c) the date of its issue;

d) type, tax liability extinguishment deadlines and amount;

e) address and tax code of the State Tax Service or of another authority that issued the notice of payment.

(6) Tax obligation notice of payment shall come into force on the date when the taxpayer has received it and is valid until the tax liability is extinguished or until it is canceled.

[Article 191 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 191 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Article 192. The deadline for sending the notice of payment and the tax liability extinguishment deadline

(1) Tax liability notice of payment shall be sent to the taxpayer before the expiration of the tax liability extinguishment term indicated therein, unless the tax legislation provides otherwise.

(2) Tax liabilities indicated in the notice of payment must be extinguished within the deadlines specified in the notice.

(3) If the notice of payment has been sent to the taxpayer after the expiration of the tax liability extinguishment term, the increase of the late payment (penalty) and / or the fine for failing to pay it in term shall apply after the expiration of 10 calendar days from the date when the taxpayer received the notice of payment.

Chapter 9
TAX LIABILITY ENFORCEMENT

Article 193. Conditions for initiating tax liability enforcement

Conditions for initiation tax liability enforcement are:

a) the existence of the arrears, taking into account the provisions of Article 252;

b) non-expiry of the limitation periods set forth in this Code;

c) not contesting the existence of the arrear and its size in the cases provided in Article 194 para. (1) letters c) and d);

d) the taxpayer is not in the liquidation (dissolution) procedure or in the insolvency process according to the provisions of the legislation in force, except for the tax obligation

calculated after initiating the insolvency procedure, in accordance with the provisions of the Insolvency Law no. 149/2012.

[Article 193 supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 193 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 193 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 194. Tax liability enforcement methods

(1) Tax liability enforcement is performed through:

a) collection of financial means, including foreign currency, from the taxpayer's bank and/or payment accounts, excluding those on credit and temporary accounts (of financial means accumulation for the social capital formation or increase);

b) removing from the taxpayer financial means in cash, including in foreign currency;

c) pursuit of the taxpayer's assets, except those mentioned under the letters a) and b);

d) pursuit of the taxpayer's debtor dues through the manners provided under the letters a), b) and c).

(2) pursuit of the goods shall be performed by seizure, sale and enforced collection.

(3) If, after the enforcement procedures have been applied, tax liability of the taxpayer undertaking entrepreneurial activity has not been extinguished entirety and the subsequent enforcement is impossible, the State Tax Service shall have the right to initiate the application of the methods to overcome the insolvency in accordance with the law. The natural person's tax liability unregistered as a subject of the entrepreneurial activity shall be extinguished in the manner provided by the present Code.

[Article 194 para.(1) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[*Article 194 supplemented by Law No.33 dated 06.03.2012, in force since 25.05.2012]*

Article 195. Competent bodies empowered to enforce tax liability

(1) Enforcement of tax liability is carried out by the State Tax Service, within the limits of its competence, in accordance with the provisions of the legislation in force.

[Article 195 para.(1) supplemented, para.(2) repealed by Law No.204 dated 24.12.2021 in force since 01.01.2022]
[Article 195 in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 195 amended by Law No.139-XVI dated 20.06.2008, in force since 15.07.2008]

Article 196. Tax liability enforcement general rules

(1) Tax liability enforcement shall be made in working days, between 6.00 a.m. and 10.00 p.m. Enforcement at another time is admitted if the taxpayer or debtor evades it.

(2) If the taxpayer cannot be found at the known addresses, the State Tax Service will request the intervention of the competent public authorities.

(3) Within 10 working days from the date of receipt the request referred at Article 161 para. (6), the taxpayer's file on the enforcement actions taken against him/her shall be forwarded to the responsible subdivision of the State Tax Service in the manner established by State Tax Service.

[Para. (4) Article 196 repealed by Law No.281 dated 16.12.2016, in force since 01.04.2017]

(5) The State Tax Service is entitled to apply one or more ways of the tax liability enforcement. Tax liability enforcement in the manner provided at Article 194 para. (1) letters (b), (c) and (d) shall be made on the basis of a decision issued by the management of the State Tax Service on a standardized form approved by the State Tax Service, which has the value of an enforceable document.

(6) Expenditures related to the tax liability enforcement shall be made from the state budget, to be recovered from the taxpayer's account, except for the commissions charged by the bank when the cash means are handed over by the tax officials according to Article 198.

[Article 196 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 196 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 196 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 196 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 197. Collecting financial means from the taxpayer's bank and/or payment accounts

(1) Starting with the day following that in which the arrear has occurred or was discovered, the State Tax Service is entitled to forward collection orders, which have the value of enforceable documents, to bank or payment accounts (except for loan account, opened bank or payment accounts according to the loan agreements provisions, concluded between the Republic of Moldova and the external donors of the temporary account (of financial means accumulation for the formation or increase of the social capital), as well as accounts of the natural persons who are not subjects of the entrepreneurial activity (in the case of bailiffs - only the special accounts), the accumulation accounts opened according to the insolvency legislation) of the taxpayer if he/she holds them and if the State Tax Service knows them. For all the bank accounts categories registered in the State Tax Register, the collection orders are issued in national currency. Upon execution of the collection order issued in the national currency forwarded to the taxpayer's foreign currency account, the bank carries out the operation of buying foreign currency against the national currency using the exchange rate set by it, with the transfer of Moldovan MDL to the national public budget on the same day.

(1¹) Collection of financial means from bank and payment accounts held by notaries, lawyers, authorized administrators and mediators shall be made in accordance with the provisions of this Article.

(2) If the taxpayer holds financial means in his bank and payment account, the bank (its subsidiary or branch) is obliged to execute, within the limits of these means, the collection order of the State Tax Service within 24 hours from the moment when it was received.

(2¹) If other enforceable documents were forwarded on the day or prior to the collection order receipt on collection of the financial means from the taxpayer's bank and payment accounts and/or on the same day other collection orders were forwarded for the same bank account/accounts, issued by the legally authorized bodies and the financial means available in these accounts are not sufficient for the full execution of the collection orders and the indicated enforceable documents, these (the collection order and the enforceable document) shall be remitted by the bank (subsidiary or branch) on the same day to the first issuing bailiff, for the collection and distribution of financial means in order of satisfaction of receivables and according to the procedure established by the Enforcement Code. On the same day, the bank (subsidiary or branch) will inform the State Tax Service in writing and/or by other legal means about the existence of other collection orders and/or enforceable documents and about their remission to the appropriate bailiff.

(3) If the taxpayer does not have financial means in his bank or / and payment account for extinguishing, wholly or partly, the tax liability and the situations provided in para. (2¹) does not exist, the bank (its subsidiary or branch) shall remit to the State Tax Service, within 3 hours after the deadline provided for in para. (2) of this Article, the information on the collection order performing. If the suspension of operations at the bank or / and payment account for non-extinguished tax liabilities, the bank (its subsidiary or branch) shall immediately inform the State Tax Service about the financial means registration in the taxpayer's account. The procedure of incontestable collection of means from the bank or / and payment accounts is established by the National Bank of Moldova jointly with the Ministry of Finance.

(3¹) For the situations regulated by para. (2¹) of the present Article, the provisions of Article 92 of the Enforcement Code shall apply by analogy.

(3²) Following the joining made in accordance with the procedure set out in e para. (3¹) of the present Article and after the expiry of the joining term established under Article 92 of the Enforcement Code, the bailiff shall communicate within 3 days to the State Tax Service about all the actions and acts which must or have been accomplished on this occasion, in particular those concerning the degree of priority of receivables competing for the financial means being on the debtor's accounts involved in the respective enforcement procedure, and will request a notice of the State Tax Service in this respect.

(3³) Allocation of amounts collected from the debtor's accounts (in the cases regarding state's claims) will be done according to the legal provisions in force and only on the basis of the positive notice of the State Tax Service.

In case of receiving a refusal concerning the order on amounts distribution, the subsequent acts of the bailiff in this respect are nullified, the bailiff being obliged to comply with the prescriptions regarding the amounts distribution indicated by the State Tax Service, taking into account the provisions of the legislation in force.

(4) The provisions of this Article shall not be applied if in the taxpayer's bank account are registered financial means resulted from the trading of pledged goods, within the amounts directed to payment of expenditures related to the trade of pledged good and within the limit of arrears that are paid from the sail of the pledged good.

[Article 197 supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 197 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 197 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 197 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 198. Enforced collection of cash financial means from the taxpayer

(1) The tax liability enforcement by the financial means collection is applied to the taxpayer who corresponds to the notion of Article 5 it.2).

(2) In order to collect cash financial means from the taxpayer, including in foreign currency, the tax official checks the places and premises where the taxpayer keeps the cash, as well as his commercial network.

(3) By way of derogation from Article 129 point (4), as the taxpayer's representative, to the collection of the financial means in cash participates the cashier (the manager) or another employee replacing him/her. They are obliged to present the necessary documents and to ensure free access to the taxpayer's house safe box, in the isolated room of the house, as well as in the taxpayer's commercial network.

(4) The opening without the consent of the taxpayer's representative or in his absence of places and premises where the cash is kept shall be made in the presence of 2 assistant witnesses. Until the arrival of the latter ones, the tax official seals the places and premises.

(5) The fact of enforced cash collection and opening of places and premises without the taxpayer's representative consent is recorded in acts signed by those present. The documents shall be prepared in two copies. The second copy shall be returned to the taxpayer or his/her representative who shall countersign the first copy, or it shall be sent recommended to the taxpayer on the same day or the next working day.

(6) Collected financial means shall be handed over by the tax official to the nearby bank (its subsidiary or branch), which is obliged to receive and transfer it to the respective budgets for debt extinguishing. The foreign currency shall be delivered to the bank (its branch or representation) against Moldovan MDL at the exchange rate set by it, with subsequent transfer of the Moldovan MDL to the respective budgets. The foreign currency that cannot be sold (for example, the foreign currency that is not demanded on the internal currency market) is kept at the bank (its branch or representation) until its possible sale.

(7) If the cash means depositing at the bank (its subsidiary or branch) on the day of their withdrawal is impossible, they will be handed over to the State Tax Service cash desk in order to send them to the bank (its subsidiary or branch) on the next working day.

[Article 198 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 198 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]

Article 199. General rules for assets' seizure

(1) Performing the State Tax Service decision regarding the taxpayer's assets seizure shall be carried out, unless the legislation provides otherwise, in the presence of the taxpayer (his/her representative), his/her authorized person, but in the case the taxpayer is a natural person who is not registered as subject of entrepreneurial activity, in the presence of an adult member of his/her family.

(2) If the taxpayer (his/her representative), his authorized person refuses to be present at the asset seizure, the seizure shall be performed without their consent or in their absence. The opening of the premises or of any other places where the assets are as well as their seizure without the taxpayer's (his/her representative) consent shall be made in the presence of two assisting witnesses.

(3) If the taxpayer's assets are located at his own or other persons' domicile or residence, the seizure of these assets shall be made only with the consent of the taxpayer or consent of the residence or domicile owner.

(4) In case the natural person does not allow the access to his/her domicile or place of residence for the purpose of asset seizure, the tax official shall record this fact in a document. In such cases, the State Tax Service shall institute legal proceedings. After the court issues a decision of tax liability enforcement, this is performed in accordance with the civil procedural law.

(5) If the taxpayer has not honored his/her tax liability and if the asset seizure actions have not been attacked within 30 working days from the seizure date, the goods are traded in the manner provided by Article 203.

(6) If seizure of some assets is abolished following an examination of the claim or court summons, the State Tax Service shall have the right to seize other assets of the taxpayer.

(7) The assets seized by the State Tax Service are pursued in accordance with the legislation in force.

[Article 199 para.(5) amended by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 199 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 200. Seizure of assets as a mean of ensuring tax liability enforcement.

(1) Pursuant to the State Tax Service's decision on tax liability enforcement, all assets belonging to the taxpayer, regardless the place they are located, are subject to seizure, except for those which, in accordance with the para. (6), do not belong to seizure.

(2) Assets seizure under the State Tax Service decision is carried out by the tax official.

(3) Before proceeding to seizure, to the taxpayer (his/her representative), to his/her authorized person shall be forwarded a copy of the decision on the tax liability enforcement and they shall be informed, in writing or orally, about their rights and obligations during the seizure, what liability the law provides for the non-fulfillment of the obligations.

(4) The taxpayer (his/her representative), his/her authorized person is obliged to submit for seizure all the goods, including those given to other persons for storage or use, as well as confirmatory documents goods ownership, and to inform in writing about:

a) information concerning the assets that do not belong to the taxpayer and about their owners;

b) information concerning the assets that belong to the taxpayer and that have been given to other persons for storage or use;

c) information concerning the pledged assets;

d) Information on assets seized by other public authorities.

(5) In order to locate the taxpayer's assets, the tax official has the right to search the places where these are located, and in case it is a domicile or place of residence – with the agreement of the owner or based on a court decision.

(6) The following assets shall not be subject to seizure:

a) perishable agricultural products, in accordance with a list approved by the Government;

b) assets pledged prior to seizure;

c) personal assets of the natural person, which according to the Execution Code, are not subject to seizure;

d) assets seized by other public authorities;

e) other assets which, according to legislation, are not subject to seizure.

(7) Assets shall be seized only in the amount necessary and sufficient to extinguish the tax liability, to pay the taxes and fees related to the seized goods trading, the payment term of which is established until or at the sale date, and for the enforcement costs recovery.

(8) In order to determine the sufficient quantity of goods to be seized, at the time of seizure, the seizure price of the goods is established according to their book value, in accordance with the taxpayer's accounting data. In case the persons who, according to the legislation, do not keep the accounting and when the taxpayer (his representative), his responsible person avoids being present at the seizure or are absent, the seizure price of the goods is established by the tax official, taking into account their technical condition and other characteristics. In order to ascertain the technical condition, specialists in the field may be invited, as appropriate. The securities are seized at their nominal price. The share in a company is determined according to its incorporation documents.

(9) In case of assets seizure, the tax official shall draw up, in two copies, according to a model approved by the State Tax Service, the seized assets list. Each page is signed by the participants in the seizure.

(10) The seized assets list shall indicate the name, quantity, individual signs and the goods value. The securities shall indicate the number, the issuer, the nominal price and other data known at the time of seizure.

(11) After being listed as seized assets, a seizure act is drawn up, in two copies, according to a model approved by the State Tax Service and signed by the participants in the seizure. The second copy shall be handed over to the taxpayer (his/her representative), to his authorized person under signature.

(12) Seized assets are left for safekeeping at their place of being at the time of seizure: at the taxpayer or at another person. In the second case, it is admitted to send the assets directly to the taxpayer, who is obliged to receive them. Upon the tax official decision, the assets can be sent for storage to another person on a contractual basis. Jewelry and other gold objects, silver, platinum and objects made of platinum, precious stones and pearls, as well as residues from such materials, are deposited for storage at the bank (its subsidiary or branch) by the tax official. Responsible for the seized assets storage shall be the taxpayer (his/her representative), his/her authorized person or the person who replaces him/her, who were informed about the seizure, or the person to whom the seized assets were entrusted under personal signature.

(13) The seizure act contains a notice that if, within 30 working days of the date when the seizure is applied, the taxpayer will not pay the arrears, and the seized goods will be traded.

(14) If the taxpayer (his/her representative), his/her authorized person refuses to sign the seizure act, the tax official shall note next to his/her name: "Refused to sign". The refusal note is usually confirmed by the assistant witnesses' signature. If the case of

their absence, the seizure act is signed by the tax official, the second copy being sent recommended to the taxpayer.

(15) If the taxpayer (his/her representative), his/her authorized person is not present at the seizure process, this fact will be noted in the seizure act in the presence of 2 assistant witnesses, the second copy being sent recommended to the taxpayer within 24 hours.

(15¹) In case of seizure the goods subject to registration in the constitutive advertising registers, in the absence of the taxpayer, the seizure act is signed by the tax official, the second copy being sent recommended to the taxpayer.

(16) In case of security seizure, the State Tax Service will send the copy of the seizure act to the entity that keeps records of the securities holders. He/she will record in the respective registry, immediately after receiving the copy, the securities seizure. From now on, no transaction with seized securities will be done without the State Tax Service's approval.

(16¹) In case of real estate seizure, the State Tax Service shall, on the same day or the following day, send the copy of the seizure act and the tax liability enforcement decision to the territorial cadastral bodies to note the seizure application.

(17) If the taxpayer does not have assets that are, according to the legislation, subject to seizure, the tax official shall draw up a deficiency act.

[Article 200 supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 200 amended by Law No.225 dated 15.12.2017, in force since 29.12.2017]
[Article 200 amended by Law No.80 dated 05.05.2017, in force since 26.05.2017]
[Article 200 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 200 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 200 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 201. Seizure of the taxpayer’s assets located at other persons

(1) Taxpayer's assets that are kept by other persons on the basis of loan, lease, rental, storage, etc. agreements shall be included in the seized assets list according to the taxpayer’s available documents regarding these goods. After signing the seizure act, the keeper of the assets shall be notified about the taxpayer’s assets seizure, about his/her obligation to ensure the goods integrity, and about the prohibition to pass them on to the taxpayer or to third parties without the consent of the State Tax Service. If necessary, the assets are examined at their location.

(2) If, during tax audits, it is discovered that the taxpayer's assets are held by another person and that they have not been previously seized, they shall be notified of the seizure of the assets of the taxpayer, and of their obligation to ensure their integrity, and about the prohibition to pass them on to the taxpayer or to third parties without the consent of the State Tax Service. At the same time, a list of those goods will be drawn up, each page being signed by the tax official and the holder of the goods (his representative).

(3) After the list of assets kept by another person is signed, the tax official shall check it based on the accounting records kept by the taxpayer. After identification of the goods, a seizure act will be drawn up.

[Article 201 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 201¹. Enforcement of uncollected (future) agricultural production

(1) The State Tax Service is empowered to seize the agricultural production not harvested yet, except the one stated at Article 200, para. (6), letter (a).

(2) The taxpayer is not exempted from cultivation, harvesting and storing of the production if the seizure is applied.

(3) In case of the non-harvested agricultural production seizure, the State Tax Service will send, on the same day or the following day, the copy of the seizure act and the tax liability enforcement decision to the local public administration authorities of the

second level for noting the seizure application in the Seized Agricultural Production Register according to the manner and form approved by the Ministry of Finance and the Ministry of Agriculture, Regional Development and Environment. From this moment, it is forbidden for the taxpayer to perform alienation transactions with regard to the seized agricultural production not harvested yet, without the consent of the State Tax Service.
[Article 201¹ supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 201¹ introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 202. Seizure lift

(1) The assets seizure shall be lifted in case of:

a) complete or partial tax liability extinguishment and taxpayer's recovery of the enforcement costs;

b) complete or partial tax liability extinguishment and taxpayer's recovery of the enforcement costs through other enforcement methods;

c) need to seizure other assets that are in demand on the market in order to accelerate the payment of arrears;

d) assets alienation or disappearance;

e) impossibility to sell the assets;

f) issuance of a decision in this regard by the authority reviewing the claim in the event of the seizure procedure infringement;

g) conclusion with the State Tax Service and / or the National Social Insurance House of a contract regarding the tax liability extinguishing deadline modification with the recovery before signing the contract on the enforcement costs incurred before signing the contract;

h) issuance of a court conclusion/decision;

i) initiation of the insolvency procedure.

i) finding a seizure procedure violation.

(2) After the assets seizure lifting, the State Tax Service returns them to the taxpayer if it put them for keeping in another place. If the ownership of the goods has passed to the person who has purchased them in the manner established by this Code, these shall not be returned.

(3) In case of the partial tax liability extinguishment, the State Tax Service will order the seizure lift from the assets and will immediately seize the taxpayer's assets to a sufficient extent to ensure the existing arrears extinguishment and the incurred or eventual enforcement costs compensation as well as the fees and taxes on the assets sale.
[Article 202 para.(1) supplemented by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 202 para.(1) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 202 supplemented by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 202 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 202 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 203. Seized assets sale

(1) The taxpayer's seized goods sale, after their evaluation, is carried out by the taxpayer only after the coordination with the State Tax Service and with its acceptance. The natural person's seized goods sale is carried out by the bailiff in accordance with the provisions of the Enforcement Code.

(2) The seized assets evaluation for their sale shall be performed by the competent individuals or legal persons from the list annually approved by the State Tax Service.

(3) The sale price must be equal to or higher than the market value and the accounting value.
[Article 203 supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 203 in editing of Law No.178 dated 26.07.2018, in force since 01.10.2018]

[Article 203 amended by Law No.140 dated 27.07.2018, in force since 17.08.2018]
[Article 203 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 203 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 203 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 203 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 203 amended by Law No.62 dated 30.03.2012, in force since 03.04.2012]
[Article 203 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 203 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 203 amended by Law No.130-XVI dated 07.06.2007, in force since 06.07.2007]

Article 204. Assets lifting

[Article 204 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 204 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 204 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 205. Receivables follow-up

(1) Receivables follow-up from the persons located on the territory of the Republic of Moldova shall be carried out in accordance with the debtors list submitted by the taxpayer or other information held by the State Tax Service. Under the international agreements that the Republic of Moldova has joined, receivables from persons abroad can be followed-up as well as from the local debtors in favor of the foreign taxpayers.

(2) Receivables follow-up shall be also made when the debtor himself has arrears.

(3) For the purpose of receivables follow-up, the taxpayer shall be required to submit to the State Tax Service the debtors list, signed by him/her (his/her representative) by his/her authorized person. At the State Tax Service request, the data from the list shall be documentary confirmed. The debtor's list shall include, as the case may be:

a) debtor's full name (first and last names), place of business (address), TIN and contact information;

b) debtor's bank or/and payment accounts, name, headquarters and code of the banks (their branches or subsidiaries) in which the accounts are opened;

c) date when the debt was incurred, its total amount and expiry date;

d) measures undertaken by the taxpayer in order to pay to him/her the receivables;

e) date of the last reciprocal verification.

(4) Based on the taxpayer's submitted data, the State Tax Service shall check whether the receivables have become due and if the taxpayer is entitled to a refund. If the right to a refund is confirmed, the State Tax Service shall issue a notice to the debtor notifying that as of the date of its receipt on the amounts it owes to the taxpayer seizure has been applied in the amount of its tax liabilities and that the debtor is liable to extinguish tax liability.

(5) The person who received the summons shall, within 10 working days, totally or partly confirm or deny the taxpayer's receivables as specified in the summons. If the debt is denied, the copies of the relevant documents are attached to the letter.

(6) If the taxpayer's receivables amount has been confirmed or denied, without the confirming documents attached, and if, after 10 working days from the submission of the summons, the State Tax Service did not receive any reply, it has the right to apply towards the debtor, in the proper manner, tax liabilities enforcement methods as provided by Article 194 para. (1), letters a), b) and c).

[Article 205 para.(3) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]

Article 206. Impossibility of tax liability enforcement

(1) Tax liability enforcement shall be considered impossible if:

a) the liquidated person does not have any successor and does not possess goods susceptible to prosecution;

b) the person is in the process of liquidation (dissolution) or in insolvency proceedings, except for the tax liability calculated after initiating the procedure;

c) there is a judicial act suspending the execution of the State Tax Service decision on the case of tax infringement or enforcement - during the suspension act validity period;

d) there is a respective act of the court of law or bailiff, according to which the arrears collection is impossible or there is an ordinance on initiating the criminal case on the entrepreneurial pseudo-activity act.

e) there is a decision of the State Tax Service to suspend the execution of the contested decision and to carry out a repeated tax audit (Article 271 para. (1) letter d)) - for the issued act validity period.

(2) The period when the tax liabilities are recorded in the special tax records is:

a) for cases referred at para. (1) letter a) –statute of limitation period provided in Article 265;

b) for cases referred at para. (1) letter b) – from the court of law decision date of issuance until the trial finalization;

c) for cases referred at para. (1) letter c), d) and e) – from the act date of issuance until its validity expiration.

[Article 206 supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 206 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 206 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 206 in editing of Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 206 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 206 amended by Law No.280-XVI dated 14.12.2007, in force since 01.01.2010]

Article 207. Record of tax liability enforcement actions

(1) The record of tax liability enforcement actions shall be carried out by the State Tax Service in the established manner.

(2) On the day of signing or at the latest on the working day immediately following it, the documents confirming the tax liability enforcement actions shall be registered at the State Tax Service in special records registers, kept either manually or computerized, by a model established by the State Tax Service.

(3) In the taxpayer's file to whom the tax liability enforcement was applied, is preserved the State Tax Service's decision on enforcement, collection orders, seizure act, minutes on the auction results, the sale-purchase contract, correspondence with the taxpayer and other persons, other case-related documents.

Chapter 10
ORGANIZATON OF THE SEIZED ASSETS AUCTION

[Chapter 10 (Article 208-213) repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 208. Organization of the seized assets evaluation

[Article 208 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 208 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 208 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 208 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 209. Organization of auctions

[Article 209 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 209 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 210. Auction Commission
[Article 210 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Article 211. Terms of participation in the auction
[Article 211 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 211 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 212. Conducting the auction
[Article 212 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 212 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 213. Conclusion of the sale-purchase contract and the batch price payment
[Article 213 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 213 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Chapter 11
TAX AUDIT

Article 214. General principles for conducting a tax audit

(1) Tax audit aims to verify how the taxpayer complies with the tax legislation in a given period or in several tax periods.

(2) Tax audit is performed by the State Tax Service and/or by another body with tax administration duties, within the limits of their competence, on the site and/or in their office.

(3) The procedure of tax audit is composed of a set of methods and operations of audit organization and conduct, as well as capitalization on its results. On-site tax audit and/or tax audit at the office provided in para. (2) can be organized and carried out through the following methods and operations: factual control, documentary control, total control, partial control, thematic control, operative control, cross-checking. Concrete methods and operations used during the organization and performing of the tax audit are determined, based on the present Code, in the internal instructions of the State Tax Service.

(4) The taxpayer's activity can be subject to tax audit for a period that does not exceed the statutes of limitation term, set forth in Article 264, for tax liability establishment.

(5) Within on-site tax audit and/or at the office, the bodies specified in para. (2) are entitled to request from other persons any kind of information and documents regarding their relations with the respective taxpayer.

(6) Tax administration bodies may carry out a repeated tax audit if the results of the previous tax audit are not conclusive, incomplete or unsatisfactory or if there were registered circumstances attesting signs of tax infringement and therefore, a new audit shall be imposed.

(7) The repeated tax audit can be carried out based on the examination of contestations against the State Tax Service decision or tax official actions and, in other cases, on the decision of the bodies management mentioned in the para. (6).

(8) It is forbidden to make repeated on-site tax audits with regard to the same taxes and fees for a tax period which was previously subjected to control, except for cases when the repeated tax audit is imposed by the reorganization or liquidation of the taxpayer, is related to the State Tax Service activity audit by the hierarchically superior body, the activity of the fiscal posts or the identification, after the audit took place, of certain tax legislation infringements, when it is a cross-checking, when the audit is carried out on the request of the law-enforcement bodies and those stipulated in Article 131 para. (5), when the need arose as a result of a case examination on the tax legislation infringement or as a result of contestation's examination. The ground for carrying out a repeated on-site tax

audit, related to the State Tax Service activity audit by the hierarchically-superior body, can serve only the decision of the latter, in compliance with the requirements of this Article.

(9) Tax audit is carried out during the working hours of the body that exercises the tax audit and/or those of the taxpayer.

[Article 214 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 214 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 215. Tax audit at the State Tax Service office or other body with tax administration duties

1) Tax audit at the State Tax Service office or other body with tax administration attributions office (hereinafter called cameral tax audit) consists of tax reports correctness checking, other documents presented by the taxpayer, which serve as basis for calculating and paying taxes and fees, other documents available to the State Tax Service or other body with tax administration attributions, as well as checking other tax compliance circumstances.

(2) The cameral tax audit is carried out by tax officials or authorized persons from other bodies with tax administration attributions in accordance with their work duties, without adopting a written decision on the concerned objective.

(3) If an error and/or contradiction between the indices in the reports and in the submitted documents is found, the body that performed the audit shall inform the taxpayer about this, requesting him, at the same time, to correct the documents within the established term.

(4) By way of derogation from the provisions of paras. (2) and (3), if the discovery of the tax infringement is possible during the cameral tax audit, without the need of an on-site control, tax officials or authorized persons from other bodies with tax administration attributions draw up the decision to initiate the tax audit and the tax audit act by respecting provisions of Article 216 paras. (6) and (8).

[Article 215 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 215 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 216. On-site tax audit

(1) On-site tax audit is used to check the tax legislation compliance by the taxpayer or by another person subject to control, which is performed at their location by tax officials or authorized persons from other bodies with tax administration attributions. In case the taxpayer or another person subjected to control does not have premises or office or his/her premises is at his/her domicile, in other cases when there are not adequate work conditions, this tax audit is performed at the office of the body that exercises tax audit by respecting all the provisions of Article 145 paras. (2) – (6), including the compulsory drawing up of an act of lifting up all necessary documents from the taxpayer.

(2) On-site tax audit can be performed only on the basis of a written decision of the body management that performs the control. The need to make a cross-checking of the persons with whom the taxpayer subjected to control has or had economic and financial relations, in order to determine their authenticity, is determined, independently by the tax official or another authorized person that carries out the control.

(3) On-site tax audit regarding a taxpayer can cover one or more types of taxes and fees. During a calendar year, it is allowed to perform only one on-site tax audit with regard to the same type of taxes and fees for the same tax period. This restriction does not extend over the cases when on-site tax audit is performed in relation to the reorganization or liquidation of the taxpayer; when, after the audit, some tax legislation infringements are discovered; when this is a cross-checking; when the control is related to the activity of the fiscal posts; when the audit is carried out on the request of law-enforcement bodies and those stipulated in Article 131 para. (5) or in relation to the State Tax Service activity audit

by the hierarchically-superior body; when the audit need arose as a result of case examination on tax legislation infringement or as a result of contestation's examination.

(4) The duration of the on-site tax audit shall not exceed two calendar months. In exceptional cases, the body management that carries out tax audits can decide to extend the period with three calendar months at the most or to cease the control. The period for ceasing the control and presenting the documents is not included in the duration of the control performing, the latter being calculated from its starting date until the date of the respective act signing inclusively.

(5) At the end of on-site tax audit, a tax audit act is drawn up. As for fiscal posts, the tax audit act shall be concluded only in the case of finding tax legislation infringement. In case that a tax infringement is discovered, the body exercising the audit adopts an appropriate decision. By way of derogation from the provisions of the present paragraph, if an infringement is discovered by the collection of local taxes and fees service, the respective decision shall be issued by the State Tax Service, in compliance with the provisions of Article 159 para. (2).

(6) Tax audit act is a document written by the tax official or another authorized person from the body that performs the control, in which the results of the tax audit are indicated. The act shall describe objectively, clearly and precisely the tax legislation infringement and/or the way of recording the objects of taxation, referring to the respective record documents and other materials, indicating the violated normative acts. In the act, tax period shall be included separately, by specifying the tax infringements discovered within this period.

[Para. (7) Article 216 repealed by Law No.281 dated 16.12.2016, in force since 01.04.2017]

(8) The taxpayer, including through his manager or other representative on his/her behalf, is required, as the case may be, to provide adequate conditions for performing the tax audit, to take part in it and to sign the tax audit act, even when he/she does not agree with it. In case of disagreement, he/she is required to present, in writing, within a period of 15 calendar days, the argument for the disagreement, by enclosing the related documents.

(9) By way of derogation of this Chapter provisions, the on-site tax audit of persons who practice entrepreneurial activity is recorded and supervised in accordance with the provisions of Law No.131 dated June 8th, 2012 on state control over entrepreneurial activity.

(10) On-site audit carried out at the taxpayer's request in connection with the refund of taxes, duties and other payments from the national public budget shall be reported only in accordance with Law No.131 dated June 8th, 2012 on state control over the entrepreneurial activity.

(11) The State Tax Service has the obligation to plan its annual audits in coordination with the Customs Service, as well as to exchange information with it in this respect. In the case of identifying coincidences in the part relating to the person under control, joint controls are required.

(12) The registration of the decision to initiate the tax audit, the control delegation, the tax audit act and the decision on the case of the tax infringement in the State Register of Audits is done on-line through the interconnection between the information system of the State Tax Service and State Register of Audits.

(13) The decision to initiate the tax audit is equivalent to the control delegation provided by Law No.131/2012 on state control over entrepreneurial activity and the tax audit act is the same as the control report provided by the same law.

[Article 216 supplemented by Law No.295 dated 21.12.2017, in force since 12.01.2018]
[Article 216 supplemented by Law No.230 dated 23.09.2016, in force since 28.10.2016]
[Article 216 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 216 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 216 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 217. Factual control

(1) Factual control is applied in case of on-site tax audit and consists of the direct observation of the objects, processes and phenomena, in researching and analyzing the taxpayer's activity.

(2) Factual control has the task to identify the situations that are not reflected or that do not result from the documents.

Article 218. Documentary control

Documentary control is applied both in case of the cameral tax audit as well as in case of on-site tax audit and consists of confronting the tax reports, the bookkeeping documents and other information presented by the taxpayer with the documents and information related to him/her which is available to the body that exercises the tax audit.

Article 219. Complete control

(1) Complete control is applied in case of on-site tax audit on all the acts and operations of the taxation objects (basis) determination and of the tax liability extinguishment during the period after the last tax audit.

(2) Complete control is a documentary one and, at the same time, a factual control of the way in which the taxpayer executes the tax legislation.

Article 220. Partial control

Partial control is applied in case of both cameral tax audit and on-site tax audit and consists of the control of the extinguishment of certain types of tax liabilities, on the execution of other liabilities provided by the tax legislation during a certain period, by checking totally or partially, the documents or the taxpayer's activity.

Article 221. Thematic control

Thematic control is carried out in case of both cameral and on-site tax audit and consists of the control of the extinguishment of certain type of tax liabilities or on the execution of some other liability provided by the tax legislation by checking the documents or the taxpayer's activity.

Article 222. Operative control

(1) Operative control is applied in case of on-site tax audit, by observing economic and financial processes, the related acts and operations, in order to determine their authenticity, identify and prevent infringements of the tax legislation.

(2) The operative control is carried out without prior notice, by factual and/or documentary control. If any kind of tax legislation infringement is discovered, and the circumstances verification requires more time, the materials shall be sent to the respective sub-divisions of the body with tax audit attributions for carrying out a tax audit through other technical means.

Article 223. Cross-checking

Cross-checking is applied in case of both cameral and on-site tax audit and consists of the simultaneous control of both the taxpayer and the persons with whom he/she has or had economic, financial or other kind of relations, in order to determine the authenticity of these reports and of the operations performed.

Article 224. Controlled purchase

(1) Controlled purchase is a control method expressed in creating by the tax official of an artificial situation of purchasing material goods, of ordering works performing or

services delivery without the purpose of acquisition (consumption) or sale. Controlled purchase can be done in both national currency and foreign currency.

(2) The taxpayer (his/her representative in the person of the salesman, cashier or other person authorized to act on behalf of the taxpayer at selling material goods, accepting the order for works performing or services delivering resulting from the situation or confirmatory documents) is informed about the application of the control purchase after its accomplishment.

(3) Financial means, including the foreign currency, obtained from the material goods sale, from the receipt of the order for performing works and services, shall be returned to the tax official who carried out the controlled purchase. The material goods are returned to the taxpayer.

(4) Audio records, photo, video, and recording devices may be used as evidence of committing an infringement while performing the purchase.

(5) The controlled purchase is carried out from the means intended for this purpose and provided in the budget of the State Tax Service. The way of using the means intended for the controlled purchase is set by the Ministry of Finance.

[Article 224 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 224 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 224 introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 224 repealed by Law No.448-XV dated 30.12.2004, in force since 04.02.2005]

Article 224¹. Tax audit related to the economic agent liquidation

(1) The State Tax Service carries out tax audit in connection with the economic agent liquidation on the risk criteria basis for non-compliance with the tax, within maximum of 20 working days from the date of the prior submission of the income tax report.

(2) If the tax audit is not performed within the term set out in the para. (1), the tax liabilities recorded in the taxpayer's current account on the day immediately following the expiration of this term shall be deemed recognized and accepted.

(3) If the economic agent does not have assets that are liable to be distributed among the associates / shareholders / members / founders, the State Tax Service carries out the chamber tax audit in connection with its liquidation within maximum 20 working days from the submission date according to Article 188¹ para. (2) of the income tax report.

(4) Within tax audits related to the economic agent's liquidation, verification of the tax liabilities extinguishment towards the national public budget shall be performed by the State Tax Service by receiving the relevant information from the competent authorities according to the one-stop shop principle. The Customs authorities, the National Social Insurance House, the National Health Insurance Company and other authorities are required to submit to the State Tax Service information on the taxpayer's tax liabilities towards the national public budget, on state social security contributions, health insurance premiums, as the case may be, no later than 3 working days after the request.

(5) Within no more than 5 working days from the date of the tax audit carried out in accordance with paras. (1) and (3) and the taxpayer's all tax liabilities extinguishment in relation to the national public budget, the State Tax Service shall present the information regarding the lack of the taxpayer's debts to the budget to the body that carried out the taxpayer's state registration.

[Article 224¹ introduced by Law No.104 dated 09.06.2017, in force since 07.07.2017]

Article 225. Indirect methods and sources for tax liability amount assessment

(1) In order to set the tax liabilities calculation correctness during the tax audit, the authority carrying out the tax audit may apply indirect methods and sources in the cases stipulated by the provisions of Article 189 paras. (2) and (3). Indirect methods and sources

of tax liabilities calculation shall also be applied as a result of establishing fiscal posts in accordance with Article 146.

(2) Indirect methods and sources shall include the following:

a) type and nature of the taxpayer's practiced activities;

b) taxpayer's capital amount;

c) taxpayer's incomes from sales, including the ones found within the fiscal posts;

d) number of the taxpayer's employees as well as the remuneration fund and other rewards;

e) category of the taxpayer's clients and their number;

f) differences between the raw material qualitative and quantitative characteristics and of other purchased materials and of those used in production;

g) analysis of changes in the net value of the taxpayer's assets;

h) the real estate rent used by the taxpayer in business;

i) the circulation of funds and their balance on the taxpayer's bank and/or payment accounts;

j) comparing the taxpayer's expenses with his income;

k) income of other persons working in the same conditions or in similar conditions to those of the taxpayer;

l) property of the person with a position of responsibility (premises, car, etc.) purchased or used for personal purposes; its physical condition; person's membership in various circles; number of his/her household staff;

m) information from banks (their branches or subsidiaries), notary offices, customs bodies, police bodies, Public Services Agency, stock exchanges on transactions and operations performed by the taxpayer and data about him/her;

m¹) indicators of record counters for costs and expenses items;

m²) normative capacity of the production/ processing machines;

n) other objectives, processes and phenomena, information and data evidencing the taxpayer's tax liabilities amount under this Code.

[Article 225 para.(2) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 225 amended by Law No.80 dated 05.05.2017, in force since 26.05.2017]
[Article 225 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 225 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 225 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 225 amended by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 225 supplemented by Law No.144-XVI dated 27.06.2008, in force since 01.01.2009]

Article 225¹. Tax liabilities assessment peculiarities as a result of fiscal posts establishment.

(1) As base for estimating the sale's revenues (service delivery) is the daily delivery of goods and services.

To apply the provisions of this paragraph, is necessary a cumulative respect the following conditions:

a) fiscal posts were established at least twice during the tax period;

b) the fiscal posts functioning periods are at least 30 calendar days, and the difference between the activity periods is at least of 60 calendar days;

c) deliveries of goods and services on average per day before and between the functioning periods of the fiscal posts are less than 70% compared to average supplies on a day registered during the fiscal posts functioning periods.

(2) The sale's revenues estimation is performed having as a base the daily deliveries of goods and services registered during the fiscal posts operational period, for the period from the beginning of tax period until the first fiscal post establishment and between the operating periods of the fiscal posts for the months when the daily average of the

registered deliveries in the economic agent's evidence is less than 70% from the daily average of the deliveries registered during the fiscal posts operational periods.
[Article 225¹ amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 225¹ introduced by Law No.48 dated 26.03.2011, in force since 01.01.2012]

Article 226. Summons to the State Tax Service, including bank summons, hearing procedure

(1) A summons is a written request addressed to a person invited at the State Tax Service to submit the documents or to present other kind of information that are relevant for the tax administration, as well as to achieve the international treaties to which the Republic of Moldova is a party. The State Tax Service shall be authorized to summon any person to give evidence or submit documents.

(2) The summons form shall be established by the State Tax Service. In the summons shall be indicated the summons purpose, the date and the place where the summoned person must appear, his/her obligations and responsibilities.

(3) The summons procedures shall meet the following requirements:

a) the summons shall be signed by the State Tax Service management;

b) the summons shall be handed over to the summoned person not later than three days before the day when the summoned person must appear, unless the legislation provides otherwise;

c) in the summons to be specified the evidence documents or another type of information if it is to be submitted;

d) at the summoned person request, the State Tax Service may change the date, time or place of appearance;

e) the summoned person has the right to testify in the presence of his/her representative;

f) The State Tax Service is entitled to ask the summoned person to present the existing documents, but is not entitled to request the drawing up and / or signing of documents, except for the minutes.

(4) Before the hearing starts, the summoned person is identified, are exposed his/her rights and obligations as well as the liability involved in the deliberate submission of false testimonies. All these shall be entered on a minutes, singed, for compliance, by the summoned person. At the hearing he/she is requested to declare all he /she knows about the case for which he/she has been summoned. Once the person testifies, the tax officer can address him/her questions. The testimony shall be entered in the minutes, which shall be signed by the person who testified.

(5) The bank summons represents a specific request addressed in writing to the bank (its branch or representation) through the automated information system for creation and circulation of electronic documents between the State Tax Service and banks, and requesting the submission of information on the person under verification or subject to a tax audit and the documents related to the transactions in the bank accounts of such person.

(6) The bank summons shall meet the following requirements:

a) be of a model approved by the State Tax Service;

[Letter b) para. (6) Article 226 repealed by Law No.178 dated 11.07.2012, in force since 14.09.2012]

c) to be remitted, as the case may be, to the respective bank or branch (subsidiary) where the taxpayer has opened a bank account or to the bank if its branch (subsidiary) is not known or if the taxpayer has or is supposed to have bank accounts at multiple subsidiaries of it;

d) to indicate the examination period for the documents specified in it, which will last no more than 10 days from the documents date of receipt;

(7) Within 3 working days of the bank summons receipt, the bank (branch or its subsidiary) must ensure the collection of all the documents it holds regarding the taxpayer's bank account and operations carried out in that account for the period (periods) subject to examination and submit them to the State Tax Service.

(8) In the context of the international treaties, to which the Republic of Moldova is a party, implementation and achievement, the State Tax Service may apply to all persons subject to the provisions of the Treaties, by means of a specific summons of the respective treaty, the submission of the information provided by it.

[Article 226 amended by Law No.241 dated 29.12.2015, in force since 29.01.2016]
[Article 226 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]

Chapter 11¹
INDIRECT METHODS OF THE NATURAL PERSONS TAXABLE INCOME ESTIMATION

[Chapter 11¹ (Article-s 226¹ -226[15]) introduced by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

Article 226¹. Definitions

For the purpose of this chapter, the following terms are defined:

1) *Indirect estimation method* - method of determining the taxable income estimated by analyzing the individual's tax situation, according to Article 226[6] para. (1).

2) *Indirect source of information* – any source liable to provide documents, information, explanations and/or other proof with regard to the undergoing verification of the natural person and/or with regard to similar situations produced under similar conditions relevant for taxable income estimation through indirect methods.

3) *Fiscal situation* – real fiscal condition of the natural person within the verified period, which is expressed through the totality of quantitative, qualitative and/or value features of the elements listed at Article 6, para. (9) and of the relations with the national public budget.

4) *Estimated taxable income* – taxable income assessed (resulted) by applying indirect methods of estimation.

5) *Transferable securities* – financial security that confirms the patrimonial and non-patrimonial rights of a person in relation to other person, rights that cannot be taken or transmitted without providing the financial security, without the corresponding entry in the register of holders of nominative transferable securities or in the accounting documents of the nominal holder of these transferable securities.

6) *Financial means* – owned amounts of money in national and/or foreign currency, except the borrowed amounts, held in cash, in the national and foreign banks accounts and/or lent to other persons.

7*) Means of transportation* – any means of transportation for goods and passengers on all possible ways, including the transportation units used for sporting or recreational purposes.

8) *Immovable* –goods which correspond to the features set out at Article 276, pt. (2).

9) *Individual expenses* – payments made for purchasing or exchanging goods, works and/or services for current and/or long term consumption, for personal or other purposes, except the positions exposed at pts. (5) to (8).

10) *Statement on the financial means availability* - a statement that is not considered a tax report, containing data on the individual's available financial means at the end of January 1st, 2012, November 1st, 2012 or December 28th, 2012 and which cannot be submitted after the submission deadline.

[Article 226¹ amended by Law No. 288 dated 15.12.2017, in force since 01.01.2018]

[Article 226¹ amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 226¹ supplemented by Law No.281 dated 07.12.2012, in force since 27.12.2012]
[Article 226¹ amended by Law No.178 dated11.07.2012 in force since 14.09.2012]
[Article 226¹ amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 226¹ introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226². Statute of limitation for determining the estimated taxable income

The statute of limitation for determining the estimated taxable income of the natural person shall not exceed the period set at Article 264.

[Article 226² amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226² introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226³. Subjects of estimation by indirect methods

Subjects of estimation by indirect methods are natural persons residing citizens of the Republic of Moldova that exceed the minimum accepted risk, established at Article 226[13] para. (11). Natural persons owners of immovable the construction of which started before the January 1st, 2012 and the registration at the territorial cadastral body was made after that date shall not be considered as subjects of estimation only in respect of the mentioned immovable.

[Article 226³ in editing of Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 226³ supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 226³ amended by Law No.281 dated 07.12.2012, in force since 27.12.2012]
[Article 226³ amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226³ introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226⁴. Objects of estimation by indirect methods

Objects of estimation by indirect methods are any incomes gained by the subjects of estimation starting with January 1st, 2012.

[Article 226⁴ in editing of Law No.281 dated 07.12.2012, in force since 27.12.2012]
[Article 226⁴ supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226⁴ introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226⁵. Taxation method

The estimated taxable income taxation is performed in the established general manner by the tax legislation for natural person's income taxation.

[Article 226⁵ introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226⁶. Indirect estimation methods

(1) The State Tax Service is authorized to use the following indirect methods of taxable income estimation:

a) the method of expenses;
b) the method of financial means flow;
c) the method of property;
d) other methods used in the international practice.

(2) The selection of the indirect methods of taxable income estimation shall be made according to the found situation, the sources of information and identified inscriptions and/or obtained documents.

(3) Indirect methods shall be used individually or combined, according to the complexity, difficulties, information sources and the verified period.

(4) When determining the estimated taxable income, there shall be taken into account the non-taxable income according to art. 20 obtained after January 1, 2012 and the income that was taxed last at the payment source. When determining the taxable estimated income, income obtained by natural persons outside the Republic of Moldova,

including the ones sent to relatives and persons akin to the third degree, shall be considered not subject to tax if:

a) are documentary confirmed by customs declarations, documents certifying the bank and/or by payment institution transfer, documents certifying their legal entry in the country after January 1st, 2012;

b) there are submitted documents that confirm the degree of kinship or affinity.

(5) By way of derogation from the provision of para. (4), there shall be considered as taxable the natural person's income that is stipulated at Article 14, para. (1), letter (c) and/or the ones obtained for the activity in the Republic of Moldova.

(5¹) When determining the taxable income, the income obtained from the activity based on the entrepreneur's patent that does not exceed the amount provided at Article 18 para.(3) of Law no. 93/1998 on the entrepreneur's patent, the income obtained from the activity provided at chapter 10², Title II of the present Code that does not exceed the amount provided at Article 69^{7} para. (1) and the income obtained from the activity provided in Chapter 10³, Title II of the present Code that does not exceed the amount provided at Article 69^{15} para. (1), proportional to the period of activity, shall be considered non-taxable income.

[Article 226^{6} para.(6) repealed by Law No.122 dated 16.08.2019, in force since 01.01.2022]

(6¹) Taxable income estimated by the State Tax Service within the tax audits, regardless of which periods it is related to, will not decrease by 500 000 MDL.

(6²) The estimated taxable income will be reduced by the amount borrowed by the taxpayer subject to control only if the taxpayer presents evidence that the source of income of the borrowed amount has been paid the corresponding tax liabilities to the national public budget and / or that the amount borrowed represents non-taxable income according to art.20.

(7) The obligation to present proof regarding the estimated income taxable nature belongs to the State Tax Service.

(8) Additional calculation of the income tax to the budget shall be performed based on the positive difference between the income tax determined from the estimated taxable income and the income tax reported by the estimation subject. If in the application process of estimation indirect methods for a determined tax period there will be established the causal links to other tax periods, the State Tax Service shall examine each necessary tax period that starts on January 1st, 2012 based on each determined case.

(9) The attributions of applying the present Chapter provisions belong to the organizational structures of the State Tax Service through the order of the State Tax Service management. According to the present Chapter, the State Tax Service has the authority of applying the indirect methods of individual's taxable income estimation on the whole territory of the state.

(10) For the purpose of applying the indirect methods of natural person's taxable income estimation, the State Tax Service shall:

a) requests, under the law, information from the indirect sources of information listed in Article 226^{11}, as well as from the Central Electoral Commission, the district electoral councils, the National Integrity Committee, notaries, judicial officers and lawyers;

b) analyses the information, documents and other proofs regarding the indirect methods of estimation potential subjects;

c) confronts the obtained information from all the information sources with the one from the income returns or ascertains the failure to submit this returns;

c¹) during the tax audit, verify the financial means provenance sources detected at the natural person subjected to tax audit;

d) request, under the law, information, clarifications, explanations, documents and other proofs from the natural person subjected to tax audit and/or from the persons with whom he/she had or has economical or legal relations;

e) discusses the findings of the State Tax Service with the natural person subjected to audit and/or with his/her legal representative;

f) establishes, if appropriate, the estimated taxable income through indirect methods provided by the present Code, as well as the corresponding tax liabilities;

g) adopts a decision on the case of tax infringement under the present Code.

[Article 226[6] para.(4),(6[2]) amended by Law No.122 dated 16.08.2019, in force since 01.01.2022]
[Article 226[6] para.(4) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 226[6] amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 226[6] amended by Law No.122 dated 16.08.2019, in force since 01.01.2020]
[Article 226[6] supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 226[6] amended by Law No.281 dated 07.12.2012, in force since 27.12.2012]
[Article 226[6] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226[6] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[7]. Declaring the available financial means

(1) Natural person, the citizen of the Republic of Moldova who, at January 1st, 2012, owns financial means in amounts greater than 500 000 MDL or its equivalent in foreign currency, is required to submit the return on available financial means to the State Tax Service subdivision, according to his/her place of domicile or residence, until December 31st, 2012. In the case of a declared amount greater than one million MDL, the natural person is required to attach the documents that confirm the declared available amount to the return.

(2) The return form and the return method are approved by the Ministry of Finance.

[Article 226[7] para.(3) repealed by Law No.122 dated 16.08.2019, in force since 01.01.2022]

(3[1]) When declaring the available financial means at the situation from January 1st, 2012 through the natural person's representative citizen of the Republic of Moldova, there shall be attached the original document that confirms this right, certified by in the manner established by the legislation in force.

(4) Documents certifying the declared amount availability, provided at para. (1), are:

a) the account statement issued by the bank on the name of the financial means owner;

b) the copy of the loan contract and/or the certificate issued by the person that received the loan.

(5) Documents listed at para. (4) shall contain, mandatory, data on:

a) the document issuer (the name, surname, naming, tax identification number, legal address);

b) the natural person (name, surname, tax identification number);

c) financial means amount existing in account at the situation of January 1st , 2012 or at other date established by law, indicating the account number - if the document is issued by the bank;

d) balance on the loaned financial means at the situation of January 1st, 2012 referring to the receipt document of means in the cash register or bank account and to the loan contract, if the person that received the loan is required to keep accounting records – if the document is issued by the lender;

e) the registration and issuing date of the document.

(6) Documents issued by non-residents or by persons that do not possess the citizenship of the Republic of Moldova shall be submitted in original. To the statement on availability of the financial means there will be attached the copy of the submitted original,

translated in the state language, certified by the notary, except the documents in Russian or English.

(7) natural persons, citizens of the Republic of Moldova, who at January 1st, 2012, had financial means in amounts greater than one million MDL, totally or partly in cash, can confirm the cash availability by depositing it in bank accounts opened in banks from the country and obtaining the bank statement that confirms the existing amount in the account at the end of the day of November 1st, 2012 or December 28th, 2012. The difference between the availability in cash at the end of the day of January 1st, 2012 and the financial means balance at the end of the day of November 1st, 2012 or, if appropriate, of December 28th, 2012 shall be taken into account in case of the spent amount documentary confirmation.

[Article 226[7] supplemented by Law No 257 dated 16.12.2020, in force since 01.01.2021]
[Article 226[7] amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 226[7] amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 226[7] amended by Law No.281 dated 07.12.2012, in force since 27.12.2012]
[Article 226[7] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226[7] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[8]. Expenses method

(1) Expenses method consists in comparing the individual expenses performed by the estimation subject with the income declared in the period subjected to verification.

(2) The positive difference between the individual expenses and the values of the elements listed in Article 226[6], paras. (4) to (6) is considered the estimated taxable income.

(3) The positive difference between the estimated taxable income and the reported income constitutes the non-declared taxable income.

[Article 226[8] amended by Law No.281 dated 07.12.2012, in force since 27.12.2012]
[Article 226[8] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226[8] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[9]. Cash flow method

(1) Cash flow method consists in comparing the inputs/outputs of amounts in/from the bank and/or payment accounts, as well as the inputs/outputs of cash amounts, with the income sources and their usage.

(2) The positive difference between the inputs/outputs of financial means in/from the bank and/or payment accounts on one hand and/or the inputs/outputs of cash amounts on the other hand, the values of the elements listed in Article 226[6], paras. (4) to (6) represents the estimated taxable income.

(3) The positive difference between the estimated taxable income and the declared income constitutes non-declared taxable income.

[Article 226[9] supplemented by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Article 226[9] amended by Law No.178 dated11.07.2012, in force since 14.09.2012]
[Article 226[9] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[10]. Property method

(1) Property method allows the estimated taxable income establishment by analyzing the property increase and decrease of the estimation subject.

(2) The increase or decrease of the purchased or alienated property value shall be determined by comparing the property value at the beginning of the period with the one at the end of the period. For the purpose of applying the present Chapter, the property value reevaluation results do not have an impact on the increase or decrease of the property value, if the law does not provide otherwise.

(3) The positive difference between the increase or decrease of the property value on one hand and the values of the elements listed in Article 226[6], paras. (4) to (6) on the other hand, represents estimated taxable income. When establishing the difference, there shall be taken into account the norms regulating the capital increase taxation.

(4) The positive difference between the estimated taxable income and the declared income constitutes undeclared taxable income.

[Article 226[10] amended by Law No.281 dated 07.12.2012, in force since 27.12.2012]
[Article 226[10] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226[10] introduced by Law No. 267 dated 23.12.2011, in force since 13.01.2012]

Article 226[11]. Indirect sources of information

(1) For the purpose of determining the estimated taxable income, there may be used the following indirect sources:

a) information from banks (their subsidiaries or branches), persons carrying out notarial activity, custom bodies, law enforcement bodies, stock exchanges and/or other public bodies regarding the transactions and operations performed by the natural person and the data about him/her, as well as on similar transactions and operations performed by other natural persons in similar conditions;

b) information held by natural and legal persons on goods, works, services and financial means sold and/or provided free of charge, regarding financial means or material goods purchased and/or received by the natural person subject to verification;

c) information available from the informational system of State Tax Service;

d) information or other evidence obtained by the State Tax Service by using special means, analysis, measurements, comparisons, researches;

e) other documents, information, explanations and/or other evidence obtained from third parties, as well as from the natural person subject to verification.

(2) For the purpose of implementing the present Chapter, natural and/or legal persons listed below shall submit to the State Tax Service the following information:

1) Public Services Agency:

a) information on personal data;

b) information on transport means documentation, including the ones submitted by the owners for use with onerous title or free of charge;

2) banks – information on all types of active accounts during a fiscal year, including the flow (movements) on these accounts;

3) Border Police – information on crossing the state border of the Republic of Moldova;

4) travel agencies – information on the provided travel services;

5) insurance companies – information on insurance contracts;

6) register holders of the securities holders – information on the securities transactions performed during the fiscal year;

7) National Bank of Moldova – information on persons that were authorized to open accounts abroad according the currency legislation, opening accounts abroad, as well as the reports on the accounts opened abroad, submitted according to the account holder's legislation;

8) notaries and other persons that perform notarial activity:

a) information on contracts regarding sale-purchase, exchange, real assets and movable assets lease;

b) information on the loan and donation contracts;

c) information on other contracts related to capital assets.

9) bailiffs - information regarding the creditor's rights realization recognized by an enforceable document submitted for performance;

10) credit history bureaus - information on the credit histories subjects natural persons and information on debtor liabilities;

11) persons carrying out entrepreneurial activity, except for the holders of entrepreneurial patents and the natural persons practicing independent activity - information on the expenses made by natural persons for purchasing means of transport;

12) persons carrying out entrepreneurial activity, except for holders of entrepreneurial patents and natural persons practicing independent activity - information on loans contracted from natural persons during the fiscal year and those reimbursed to the natural persons;

13) paying companies - information on activities or transactions made in cash by the natural persons during one fiscal year;

14) electronic money issuing companies - information on activities or transactions made in cash by natural persons during a fiscal year;

15) providers of postal services acting in accordance with the Postal Communications Law No. 36/2016 and providing payment services in accordance with Law No. 114/2012 on payment services and electronic money - information on activities or transactions through money remittance systems by natural persons during one fiscal year.

(3) Persons listed at para. (2) are required to submit information free of charge, in the manner and terms set out by the State Tax Service.

(4) The manner of submission and the structure of the information are set by the State Tax Service.

(5) The information shall contain data on:

a) inputs/outputs of financial means during one fiscal year in/from every bank and/or payment account and/or in/from the bank and/or payment accounts of a natural person if the cumulative debtor or creditor flow of the respective accounts during a fiscal year exceeds MDL 300 000;

b) travel services purchased by a natural person during one fiscal year the cumulative value of which exceeds MDL 100 000;

c) insurance premiums paid by a natural person during a fiscal year the cumulative value of which exceeds MDL 100 000;

d) transactions with securities performed during a fiscal year the cumulative value of which exceeds the amount of MDL 100 000 for natural person;

e) the authenticated by the notary contracts during a fiscal year the cumulative value of which exceeds the amount of MDL 300 000 on the name of a natural person;

f) the realization of creditors' rights during a fiscal year, that cumulatively exceeds the amount of MDL 300 000 for a natural person;

g) the realization of the credit histories with the obligation’s cumulative value executed during the fiscal year exceeding the amount of MDL 100 000;

h) the purchase by the natural person of cars the value of which cumulatively exceeds the amount of MDL 300 000;

i) the contracting / reimbursement of the loans during a fiscal year, reflected in the company's accounting, cumulatively exceeding the amount of MDL 200 000;

(j) operations referred to at para. (2) pts.13), 14) and 15) made during a fiscal year the cumulative value of which exceeds the amount of MDL 100 000 (or its equivalent).

[Article 226[11] para.(5) supplemented by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Article 226[11] amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 226[11]supplemented by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 226[11] amended by Law No.80 dated 05.05.2017, in force since 26.05.2017]
[Article 226[11] amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 226[11] amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 226[11] amended by Law No.281 dated 07.12.2012, in force since 27.12.2012]
[Article 226[11]amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226[11] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[12]. Stages of applying indirect estimation methods

Natural person verification procedure by applying indirect methods of estimation shall be performed in the following stages:

a) analysis and selection of natural persons that shall be subject to verification;

b) preliminary tax verification of the natural person;

c) tax audit.

[Article 226[12] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[13]. Analysis and selection of natural persons to be subject to verification

(1) In the process of the natural person's analysis and selection to be subject to verification, the State Tax Service shall undertake the following actions:

a) applies risk analysis methods for the purpose of establishing the domains with the highest level of risk;

b) selects natural persons to be subject to preliminary tax verification.

(2) Risk analysis represents the activity performed by the State Tax Service in order to identify the risks of non-declaration the taxable income by natural persons for selecting them for preliminary verification.

(3) For selection the natural person that will be subject to preliminary tax verification, the State Tax Service shall proceed to identify, assess and manage the risks of the natural person's taxable income non-declaration.

(4) Risk identification activity consists in performing the following operations:

a) establishing the sources of information;

b) collecting the information held by other persons;

c) formalizing the information in the structure needed for analysis;

d) establishing tax and patrimonial indicators for defining the characteristics of the natural persons with a potential risk of the taxable income non-declaration.

(5) The sources of information are established by evaluating the information regarding natural persons held by the State Tax Service and by establishing the necessary of information that must be obtained for identifying differences between the fiscal situation and the income declared to the State Tax Service.

(6) Information held by legal and/or natural persons shall be collected through any of the following ways:

a) access the database, based on protocols and agreements of collaboration and exchange of information concluded, according to the law, between the State Tax Service and the holders;

b) request the necessary information based on an inquiry addressed by the State Tax Service to the holder;

c) obtain information by the State Tax Service from open to public access sources.

(7) Information formalization in the necessary for analysis structure shall be performed on:

a) massive groups of information existing in the State Tax Services own databases or downloaded from the other person's databases to which the State Tax Service has access to;

b) individual information obtained from any source listed at para. (6).

(8) For the purpose of defining the characteristics of the natural persons with potential risk of non-declaring the taxable income, there shall be taken into account, mainly, the following fiscal and patrimonial indicators regarding natural persons:

a) income declared by the natural person and by the income payers;

b) increasing / decreasing property of the natural person;

c) individual expenditures performed

d) cash flows.

(9) Information used for indicators listed in para. (8) are the ones obtained from direct and indirect sources.

(10) The risk assessment activity that the natural persons present from the fiscal point of view shall be performed through:

a) comparing the income declared by the natural person and the income payers with the cash flows, as well as with the increase/decrease of property value and of the natural person' expenses performed;

b) the non-declaring risk assessment, which represents the difference between the income declared by the natural persons or income payers on one hand, and the fiscal situation on the other hand;

c) establishing significant difference between the estimated taxable income and the taxable income declared by the natural person or the income payers.

(11) The difference is significant if the estimated taxable income computed based on the fiscal situation and the taxable income declared by the natural person or the income payers is a difference greater than 300 000 MDL. The difference in the amount of up to 300 000 MDL inclusive will be considered a minimum accepted risk.

(12) If there is observed a significant difference between the taxable incomes declared by the natural person or the income payers on one hand and the estimated taxable income on the other hand, the State Tax Service shall initiate the preliminary verification.

(13) Selection of natural persons that will be subject to preliminary fiscal verification shall be done based on the natural persons list that exceed 300 000 MDL, taking in account the level of significant difference (risk level).

(14) Non-declaration risk management activity shall be performed by:

a) drawing up the list of persons that exceed the minimum accepted risk;

b) elaboration of proposal for performing the preliminary fiscal verification, taking into account the non-declaration risk value, starting with the biggest negative value, respecting the minimum accepted risk value. If, based on the information held, the State Tax Service identifies in the list provided at the letter (a) of some persons that are husband/wife, relative or kindred until the third degree inclusively, the proposal elaboration is done simultaneously for all these persons;

c) the actualization of data and information obtained at the stage of analysis and selection of natural persons with the observations during the preliminary fiscal verifications.

[Article 226[13] amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 226[13] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226[13] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[14]. Preliminary fiscal verification

(1) Preliminary fiscal verification consists in reconstructing the preliminary fiscal situation of the natural person subject to verification and comparing the estimated taxable income that results from the fiscal situation observed with the taxable income declared by him/her. The preliminary fiscal verification is carried out at the headquarters of the State Tax Service on the basis of the information held by it.

(2) Upon the preliminary fiscal situation reconstitution, the State Tax Service:

a) gathers documents, information, explanations and/or other evidence from all the indirect sources available;

b) researches thoroughly the obtained data and evidence;

c) observes the preliminary fiscal situation.

(3) The preliminary fiscal verification activity is performed with the natural person notification.

(4) By preliminary verification there shall be established:

a) the difference sixe between the estimated taxable income determined from the preliminary fiscal situation observed and the taxable income declared by the natural person;

b) necessity for tax audit performing or ceasing the procedure for determining the estimated taxable income

(5) The results of preliminary fiscal verification are registered in a preliminary fiscal verification report.

(6) The preliminary fiscal verification report shall contain all the ascertainments established by the State Tax Service during the verification, as well as the proposal of the tax audit initiation or of ceasing the verification procedure. After the examining the preliminary fiscal verification report, the head of the State Tax Service shall issue the decision regarding the initiation of tax audit or ceasing the procedure of estimated taxable income determination.

(7) Decision regarding the tax audit initiation shall contain the list of persons proposed for audit, taking into account the decreasing value of the difference between the estimated and the reported taxable income and the capacity of performing a number of audits. The head of the State Tax Service has the authority to modify the list of persons proposed for audit in the event of additional information.

(8) The preliminary fiscal verification duration shall not exceed 45 days from the date of notice regarding the preliminary verification initiation. In the event that additional documents, information, explanations and / or evidence have to be obtained from the third party, the 45-day period shall be suspended from the moment of requesting third parties for additional documents, information, explanations and / or evidence. Once the conditions giving rise to the suspension have ceased, the preliminary fiscal verification will be resumed.

(9) The preliminary fiscal verification report is not an administrative act.

[Article 226[14] supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 226[14] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226[14] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[15]. Tax audit

(1) Based on the decision of tax audit initiation, the State Tax Service cites the natural person subject to verification in order to notify him/her on the initiation of the tax audit. The summons shall be issued according to provisions of Article 226, paras. (1) - (3).

(2) The person cited is required to submit before the tax audit initiation, the return on propriety according to the form and manner established by the Ministry of Finance.

(3) The State Tax Service shall inform the cited natural person, on the date of his/her presence, on the results of the preliminary fiscal verification and on the initiation of the tax audit. At the end there shall be drawn up a notification report, in which shall be mentioned:

a) grounds of initiation the tax audit;

b) date of performing the tax audit;

c) period to be subject to verification;

d) possibility of requesting the delay for the tax audit starting date;

e) right of the natural person to be represented according to the provisions of Article 244;

f) materials attached to the minutes;

f¹) the obligation to present all the relevant evidence for the tax audit object until the beginning of the tax audit or until the tax audit finalization;

g) other relevant data.

(4) To the notification report shall be attached:

a) the extract from the preliminary fiscal verification report that contains the verification conclusions which formed the basis of the tax audit initiation decision;

b) taxpayer's charter.

(5) The notification report shall be signed by both parties and a copy with attachments shall be handed to the natural person.

(6) Tax audit shall be initiated not sooner than 15 days from the date of handing over the notification report, by submitting the decision regarding the tax audit initiation.

(7) Tax audit initiation date delay can be made once, based on the written request of the person subject to verification for justified reasons. In the request, the natural person shall state the reasons for requesting the postponement and, where appropriate, the supporting documents in their support.

(8) The delay request is examined in a term of 5 days from the date of its registration. The decision is communicated to the natural person officially. In the case the request has been resolved positively, in the decision shall be indicated the date when the initiated tax audit was rescheduled.

(9) Tax audit is performed at the premises of the State Tax Service, respecting the provisions of Article 145, paras. (2) - (6).

(10) On the date of the tax audit initiation, the natural person shall submit to the State Tax Service all the documents, information and/or other available evidence and/or the necessary explanations regarding the tax audit object.

(11) The tax audit length is set by the State Tax Service and cannot exceed 3 months from the date of preliminary verification initiation. The verified person can request the prolongation of the audit term with 45 days.

(12) The tax audit can be ceased in case of the occurrence of one of the following conditions regarding the audit object:

a) the necessity of obtaining from the third parties additional documents, information, explanations and/or evidence;

b) request of performing an expertise;

c) request from the natural person subject to verification of some documents, information, explanations and/or additional evidence;

d) written request of the natural person following the occurrence of an objective situation, confirmed by the State Tax Service, that leads to the inability of continuing the tax audit.

During the tax audit period, the natural person can request its cessation only once.

(13) The date on which the tax audit is ceased shall be communicated to the natural person in a written form through the decision of ceasing. After the circumstances that caused the ceasing are stopped, the tax audit shall be resumed and its date shall be communicated to the natural person through a summons with at least 3 working days before the resumption date.

(14) The period of tax audit cessation shall not be included in the audit performing duration, the latter being calculated from the day of its initiation till the day of the tax audit act signing.

(15) In case the State Tax Service determines the necessity of new documents, information, explanations and/or other evidence relevant for audit, it can request them from the natural person subject to audit. In this case the State Tax Service shall cease, according to the provisions of para. (12), tax audit performing and, in agreement with the verified person, shall set a reasonable term that cannot be less than 10 days and cannot exceed 45 calendar days for submitting the documents, information, explanations and/or other requested evidence. When there are confirmed some circumstances that obstructs the natural person to fit in the respective term, it can be prolonged at the State Tax Service decision.

(15¹) While performing the audit, the State Tax Service can request from the involved public authorities and institutions, natural or legal persons the necessary documents and information in order to exercise its control attributions.

(15²) At the founded request of the State Tax Service, the managers of the institutions, public authorities, legal persons as well as the natural persons are required to submit to it in no more than 15 working days, on paper or electronic form the data, information, writings and the documents that could lead to the cause solving.

(15³) Documents, information, explanation and/or other evidence relevant for control are necessary for establishing the natural person fiscal situation as follows:

a) individual expenses situation;

b) situation on the real estate and movable property held, patrimony inputs and outputs during the verified period;

c) situation of securities and shares in companies and /or other entities;

d) goods belonging to natural or legal persons made available to the natural person;

e) loans, credits and/or contracts;

f) transactions with precious metals, art objects and other valuables;

g) donations, sponsorships and/or inheritances;

h) other specifications necessary for establishing the fiscal situation.

(16) During the tax audit performing, the natural person is entitled to collaborate with the State Tax Service by additional submitting of any documents, information, explanations and/or other evidence relevant for establishing the fiscal situation. At their submitting, the State Tax Service shall draw up a minutes signed by both sides.

(17) With the consent of the natural person subject to verification, the State Tax Service is entitled to carry out the additional tax audit at his/her domicile. In case of refusal, the State Tax Service will draw up a tax audit act, based on which it will bring an action in the court. Once the court has issued a decision in favor of the State Tax Service, the State Tax Service, together with the police officer, will carry out the factual tax control at the natural person's domicile subject to verification.

(18) All documents, information, explanations and/or other evidence known by the State Tax Service regarding the object of control, shall be taken into account at the natural person's fiscal situation establishment.

(19) Upon the tax audit completion, the State Tax Service presents the natural person tax findings and consequences with the drawing up of a tax audit act in accordance with the provisions of Article 216 para. (5), (6) and (8), mentioning in it the established findings.

(20) Materials that formed the basis of the established results are attached to the fiscal control act.

(21) Tax infringement cases examination and the pronounced decision litigation shall be performed according to the general terms established by the present Code.

(22) If documents, information, explanation and/or other evidence submitted by the natural person are incorrect, incomplete, false, if the natural person refuses to submit the documents or, by any other actions prevents the tax audit performing, including by unreasonable failure to be present at the tax audit, the State Tax Service shall determine the estimated value of the taxable object based on real evidence accumulated and shall adopt the corresponding decision.

(23) If the natural person subject to verification will agree, at any stage, with the estimated tax liabilities and will pay them, the tax audit shall not be initiated or, in the case it was initiated, it shall be finalized by issuing the appropriate decision, without applying fiscal penalties.

(24) The repeated tax audit shall be performed according to the present Code.

(25) If the tax audit will reveal common expenses or income of the person subject to control with other persons, the State Tax Service is authorized to initiate the procedure of applying indirect methods of tax liability estimation.

[Article 226[15] amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 226[15] amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 226[15] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 226[16]. Mechanism of declaring and ensuring the confidentiality

(1) The return regarding the available financial means at January 1st, 2012 are submitted, on paper, at the State Tax Service according to the domicile or residence by the persons that have this liability according to Article 226[7]. In case the natural person does not have a domicile or residence, the return is submitted to the State Tax Service subdivision in whose range of activity is serviced the economic agent that last employed the natural person. Natural persons that have their domicile or residence in the administrative-territorial units that do not have fiscal relations with the budget system of the Republic of Moldova submit the return to the State Tax Service subdivision corresponding to the range of service established in accordance with Article 132 para. (5).

(2) The returns on property shall be submitted, on paper to the State Tax Service by the persons that have this liability according to Article 226[15] para. (2).

(3) The State Tax Service appoints tax officials by order, including the ones from its subdivisions, who are responsible for receiving returns on the available financial means on January 1st, 2012 and of returns on property, signing with them agreements of confidentiality.

(4) Returns are submitted to the persons responsible of their receiving in the term established at Article 226[7] para. (1) and Article 226[15] para. (2).

(5) Persons responsible of returns receiving have the following attributions:

a) receive and verify the proper form of the returns, set out in the manner provided by the present Code;

b) if he / she detects mistakes in the completed return, recommends the declarant to correct them;

c) records the returns in the Returns Register regarding the availability of the financial means on January 1st, 2012 and in the Register of returns regarding property, the forms of which are approved by the State Tax Service;

d) issues immediately a receiving receipt to the person who submitted the return, the form of which is approved by the State Tax Service;

e) at request, offer free of charge return forms to natural persons;

f) provides assistance regarding the return correct filling and submission in due time;

g) at the request of the declarant, provides consultancy regarding the legal provisions application on the indirect methods of the natural person's taxable income estimation.

(6) When exercising their attributions provided at para. (5), the persons responsible of receiving the returns are directly subordinated to the State Tax Service management, which is responsible for conducting the best conditions of their activity.

(7) After verifying the returns and their attachments and their record in the respective register, the persons responsible of receiving the returns, file them in a confidential folder that is kept in a metallic safe.

(8) Until January 15th, 2013, the files containing the returns regarding the availability of the financial means till the January 1st, 2012, with their attachments and the list of documents contained in them are sewn, sealed and sent to the State Tax Service by its subdivisions. The mentioned files shall be sent, by means of a receipt-delivery act, to the person designated by order of the State Tax Service management.

(9) Returns regarding property shall be kept in the confidential file of each taxpayer regarding to whom a control procedure was initiated.

(10) The manner of keeping the returns files and the files of the taxpayers regarding to whom there was initiated a control procedure is established by the State Tax Service.

(11) Any information received by the State Tax Service is treated as a fiscal secret. The State Tax Service may disclose information in public court proceedings or based on the judicial decisions on problems regarding the use of indirect methods of natural person' income estimation. The tax audit results can be published only after the expiry of all the appeals.

Note: *The texts "by way of derogation from art.131 para. (5)" and "for the purpose of tax evasion cases examining. The mentioned authorities shall use the information only for this purpose" from Art. 226[16] para (11) according to the Constitutional Court Decision No.22 dated 06.08.2020, in force since 06.08.2020, are declared unconstitutional.*

(11[1]) By way of derogation from para. (11), the copy of the available financial means return may be issued to the situation as of January 1st, 2012, submitted according to the provisions of Article 226[7] para. (1), at the natural person's written request who has submitted this return. The request for the copy release shall be examined within 15 calendar days of its registration. The return copy will be handed over to the natural person only after the taxpayer has signed the declaration of responsibility on the received information confidentiality.

(12) Tax officials which have learned data and information that constitutes fiscal secret are required not to disclose this information except for the conditions provided in para. (11), both during exercising their duties, as well as after resignation. Failure to comply with the provisions of para. (11) attracts liabilities according to the legislation.

(13) Indicating in the returns on financial means availability and on property of inexact or incomplete data in amounts bigger than the minimum accepted risk attracts responsibility according to the legislation.

[Article 226[16] para.(11) amended by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Article 226[16] amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 226[16] amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 226[16] amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 226[16] introduced by Law No.178 dated 11.07.2012, in force since 14.09.2012]

Chapter 12
ENSURING TAX LIABILITY EXTINGUISHMENT

Article 227. Measures to ensure tax liability extinguishment

(1) Tax liabilities extinguishment is ensured by the State Tax Service or other authorized body through applying a late payment penalty (penalty) of taxes and fees, through suspending the operations at bank and/or payment accounts, except the ones from credit accounts and temporary accounts (of financial means accumulation for forming or increasing the social capital), through seizing goods and other measures provided by the present Title and the normative acts adopted according with it.

(2) Tax liability extinguishment can be guaranteed by legal and conventional pledge, according to the legislation on pledge.

(3) In case of customs border passing and/or placing goods under the customs regime, there shall be applied measures of ensuring tax liabilities extinguishment according to the customs legislation.

[Article 227 para.(1) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 227 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 227[1]. Tax liabilities extinguishment in case of the economic agent liquidation.

(1) Tax liabilities of the economic agent being in the process of liquidation, outstanding after the assets liquidation, are extinguished by the associates / shareholders / members / founders within the limits of the patrimonial liability established by the legislation.

(2) Payment of debts to the national public budget by the economic agent being in the process of liquidation shall be performed in the order of the receivables execution established under Article 36 of the Law No. 845 / 1992 on entrepreneurship and enterprises.

(3) Amount paid in addition as a result of the tax liability paid by the taxpayer shall be directed to the tax liabilities extinguishment by offsetting according to Article 175 of this Code. If the taxpayer has no arrears to the national public budget, the surplus amount paid shall be refunded to the taxpayer in accordance with Article 176 of this Code.
[Article 227¹ introduced by Law No.104 dated 09.06.2017, in force since 07.07.2017]

Article 228. Late payment penalty (penalty)

(1) The late payment penalty (penalty) is an amount calculated depending on the amount of taxes (duties), fees and the time elapsed from the date it had to be paid, regardless of whether it was calculated on time or not. Application by the State Tax Service or other corresponding body the delay increase is mandatory regardless of the forms of coercion. The increase in delay is a part of the tax liability and is charged in the established manner for the taxation.

(2) For non-payment of the tax, fee within the time limit and in the budget established according to the tax legislation, a late payment penalty shall be paid, determined in accordance with para. (3) for each day of delay of their payment for the period beginning after the maturity of the tax, duty and that shall end on the day of their actual payment inclusive.

(2¹) In case the taxpayer discovers that the previously submitted tax return contains errors or omissions and submits the corrected tax return, as well as in the case the taxpayer does not have the obligation of submitting a tax return, but discovers that the computation and the payment of taxes and fees was done incorrectly and, consequently, there appear supplementary tax liabilities, there shall be applied the late payment penalty (penalty) according to the present Article, but not in a greater amount than the corresponding fiscal liability.

(3) The late payment penalty amount shall be determined based on the basic rate (approximated up to the following integral percent) determined by the National Bank of Moldova in November of the year that precedes the fiscal year of management applied to monetary policy operations on short term, increased by 5 points, divided by the number of days of the year and approximated according to the mathematical rules up to 4 signs after the comma.

(4) For non-payment in due time of the taxes and fees registered by the body with fiscal administration duties in the taxpayer's personal account, the late payment penalty (penalty) shall be calculated without any decision being made. The procedure and periodicity of calculation (application) of the late payment penalty (penalty) and its reflection in the taxpayer's personal account shall be set by the management of the body with respective tax administration duties and as for the taxes managed by the local tax and fees collection services – by representative authorities of the local public administration. In cases of periodic reflection of the late payment penalty (penalty) in the personal account of the taxpayer, it is allowed not to reflect its calculated amount for each tax and fee in the amount of less than 10 MDL

(5) Upon the taxpayers' request, in case of confirmatory documents submission, the bodies with tax administration duties shall not apply (shall not calculate) increases for delay (penalties) for:

a) taxpayers that submitted the documents for transfer from one account to another of the amounts paid to a budget – for the period from the date of payment until the date of effective transfer within the paid amount limits;

a¹) taxpayers that submitted the documents for transfer the paid amounts from a budget account (state budget, local budget, budget of state social insurance and mandatory healthcare funds) to the account of another budget (state budget, local budget, budget of state social insurance and mandatory healthcare funds) – for the period from the document's date of entry to the respective body up to the actual transfer date;

a²) taxpayers that have submitted request for compensations of debts to the budget from the VAT or excises refund account – for the period from the date of decision adoption and until the actual transfer date;

b) taxpayers that have expenditures compensated from the budget through direct financing or that deliver goods, carry out works and/or provide services to institutions financed by the budget within the limits of the allocations approved for these purposes – during the existence of the debt to the taxpayer to the tax liability that will not exceed the amount of this debt.

(6) For tax liabilities taken for special records according to Article 206, no increase of delay (penalty) is calculated. The increase of the delay (penalty) is restored to the taxpayer's accounts together with the circumstances mentioned at Article 186 para. (5).

(7) If the tax liability extinguishment term is the same as the cash collection date by bank (its branch or representative) in the indicated tax liability extinguishment account, shall not be applied (calculated) increase of delay (penalty) for the period of time set out in Article 171 para. (6).

[Para. (8) Article 228 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

(9) Taxpayers for whom, according to para. (5) letter b), are not applied (not calculated) increase of delay (penalties) will not calculate penalties for public institutions financed from the budget for failing to make payments in time for goods and services in the limits of the approved budgets

(10) For the amounts of taxes and fees requested by the taxpayer for refund and returned in amounts higher than the amount calculated under the law, shall be calculated an increase of delay (penalty) for the refunded amount for the period starting with the effective return date to the economic agent's bank account, or in the account of his/her or his/her creditor's debt annulment to the national public budget and until their recovery date.

[Article 228 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 228 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 228 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 228 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 228 supplemented by Law No.144-XVI dated 27.06.2008, in force since 01.01.2009]
[Article 228 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 229. Suspension of transactions at bank and/or payment accounts

(1) Suspension of transactions at bank and/or payment accounts, exclusive those of loan, of bank and/or payment accounts opened according to the provisions of the loan agreements signed by the Republic of Moldova with the foreign donors and temporary bank and/or payment accounts (of financial means accumulation for social capital forming or increasing), as well as the accounts of those natural persons who are not subjects of entrepreneurship (in the case of bailiffs - only special accounts), accounts of accumulation opened under insolvency law, is a measure, by means of which the State Tax Service limits the taxpayer's right to handle the financial means that are or/and will be deposited in his/her bank and/or payment accounts and use the new accounts opened in the same or another bank (branch or subsidiary thereof).

(1¹) Suspension of operations to bank and/or payment accounts held by notaries, lawyers, authorized administrators and mediators shall be performed in accordance with the provisions of this Article.

(2) An order to suspend transactions in the taxpayer's bank and/or payment accounts may be given for committing any tax infringement from those provided at Article 253 para. (1), Article 255, Article 260 para. (1), Article 263 para. (1) and (2), as well as for tax liability non-extinguishment within the set term and pursuit the debtor taxpayer's outstanding amount.

(2¹) The provision for the suspension of the operations on the taxpayers' bank and/or payment accounts issued for the financial means collection for the settlement of the tax liability does not prevent the enforcement of the collection orders or the executory documents issued by the bailiff. In this respect, the State Tax Service will join the enforcement procedure according to Article 92 of the Execution code by issuing collection orders related to the respective suspension provisions.

(2²) After release of the amounts made during the execution phase, the bailiff will present within 3 days the information on amounts distributed to the creditors in the manner established by the Execution Code. In case of non-fulfillment of the above mentioned prescriptions, as well as in the case of non-distribution of the amounts according to the categories of debts provided by Article 145 of the Execution Code, in the part related to the fiscal liability on budget, to the responsible bailiff will apply, based on the decision of the State Tax Service a penalty provided for in Article 253 para. (4¹) of this Code, with the bailiff obligation, if he/she did not distribute or misappropriate the money, to transfer them within 3 days to the respective budget.

(3) The provision on operations suspension on the taxpayer's bank and/or payment accounts is issued by the State Tax Service's management on a standard form approved by the State Tax Service and has the value of an enforceable document.

(4) The State Tax Service remits both the bank (its branch or subsidiary) in which the taxpayer has bank and/or payment accounts and him/her the provision for the operations suspension to his/her bank and/or payment accounts.

(5) The bank (its branch or subsidiary) unconditionally executes the provision to suspend the operations of the taxpayer's bank and/or payment accounts immediately after receiving it, allowing the transition to deductions:

a) of any amount on budget account;

b) in the account of the pledged creditors of the money received from exercise of the pledge right;

c) of amounts transferred from the loan account of the enterprise for the purposes the loan was granted.

d) of the bank (its branch or subsidiary) commissions related to its partial or total execution by this of the collection orders issued by the State Tax Service or of the payment orders issued to the budget account, which are collected from the taxpayer's account not affecting the amount indicated in the collection order or in the payment order.

(6) The taxpayer's right limitation to use new accounts is exercised by the State Tax Service refusal to confirm the receipt of the new bank and/or payment account.

(7) The bank (its branch or representation), which suspends the transactions in the taxpayer's bank and/or payment accounts under this Article, shall not be responsible for such actions.

(8) The provision on the operations suspension to the taxpayer's bank and/or payment accounts shall be canceled once the infringement liquidation for which the suspension has been applied or in case of satisfaction by the competent body of the taxpayer's appeal, of the taxpayer's (debtor's) claim, taking into account the invoked reasons, including setting the guarantees – goods free of any liabilities offered for seizure,

bank warranty letter, pledge on the movable property, surety, as well as based on the court decision or on the contract for postponement and debt repayment rescheduling.
[Article 229 supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 229 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 229 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 229 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 229 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 229 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 229 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 229 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 230. Seizure of property

Seizure of property as a measure to ensure the payment of taxes, duties and / or fines is exercised in the manner and under the conditions set out in Chapter 9.

Chapter 13
GENERAL PROVISIONS RELATING THE LIABILITY FOR TAX INFRINGEMENTS

Article 231. The notion and grounds concerning the liability for tax infringement

(1) For the purposes of this Code, the liability for the tax infringement means application by the State Tax Service, in accordance with the tax legislation provisions, of some sanctions against persons who have committed tax infringements.

(2) The basis for tax infringement liability is tax infringement itself.

(3) Tax infringements shall qualify as follows:

a) insignificant tax infringement;

b) significant tax infringement.

(4) Insignificant shall be considered tax infringement if the amount of tax, fee, compulsory health insurance premiums and compulsory state social insurance contributions, established as a percentage, is up to 100 MDL for the taxpayers specified at Article 322, letter b) and up to 1000 MDL for the taxpayers specified at Article 232 letter a) and c), including for each tax period in part - in case of non-compliance with declaration or deduction of the tax, fee and / or compulsory health insurance premiums and mandatory state social insurance contributions, established as a percentage.

(5) Significant shall be considered tax infringement that does not fall under para. (4).
[Article 231 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 231 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 231 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 231 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 232. Persons to be held accountable for committing tax infringements

The following persons shall be held accountable for committing a tax infringement:

a) a taxpayer, legal person, whose responsible person committed a tax infringement;

b) a taxpayer, natural person not carrying out entrepreneurial activity, but who committed a tax infringement. If he lacks the capacity to exercise or has limited capacity to exercise for the tax infringement committed by him/her or by his/her legal representative (parents, adoptive parents, tutor, trustee) is liable according to the taxable object, tax liability and taxpayer's goods;

c) taxpayer natural person that is an entrepreneur, taxpayer natural person carrying out independent activities, taxpayer performing professional services and taxpayer practicing professional activity in the justice sector who have committed a tax infringement or whose responsible persons have committed a tax infringement
[Article 232 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]

[Article 232 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]

Article 233. General conditions for holding persons accountable for committing tax infringements

(1) Liability for tax infringement is made under the tax legislation in force at the time and place where the infringement was committed, except the situations when the new law provides for more mild sanctions, provided that the tax infringement, by its nature, does not entail, under the law, criminal liability.

(2) The procedure of liability for tax infringement shall be applied in accordance with the legislation in force during and at the place of the tax infringement case examination.

(3) Liability for tax infringements under this Title or other legal liability for tax legislation infringement does not exonerate the person sanctioned from the liability to pay the tax, the fee and / or the increase of the delay (penalty), established by the legislation. Liability for tax infringement of taxpayers specified at Article 232 shall not release from contravention, criminal or other liability provided by Law if there exist such grounds.

[Article 233 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 233 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 233 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]

Article 234. Release from the accountability for committing tax infringement

(1) Fiscal sanction shall not be applied in whole or in part and, if it has already been established, shall be totally or partially canceled if there is provided evidence confirming the legality of all actions (inactions) or any actions (inactions) previously considered illegal. The veracity and authenticity of the evidence submitted may be verified by the State Tax Service at source or at other persons. Documents submitted by infringement the deadlines settled by the State Tax Service or after the tax audit was performed are obligatorily checked.

(1¹) The fine provided by Article 260 para. (1) shall not be applied if there are no additional liabilities on taxes, fees and / or compulsory health insurance premiums and mandatory state social insurance contributions.

(1²) Taxes, duties and penalties shall not be recalculated, the fiscal sanction shall not be applied in its entirety or, if it has already been established, shall be wholly canceled if the taxpayer acted in accordance with the individual tax solution issued in its address in accordance with this Code.

(2) Person liable for tax infringement shall benefit from a 50% discount of the fines imposed, except for the fines imposed for repeated committing, within 6 consecutive months, of tax infringements provided at Article 254 and 254¹, if strictly complies with the following conditions:

a) has no arrears at the decision adoption date on tax infringement case or extinguishes them at the same time with actions mentioned under letter b);

b) within 3 working days from the date of handing over the decision on tax infringement case, extinguishes the amounts of the taxes, duties, compulsory state social insurance contributions and compulsory health insurance premiums, late payments (penalties) and / or 50% of the fines indicated in the decision or extinguishes tax liability by compensation according to Article 175.

If the data from the State Tax Service's information system attests the fulfillment of requirements under letters a) and b), the empowered authority to examine tax infringements cases, by their own, within no more than 15 working days from the expiry date within the deadline referred at letter b), adopts a decision to reduce the fines in question by 50%.

c) if the data from the State Tax Service's information system does not attest fulfillment of the requirements under letters a) and b), submit, within the deadline set for

the voluntary execution of the tax infringement execution, documents confirming the extinction of the amounts referred at letters a) and b).

Based on documents submitted in accordance with letter c), the authority empowered to examine the f tax infringements cases within a maximum of 15 working days from the date of the documents submission will adopt a decision to reduce the fines in question by 50%. If, after the decision on the reduction of fines has been adopted, the non-observance of at least one of the conditions provided at letters a) and b) is established, the respective authority will cancel its decision and the person will not benefit from the 50% reduction of the fines.

(3) Insolvency or temporary absence from the country of the natural person or the person responsible for the legal person, as well as the imminence of any events that the person who committed the tax infringement could foresee, but did not foresee them, shall not constitute a ground for non-application or annulment of the fiscal sanction.

(4) Persons exempted from taxes and / or fees, as well as those who have wrongly calculated the tax and / or duty because of the wrong explanations, submitted in writing by the State Tax Service, are released from accountability for the diminution, incorrect calculation or non-payment thereof.

(5) Persons who have wrongly calculated the tax and / or duty, if this fact has not been detected in the previous tax audit, when the tax audit is repeatedly performed under the conditions stipulated at Article 214 para. (8), are acquitted from accountability of application the fines and penalties for detected tax infringements relating to periods subject to repeated audit.

[Article 234 supplemented by Law No.302 dated 30.11.2018, in force since 12.12.2018]
[Article 234 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 234 supplemented by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 234 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 234 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 234 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 234 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 235. Purpose and form of the tax sanctions

(1) Fiscal sanction is a punitive measure applied to prevent the offender or other persons from committing new infringements, aiming to educate them in the spirit of the law compliance.

(1¹) Warning applies for insignificant tax infringement.

(2) Fiscal sanction may be applied in the form of a warning or fine for tax infringement.

[Article 235 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 236. The fine

(1) The fine is a tax sanction consisting of obliging the person who has committed a tax infringement to pay a sum of money. The fine applies regardless of whether or not other tax penalties have been applied or have been paid taxes, duties, late payments (penalties) calculated in addition to those declared or undeclared.

(2) The fine is a part of the tax liability and is charged in the established manner for the taxation.

(3) If the taxpayer discovers that the tax report submitted above contains mistakes or omissions and submits the corrected tax return, as well as if the taxpayer is not required to submit the tax return, but discovers that the calculation and the payment of the taxes and duties has been made incorrectly, and consequent additional tax liabilities occur and they are paid until the announcement of a tax audit, the fine does not apply.

[Article 236 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 237. Seizure of goods
[Article 237 repealed by Law No.1163-XV dated 27.06.2002, in force since 11.07.2002]

Article 238. General rules for applying tax sanctions
(1) The fiscal sanction shall be applied within the limits established by the respective Article of this Code, in strict compliance with the fiscal legislation.
(1¹) The fine shall apply in cases of significant tax infringement.
(2) If a person has committed two or more tax infringements, the fiscal sanction shall be applied for each tax infringement and for each tax period in part, except for the cases provided at Article 188 para. (2).
[Article 238 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Chapter 14
EXAMINATION PROCEDURE OF TAX INFRINGEMENT CASES

Article 239. Purpose of the examination procedure of tax infringement case
The purpose of the examination procedure of tax infringement case is to: promptly, multilaterally, exhaustively and objectively clarify the circumstances in which it occurred, its settlement in strict compliance with the law, ensuring the fulfillment of the decision, as well as determining the causes and conditions that contributed to the tax infringements commission, infringements' prevention, education in the spirit of law enforcement and the strengthening of legality.

Article 240. Circumstances excluding the examining procedure of tax infringement case
Procedure of examining the tax infringement case cannot be initiated and the initiated procedure is to be concluded if:
a) it is found out that no tax infringement had occurred;
b) the person to whom the procedure of examining the tax infringement case has been liquidated or deceased;
c) there are no amounts of the tax, duty, the increase of the delay (penalty) and / or the fine required to be cashed according to the tax legislation;
d) the infringement related to the electronic tax services use is determined by a technical failure that does not depend on the taxpayer's will.
[Article 240 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 240 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 241. Authority empowered to examine cases of tax infringements
(1) Tax infringements causes are examined by the State Tax Service.
(2) Have the right to examine tax infringements causes and to apply tax sanctions on behalf of the competent authorities, the management of the State Tax Service.
[Article 241 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 241 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 241 amended by Law No.120 dated 25.05.2012, in force since 01.10.2012]
[Article 241 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 242. Rights and obligations of the person held liable for tax infringement
The person held liable for tax infringement has the right to acquaint with his/her case, to give explanations, give evidence, submit applications, to appeal the case. The person may be assisted by a lawyer entrusted with the exercise of the said rights on his/her behalf.

Article 243. Participation of the person held liable for tax infringement when examining the case

(1) Tax infringement case shall be examined in the presence of the person held liable for commission the infringement. The State Tax Service announces him/her in writing (by summons) about the place, date and time of the case examination.

(2) Tax infringement case can be examined in the absence of the person held liable for commission the infringement only if there is information that he/she was announced in the established manner about the place, date and time of the case examination and if he/she did not come up with a reasoned approach to postpone the examination.

(3) The taxpayer natural person exercises his/her personal procedural rights through a representative or jointly with the representative, and the taxable legal person - through the manager or his / her representative.

Article 244. The representative and his/her powers confirmation

(1) The person lacking exercise capacity or limited exercise capacity is represented by his / her legal representative (parent, adoptive parent, tutor, and trustee). He/she shall provide the authority examining the case with the certificate of authority.

(2) The legal representative shall perform, in person or through a representative, all the actions he / she is entitled to, with the restrictions stipulated by Law.

(3) The representative's power of attorney other than the legal representative shall be confirmed by a proxy issued in accordance with this Article or by a document certifying his or her position or the powers he holds- in the case of the head of the legal entity.

(4) The proxy given by a natural person shall be authenticated, as the case may be: by a notary, by the secretary of the village (commune) town hall, by the administration (management) of the person to whom the grantor is working or studies, by the administration of the stationary curative-prophylactic institution where the grantor is for treatment, by the commander (chief) of the military unit - if the grantor is military – or by the head of the place of detention - if the grantor is in detention.

(5) The proxy from a legal person is issued by its head (his deputy).

(6) The attorney's powers shall be certified by mandate.

[Article 244 para.(6) amended by Law No. 204 dated 24.12.2021, in force since 01.01.2022]
[Article 244 amended by Law No. 281 dated 16.12.2016, in force since 01.01.2017]

Article 245. Tax infringement case place and manner of examination

(1) Tax infringement case shall be examined at the subdivision's office of the State Tax Service where the taxpayer is at evidence or assistance or in another place, established by the State Tax Service.

(2) Tax infringement case shall be examined under a closed regime by the authority empowered to examine such cases, provided that the tax secrecy is respected. The pronouncement of the decision may be public, at the discretion of the authority that adopts it, if it is not contested within 30 days from the moment the taxpayer became aware of that decision.

[Article 245 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 245 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 245 amended by Law No.120 dated 25.05.2012, in force since 01.10.2012]

Article 246. Tax infringement case terms of examination

(1) Tax infringement case shall be examined within 15 days from the date:

a) of the disagreement submission - if submitted in due time;

b) disagreement presentation term expiration - if it was not presented or if it was presented late.

(2) When justified arguments are presented, the term referred to at para. (1) may be extended up to 30 days by the decision of the body empowered to examine tax

infringement cases, including on the basis of the reasoned request presented by the person held liable for the tax infringement in accordance with Article 243 para. (2). In such cases, the person held liable for tax infringement shall be notified in due time, according to Article 243 para. (1), the date of the case examination.

(2¹) By way of derogation from the provisions of para. (1), at the written taxpayer's request, stating that he agrees with the audit results, tax infringement case examination may be performed without respecting the deadline for submitting the disagreement provided at Article 216 para. (8).

[Article 246 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 247. Clarifying circumstances of the tax infringement case

The person examining the tax infringement case is required to clarify whether:

a) a tax infringement has actually occurred;

b) the person must be held liable for the tax infringement commission;

c) there are other important circumstances for the fair resolution of the case.

Article 248. Decision on the tax infringement case

After tax infringement case examination, the State Tax Service issues a decision, which must contain:

a) the naming of the body in whose name the decision is pronounced;

b) the position, name and surnames of the person issuing the decision;

c) the date and place of the case examination;

d) observations on participation of the persons who have committed tax infringement (their representatives);

e) naming (name, surname), headquarters (domicile), tax identification number of the person who committed tax infringement;

f) tax infringement description indicating the articles, paragraphs, points of the normative acts that have been violated;

g) indication of the article, paragraph, point of the normative act that provides for the fiscal sanction;

h) decision on the case;

i) the term and manner of contesting the decision;

j) other case data;

k) the signature of the person who issued the decision.

Article 249. Types of decisions

(1) One of the following decisions may be made on the tax infringement case:

a) the application of a fiscal sanction and / or the collection of tax, duty, calculated additionally, increase of delay;

b) case classification;

c) case suspension and performing a repeated audit.

(2) Decision on case classification shall be pronounced if:

a) there are circumstances, stipulated by this Code, that exclude or absolve the responsibility for tax infringement commission and there are no amounts of the tax, duty, the increase of delay (penalty) required to be collected according to the tax legislation;

b) an act of fiscal sanction annulment, the amount of the tax, duty, increase of delay (penalty) is adopted, according to Article 172;

c) there is, for the same reason, on the person liable to tax infringement a decision on application of a fiscal sanction and / or collection the amount of tax, duty, increase of e delay (penalty) or there is a decision to classify the case;

d) materials concerning the case are transmitted according to the competence if it is stated that the case examination may be carried out in full by another authority empowered to examine the tax infringement case.

(3) Decides to suspend the case and to perform a repeated audit if there are contradictory testimonies that cannot be substantiated by evidence at the time of the case examination. Once the repeated audit has been completed, the case examination is restarted.

(4) Decides on the extinguishment / restoration of the individual right to benefit, further to the period of tax audit performing, of the amount declared according to Article 226^6 para. (6) if following the tax audit by application of the indirect methods of taxable income estimation, were taken into account the provisions of Article 226^6 paras. (4) - (6) and no additional income tax has been calculated to the budget.

[Article 249 supplemented by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 249 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]

Article 250. Ruling the decision on tax infringement case and handing over a decision copy

(1) Decision on tax infringement case shall be ruled immediately after the conclusion of its examination.

(2) Within 3 days after issuing the decision on tax infringement case, a decision copy shall be handed over or sent recommended to the person concerned.

Article 251. Proposals for liquidation the causes and conditions of tax infringement

(1) By determining tax infringement commitment causes and conditions, the State Tax Service may submit proposals for liquidation of these causes and conditions.

(2) In the process of examining tax infringements cases in which there are noticed offense componence signs, the State Tax Service adopts the decision on tax infringement case, indicating exactly the damage caused by the admitted infringements, the measures for removing these infringements and repairing the damage caused by the infringement (payment to the budget of taxes, duties, mandatory state social insurance contributions and / or compulsory health insurance premiums, calculated in the audit process).

(3) In case referred at para. (2), the enforcement term of the measure to remove the infringement and to compensate the damage caused shall not exceed 30 days.

(4) Notification on the offence componence signs identification shall necessarily be accompanied by the control act, decision on tax infringement case and materials related to the audit in question. In the notification shall be made the consignment on the execution or non-execution of the measure to remove the established infringement and on the refund or not of the damage caused or its equivalent (payment to the budget of the tax amounts, duties, mandatory state social insurance contributions and / or compulsory health insurance premiums, calculated in the audit process).

[Article 251 para. (2) amended by Law No.188 dated 11.09.2020, in force since 01.01.2021]
[Article 251 amended by Law No.179 dated 26.07.2018, in force since 17.08.2018]
[Article 251 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 251 amended by Law No.120 dated 25.05.2012, in force since 01.10.2012]

Article 252. Enforcement of the decision on tax infringement case

(1) The person referred in the decision on tax infringement case shall execute it within 30 days from the date of its rule. For this period, the increase of delay is not suspended.

(2) In the event of contestation, the decision execution on tax infringement case shall not be suspended if the authority examining the contestation does not order otherwise.

(3) After the term of 30 days' expiry, if it has not been performed voluntarily or the legal pledge has not been established, the decision on tax infringement case shall be enforced, in the manner provided by this Code, by the State Tax Service.
[Article 252 amended by Law No. 281 dated 16.12.2016, in force since 01.04.2017]

Chapter 15
TAX INFRINGEMENTS TYPES AND LIABILITY FOR THEM

Article 253. Hindering the State Tax Service activity

(1) Hindering tax audit by not providing access to production premises, warehouses, storage premises, commercial premises and other premises, by failing to provide explanations, data, information and documents required by the Tax Service State, on issues that arise during the audit, by other actions or inaction, shall be sanctioned by a fine from 4 000 to 6 000 MDL.
[Para.(1¹) Article 253 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Para.(2), (3) Article 253 repealed by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

(4) Non-execution the decision of the body with fiscal administration duties to suspend the operations on the taxpayer's bank and/or payment accounts shall be sanctioned by a fine from 25% to 35% of the amount passed to cuts in the period of non-suspension the operations.

(4¹) Non-execution or non-compliance with the provisions of Article 197 paras. (3²) and (3³) and of Article 229 para. (2²) shall be sanctioned for each infringement by a fine of 25% to 35% of the collected amount or the amount to be collected from the taxpayer in the account of the tax liability extinguishment, but not less than 3 000 MDL.

(5) For non-fulfillment of the summons' requirements of the State Tax Service, the taxpayers specified at Article 322, letter b) shall be sanctioned with a fine from 400 to 600 MDL, the taxpayers specified at Article 232 letters a) and c) from 4 000 to 6 000 MDL, and non-fulfillment of the bank citation requirements is sanctioned with a fine of 5 000 MDL.

(5¹) Fines provided at para. (5) shall not apply if the persons submit justifying documents regarding the impossibility of their submission to the State Tax Service.

(6) Late presentation of the information provided at Article 226^{11} para. (5) by the persons indicated at Article 226^{11} para. (2) shall be sanctioned with a fine from 1.5% to 2.5% of the amount indicated in the information presented late, but not more than 25 000 MDL.

(7) Presentation of information provided at Article 226^{11} para. (5) non-authentic by the persons referred at Article 226^{11} para. (2) shall be sanctioned with a fine of 5% to 10% of the difference between the amount to be indicated and the one indicated in the information, but not more than 50 000 MDL.

(8) Failure to present the information provided at Article 226^{11} para. (5) by the persons mentioned at Article 226^{11} para. (2) shall be sanctioned with a fine of 10% to 20% of the amount to be indicated in the information, but not more than 150 000 MDL.

(9) Non-execution by the natural person the conditions stipulated at Article 226^{15} para. (2) shall be sanctioned with a fine from 2 500 to 3 000 MDL.
[Article 253 para.(4) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 253 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 253 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 253 supplemented by Law No.281 dated 16.12.2016 in force since 01.01.2017]
[Article 253 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 253 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 253 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]

[Article 253 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 253 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 254. Non-usage of the cash register equipment

(1) Violation of the rules on the cash register equipment use (making cash in without the cash register equipment if the normative acts in force provide for its use, making cash in without using the existing the cash register equipment, non-assurance of the issuance to the cash register equipment the bill /cash receipt with the value of the actual amount received, noninsurance of the cash balance in the cash register equipment, which consists in the creation of a documentary unjustified cash surplus more than 50 MDL, use of the damaged cash register equipment, which consists in the non-activation of the fiscal memory or the impossibility of identifying the installed software, use of the cash register equipment which is not sealed by the State Tax Service in the established manner, use of the cash register equipment that is not registered at the State Tax Service in the established manner) shall be sanctioned with a fine from 5 000 to 15 000 MDL.

[Para.(2)-(7) Article 254 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]

(8) The use of the cash / foreign exchange terminal which is not registered at the State Tax Service in the established manner and / or the use of the cash / currency exchange terminal without issuing the fiscal document / invoice shall be sanctioned with fine from 5 000 to 15 000 MDL.

[Article 254 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 254 amended by Law No.302 dated 30.11.2018, in force since 12.12.2018]
[Article 254 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 254 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 254 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 254 amended by Law No.64 dated 11.04.2014, in force since 09.05.2014]
[Article 254 in editing of Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 254 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 254 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 254 supplemented by Law No.113-XVI dated 22.05.2008, in force since 13.06.2008]
[Article 254 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 254[1]. Failure to comply with regulations in the field of passenger transport. Non-issue of the travel tickets

(1) Carrying out passenger car transport by occasional services, including tourist or taxi, without having the permissive act for this type of activity (the authorized copy thereof), roadmap, checklist or contract on proving services for domestic passenger traffic and payment documents confirming the payment of the services by the beneficiary, in case the payment has been made to the office in cash or by another payment instrument, including the cash receipt issued by the cash register equipment of the carriers, ticket sales agencies, travel agencies or a copy of the payment order, constitutes an illicit activity, which is sanctioned with a fine from 5 000 to 15 000 MDL applied to the natural person - the driver of the means of transport.

(2) Carrying out by the transport agent the passenger car transports through regular services in urban, suburban, interurban, district or international traffic without issuing and / or reporting tickets (ticket - receipt issued by the cash register equipment or document of strict evidence with a fixed price, made in typographic or electronic form, confirming the person's right to travel, the conclusion of the road transport contract between the road transport operator / enterprise and persons, as well as the fact of compulsory insurance of the person) and / or luggage tickets (cash receipt - issued by the cash register equipment or document of strict evidence with a fixed price, made in typographic or electronic form, confirming the payment and receipt of luggage for transport, as well as

the fact of compulsory insurance of luggage) is sanctioned with fine from 5 000 to 15 000 MDL applied to the transport agent.
[Article 254[1] amended by Law No.171 dated 19.12.2019 in force since 01.01.2020]
[Article 254[1] amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 254[1] amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 254[1] supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 255. Failure to submit information on premises

Failure to submit, submission with delay or submission to the State Tax Service of untrue information about the taxpayer's premises or the taxpayer's premises or its subdivisions' premises change shall be sanctioned with a fine of 3 000 to 5 000 MDL. The subdivisions corresponding to the notion indicated at Article 5 pt. (29) are liable to fine.
[Article 255 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 255 amended by Law No. 267 dated 23.12.2011, in force since 13.01.2012]
[Article 255 in editing of Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 256. Failure to comply with the taxpayers records rules

[Para.(1) - (3) Article 256 repealed by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

(4) Infringement by the bank (its branch or subsidiary) of the provisions of Article 167 shall be sanctioned by a fine from 2 000 to 4 000 MDL.

(5) The change or closure by the bank (its branch or subsidiary) of the taxpayer's bank and/or payment account (except for the credit accounts, of deposit at term and provisional accounts (accumulation of financial means for formation or increase of the social capital), as well as of the natural persons accounts who are not subject of entrepreneurial activity) without the State Tax Service certificate or by violation of the rules established by Law or the failure to submit or late submit to the State Tax Service the information on modification or closure of the taxpayer's bank and/or payment account (except for the credit accounts, deposit at term and provisional accounts (of financial means accumulation for the formation or increase of the social capital), as well as the natural persons accounts who are not subject of the entrepreneurial activity) shall be sanctioned with a fine of MDL 5 000 to 7 000.

(6) Performance by the bank (its branch or subsidiary) of some operations on the taxpayer's bank and/or payment account (except accounts of credit, deposit at term and provisional accounts (for accumulation of financial means for formation or increase of the social capital), as well as the natural persons accounts who are not subject of entrepreneurial activities) without the State Tax Service confirming when taking to evidence the opened bank and/or payment account, shall be sanctioned with a fine from 25% to 35% of the amounts registered in this account.

(7) Non-registration or late registration as a VAT payer or authorized ware housekeeper shall be sanctioned with a fine from 7% to 10% of the deliveries taxable volume, except for the cases of taxable deliveries according to Article 104. In the event of the fine application in accordance with this paragraph, the fine provided at Article 261 para. (5) shall not be applied.

(8) Non-presentation or late presentation by the taxpayer to the State Tax Service of the information about the bank account opened abroad shall be sanctioned with a fine from 4 000 to 6 000 MDL for each bank account.
[Article 256 para.(5),(6) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 256 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 256 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 256 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 256 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 256 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 257. Infringement of rules on keeping accounting and records for tax purposes

[Para.(1) Article 257 repealed by Law No.178 dated 11.07.2012, in force since 14.09.2012]

(2) Use of standardized forms of primary documents with a special regime of a model other than the one established by the normative act in force, as well as the use of standardized forms of primary documents with special regime plasticized or foreign shall be sanctioned with a fine in the amount from 25% to 35% of the amount of economic operations registered into such documents.

[Para.(3), (4) Article 257 repealed by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

(5) Failure to keep tax reports and / or record documents and / or control bands (control bands on specialized electronic support) and / or the total or partial absence of bookkeeping, making impossible carrying out the tax audit, shall be sanctioned with a fine from 40 000 to 60 000 MDL, by calculation, as the case may be, of the respective taxes and duties according to Article 189 para. (2).

[Para.(6) Article 257 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

(7) By way of derogation from paras. (2) and (5), those provisions shall not apply to entities that keep the bookkeeping and prepare financial statements under IFRS for a period of up to two years from the date of implementation of those standards.

(8) Carrying out by the economic agent, at which a fiscal post is established and which has been notified thereof according to the provisions of the legislation in force, the entries / exits of goods / services without informing the inspector or subdivision of the State Tax Service responsible for the fiscal post activity shall be sanctioned with a fine in the amount from 50% to 100% of the amount of the respective economic operations.

[Article 257 amended by Law No.302 dated 30.11.2018, in force since 12.12.2018]
[Article 257 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 257 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 257 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 257 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 257 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 257 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 257 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 257 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 257¹. Failure to issue tax invoice for pledged assets

Is sanctioned with a fine from 20% to 30% from the transaction value the pledge debtor registered as a VAT payer in case of tax invoice non-issuance on the pledged goods sale on its behalf.

[Article 257¹ amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 257¹ supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 258. Infringement of payment rules

[Article 258 repealed by Law No.1163-XV dated 27.06.2002, in force since 11.07.2002]

Article 259. Infringement by the banks (their branches or subsidiaries) and other payment services providers of the manner of settlement

(1) Failure to comply with the terms established by the legislation for the financial means registration in the bank and/or payment accounts of the economic agents shall be sanctioned with a fine from 7% to 10% of the amount unregistered within the term.

(2) Financial means registration obtained from trading of goods, the execution of works and the provision of services, in the deposit accounts or in other bank and/or payment accounts, eluding the current accounts in national currency or in foreign currency shall be sanctioned with a fine from 4% to 6% of the registered amount.

(3) Non-execution or the late execution of the payment order and / or of the collection order regarding tax liability extinguishment if the taxpayer or the debtor has financial means on the bank and/or payment account shall be sanctioned with a fine, for each day of delay, from 1.5% to 2.5% of the amount to be paid, but not more than the amount to be executed.

(4) Failure to comply with the registration terms in the accounts of the State Treasury by the banks (their branches or subsidiaries) and other providers of payment services of the amounts collected from the taxpayer shall be sanctioned with a fine for each day of delay from 1.5% to 2.5% of the amount not registered within the term, but no more than the amount to be transferred.

(5) The bank's (its branch or its subsidiary) failure to present or its late presentation to the State Tax Service the information on enrollment in the taxpayer's bank and/or payment account the financial means in the event of suspension the operations on this account, shall be sanctioned with a fine in the amount from 0.8% to 1% of the amount credited to the account for each day of non-submission or delay, but not more than the amount to be received.

(6) Failure to execute or erroneous execution by the bank (its branch or subsidiary) and other providers of payment services of the payment orders on tax liabilities payment to the national public budget in accordance with the supplies indicated by the taxpayer shall be sanctioned with a fine from MDL 300 to 500 for each case of payment order not executed or executed erroneously.

(7) The bank's (its branch or its subsidiary) refusal or of other payment service providers to receive from the natural person's financial means in cash related to the budget shall be sanctioned with a fine from MDL 300 to 500 for each case of refusal.

[Article 259 supplemented by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Article 259 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 259 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 259 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 259 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 260. Failure to comply with the mode of elaboration and submission of tax report and tax invoice

(1) Failure to comply with the mode of elaboration and presentation of tax report shall be sanctioned with a fine from 200 to 400 MDL for each tax report, but not more than 2 000 MDL for all tax reports, applied to the taxpayers specified at Article 232 letter (b), and with a fine from 500 to 1000 MDL for each tax report, but not more than 10 000 MDL for all tax reports, applied to the taxpayers specified at Article 232 letter (a) and (c).

[Para. (2), (3) Article 260 repealed by Law No.178 dated 26.07.2018, in force since 01.10.2018]

(4) Failure to submit tax invoice within the terms provided at Article 117 and 117¹ shall be sanctioned with a fine from 3 000 to 3 600 MDL for each non-submitted tax invoice, but not more than 72 000 MDL for all tax invoices not submitted within the established terms.

Note: Unconstitutional is declared the text "fine in the amount of 3 600 MDL for each invoice" from Article 260 para. (4) according to the Constitutional Court Decision No.20 dated 04.07.2018, in force since 04.07.2018

[Article 260 para.(4[1]) repealed by Law No.171 dated 19.12.2019, in force since 01.01.2020]

(5) In case of reducing (diminishing) of taxable income declared by the taxpayer who applied zero rate of the income tax in the period of January 1st, 2008 to December 31st, 2011, shall apply a fine from 12% to 15% of the undeclared (diminished) amount of the taxable income.

[Article 260 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 260 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 260 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]

[Article 260 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 260 in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 260 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 260 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 260 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 260¹. Infringement of the taxpayer's manner of submission the documents on the withheld payments and / or taxes

Non-submission or late, inappropriate, unauthenticated submission to the payment beneficiary the information specified at Article 92 para. (4) and (4¹) by the persons who are required to withhold tax on the source of payment shall be sanctioned with a fine from 300 to 500 MDL for each information, but not more than 5 000 MDL.
[Article 260¹ amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 260¹ supplemented the Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 260². Submission manner infringement by the information technology parks' residents of data related to the wage payments

Failure to submit the information specified at Article 374 or the late, inappropriate and unauthenticated submission of this to the payments beneficiary by the information technology parks' residents shall be sanctioned with a fine of 200 MDL for each information, but not more than 5 000 MDL.
[Article 260² supplemented by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 261. Infringement of the rules on calculation and payment the taxes, duties, compulsory health insurance premiums and compulsory state social insurance contributions, established as a percentage
[Para.(1) Article 261 repealed by Law No.111-XVI dated 27.04.2007, in force since 11.05.2007]
[Para.(2), (3) Article 261 repealed by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

(4) Diminution of taxes, duties, mandatory health insurance premiums and obligatory state social insurance contributions by submitting to the State Tax Service a tax report with untrue information or data shall be sanctioned with a fine from 20% to 30% of the reduced amount.

(4¹) Provisions of para. (4) shall not apply if the taxpayer submits by his/her own the corrected report in accordance with Article 188, provided that it does not contain untrue information and data.

(5) Evasion from the calculation and payment of the taxes, duties, mandatory health insurance premiums and obligatory state social insurance contributions, determined in percentage rate, shall be sanctioned with a fine from 80% to 100% of the amount of taxes, duties, compulsory health insurance premiums and undeclared compulsory state social insurance contributions, set at a percentage rate.

(6) Non-payment or incomplete payment of the income tax in rates shall be sanctioned with a fine in the amount calculated in the manner established at Article 228 para. (3), for a period between the date set for the payment of this tax and tax return submission date. The unpaid amount of the income tax is determined as the difference between the tax calculated and paid by the taxpayer and the tax that he/she was required to pay. The income tax to be paid is the smallest amount of the calculated tax to be paid in the previous year, or 80% of the final tax amount from the current tax period, decreasing account transfers (except for tax paid in installments). Sanction does not apply if the income tax to be paid is less than 1 000 MDL. The fine shall not apply to the taxpayers referred at Article 228 para. (5) in respect of tax liabilities and tax periods for which increase of late payments (penalties) are not applied (not calculated).
[Article 261 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]

[Article 261 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 261 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 261 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 261 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 261 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 261 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]
[Article 261 amended by Law No.111-XVI dated 27.04.2007, in force since 11.05.2007]

Article 262. Lack of the “excise stamps”

Lack of the "excise stamps" on goods subject to mandatory excise duty marking or the use of falsified or invalid "excise stamps" shall be sanctioned with a fine from 25 000 to 35 000 MDL, if the taxpayer sells, transports or stores goods without "excise stamps" or falsified or invalid "excise stamps".

[Article 262 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 262 amended by Law No. 64 dated 11.04.2014, in force since 09.05.2014]
[Article 262 in editing of Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 262 in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 262 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 262 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 262¹. Failure to comply with the rules on cigarettes marketing

(1) Marketing of cigarettes not included in the lists containing maximum retail selling prices declared by the producing and importing economic agents shall be sanctioned with a fine from 30% to 50% from the cigarettes value being in stock at the time of the audit, starting from the selling price, but not less than 1 000 MDL.

(2) Marketing of cigarettes at prices higher than the maximum retail selling prices declared or starting with January 1st, 2009 without the manufacture date printed on the packaging (on the cigarette pack) shall be sanctioned with a fine in the amount from 30% to 50% from the cigarettes value being in stock at the time of the audit, starting from the retail selling price, but not less than 1 000 MDL, with the seizure of cigarettes that have the unprinted date of manufacture on the packaging (on the cigarette pack).

[Article 262¹ amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 262¹ amended by Law No.172 dated 27.07.2018, in force since 24.08.2018]

Note: Article 262¹ supplemented by Law No.177-XVI dated 20.07.2007, was further amended by Law No. 299-XVI dated 21.12.2007, in force since 11.01.2008
[Article 262¹ supplemented by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 263. Failure to comply with the rules on tax liability enforcement

(1) In order to prevent the tax officer from carrying out tax liability enforcement by methods other than those provided at paras. (2) - (4), natural persons shall be sanctioned with a fine in the amount of 4 000 to 60 00 MDL, and the economic agents – in amount from 8 000 to 12 000 MDL.

(2) Non-acceptance of keeping by the taxpayer (his representative) or his/her responsible person the seized goods is sanctioned with a fine imposed to the natural person, from 4 000 to 6 000 MDL, and to the legal person - from 8 000 to 12 000 MDL.

(3) Embezzlement, alienation, substitution or concealment of the assets seized by the person to whom the goods were entrusted to keep or by the person required to ensure their integrity, according to the law, shall be sanctioned with a fine in the amount from 80% to 100% of the seized goods value, which have been embezzled, alienated, substituted or concealed.

(4) Performing transactions with seized securities after the cease of operations shall be sanctioned with a fine, applied to the taxpayer and the registrar, amounting from 15% from 25% of the operation amount.

[Article 263 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]

[Article 263 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 263 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 263¹. Breakage or damage of the seal

Breakage or damage, intentionally or negligently, of an applied legal seal shall be sanctioned with a fine in the amount from 30 000 to 60 000 MDL.

[Article 263¹ amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 263¹ amended by Law No.64 dated 11.04.2014, in force since 09.05.2014]
[Article 263¹ supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 263². Infringement of the obligation to transfer payments collected by bailiffs

For non-transfer or late transfer by the bailiffs of the payments received for the national public budget benefit, a late payment increase (penalty) shall be calculated for each day of delay, in accordance with the provisions of Article 228 of this Code.

[Article 263² supplemented by Law No.178 dated 26.07.2018, in force since 01.10.2018]

Chapter 16
PERIODS OF LIMITATION

Article 264. Limitation period for tax liabilities determination

(1) Except for the cases provided at para. (2), tax liabilities may be determined by the taxpayer and the State Tax Service or other bodies with duties of tax administration within the following terms:

a) taxes, duties, increases of late payments – in maximum 4 years after the last date set for submission the respective tax return or for payment the tax, duty, increase of the late payment (penalty), if there is no provision for submission of a tax report;

b) tax penalties related to concrete taxes and duties – in maximum 4 years after the last date set for submission the tax report regarding the mentioned tax and duty or payment of the tax and duty if there is no provision for submission of a tax report;

c) tax sanctions non-afferent to concrete taxes and duties – in maximum 4 years from the date of tax infringement commission.

(2) The limitation period shall not extend to the tax, duty, increase of the late payment (penalty) or tax sanctions related to a tax, a concrete duty if the tax report setting the tax liability contains information misleading or reflecting facts constituting tax offenses or has not been submitted.

[Article 264 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 264 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 265. Limitation period for tax liability extinguishment

(1) If tax liability determination has taken place in the term or period established at Article 264, it may be extinguished by enforcement by the State Tax Service in accordance with this Title or by the court, but only if the State Tax Service actions or the court notification took place during 6 years after the tax liability determination.

[Para.(1¹) Article 265 repealed by Law No.178 dated 21.07.2017, in force since 18.08.2017]

(2) Limitation period shall be suspended if:

a) natural person taxpayer is under arrest or is sentenced to deprivation of liberty - during the period of detention or deprivation of liberty;

b) natural person taxpayer is absent from the Republic of Moldova for more than 6 months - during his absence;

c) the responsible person of the taxpayer legal person is absent from the Republic of Moldova for more than 6 months - during his absence;

d) a postponement or rescheduling of the tax liability was granted - during the postponement or the extinguishment rescheduling;

e) the court has decided to collect the tax, duty, increase of the late payment (penalty) and / or the fine - for a period until the tax liability is extinguished or until the court decision caducity;

f) the taxpayer is in insolvency proceedings. These provisions do not apply to the current tax liabilities.

(3) The limitation period shall resume on the day of circumstance cessation which served as a ground for its suspension.

[Article 265 supplemented by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 265 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 266. Limitation period for compensation or refund the amounts paid in excess or the amounts which, according to the tax legislation, are to be refunded

(1) Request for compensation or refund of the sums paid in excess or of the sums which, according to the tax legislation, are to be refunded, may be submitted by the taxpayer within 6 years from the date of their submission and / or their appearance. Request submitted after the expiry of the 6-year term is invalid. In this case, no compensation or refund shall be made, except in the cases provided at para. (2). Submission of the request suspends the indicated term.

(2) The State Tax Service may put it back in term and accept the request for compensation and / or repayment of amounts paid in excess or amounts which, according to the tax legislation, are to be refunded if the taxpayer provides evidence on the impossibility of complying with the limitation period provided at para. (1).

(3) Amounts paid in excess and the amounts to be refunded, which have not been requested within the term specified at para. (1), shall be canceled in the manner established by the Government.

[Article 266 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Chapter 17
APPEALS

Article 267. Right to contest the State Tax Service's decision or the tax official's action

(1) The State Tax Service's decision or tax official's action may be contested only by the person concerned in the decision or against whom the action was taken or by his/her representative in the manner established by the present Code.

(2) Appeal against the State Tax Service's decision or tax official's action made by persons other than those indicated at para. (1) shall remain unexamined by the State Tax Service.

(3) Obligation to prove unfairness of the decision issued by the State Tax Service shall be attributed to the person who contests.

Article 268. Appeal submission deadline

(1) Appeal against the State Tax Service's decision or tax official's action may be submitted, unless this Code provides otherwise, within 30 days from the date of communication the decision or undertaking of the contested action. If this term is omitted for well-founded reasons, it may be re-established at the request of the person concerned in the decision or against whom the action was taken, by the State Tax Service.

(2) Appeal submitted after the expiry of the term indicated at para. (1), not restored in the manner provided by same paragraph, shall remain unexamined.

[Article 268 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 268 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 269. Submitting an appeal

(1) Appeal against the State Tax Service's decision or tax official's action shall be submitted at the State Tax Service and shall be examined by it.

(2) In the event of a disagreement with the decision issued by the State Tax Service on the appeal, the taxpayer is entitled to apply to the competent court.

[Article 269 in editing of Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 270. Examination of an appeal

(1) The State Tax Service examines the appeal within 30 calendar days from the date of receipt, except when its management issues a decision on the extension of this term, fact about which the taxpayer is notified. The period by which the term is extended shall not exceed 30 calendar days.

(2) When examining the appeal, the taxpayer is invited to give explanations, having the right to submit confirmatory documents. The taxpayer is summoned in accordance with Article 226 paras. (1), (2) and para. (3) letters a) -e). The case may be examined in the taxpayer's absence if he was summoned in the established manner and, for unfounded reasons, did not appear or if he requested the appeal examination in his absence.

(3) After examination, the State Tax Service management issues a decision on the contestation, a copy of which is handed over or sent recommended to the taxpayer within 3 working days after the decision was issued.

[Article 270 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 270 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 270 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 271. Decision issued regarding the appeal

(1) Regarding the appeal against the State Tax Service decision, one of the following decisions may be issued:

a) dismissing the appeal and maintaining the contested decision;

b) appeal partial satisfaction and amendment of the contested decision;

c) appeal satisfaction and annulment the contested decision;

d) suspending the contested decision execution and carrying out a repeated audit.

(2) Regarding the appeal against tax official's action may be issued a decision on the appeal rejection or regarding tax official's accountability in accordance with the law, by restoring the injured rights of the person who contested the tax official's action.

Article 272. Enforcement of the appeal decision

[Para.(1) Article 272 repealed by Law No.281 dated 16.12.2016, in force since 01.04.2017]

(2) Contestation of the State Tax Service's decision does not suspend the execution of the contested decision unless the law provides otherwise.

(3) Control on the basis of the decision to suspend the execution of a contested decision is to be initiated within 30 calendar days from the adoption of the said decision date.

[Article 272 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]

Article 273. Appeal of the decisions and actions concerning tax liability's enforcement

(1) The State Tax Service's decision / resolution and tax officials' actions regarding the tax liability enforcement may be contested, in accordance with the present Code, only by the persons that are subject to enforcement.

(2) Appeal against the State Tax Service decision / resolution and tax officials' actions regarding tax liability enforcement in accordance with the present Code shall be submitted within 10 working days from the date of the decision acknowledgment or the disputed actions commencement. Appeal submission at the State Tax Service does not

stop tax liability enforcement in accordance with the present Code, except for the seized goods marketing.
[Article 273 amended by Law No.178 dated 26.07.2018, in force since 01.10.2018]
[Article 273 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 274. Appeal in the court of the State Tax Service's decision and the tax officials' actions

The State Tax Service's decision and tax officials' actions may be appealed in the manner established by Law and in the court.
[Article 274 in editing of Law No.281 dated 16.12.2016, in force since 01.04.2017]

Article 274[1]. Examination of appeals within the Dispute settlement council

(1) Any person subject to control by the State Tax Service, considered to be injured in one of his/her right, recognized by law, by the administrative acts issued in the audit procedure, by the actions or inactions of the State Tax Service or tax officials in these proceedings, has the right to contest them, in whole or in part, by submitting a written appeal to the State Tax Service.

(2) The appeal shall be examined:

a) within the Dispute settlement council (hereinafter referred to as the *Council*), if the person subject to audit has entered in the request the agreement on the data disclosure under para. (5) and contests administrative acts imposing a tax liability in the amount of over 50 0000 MDL - for legal persons and over 250 000 MDL - for natural persons; or

b) according to the procedure established at Article 267-274 of this Code - in other cases than those mentioned at letter a).

(3) The council shall be constituted within the State Tax Service from:

a) heads of the divisions responsible for elaborating or implementing tax audit methodologies, as well as of the legal subdivision, appointed by the director of the State Tax Service;

b) at least 3 representatives of business associations with relevance to the tax area. Representative of business associations within the sense of the present law is the association chosen in a transparent and public manner, according to the procedure established by the Government.

(4) The council's activity is managed and ensured by the State Tax Service's director. The State Tax Service's director is entitled to delegate this position to another person within the State Tax Service.

(5) The council members, as well as other participants in council meetings, have the obligation to keep the commercial, fiscal and banking secrecy, to respect the regime of other information with limited accessibility, and not disclose information and facts that have become known to them in the procedure of examination the petitions or appeals within the council. Persons appointed as members of the Council, including persons appointed to represent at the council meetings, the business association member of the Council, signs a declaration of non-disclosure of information and facts that became known to them in the procedure of examination the appeals, being prevented of occurring legal liability under the law for their disclosure. Persons mentioned in this paragraph who have not signed or refused to sign the declaration of non-disclosure shall not be admitted to attend the meetings of the Council.

(6) When submitting an appeal, in its text, the agreement or disagreement on the disclosure of data constituting trade secret or other data with limited accessibility from the documentation subject to control and / or the administrative acts issued under the control procedure shall be recorded.

(7) The meetings of the Council shall be held regardless of some members' absence or the absence of the person who submitted the appeal.

(8) The appeal shall be submitted within 30 days from the date of the contested administrative act receipt. If this deadline is omitted for justified reasons, it may be reestablished by the State Tax Service at the request of the person concerned in the administrative act or against whom was taken the action.

(9) When examining the contestation within the Council, provisions of Article 270 para. (2) and Article 272 para. (2) shall apply accordingly.

(10) Decision on the appeal examined by the Council in accordance with Article 271 shall be signed by the person within the State Tax Service who assures the Council's management within no more than 30 working days from the appeal submission. The State Tax Service management may extend the 30-days term by up to maximum 30 days, informing within three days the complainant by presenting the reasons behind the extension of the term for reviewing the appeal.

(11) The person who disagrees with the decision on the appeal has the right to apply to the administrative contentious court.

[Article 274¹ supplemented by Law No.295 dated 21.12.2017, in force since 12.01.2018]

Chapter 18
NORMATIVE ACTS

Article 275. Normative acts of the State Tax Service

(1) The State Tax Service has the right, within the limits of its competence and according to the legislation, to issue normative acts that determine the mechanism of the tax legislation application.

(2) Normative acts issued by the State Tax Service shall be published in the established manner.

(3) Normative acts shall be adopted, amended and repealed by the State Tax Service, and in cases provided by the legislation shall be registered at the Ministry of Justice.

(4) Normative acts issued by the State Tax Service must not contravene the tax legislation.

PRESIDENT OF THE PARLIAMENT **Eugenia OSTAPCIUC**

Chişinău, July 26, 2001.
No.407 – XV.

Note: Title VI approved by Law No.1055-XIV dated 16.06.2000. Published in the Official Gazette of the Republic of Moldova No.127-129/884 dated 12.10.2000. Enters into force since 01.01.2001 according to Law No.1056-XIV dated 16.06.2000

TITLE VI
REAL ESTATE TAX

Chapter 1
GENERAL PROVISIONS

Article 276. Definitions

For the purpose of the present Title, the following definitions shall apply:

1) *Real estate tax* – local tax, which constitutes a compulsory payment to the budget from the value of the real estate;

2) *Real estate* – lands, buildings, constructions, apartments and other isolated premises that cannot be removed without damaging their destination.

3) *Estimated value* – value of the real estate, calculated at a certain date using appraisal methods provided by the legislation.

[Point 4 Article 276 repealed by Law No.448-XVI dated 28.12.2006, in force since 01.01.2007]

5) *Ceiling tax rate* – the ad valorem rate in percentage of the real estate tax base established under the present Title, which can differ from the specific tax rate.

6) *Specific tax rate* – the ad valorem rate in percentage of the real estate tax base established by the representative authorities of the local public administration.

7) *Fiscal cadastre* – specialized cadastre that includes systematized data regarding subjects of taxation, cadastral numbers, types and location of objects that constitute real estate, tax base, amount of real estate tax to be paid and other information concerning the payment of this tax.

[Article 276 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 276 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Chapter 2
SUBJECTS OF TAXATION, OBJECT OF TAXATION AND REAL ESTATE TAX BASE

Article 277. Subjects of taxation

(1) The subjects of taxation are individuals and legal entities, residents and non-residents of the Republic of Moldova:

a) owners of real estate located on the territory of the Republic of Moldova;

b) lessees who lease an agricultural real estate private property, unless the lease contract provides otherwise;

c) holders of patrimony rights (rights of possession, management and/or use) over real estate public property on the territory of the Republic of Moldova;

d) lessees or tenants of real estate belonging to public authorities and institutions funded from budgets at all levels;

e) real estate tenants – in the case of financial leasing contract;

f) lessees or tenants of real estate private property of non-residents of the Republic of Moldova, unless the lease/tenant contract provides otherwise.

Public authorities and institutions funded from budgets at all levels are required to submit, free of charge, to the subjects of taxation, by May 25th of the ongoing tax period, the information on the estimated value / book value of the real estate transmitted for lease or tenancy.

(2) The fact that the persons specified under para.(1) do not have a document attesting the property right on the real estate, as well as the fact of non-execution of the obligation to register the patrimony rights provided by the legislation, cannot serve as grounds for non-recognition of such persons as subjects of the taxation with regard to the respective real estate if these persons exercise, in fact, the right of possession, use and/or management over these goods.

(3) If the real estate is in common ownership (use) by several persons, then each person shall be considered as subject of taxation according to his/her share.

(4) If the real estate is in common ownership in co-proprietorship, the subject of taxation is considered, based on the common agreement, one of the owners (co-owners). In this case, all owners (co-owners) bear a joint liability for carrying out their tax obligations.

[Article 277 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]

[Article 277 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 277 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 278. Object of taxation and real estate tax base

(1) The object of taxation is real estate, including land located within the built-up area or beyond, buildings, constructions, individual residential houses, apartments and other isolated premises, including real estate at a stage of completion of construction of 50% or more, remaining unfinished for 3 years after the start of construction works. The degree of completion of construction for taxation purposes is determined by technical experts in construction, or by economic agents with activities in the field of technical expertise, or by the local public administration authority, based on the method established by the central specialized body of public administration in the field of construction.

(2) The real estate tax base is the estimated value of this asset.

[Article 278 supplemented by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 278 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 278 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 278 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 278 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Chapter 3
APPRAISAL AND REAPPRAISAL OF REAL ESTATE FOR TAXATION PURPOSES

Article 279. Appraisal and reappraisal of real estate

1) The appraisal of real estate is carried out by the territorial cadastral bodies based on a single methodology for all types of real estate in the manner and within the deadlines established by the legislation.

(2) The appraisal of real estate is carried out through mass appraisal – in the case of standard objects that constitute real estate and through individual appraisal – in the case of specific (non-typical) objects.

(3) The method of individual appraisal of real estate can also be applied based on the decision of the court.

(4) When appraising real estate, depending on their destination, the following methods of appraisal for determining the market value shall be applied:

a) the method of comparative analysis of sales;

b) the income method;

c) the costs method.

(5) The reappraisal of real estate is carried out by the territorial cadastral bodies once every 3 years in the manner established by the Government.

(6) The funding of the real estate appraisal works is carried out from the state budget, the local budget and other sources according to the legislation.

(7) The local public administration authority may initiate the process of appraisal or reappraisal of real estate in the respective administrative-territorial unit, including the collection of initial data on real estate, with subsequent transmission of data to territorial cadastral bodies for appraisal in the manner established by the legislation in force. In these cases, the financing of real estate appraisal and reappraisal works will be carried out from the local budget.

(8) The Ministry of Finance is responsible for the elaboration of the state policy in the field of real estate appraisal and reappraisal.

[Article 279 supplemented by Law No.173 of 26.07.2018, in force since 12.02.2019]
[Article 279 supplemented by Law No.138 of 17.06.2016, in force since 01.01.2017]

CHAPTER 4
REAL ESTATE TAX RATES, CALCULATION METHOD AND PAYMENT DEADLINES

Article 280. Rates of taxation

(1) The real estate tax rates:

a) for residential real estate (apartments and individual residential houses, lands relating to these goods); for garages and lands on which these are located, lots of fruit societies with or without buildings situated on them:
– maximum rate – 0,4% of the real estate tax base;
– minimum rate – 0,05% of the real estate tax base.
The specific tax rate is determined annually by the representative and deliberative authority of the local public administration;

a[1]) for agriculture lands with buildings situated on them:
- maximum rate – 0,3 % of the real estate tax base;
- minimum rate – 0,1 % of the real estate tax base.
The specific tax rate is determined annually by the representative and deliberative authority of the local public administration;

b) for real estate with destination other than residential or agricultural, including except garages and lands that these are situated on and lots of fruit societies with or without buildings situated on them – 0,3% of the real estate tax base.

(2) The executive authority of the local public administration monitors the decisions of the local council regarding the application of the real estate tax on the administered territory, presents them to the State Tax Service within 10 days from their adoption date and informs the taxpayers.

[Article 280 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 280 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 280 amended by Law No.324 dated 23.12.2011, in force since 01.01.2014]
[Article 280 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 280 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 280 in the redaction of Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 280 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 280[1]. Tax period

The tax period is the calendar year.

[Article 280[1] introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 281. Tax calculation

(1) The real estate tax amount of individuals who are not registered as entrepreneurs is calculated on an annual basis for each object of taxation, starting from the real estate taxable base, calculated according to the situation as of January 1st of the respective tax period, by the mayoralties' local taxes and fees collecting services. If the taxable base is assessed by the territorial cadastral bodies during the tax period until the payment notifications are sent, the real estate tax amount for the respective year is calculated starting from the estimated value for real estate taxation, registered in the fiscal cadastre.

(1[1]) The notification of subjects of taxation specified in para.(1) regarding the real estate tax amount to be paid is made by the mayoralties' local taxes and fees collecting services, through real estate tax payment notifications.

(1[2]) Legal entities, individuals registered as entrepreneurs shall calculate by themselves the annual real estate tax amount, starting from their tax base, according to the situation as of January 1st of the respective tax period.

(2) In case of change of the subject of taxation, after the beginning of the fiscal year, for the new subject of taxation, the real estate tax is calculated from the moment of state registration of patrimony rights over the real estate or from the moment of establishing the fact of exercising the right of possession, use and/or management of the real estate.

(2^1) In case of change of the subject of taxation, after the beginning of the fiscal year, the previous subject of taxation is entitled to request/make the calculation (recalculation) of the real estate tax proportionally to the period in which he held this position.

(3) If the subject of taxation acquires real estate by inheritance or donation, the tax liability unfulfilled by the previous subject of taxation shall be totally imposed on the new subject. If the due tax liability exceeds the real estate estimated value received by inheritance, then the new subject of taxation shall execute the tax liability within the limits that do not exceed the real estate estimated value.

(4) If, after the beginning of the tax period, new objects of taxation have emerged, the real estate tax is calculated from the moment of state registration of property rights or from the moment of establishing the fact of exercise by the subject of taxation of the right of possession, use and/or management of the real estate.

If the existing object of taxation was liquidated, demolished or completely destroyed, the real estate tax is calculated until the moment of removal of the property right over the real estate from the real estate register or until the time of termination of the exercise by the subject of taxation of the right of possession, use and/or management of the real estate.

[Article 281 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 281 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 281 amended by Law No.324 dated 23.12.2011, in force since 01.01.2014]
[Article 281 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 281 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 281 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2012]
[Article 281 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 281^1. Tax calculation submission deadlines

(1) Legal entities, individuals registered as entrepreneurs are obliged to submit the real estate tax calculation until September 25th, including the respective tax period. For real estate acquired after September 25th of the respective tax period, the real estate tax calculation shall be submitted to the State Tax Service no later than March 25th of tax period following the reporting period.

(2) Individual entrepreneurs, peasant (farmer) households whose annual average number of employees, during the tax period, does not exceed 3 units and who are not registered as VAT payers shall present, until March 25th of the tax period following the reporting period, an unified report.

(3) The real estate tax calculation specified under para.(1) of the present Article shall be submitted using, obligatorily, automated electronic reporting methods, under the conditions provided by Article 187, para.(2^1).

[Article 281¹ amended by Law No.171 dated 19.12.2017, in force since 01.01.2020]
[Article 281¹ amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 281¹ amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 281¹ amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 281¹ introduced by Law No.267 dated 23.12.2011, in force since 13.01.2012, para.(2) shall be implemented starting from 01.01.2010]

Article 282. Tax payment deadlines

(1) In the case of real estate existing and/or acquired until September 25th, including the current fiscal year, the real estate tax shall be paid by the subject of taxation to local

budgets, according to the location of the objects of taxation, no later than September 25th of the current year.

(1[1]) In the case of real estate of the natural persons who do not carry out existing entrepreneurial activity and/or acquired until May 31 inclusive of the current fiscal year, the real estate tax is paid by the subjects of taxation to the local budgets, according to the location of the objects of taxation, no later than June 30 of this year.

[Article 282 para.(2) repealed by Law No. 257 dated 16.12.2020, in force since 01.01.2021]

(3) Notwithstanding the provisions of para.(1), individual entrepreneurs, peasant (farmer) households whose annual average number of employees does not exceed 3 units during the tax period and who are not registered as VAT payers, shall pay the real estate tax until March 25th of the tax period following the reporting period.

(4) Notwithstanding the provisions of para.(1), legal entities and individuals who acquire real estate after September 25th of the respective tax period, shall pay real estate tax no later than March 25th of the tax period following the reporting period.

(4[1]) In the case of real estate of the natural persons who do not carry out entrepreneurial activity existing and/or acquired after May 31 inclusive of the current fiscal year, the real estate tax is paid by the subjects of taxation to the local budgets, according to the location of the objects of taxation, not later than March 25 of the year following the year of management.

[Article 282 amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 282 amended by Law No.171 dated 19.12.2017, in force since 01.01.2020]
[Article 282 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 282 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 282 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 282 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 282 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Para. 3-5, Article 282 introduced by Law No.267 dated 23.12.2011, shall be implemented starting from 01.01.2010]

Article 282[1]. Special rules on the real estate tax calculation and payment by residents of information technology parks

(1) The resident taxpayers of information technology parks have no obligations regarding the real estate tax according to the present Title, the tax in question being included in the single tax component covered by Chapter 1, Title X.

(2) If during the calendar year the tax payer applies both the tax regime set out in the present Title and the special tax regime set out in Chapter 1, Title X, the real estate tax calculation, reporting and payment shall be made in accordance with the present Title, proportionally to the number of months in which the tax regime set out in the present Title was applied.

[Article 282[1] introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

CHAPTER 5
REAL ESTATE TAX PAYMENT FACILITIES

Article 283. Tax exemption

(1) The following are exempt from real estate tax:

a) public authorities and institutions funded from budgets at all levels;

b) societies for the blind, deaf and disabled and enterprises created to achieve the statutory purposes of these societies;

c) penitentiary enterprises;

d) Republican Experimental Centre for Prostheses, Orthopedics and Rehabilitation within the Ministry of Health, Labor and Social Protection;

e) civil protection objectives;

f) religious organizations – for real estate destined for worship rites;

g) diplomatic missions and consular offices accredited in the Republic of Moldova, as well as representations of international organizations accredited in the Republic of Moldova, based on the principle of reciprocity, in accordance with the international treaties to which the Republic of Moldova is a party;

h) retired people, people with severe and accentuated disabilities, people with disabilities from childhood, people with medium disabilities (participants of combat operations for defending the territorial integrity and independence of the Republic of Moldova, participants of combat operations in Afghanistan, participants in the liquidation of the consequences of the Chernobyl NPS accident), as well as persons subjected to repression and subsequently rehabilitated);

i) families of the participants fallen during combat operations for defending the territorial integrity and independence of the Republic of Moldova and persons who were their dependents;

j) families of the participants fallen during combat operations in Afghanistan and persons who were their dependents;

k) families with disabled children up to the age of 18 and family members who have people with disabilities in permanent maintenance and care;

l) families of persons deceased as a result of illnesses caused by their participation in the liquidation of the consequences of the Chernobyl NPS accident and the persons who were their dependents;

m) public medical-sanitary institutions, family doctor's individual offices and family doctors' centers, provided for in Article 36⁵ from the Health Protection Law No.411/1995, funded from the mandatory health insurance funds;

n) National Insurance Company in Medicine and its territorial agencies;

o) National Bank of Moldova;

p) owners or holders of estate requisitioned in public interest, for the period of requisition, according to the legislation;

[Letter r) para.(1) Article 283 repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

s) noncommercial organizations corresponding to the requirements of Article 52, within which operate social welfare institutions.

(2) The categories of persons indicated in para.(1) letters h) – l) benefit from the exemption from the payment of the real estate tax for the objects of taxation with residential use, where they have registered their domicile (in the absence of domicile – residence), within the limit of the value (cost) established by the local public administration authority, as well as for the lands not apprised by the territorial cadastral bodies which are occupied by dwellings constituting the person's domicile (in the absence of the domicile - residence), for plots of land near the person's domicile (in the absence of the domicile - residence) (including lands assigned by local public administration authorities as plots of land next to the person's domicile (in the absence of the domicile - residence) and distributed in extravilan due to insufficient land in the intravilan).

(2^1) By way of derogation from the provisions of para.(2), until the local public administration authority establishes the tax exemption for the real estate tax payment, the persons referred to in para.(1) letters h) -l) shall be granted this exemption within the limit of the value (cost) of the real estate-domicile (in the absence of it – residence), in accordance with the Annex to the present Title.

(3) If the right on real estate tax exemption arises or disappears during the fiscal year, the tax recalculation is made starting with the month in which the person has or does not have the right to this exemption.

(4) From the tax on real estate (lands, land plots) are exempted the owners and beneficiaries of lands and land plots that are:

a) occupied by reservations, dendrological and national parks, botanical gardens;

b) destined for the forestry fund, if they are not involved in entrepreneurial activity, except for forestry enterprises in carrying out ecological reconstruction cuttings, conservation and secondary cuttings, in carrying out forest management, research and design works for the forestry household needs, liquidation of the effects of natural calamities, as well as the performance of other forestry works related to forest care;

b^1) destined for the water fund if they are not involved in entrepreneurial activity;

c) used by scientific organizations and scientific research institutions with agricultural and forestry profile for scientific and educational purposes;

d) occupied by multiannual plantations until fruiting;

e) occupied by institutions of culture, arts, cinematography, education, healthcare, sports and leisure complexes (except those occupied by balneal institutions), as well as monuments of nature, history and culture, whose funding is made from the state budget or from the trade unions means;

f) permanently assigned for railways, public roads, river ports, and takeoff runways;

g) assigned to state border areas;

h) for public use in localities;

i) assigned for agricultural purposes, at the time of assignment being recognized as destroyed, but subsequently restored - for a period of 5 years.

j) subject to chemical, radioactive and other type of pollution if the Government has set restrictions regarding agricultural practice on this land.

(5) From the tax on real estate (lands, land plots) are exempted the administrations of free economic zones during the period of being in their management of the respective real estate.

[Article 283 para.(2) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 283 supplemented by Law No.187 dated 26.07.2018, in force since 07.09.2018]
[Article 283 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 283 amended by Law No.281 dated 16.12.2016, in force since01.01.2017]
[Article 283 amended by Law No.201 dated 28.07.2016, in force since 09.09.2016]
[Article 283 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 283 amended by Law No.172 dated 12.07.2013, in force since 14.09.2012]
[Article 283 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 283 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 283 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2012]
[Article 283 supplemented by Law No.194 dated 15.07.2010, in force since 10.08.2010]
[Article 283 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 283 supplemented by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]
[Article 283 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 284. Tax exemption granted by the local public administration authorities

(1) The deliberative and representative authorities of the local public administration are entitled to grant to individuals and legal entities exemptions or postponements with regard to the payment of the real estate tax for the respective fiscal year in case of:

a) natural calamity or fire, as a result of which the real estate, crops and multiannual plantations have been destroyed or considerably damaged;

b) allocation of land for the evacuation of enterprises with a negative impact on the environment. In this case, tax exemptions may be granted for the normative duration of the construction works;

c) prolonged illness or death of the owner of the real estate, confirmed by a medical certificate or a death certificate, respectively.

(1^1) The deliberative and representative authorities of the local public administration are entitled to grant exemptions to the payment of real estate tax for the respective fiscal year to individuals owning residential houses or other accommodations (used as basic housing) on lease from the public housing fund.

(2) The decision adopted by the representative authority of the local public administration regarding the granting of exemptions or postponements to the payment of the real estate tax shall be submitted, within 10 days, to the subdivisions of the State Tax Service.

(3) The amount of damage caused by natural calamities or fires shall be determined by a special commission. The structure and functioning mechanism of such commissions shall be established by the Government.

[Article 284 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 284 amended by Law No.281 dated 16.12.20416, in force since 01.01.2017]
[Article 284 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

CHAPTER 6
REAL ESTATE TAX ADMINISTRATION

Article 285. Provision of information

(1) The Public Services Agency presents, daily, to the State Tax Service information on each object and subject of taxation on the real estate tax. The information structure and the manner of its transmission shall be determined by the State Tax Service.

[Para.(2) Article 285 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

(3) The territorial cadastral bodies have the right to request the necessary information regarding the object of taxation from the persons carrying out the registration of patrimony rights or real estate transactions (including notary offices, communal services, realtors and brokers), and from real estate owners.

(4) The subject of taxation is required to submit to the territorial cadastral bodies the necessary information for the real estate appraisal, which is carried out in accordance with the legislation.

(5) If the subject of taxation refuses to provide the information needed for the real estate appraisal, the appraisal shall be done based on the information held by the territorial cadastral bodies regarding analogous objects that constitute real estate.

[Article 285 amended by Law No.80 dated 05.05.2017, in force since 26.05.2017]
[Article 285 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 285 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 286. Tax payment notification

The payment notification for the tax calculated for the real estate of individuals who do not carry out entrepreneurial activity shall be sent to every subject of taxation by the mayoralties' local taxes and fees collecting services no later than June 15th of the current fiscal year, and in the case of real estate acquired after May 31th of the current fiscal year – no later than February 1st of the year following the reporting fiscal year.

[Article 286 amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 286 amended by Law No.171 dated 19.12.2019, in force since 01.01.2020]

[Article 286 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 286 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 286 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2012]
[Article 286 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 287. Fiscal cadastre keeping

The State Tax Service, based on the data presented by the territorial cadastral bodies, organizes the keeping of the fiscal cadastre and the monitoring of the information regarding each subject and object of taxation.

The form and methods of fiscal cadastre keeping, of release of the information contained therein, are established by the State Tax Service.

PRESIDENT OF THE PARLIAMENT **Dumitru DIACOV**

Chişinău, June 16, 2000.
No.1055-XIV

Annex

The value (cost) of real estate for residential use (apartments and individual residential houses, lands relating to these goods) from municipalities, including from localities in their composition, from cities and villages (communes), the value (cost) within the limits of which an exemption from the payment of the real estate tax is granted, according to Article 283, para. (2^1)

No.	Name of the administrative-territorial units*	Value limit of the real estate exempted from real estate tax, MDL
1	2	3
1.	Chişinău municipality, including the localities within its composition	380000
2.	Bălţi municipality, including the localities within its composition	156000
3.	Anenii Noi city	53000
4.	Basarabeasca city	43000
5.	Briceni city	71000
6.	Lipcani city	51000
7.	Cahul city	138000
8.	Cantemir city	31000
9.	Călăraşi city	32000
10.	Căuşeni city	77000
11.	Căinari city	14000
12.	Cimişlia city	66000
13.	Criuleni city	55000
14.	Donduşeni city	40000
15.	Drochia city	84000
16.	Edineţ city	80000
17.	Cupcini city	49000
18.	Făleşti city	49000
19.	Floreşti city	84000
20.	Ghindeşti city	23000

21.	Mărculeşti city	24000
22.	Glodeni city	40000
23.	Hînceşti city	145000
24.	Ialoveni city	185000
25.	Leova city	35000
26.	Iargara city	14000
27.	Nisporeni city	39000
28.	Ocniţa city	17000
29.	Otaci city	24000
30.	Frunză city	14000
31.	Orhei city	100000
32.	Rezina city	49000
33.	Rîşcani city	29000
34.	Costeşti city	15000
35	Sîngerei city	33000
36.	Biruinţa city	15000
37.	Soroca city	82000
38.	Străşeni city	116000
39.	Bucovăţ city	27000
40.	Şoldăneşti city	23000
41.	Ştefan Vodă city	45000
42.	Taraclia city	26000
43.	Teleneşti city	29000
44.	Ungheni city	87000
45.	Corneşti city	49000
46.	Comrat municipality	122000
47.	Ceadîr-Lunga city	61000
48.	Vulcăneşti city	32000
49.	villages (communes) that are not in the composition of Chișinău and Bălți municipalities	30000

[Annex amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Annex supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Annex amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Annex amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Title VI[1]
WEALTH TAX

[Title V[1] (Article 287[1]-287[7]) introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

Chapter 1
GENERAL PROVISIONS

Article 287[1]. Definitions

For the purpose of the present Title, the following definitions shall apply:

The wealth tax – tax applied to the taxpayer's wealth in the form of residential real estate, including holiday houses (except lands), if they meet the conditions specified in the present Title.

[Article 287[1] introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

Chapter 2
SUBJECTS OF TAXATION AND OBJECT OF TAXATION.

TAX BASE

Article 287[2]. Subjects of taxation

(1) The subjects of taxation are individuals who own residential real estate, including holiday houses (except lands), on the territory of the Republic of Moldova.

(2) In case when the real estate covered by the present Title is in common ownership (use) by several persons, then each person shall be considered as subject of taxation according to his/her share.

(3) In case when the real estate covered by the present Title is in common ownership (use) in co-proprietorship, the subject of taxation is considered, based on the common agreement, one of the owners (co-owners). In this case, all owners (co-owners) bear a joint liability for carrying out their tax obligations.

[Article 287[2] introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

Article 287[3]. Object of taxation and tax base

(1) The object of taxation is the residential real estate, including holiday houses (except lands), as well as shares, all of which cumulatively meet the following conditions:

a) the total estimated value is 1.5 million MDL and more;

b) the total area is 120 m^2 and more.

[Para. (2) Article 287[3] repealed by Law No.288 dated 15.12.2017, in force since 01.01.2018]

(3) The real estate, including shares in the possession of the person, whose total value does not exceed 1.5 million MDL and the area does not exceed 120 m^2, does not constitute the object of taxation.

(4) The real estate tax base is the estimated value of these assets, appreciated by the territorial cadastral bodies.

[Article 287[3] introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

Article 287[4]. Rate of taxation

The tax rate is 0.8% from the tax base.

[Article 287[4] introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

Article 287[5]. Tax period

The tax period is the calendar year.

[Article 287[5] introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

Article 287[6]. Wealth tax calculation and payment notifications

The wealth tax calculation and the payment notifications submission are made by the State Tax Service until December 10th for the existing situation at November 1st of the reporting year.

[Article 287[6] amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 287[6] introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

Article 287[7]. Tax payment

The wealth tax is paid to the state budget until December 25th of the reporting year.

[Article 287[7] introduced by Law No.138 dated 17.06.2016, in force since 01.01.2016]

Note: Title VII approved by Law No.93-XV dated 01.04.2004. Published in Official Gazette of the Republic of Moldova No.80-82/415 dated 21.05.2004. Enters into force since 01.01.2005 according to Law no.94-XV dated 01.04.2004

Title VII
LOCAL FEES

Note: In the contents of Title VII, the words "of social service" are excluded, according to Law No.47 dated 27.03.2014, in force since 25.04.2014

CHAPTER 1
GENERAL PROVISIONS

Article 288. Definitions

For the purpose of the present Title, the following definitions shall apply:

1) *Local fee* – compulsory payment made to the local budget.

[Point 1[1]) Article 288 repealed by Law No.204 dated 24.12.2021, in force since 01.01.2022]

[Point 2) Article 288 repealed by Law No.47 dated 27.03.2014, in force since 04 April 2011]

3) *Local fee rate* – ad valorem rate as a percentage of the tax base of the object of taxation or absolute amount, set out by the local public administration authority when adopting the respective local budget.

[Point 4) Article 288 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

[Point 5) Article 288 repealed by Law No.47 dated 27.03.2014, in force since 25.04.2014]

6) *Advertising producer* – person who provides the advertising information with the necessary form for placement and distribution.

7) *Advertising distributor* – person who ensures the advertising placement and distribution by any means of information.

8) *Advertising device* – visual communication system for outdoor advertising such as posters, panels, stands, installations and constructions (located separately or suspended from walls and roofs of buildings), three-dimensional firms, light firms, electromechanical and electronic panels, other technical means.

9) *Social advertising* – advertising that represents the societies' and the state's interests in the promotion of a healthy lifestyle, healthcare, environment protection, energy resources integrity preservation, social protection of the population and that has no lucrative purpose and pursues philanthropic and of social importance goals.

10) *Average number of employees* – effective number of employees for a reporting period, determined according to the indices of the staff number.

10[1]) *Effective number of employees* – all persons employed on a fixed-term or indefinite-term employment contract (permanent, seasonal, temporary for the execution of certain works), for a period of one day and more from the moment of employment.

Not included in the effective number of employees:

- persons performing works under civil law contracts (business contract, service contract, transport contract, etc.);
- people who hold several posts (external multiple office holders);
- persons with a suspended individual work contract and those on maternity leave;
- persons who carry out some unskilled activities on an occasional basis (day laborers).

11) *Parking* – vehicle parking on a special territory or on a special construction, intended for parking and storage of means of transport and provision of related services for payment.

[Point 12) Article 288 repealed by Law No.281 dated 16.12.2016, in force since 01.01.2017]

13) *Local symbols* – the emblem of a city or another type of locality, its name (as a name of the manufactured product) or the image of architectural monuments, historical monuments.

14) *Transport unit* – any coach, bus, minibus, car, motorcycle, scooter, motorized bicycle, truck, tractor, tractor with trailer, other agricultural machinery, animal-drawn vehicle.

15) *Deliberative authority of the local public administration* – representative and deliberative authority of the population of the administrative-territorial unit (local council).

16) *Executive authority of the local public administration* – representative authority of the population of the administrative-territorial unit and executive authority of the local council (Mayor).

[Article 288 point17) repealed by Law No. 257 dated 16.12.2020, in force since 01.01.2021]

17^1) *Parking lot* – specially arranged place, used for temporary stationing of transport units and authorized by the local public administration authority.

[Article 288 point 3) in new edit, point 17^1) introduced by Law No.204 dated 24.12.2021, in force since 01.01.2022]

Note: Amendments of Law No.257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision No. 27 dated 14.09.2021, in force since 14.09.2021

[Article 288 point 1^1) introduced, point 3) in new edit, point 17) repealed by Law No. 257 dated 16.12.2020, in force since 01.01.2021]

[Article 288 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]

[Article 288 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]

[Article 288 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]

[Article 288 amended by Law No.47 dated 27.03.2014, in force since 25.04.2014]

Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014

[Article 288 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]

[Article 288 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

[Article 288 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]

Article 289. Relations covered by the present Title

(1) The present Title determines the procedure and principles of establishing, modifying and canceling of local fees, their way of payment, the criteria for granting tax exemptions.

(2) The local fees system covered by the present Title includes:

a) territorial planning fee;

b) fee for organization of auctions and lotteries on the territory of the administrative-territorial unit;

c) fee for placement (location) of advertising (commercials);

d) fee for application of local symbols;

e) fee for commercial and/or service rendering units

f) market fee;

g) accommodation fee;

h) balneal fee;

i) fee for provision of passenger transportation services on the territory of municipalities, cities and villages (communes);

j) parking fee;

k) fee from dog owners;

Note: Amendments to Law No. 257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision Hot. No.27 dated 14.09.2021, in force since 14.09.2021

[Letter k) para.(2) Article 289 introduced by Law No.47 dated 27.03.2014, in force since 25.04.2014]

Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Letter k) para.(2) Article 289 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Letter l) para.(2) Article 289 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Letter m) para.(2) Article 289 repealed by Law no.324 dated 27.12.2012, in force since 11.01.2013]

n) parking lot fee;
[Letter n) para.(2) Article 289 introduced by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Letter n) para.(2) Article 289 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]

[Letter o) para.(2) Article 289 repealed by Law No.47 dated 27.03.2014, in force since 25.04.2014]

p) sanitation fee;
[Letter p) para.(2) Article 289 introduced by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Letter p) para.(2) Article 289 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]

q) advertising devices fee.

(3) The local fees listed in para.(2) shall be applied by the local public administration authorities.
[Article 289 para.(2) supplemented by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 289 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 289 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 289 amended by Law No.108-XVI dated 16.05.2008, in force since 06.06.2008]
[Article 289 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

CHAPTER 2
SUBJECTS OF TAXATION, OBJECTS OF TAXATION AND TAX BASE

[The title of chapter 2 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 290. Subjects of taxation

The subjects of taxation are for:

a) territorial planning fee – legal entities or individuals registered as entrepreneurs and persons carrying out professional activity in the justice sector, who have a tax base;

b) fee for organization of auctions and lotteries on the territory of the administrative-territorial unit – legal entities or individuals registered as an entrepreneur-organizers of auctions and lotteries;

c) fee for placement (location) of advertising (commercials) – legal entities or individuals registered as an entrepreneurs who place and/or distribute advertising information (except for outdoor advertising) through cinematographic means, telephone, telegraphic networks, telex, means of transport, other means (except TV, internet, radio, periodical press, printings);

[Letter c^1) Article 290 repealed by Law No.138 dated 17.06.2016, in force since 01.07.2016]

[Letter c[1]) Article 290 introduced by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Letter c[1]) Article 290 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]

d) fee for application of local symbols – legal entities or individuals, registered as entrepreneurs, who apply the local symbols on the manufactured products;

e) fee for commercial and/or service rendering units – individuals carrying out entrepreneurial activity and legal entities, which have objects of taxation;

f) market fee – legal entities or individuals registered as market entrepreneur-administrators;

g) accommodation fee – legal entities or individuals, registered as entrepreneurs, who provide accommodation services;

h) balneal fee – legal entities or individuals, registered as an entrepreneurs, who provide rest and treatment services;

i) fee for provision of passenger transportation services on the territory of municipalities, cities and villages (communes) – legal entities or individuals, registered as entrepreneurs, who provide passenger transportation services on the territory of municipalities, cities and villages (communes);

j) parking fee – legal entities or individuals, registered as an entrepreneurs, who provide parking services;

k) fee from dog owners – individuals living in residential blocks – state, cooperative and public housing, as well as in privatized apartments;

[Letter k) Article 290 introduced by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Letter k) Article 290 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]

[Letter l) Article 290 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

[Letter m) Article 290 repealed by Law No.324 dated 27.12.2012, in force since 11.01.2013]
[Letter n) repealed by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Letter n) art.290 introduced by Law No. 47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No. 324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Letter n) Article 290 repealed by Law No. 324 dated 23.12.2013, in force since 01.01.2014]

n[1]) parking lot fee – legal entities or individuals owning motor vehicles, who use the parking lot;

[Letter o) Article 290 repealed by Law No.47 dated 27.03.2014, in force since 25.04.2014]

p) sanitation fee – natural persons registered as owners of real estate for residential use (dwelling house, apartment);

[Letter p) Article 290 introduced by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Letter p) Article 290 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]

q) advertising devices fee – individuals registered as entrepreneurs and legal entities, who possess/use or own of advertising devices.

[Article 290 letter n[1]) introduced, letter p) in new edit according to Law No.204 dated 24.12.2021, in force since 01.01.2022]

Note: Amendments of Law No. 257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision No. 27 dated 14.09.2021, in force since 14.09.2021
[Article 290 letter p) amended by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Article 290 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 290 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 290 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
Note: Amendment, introduced by Law No. 324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No. 2 dated 28.01.2014
[Article 290 amended by Law No.324 din 23.12.2013, in force since 01.01.2014]
[Article 290 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 290 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 290 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 290 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 290 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 291. Objects of taxation and tax base

(1) The object of taxation is:

a) territorial planning fee – the quarterly average number of employees and, additionally:

- in the case of individual enterprises and peasant (farmer) households – the founder of the individual enterprise, the founder and the members of the peasant (farmer)households;

- in the case of persons carrying out professional activity in the justice sector – the number of persons authorized by law to carry out professional activity in the justice sector;

b) fee for organization of auctions and lotteries on the territory of the administrative-territorial unit – the goods declared at the auction or the issued lottery tickets;

c) fee for placement (location) of advertising (commercials) - the placement and/or broadcasting of advertising announcements through cinematographic means, telephone, telegraphic networks, telex, means of transport, other means (except TV, internet, radio, periodical press, printings);

d) fee for application of local symbols – manufactured products to which the local symbols are applied;

e) fee for commercial and/or service rendering units – the units which, according to the Classification of Activities in the Economy of Moldova, correspond to the activities set out in Annex No. 1 to Law No.231 of September 23rd, 2010 on internal trade;

f) market fee – the area of the market land and of the buildings, constructions whose relocation is impossible without causing damage to their destination;

g) accommodation fee – the accommodation services provided by the structures with accommodation functions;

h) balneal fee – the rest and treatment tickets;

i) fee for provision of passenger transportation services on the territory of municipalities, cities and villages (communes) – transportation units depending on number of seats;

j) parking fee – parking;

k) fee from dog owners – the dogs in possession during one year;

[Letter k) para.(1) Article 291 introduced by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No. 2 dated 28.01.2014
[Latter k) para.(1) Article 291 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]

[Letter l) para.(1) Article 291 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Letter m) para.(1) Article 291 repealed by Law No.324 dated 27.12.2012, in force since 11.01.2013]

[Letter n) repealed by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Letter n) para.(1) Article 291 introduced by Law No. 47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No. 2 dated 28.01.2014
[Letter n) para.(1) Article 291 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]

n[1]) parking lot fee – the parking lot specially arranged on the public domain and authorized by the local public administration authority, used for stationing of the transport unit for a certain period of time;

[Letter o) para.(1) Article 291 repealed by Law No.47 dated 27.03.2014, in force since 25.04.2014]
p) sanitation fee – the number of individuals registered at the address declared as domicile;
[Letter p) para.(1) Article 291 introduced by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No. 324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Letter p) para.(1) Article 291 repealed by Law No.324 dated 23.12.2013, in force since 01.01.2014]
q) advertising devices fee – the face(s) area of the advertising device on which the outdoor advertising is placed.

(2) The tax base of the objects of taxation is that set out in the Annex to the present Title.

[Article 291 para.(1) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
Note: Amendments from Law No. 257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision No.27 dated 14.09.2021, in force since 14.09.2021
[Article 291 letter b) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 291 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 291 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 291 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 291 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 291 amended by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Article 291 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 291 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 291 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 291 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 291 in editing of Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 291 amended by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Article 291 amended by Law No.108-XVI dated 16.05.2008, in force since 06.06.2008]
[Article 291 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Chapter 3
LOCAL FEES RATES, CALCULATION AND PAYMENT METHOD

Article 292. Local fees rates and payment deadlines

(1) The deadlines for local fees payment, for submission of tax returns on local fees for subjects of taxation are those established in the Annex to the present Title. The individual entrepreneur, the peasant (farmer) household whose average annual number of employees during the tax period does not exceed 3 units and who are not registered as VAT payers submit, by March 25th of the year following the fiscal year, a unified tax return on local fees, except for the one stipulated in Article 291 letter n^1), with the payment of the fees within the same term.

(2) The local fees rate shall be determined by the local public administration authority depending on the characteristics of the objects of taxation.

(3) The returns related to local fees shall be submitted using, obligatorily, automated electronic reporting methods, under the conditions provided by Article 187 para.(2^1).

[Article 292 para.(1),(2) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
Note: Amendments from Law No.257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision No.27 dated 14.09.2021, in force since 14.09.2021
[Article 292 para.(1),(2) amended by Law No. 257 dated 16.12.2020, in force since 01.01.2021]
[Article 292 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 292 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 292 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 292 amended by Law no.64 dated 11.04.2014, in force since 09.07.2014]
[Article 292 amended by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No. 2 dated 28.01.2014
[Article 292 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 292 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 292 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 292 supplemented by Law No.172-XVI dated 10.07.2008, in force since 04.05.2007]
[Article 292 supplemented by Law No.82-XVI dated 29.03.2007, in force since 04.05.2007]

Article 293. Calculation method

(1) The calculation of the taxes listed in Article 291, except those stipulated under letters k), n^1) and p) shall be made by the subjects of taxation, depending on the tax base and their rates.

(2) The calculation of the fees stipulated in Article 291 letters k), n^1) and p) shall be made by the bodies empowered by the local public administration authority.

(3) The payment of the fees listed in Article 291 shall be made by the subjects of taxation.

(4) If the object of taxation provided by Article 291 letters e) and q) is partially located in the public road area and/or its protection areas outside the perimeter of the localities, the fee shall be calculated individually by the taxpayer, proportionally to the surface located on the territory of the local public administration.

(5) For objects of taxation provided by Article 291 letters (e), (i), (j) and (q), the related fees shall be calculated from the day indicated by the local public administration authority in the corresponding authorizations/notifications/coordinations until the day on which the validity of the authorizations/ notifications/coordinations has expired or they have been suspended, canceled, withdrawn in the manner established by the legislation in force.

In order to verify the validity of the authorizations/notifications/coordinations, the local public administration authorities provide the bodies with control functions access to the information resources in the respective field.

[Article 293 para.(1)-(3) in editing of Law No.204 dated 24.12.2021, in force since 01.01.2022]

Note: Amendments of Law No. 257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision No.27 dated 14.09.2021, in force since 14.09.2021
[Article 293 para.(1),(2) in new edit, para.(3) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 293 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 293 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 293 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 293 amended by Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No. 2 dated 28.01.2014
[Article 293 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 293 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 293 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 293 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]

Article 294. Local fees payment

(1) The subjects of taxation pay the local fees to the treasury revenue account of the local budget.

(2) The local fees specified in Article 289 letters k), n^1) and p) may be paid directly to the body empowered by the local public administration authority.

[Article 294 para.(2) in editing of Law No.204 dated 24.12.2021, in force since 01.01.2022]
Note: Amendments from Law No.257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision No.27 dated 14.09.2021, in force since 14.09.2021
[Article 294 para.(2) in editing of Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 294 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 294 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 294 amended by Law No..47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No. 2 dated 28.01.2014
[Article 294 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 294 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Article 294 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Article 294[1]. Special rules for calculating and paying the local fees by the residents of information technology parks

(1) The resident taxpayers of information technology parks have no obligations regarding local fees under the present Title, the fees in question being included in the single tax component covered by Chapter 1, Title X.

(2) The change of the local fees by the local public administration authority will have no impact on the amount of the single tax from the residents of information technology parks.

(3) If during the calendar year, the economic agent applies both the tax regime set out in the present Title and the special tax regime set out in Chapter 1, Title X, the calculation, reporting and payment of local fees shall be made in the generally established manner, proportionally to the number of months in which the tax regime set out in the present Title for the respective tax period was applied.

[Article 294[1] introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Chapter 4
FACILITIES ON LOCAL FEES PAYMENT

Article 295. Fees exemption

The following shall be exempted from payment:

a) all local fees – public authorities and institutions funded from budgets at all levels;

b) all local fees – diplomatic missions and consular offices accredited in the Republic of Moldova, as well as representations of international organizations accredited in the Republic of Moldova, based on the principle of reciprocity, in accordance with the international treaties to which the Republic of Moldova is a party;

c) all local fees – the National Bank of Moldova;

d) fee for organization of auctions and lotteries on the territory of the administrative-territorial unit – the organizers of auctions carried out in order to ensure repayment of credit debts, cover of damages, payment of the debts to the budget, sale of the state patrimony and the patrimony of the territorial-administrative units;

e) fee for placement (location) of advertising (commercials) – producers and distributors of social advertising and of advertising placed on postal items;

f) territorial planning fee – founders of peasant (farmer) households who have reached the retirement age;

g) fee for commercial and/or service rendering units – persons practicing funeral activities and providing similar services, including those manufacturing coffins, funeral wreaths, artificial flowers, garlands;

g^1) territorial planning fee and fee for commercial and/or service rendering unit – individuals who carry out independent activities within the markets created under the conditions of Article 12 of Law No. 231/2010 on internal trade;

[Letter g^2) repealed by Law No.115 dated 15.08.2019, in force since 01.01.2020]

[Letter h) Article 295 repealed by Law No.267 dated 23.12.2011, in force since 13.01.2012]

i) all local fees – owners or holders of goods requisitioned in the public interest, during the requisition period, according to the legislation.

j) all local fees – subjects who carry out activities according to Chapter 103, Title II of the present Code.

[Article 295 supplemented by Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 295 supplemented by Law No.26 dated 11.03.2019, in force since 22.03.2019]
[Article 295 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 295 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 295 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 295 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 295 amended by Law No.108-XVI dated 16.05.2008, in force since 06.06.2008]

Article 296. Local fees exemption and facilities granted by the local public administration authority

The local public administration authority, if makes the corresponding changes in the local budget at the same time, may:

a) grant to the subjects of taxation exemptions in addition to those listed in Article 295;

b) grant postponements for the payment of local fees for the respective fiscal year;

c) provide facilities for the payment of local fees for the socially vulnerable categories of the population.

Chapter 5
LOCAL FEES ADMINISTRATION

Article 297. Attributions of the local public administration authority

(1) The deliberative authority of the local public administration may apply all or only a part of the local fees, depending on the possibilities and needs of the administrative-territorial unit.

(2) The deliberative authority of the local public administration is not entitled to apply local fees other than those provided by the present Title.

(3) During the fiscal year (calendar year), the establishment of local fees according to the present Code or the annulment or modification of local fees is allowed only at the same time with the local budgets modification.

(4) The executive authority of the local public administration monitors the decisions of the local council regarding the application of local fees on the administered territory, presents them to the State Tax Service within 10 days from their adoption date and informs the taxpayers.

(5) The deliberative authority of the local public administration is not entitled to determine the local fees rates:

a) nominally, for each taxpayer separately;

b) differentiated, depending on the organizational and legal form of the activity carried out;

c) differentiated, depending on the types of activity carried out;

d) differentiated, depending on the emplacement;

e) differentiated, by types of objects of taxation.

(6) Notwithstanding the provisions of para.(5), the tax rates shall be established:

a) in case of the fee for commercial and/or services rendering units– depending on the kind of activity carried out, type of objects of taxation, placement area, surface occupied by commercial and/or services rendering units, category of traded goods and of rendered services, activity regime;

b) in case of the market fee – depending on the market type, placement area and activity regime;

c) in case of the tax for provision of passenger transportation services on the territory of municipalities, cities and villages (communes) – depending on the number of places in the transport units, the traveled itinerary, the frequency of the traffic on the itinerary, the flow of passengers on the itinerary;

d) in case of advertising devices fee – depending on the surface of the advertising device face(s) and location.

(7) For the local fees specified in Article 289 para.(2) letters (k), n^1) and (p), the mechanism for their administration shall be determined by the local public administration authority.

(8) When establishing the local fees rates provided by Article 289 para.(2), the local public administration authorities are required to be guided the following criteria and principles:

a) the entrepreneurial activity predictability – entrepreneurs, for expense planning, will know in advance and will be consulted on the amount of local fees;

b) the decisional transparency principle – the local public administration authorities will, as a matter of priority, inform and ensure free access to the projects regarding the expected amount of local fees;

c) the equitability (proportionality) principle in the relations between the administrative-territorial unit and the entrepreneur – the local public administration authorities, when establishing the local fees amount, will ensure that the proportionality (equitability) between the interests of the local community and of the entrepreneurs, including they will not take excessive actions under the pretext of achieving the local society/community goals.

(9) In case of divergences in the local fees rates establishment, the local public administration authorities shall carry out a regulatory impact analysis in accordance with the provisions of Article 13 of Law No.235-XVI / 2006 on the basic principles of regulation of entrepreneurial activity and the provisions of the Government Decision No.23/2019 on

the approval of the Methodology of impact analysis in the process of substantiating the draft normative acts, adapted and applied according to the local specifics.

(10) The State Chancellery, through its territorial offices, shall subject to legality control the local public administration deliberative authorities' decisions on the local fees rates establishment in order to ensure compliance with the provisions of para.(8) and (9).

[Article 297 para.(5)-(8),(10) amended, para.(9) in new edit according to Law No.204 dated 24.12.2021, in force since 01.01.2022]

Note: Amendments from the Law no.257 dated 16.12.2020 are declared unconstitutional through the Constitutional Court Decision No.27 dated 14.09.2021, in force since 14.09.2021

[Art.297 para.(5)-(10) amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 297 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 297 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 297 supplemented by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 297 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 297 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 297 supplemented by Law No.47 dated 27.03.2014, in force since 25.04.2014]
[Article 297 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 297 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 297 supplemented by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Article 297 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]

Article 298. Responsibility

(1) The responsibility for local fees transfer in due term to the local budgets, except those stipulated in Article 289 letters k), n^1) and p), and for presentation of tax reports is attributed to the taxpayers.

(2) The responsibility for local fees transfer in due term to the local budgets stipulated in Article 289 letters k), n^1) and p) is attributed to the bodies authorized by the local public administration authorities.

(3) The State Tax Service exercises control over the way in which the local public administration authorities execute the present Title, except for the provisions of the Article 297 para.(8) and (9).

(4) Fees not transferred in due time are collected according to the legislation.

[Article 298 para.(1) amended, para.(2) in new edit according to Law No.204 dated 24.12.2021, in force since 01.01.2022]

Note: Amendments from Law No.257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision No.27 dated 14.09.2021, in force since 14.09.2021

[Article 298 amended by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 298 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 298 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 298 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 298 amended by Law No.47 dated 27.03.2014, in force since 25.04.2014]

Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No. 2 dated 28.01.2014

[Article 298 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 298 amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]

PRESIDENT OF THE PARLIAMENT **Eugenia OSTAPCIUC**

Chişinău, April 1st, 2004.
Nr.93-XV.

Unofficial translation

Annex

Local fees, the terms of their payment and of tax returns submission

Tax name	Object of taxation of the taxable base	Unit of measurement of the share	Terms of fee payment and fiscal reports filing by the subjects of taxation and authorized bodies
1	2	3	4
a) Territorial planning fee	Quarterly average employees' staff number and/or additionally: – in case of individual enterprises and peasant (farmer)households – the founder of individual enterprise, the founder and members of peasant (farmer) households; – in case of persons carrying out professional activity in the justice sector – the number of persons authorized by law to carry out their professional activity in the justice sector	MDL annually for every employee and/or founder of individual enterprise, of peasant (farmer) household, as well as for its members and/or for every person performing professional activity in the justice sector.	Quarterly, until the date of 25th of the month following the reporting quarter.
b) Fee for organization of auctions and lotteries on the territory of the administrative-territorial unit	Proceeds from the sale of the goods declared at the auctions or value of the issued lottery tickets	%	Quarterly, until the date of 25th of the month following the reporting quarter
c) Fee for placement (location) of advertising (commercials)	Proceeds from the sale of the placement and/or broadcasting of advertising announcements through cinematographic means, video, telephone, telegraphic networks, telex, means of transport, other means (except TV, internet,	%	Quarterly, until the date of 25th of the month following the reporting quarter

	radio, periodical press, printings), except the placement of outdoor advertising;		
d) Fee for application of local symbols	Proceeds from the sale of manufactured goods to which local symbols were applied	%	Quarterly, until the date of 25th of the month following the reporting quarter
e) Fee for commercial and/or services rendering units	Commercial and/or services rendering units that correspond to the activities set in Annex 1 to Law No. 231/2010 on internal trade	MDL annually for each commercial and/or services rendering unit	Quarterly, until the date of 25th of the month following the reporting quarter
f) Market fee	The area of the market land and buildings, constructions whose relocation is impossible without causing damage to their destination.	MDL annually for each square meter	Quarterly, until the date of 25th of the month following the reporting quarter
g) Accommodation fee	Proceeds from the sale of accommodation services provided by the structures with accommodation functions	%	Quarterly, until the date of 25th of the month following the reporting quarter
h) Balneal fee	Proceeds from the sale of the rest and treatment tickets	%	Quarterly, until the date of 25th of the month following the reporting quarter
i) Fee for provision of passenger transportation services on the territory of municipalities, cities and villages (communes)	Number of transport units	MDL monthly for each transport unit, depending on the number of seats	Quarterly, until the date of 25th of the month following the reporting quarter
j) Parking fee	Parking surface	MDL annually for each square meter	Quarterly, until the date of 25th of the month following the reporting quarter
k) Fee from dog owners	Number of dogs in possession during one year	MDL annually for each dog, depending on the number of dogs in possession	According to the conditions set out by the local public administration authorities

n¹) Parking lot fee	Parking place	MDL for each parking place	According to the conditions set out by the local public administration authorities
p) Sanitation fee	Number of individuals registered at the address declared as domicile, in dependence of apartment and block of flats or house on the ground	According to the conditions set out by the local public administration authorities	
q) Advertising devices fee	Face(s) area of the advertising device	MDL annually for each square meter	Quarterly, until the date of 25th of the month following the reporting quarter

Note: In the absence of the object of taxation during the reported period, no tax return is submitted.

[Annex to Title VII in editing of Law No.204 dated 24.12.2021, in force since 01.01.2022]
Note: Amendments from Law No..257 dated 16.12.2020 are declared unconstitutional by the Constitutional Court Decision No.27 dated 14.09.2021, in force since 14.09.2021
[Annex to Title VII in editing of Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Annex to the Title VII amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Annex to the Title VII amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Annex to the Title VII amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Annex to the Title VII amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Annex to the Title VII in editing of Law No.47 dated 27.03.2014, in force since 25.04.2014]
Note: Amendment, introduced by Law No.324 dated 23.12.2013, is declared unconstitutional according to the Constitutional Court Decision No.2 dated 28.01.2014
[Annex to the Title VII in editing of Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Annex to the Title VII amended by Law No.324 dated 27.12.2012, in force since 11.01.2013]
[Annex to the Title VII amended by Law No.178 dated 11.07.2012, in force since 14.09.2012]
[Annex to the Title VII amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Annex to the Title VII amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Annex to the Title VII amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Annex to the Title VII amended by Law No.172-XVI dated 10.07.2008, in force since 01.01.2009]
[Annex to the Title VII amended by Law No.108-XVI dated 16.05.2008, in force since 06.06.2008]
[Annex to the Title VII amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Note: Title VIII approved by Law No.67-XVI dated 05.05.2005. Published in the Official Gazette of the Republic of Moldova No.80-82/353 dated 10.06.2005. Enters into force from 01.01.2006 according to Law No.68-XVI dated 05.05.2005

TITLE VIII
NATURAL RESOURCES FEES

Chapter 1
GENERAL PROVISIONS

Article 299. Definitions

For the purpose of the present Title, the following definitions shall apply:

(1) *Natural resources* – water captured from any sources (springs), useful minerals (deposits), standing timber.

(2) *Useful minerals* – accumulations, in subsoil, of natural minerals, hydrocarbons and subterranean waters, whose chemical composition and physical properties allow their use in the sphere of material production and immediate or after processing consumption. Useful minerals substances also refer to the petrified biological remains (fossils) located in the subsoil.

(3) *Subsoil* – part of the earth's crust under the fertile soil layer, and in its absence, under the earth's surface and the bottom of water basins and running waters, reaching depths accessible for geological research and exploitation.

(4) *Underground spaces for underground constructions* – caves, artificial underground spaces, mines from which useful minerals were extracted.

(5) *Underground constructions* – mines from which useful minerals are extracted or have been extracted, other constructions (objects) executed underground for the entrepreneurial activity.

(6) *Water extraction norm* – volume of water extracted in the absence of the meter, which is established by the state body empowered by the Government.

(7) *Water intended for bottling in glass bottles and other beverage containers, used for curative purposes and as mineral, drinkable water* – water assigned to one of these categories based on the water production and bottling certificate, according to international standards.

(8) *Extracted water* – water obtained from aquatic objects located within the borders of the Republic of Moldova.

(9) *Surface waters* – sources (springs) located in aquatic objects at the earth's surface (rivers, natural and artificial lakes, ponds, waters that are temporarily on the surface of aquatic objects).

(10) *Used water* – water used for the purpose of carrying out its own manufacturing production, execution of works and provision of services.

(11) *Subsoil beneficiary* – legal entity or individual who, in accordance with the provisions of the legislation, has the right to carry out activities related to the use of subsoil.

[Article 299 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 299 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 299 supplemented by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 299 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 299 amended by Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 300. Relations covered by the present Title

(1) The present Title establishes the types of fees for natural resources, rates, the calculation and payment method, as well as the facilities for their application.

(2) The system of fees for natural resources covered by the present Title includes:

a) fee for water;

b) fee for the extraction of useful minerals;

c) fee for using subsoil.

[Article 300 para. (2) in the edit of Law No. 60 dated 23.04.2020, in force since 01.01.2021]

Article 301. Deadlines for payment and submission of tax reports

(1) Unless otherwise provided by this law, the payers of fees for natural resources shall submit the respective tax report to the State Tax Service and pay the taxes in question to the local budget by the 25th of the month following the reporting quarter.

[Para. (2) Article 301 repealed by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]

(3) In the absence of the object of taxation, established by the present Title, the report on the calculation of fees shall not be submitted.

(4) The individual entrepreneur, the peasant (farmer) household, whose average annual number of employees during the tax period does not exceed 3 units and who are not registered as VAT payers shall submit, by March 25th of the year following the reporting fiscal year, a unified tax report on the water fee, with the payment of the fee within the same deadline.

(5) Tax reports on natural resources fees are submitted using, obligatorily, automated electronic reporting methods, under the conditions provided by Article 187, para.(2^1).

[Article 301 para.(1) supplemented by Law No.60 dated 23.04.2020, in force since 01.01.2021]
[Article 301 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 301 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 301 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 301 supplemented by Law No.82-XVI dated 29.03.2007, in force since 04.05.2007]

Chapter 2
WATER FEE

Article 302. Subjects of taxation

The subjects of the water fee are individuals carrying out entrepreneurial activity and legal entities who:

a) extract water from surface and groundwater sources;
b) use drinking water from any source for bottling;
c) extract natural mineral water;
d) use water at hydropower plants.

[Article 302 in editing of Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 302 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 302 in editing of Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 303. Object of taxation

The object of taxation is:

a) the volume of water extracted from surface and groundwater sources;
b) the volume of drinking water used from any source for bottling;
c) the volume of extracted mineral water;
d) the volume of water used by hydropower plants.

[Article 303 in editing of Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 303 in editing of Law No.172-XVI dated 10.07.2008, in force since 01.01.2008]
[Article 303 in editing of Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 304. Rates of taxation

The fee rates are established in accordance with Annex 1 to the present Title.

Article 305. Fee calculation method

(1) The water fee shall be calculated independently by the subjects of taxation, starting from the volume of water extracted and/or used according to the data of the water meters or, in their absence, according to the extraction and/or use rules.

(1^1) In case of water delivery for the purposes specified in Article 306 letters b), c), d) and e) through some economic agents, the information on the delivered water volume shall be submitted to the subject of taxation by the respective economic agents quarterly, by the date of 5th of the month following the reporting quarter, in the form established by the State Tax Service.

(2) The elaboration of the rules for water extraction and/or use and control over the quantity of the extracted water shall be carried out by the state body empowered by the Government.

[Article 305 in editing of Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Article 305 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 305 in editing of Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Article 306. Fees exemptions

The fee does not apply to:

a) water extracted from the subsoil together with the useful ores or extracted for the prevention (liquidation) of the harmful action of these waters;

b) water extracted and delivered directly or through some economic agents to the public, public authorities and institutions financed from budgets at all levels;

c) water extracted for firefighting or delivered for these purposes directly or through some economic agents;

d) water extracted by enterprises of the societies for the blind, deaf and disabled and public healthcare institutions or delivered directly to them or through some economic agents;

e) water extracted by the enterprises within the penitentiary system or delivered directly to them or through some economic agents.

[Article 306 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 306 in editing of Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Chapter 3
FEE FOR THE EXTRACTION OF USEFUL MINERALS

[Chapter.3 (Art.307-310) in editing of Law No. 60 dated 23.04.2020, in force since 01.01.2021]

Article 307. Subjects of taxation

The subjects of taxation are the beneficiaries of the subsoil - the natural persons who carry out entrepreneurial activity and the legal persons who carry out the extraction of useful minerals.

[Article 307 in editing of Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 308. Object of taxation and the taxable base

The object of taxation and the taxable base constitute the volume of useful minerals extracted during the fiscal period.

[Art.307 in editing of Law No.60 din 23.04.2020, in force since 01.01.2021]

Article 309. Rate of taxation

The tax rates are established according to annex no. 2 to this Title.

[Art.309 in editing of Law No.60 din 23.04.2020, in force since 01.01.2021]

Article 310. Fee calculation and payment method

(1) The tax is calculated independently by the subject of taxation, quarterly, starting from the volume of the extracted useful mineral and the corresponding tax rate.

(2) The calculation of the tax does not include the volume of losses incurred in the useful mineral extraction and the technological losses in the protection pillars and the ceiling of underground mining excavations which, according to the project, ensure human safety and exclude landslides.

[Article 310 in editing of Law No.60 dated 23.04.2020, in force since 01.01.2021]

Chapter 4
FEE FOR USING SUBSOIL

[Chapter 4 (Article 311-314) in editing of Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 311. Subjects of taxation

The subjects of taxation are the beneficiaries of the subsoil - the natural persons who carry out entrepreneurial activity and the legal persons who use the subsoil.

[Article 311 in editing of Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 312. Object of taxation and taxable base

(1) The object of taxation is the underground spaces used for the purpose of constructing underground objectives, as well as the underground constructions exploited by the subjects of taxation.

(2) The tax base is:

a) the contractual value (of estimation) of the construction works of the underground objectives;

b) accounting value of the underground constructions.

[Article 312 in editing of Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 313. Rate of taxation

The tax rate is set at:

a) 3% of the contractual value (of estimation) of construction works of the underground objectives;

b) 0.2% of the accounting value of underground constructions.

[Article 313 in editing of Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 314. Fee calculation and payment method

(1) In the case of the underground objectives construction, the tax is calculated independently by the subject of taxation, starting from the contractual value (of estimation) of the construction works of the underground objectives and the corresponding tax rate. The fee is paid until the start of the construction work.

(2) In case of the underground constructions operation, the tax shall be calculated independently by the subject of taxation, quarterly, starting from the accounting value of the underground constructions and the corresponding tax rate.

(3) In case of the underground constructions operation, the tax shall be calculated by the subject of taxation starting from the accounting value of the underground constructions according to the situation from January 1 of the current year, and in the case of underground constructions acquired by the taxable subject during the year – starting from the accounting value at the date of their acquisition.

[Article 314 in editing of Law No. 60 dated 23.04.2020, in force since 01.01.2021]

Chapter 5
FEE FOR THE EXTRACTION OF USEFUL MINERALS

[Chapter 5 (art.315-319) repealed by Law No. 60 dated 23.04.2020, in force since 01.01.2021]

Article 315. Subjects of taxation

[Article 315 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]
[Article 315 amended by Law No. 138 dated 17.06.2016, in force since 01.07.2016]
[Article 315 amended by Law No. 71 dated 12.04.2015, in force since 01.05.2015]

Article 316. Object of taxation
[Article 316 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 317. Rates of taxation
[Article 317 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 318. Fee calculation and payment method
[Article 318 repealed by Law No. 60 dated 23.04.2020, in force since 01.01.2021]
[Article 318 amended by Law No. 281 dated 16.12.2016, in force since 01.01.2017]

Article 319. Facilities
[Article 319 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Chapter 6
FEE FOR THE USE OF THE UNDERGROUND SPACES AIMING TO BUILD UNDERGROUND OBJECTS, OTHER THAN THOSE INTENDED FOR THE USEFUL MINERALS EXTRACTION

[Chapter 6 (art.320-324) repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 320. Subjects of taxation
[Article 320 repealed by Law No.60 din 23.04.2020, in force since 01.01.2021]
[Article 320 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 321. Object of taxation
[Article 321 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 322. Rate of taxation
[Article 322 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 323. Fee calculation and payment method
[Article 323 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 324. Facilities
[Article 324 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Chapter 7
FEE FOR THE UNDERGROUND CONSTRUCTIONS OPERATION FOR THE PURPOSE OF CARRYING OUT ENTREPRENEURIAL ACTIVITY, OTHER THAN THOSE INTENDED FOR THE USEFUL MINERALS EXTRACTION

[Chapter 7 (art.325-329) repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 325. Subjects of taxation
[Article 325 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]
[Article 325 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 326. Object of taxation
[Article 326 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]
[Article 326 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 327. Rate of taxation
[Article 327 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]
[Article 327 amended by Law No.71 dated 12.04.2015, in force since 01.05.2015]

Article 328. Fee calculation and payment method
[Article 328 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 329. Facilities
[Article 329 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Chapter 8
FEE ON STANDING TIMBER

[Chapter.8 (art.330-334) repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 330. Subjects of taxation
[Article 330 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 331. Object of taxation
[Article 331 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 332. Rates of taxation
[Article 332 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 333. Fee calculation and payment method
[Article 333 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

Article 334. Facilities
[Article 334 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

PRESIDENT OF THE PARLIAMENT **Marian LUPU**

Chişinău, May 5th, 2005.
No.67-XVI.

Annex No.1

Water fee rates

The water fee is charged in the following amounts:

1) per each 1 m^3 of water extracted from surface and groundwater sources (except for natural mineral water extracted, drinking water extracted and/or used for bottling) – MDL 0,3;
2) per each 1 m^3 of natural mineral water extracted for bottling – MDL 16;
3) per each 1 m^3 of natural mineral water extracted and used for other purposes than those provided at point 2) – MDL 2;
4) per each 1 m^3 of drinking water extracted from surface and groundwater sources for the purpose of bottling – MDL 16;

5) per each 1 m^3 of drinking water used for bottling – MDL 15,7;
6) per each 10 m^3 of water used by hydroelectric power plants – MDL 0,06.

The subjects of the fee provided at point 5) are the individuals who carry out entrepreneurial activity and the legal entities who bottle drinking water extracted by another subject.

The subjects of the fee provided at points 2) and 4) are the individuals who carry out entrepreneurial activity and the legal entities who extract and bottle drinking and/or natural mineral water.

[Annex No.1 in editing of Law No.171 dated 19.12.2019, in force since 01.01.2020]
[Annex No.1 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Annex No.1 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Annex No.1 amended by Law No.172-XVI dated 10.07.2008, in force since 01.01.2008]
[Annex No.1 in editing of Law No.177-XVI dated 20.07.2007, in force since 01.01.2008]

Annex no. 2

Fee rates for the useful minerals extraction

No.	Category and type of useful mineral	Unit of measurement	Tax rate per unit of measure, MDL
1	Bentonite clay	ton	**7**
2	Limestone for lime production	m^3	4
3	Silicon limestone	ton	4
4	Fuel gas (free, dissolved in oil)	m^3	50
5	Gypsum	ton	7
6	Sand rocks and gravel	m^3	4
7	Forming materials (sand, clay)	ton	6
8	Limestone for the sugar industry	ton	4
9	Siliceous raw material (diatomite, tripoli)	m^3	4
10	Ceramic raw material (clay, sandy clay)	m^3	6
11	Raw material for cement (limestone, clay)	ton	4
12	Raw material for the production of brick and tile (clay, sandy clay, degreasing sand)	m^3	5
13	Raw material for the production of glass (sand)	ton	5
14	Cheramite raw material (clay, argillite)	m^3	5
15	Sand for silicate products	m^3	5
16	Oil (geological and extractable reserves)	ton	50
17	Building stone (limestone, sandstone, granite)	m^3	5
18	Natural facade stone (limestone, sandstone)	m^3	16
19	Limestone for cutting wall blocks	m^3	7

[Annex No.2 in editing of Law No.60 dated 23.04.2020, in force since 01.01.2021]

Annex no. 3

Fee rates on standing timber

[Annex No.3 repealed by Law No.60 dated 23.04.2020, in force since 01.01.2021]

***Note**: Title IX approved by Law No.316-XVI dated 02.11.2006.*
Published in the Official Gazette of the Republic of Moldova No.199-202/950 dated 29.12.2006
Title IX in force since 01.01.2007 according to Law No.317-XVI dated 02.11.2006.

TITLE IX
ROAD FEES

Note: Throughout Title IX, the text "the road protection area outside the localities perimeter" is replaced by the text "public road area or/and its protection areas outside the localities perimeter" according to Law No.71 dated 12.04.2015, in force since 01.05.2015

Note: In Title IX, the words "axle", "gabarits", "the gabarits" and "of the gabarits" are replaced, respectively, by words "axis", "dimensions", "the dimensions" and "of the dimensions", according to Law No.324 dated 27.12.2012, in force since 11.01.2013

Note: In the text of Title IX, the phrase "The Ministry of Transport and Road Administration" is substituted by the phrase "authorized body of the central public administration" according to Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010

Chapter 1
GENERAL PROVISIONS

Article 335. Road fees system

(1) Road fees are fees collected for the use of roads and/or public road areas and/or its protection areas outside the localities perimeter.

(2) Road fees system includes:

a) fee for the use of roads by motor vehicles registered in the Republic of Moldova;

b) fee for the use of roads of the Republic of Moldova by motor vehicles not registered in the Republic of Moldova (vignette);

c) fee for the use of roads by motor vehicles whose total mass, mass load on the axis or whose dimensions exceed the admissible limits;

d) fee for the use of public road area and/or its protection areas outside the localities perimeter for carrying out construction or installation works;

e) fee for the use of public road area and/or its protection areas outside the localities perimeter for placing outdoor advertising;

f) fee for the use of public road area and/or its protection areas outside the localities perimeter for placing road service provision objects.

(3) Subjects of taxation pay road fees to the state budget treasury revenue accounts, according to the budgetary classification.

(4) The paid road fees are included in the composition of the expenses that will be deducted according to Title II of the present Code.

[Article 335 amended by Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Article 335 amended by Law No.221 dated 19.10.2012, in force since 01.11.2012]
[Article 335 supplemented by Law No.178 dated 11.07.2012, in force since 14.09.2012]

Article 336. Definitions

For the purpose of the present Title, the following definitions shall apply:

1) *Agricultural activity* – production activity, provision of services, execution of works in the field of phytotechnics, horticulture and livestock farming.

2) *Motor vehicle* – self-propelled mechanical system, except for the one that runs on rails, which normally serves for the transport of passengers, luggage, goods on the roads or which performs any other transport-related works and services; this definition does not include agricultural tractors.

3) *Mixed motor vehicle* – motor vehicle intended, by construction, for the transport of passengers and goods in separate compartments.

4) *Motor vehicle for special uses on a passenger car or minibus chassis* – motor vehicle, other than the one designed mainly for the transport of passengers or goods, which, by construction and equipment, is provided on a chassis of a passenger car or a minibus (medical assistance vehicle, technical assistance vehicle, generator-vehicle, laboratory-vehicle, radiological station, radio van, etc.).

5) *Motor vehicle for special uses on a truck chassis* – motor vehicle other than the one designed mainly for the transport of passengers or goods, which, by construction and equipment, is provided on a truck chassis (crane, technical assistance and intervention motor vehicle, pumping, road cleaning, snow cleaning, tire-changing, fire-fighting, street cleaning, materials spreading, concrete mixer, workshop car, auto radiological unit, etc.).

6) *Motor vehicle registered in the Republic of Moldova* – motor vehicle that is subject to state registration in the Republic of Moldova, on the basis and from the moment when the competent authorities of the Republic of Moldova authorize the participation of the motor vehicle in the road traffic or in technological process.

7) *Motor vehicle whose total mass, mass load on the axle or whose dimensions exceed the admissible limits* – motor vehicle whose total mass, mass load on the axle or whose dimensions exceed the admissible limits for road transport with weights and/or dimensions established by the regulations in force.

8) *Use of roads by motor vehicles not registered in the Republic of Moldova* – entry on the territory of the Republic of Moldova or transit through the territory of the Republic of Moldova by motor vehicles that do not have a state registration certificate issued by the competent authorities of the Republic of Moldova.

9) *Dangerous goods* – goods established by the Government Decision, which, by their physical and chemical properties, pose a danger to humans and the environment.

10) *Motorcycle* – two-wheeled motor vehicle, with or without a sidecar, having a cylinder capacity of the engine greater than 50 cm^3, as well as a three-wheeled motor vehicle symmetrical to its longitudinal axis (motorized trolley), having a cylinder capacity of the engine greater than 50 cm^3 and an equipped mass of less than 400 kg.

10^1) *Moped, scooter, motorbike* - a two- or three-wheeled vehicle with a maximum construction speed of more than 25 km / h but not exceeding 45 km / h, which is equipped with an internal combustion engine with spark ignition, with a cylinder capacity not exceeding 50 cm^3, and a mass not exceeding 350 kg.

11) *Motor vehicle owner* – individual or legal entity in whose possession the motor vehicle is located.

12) *Transit* – passage on the territory of the Republic of Moldova of the motor vehicle if neither the point of departure/expedition of the motor vehicle, nor its destination point is in the Republic of Moldova.

13) *Public road area and/or its protection areas outside the localities perimeter* – strip of land adjacent to the roads outside the perimeter of the localities, whose width is established depending on the destination and location of these roads.

14) *Vignette* – fee for the use of roads in the Republic of Moldova by motor vehicles not registered in the Republic of Moldova and by trailers attached to them, the payment of which is attested by a valid confirmation for a certain period.

[Article 336 pct.10^1) introduced by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 336 amended by Law No.229 dated 01.11.2018, in force since 30.11.2018]
[Article 336 amended by Law No.280 dated 16.12.2016, in force since 01.01.2017]
[Article 336 supplemented by Law No.221 dated 19.10.2012, in force since 01.11.2012]

Chapter 2
FEE FOR THE USE OF ROADS BY MOTOR VEHICLES REGISTERED IN THE REPUBLIC OF MOLDOVA

Article 337. Subjects of taxation

The subjects of taxation are individuals and legal entities owning motor vehicles registered in the Republic of Moldova.

Article 338. Object of taxation

(1) The object of taxation is motor vehicles permanently or temporarily registered in the Republic of Moldova: motorcycles, mopeds, scooters, motorbikes, cars, trucks, special purpose vehicles on car or minibus chassis, special purpose vehicles on truck chassis, car trailers, trailers, semi - trailers, minibuses, buses, tractors, any other self - propelled vehicles.

(2) Does not constitute the object of taxation:

a) tractors and trailers used in agricultural activity;

b) motor vehicles on electric wire for public transport;

c) motor vehicles equipped from foreign military forces, in accordance with the international treaties to which the Republic of Moldova is a party.

[Article 338 para.(1) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 338 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 338 amended by Law No.172-XVI dated 10.07.2008, in force since 25.07.2008]
[Article 338 supplemented by Law No.177-XVI din 20.07.2007, in force since 10.08.2007]

Article 339. Rates of taxation

(1) The fee rates are established in accordance with Annex no.1 to the present Title.

(2) For re-equipped motor vehicles, the fee rate is established in accordance with Annex no.1 to the present Title, starting from the category of the re-equipped motor vehicle and its technical characteristics specified in the registration certificate.

Article 340. Tax period and payment deadlines

(1) Tax period is the calendar year.

(2) The fee shall be paid for the tax period through single payment and in full volume, except for the case provided for in Article 341 para.(9).

(3) The subjects of taxation pay the fee:

a) on the date of state registration of the motor vehicle;

b) on the date of current state registration of the motor vehicle, if by this date the fee has not been paid;

c) on the date of the annual mandatory technical testing of the motor vehicle, if by this date the fee has not been paid.

(4) The registration, as well as the mandatory technical testing of the motor vehicle, without the presentation of the payment document confirming the payment of the fee for the current year, shall not be made.

[Article 340 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Article 341. Fee calculation and payment method

(1) The fee shall be calculated by the subject of taxation on his/her own, depending on the object of taxation and the rate of taxation.

(2) In case of divergences regarding the assessment of the technical characteristics of the motor vehicles, including the re-equipped ones, the specialized conclusions shall be presented by the authorized body of the central public administration.

(3) The fee shall be paid by the subject of taxation, by drawing up the payment document, in which the identification number (VIN code), the type and the mark of the motor vehicle are obligatorily indicated.

(4) The fee shall be calculated taking into account the technical characteristics of the motor vehicle, specified in its registration certificate, and shall be indicated in the payment document.

(5) The fee shall be paid for motor vehicles that are in the possession of the subject of taxation at the date of appearance of the obligation to pay the fee. The fee is not paid for:

- scrapped motor vehicles, as well as for those provisionally unexploited, removed from circulation or deleted from the records of the bodies authorized to keep records of motor vehicles;
- motor vehicles not used by individuals citizens.

If for these motor vehicles the fee has been paid until the date of deletion from evidence/ removal from circulation, the fee paid is not refunded.

(6) In case of alienation of the motor vehicle for which the fee for the current tax period has been paid, the new owner does not pay the fee and the former owner is not refunded the fee paid.

(7) For motor vehicles that, based on the law or a legal act, are in the possession of a person other than the owner (usufruct, use, lease, power of attorney, pledge, etc.), the fee is calculated and paid by the owner, provided that for the current tax period it has not been calculated and paid by the owner or the previous owner.

(8) For mixed motor vehicles, the fee shall be calculated at the rate of the highest fees of the calculated fee in accordance with the rates set out in pt. 2, the fee calculated in accordance with the rates set out in pt. 6 and the fee calculated in accordance with the rates set out in pt. 7 of Annex no.1 to the present Title, starting from the motor vehicle category and its technical characteristics, specified in the registration certificate.

(8^1) If the mixed motor vehicle, after re-equipment, can no longer be classified as a minibus/bus, the fee, based on the technical characteristics of the motor vehicle, shall be calculated at the rate of the highest fee of the calculated fee, in accordance with the rates set out in pt. 2 and 6 of Annex no.1 to the present Title.

(9) For motor vehicles that, according to the legislation, are subject to mandatory technical testing twice a year, the subjects of taxation pay the fee, in equal installments, on the date when the motor vehicles are subjected to mandatory technical testing.

(10) The fee shall be paid regardless of the results of the mandatory technical testing. If, following the mandatory technical testing, the vehicle was banned from exploitation, the fee shall not be refunded. If the fee has been paid and the motor vehicle has not passed the mandatory technical testing due to its non-compliance with the established rules, upon repeated submission of the vehicle to the mandatory technical testing in the same reporting tax period, the fee is not paid.

(11) The amount of the overpaid fee shall be transferred to the account of the fee payable in the following tax period or returned to the subject of taxation in the established manner.

[Article 341 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 341 supplemented by Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Article 341 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 341 supplemented by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 341 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 341 amended by Law No.177-XVI dated 20.07.2007, in force since 10.08.2007]

Article 342. Fee payment report

(1) The fee payment report shall be submitted to the subdivision of the State Tax Service from the taxpayer's residence/domicile by the following subjects of taxation:

a) legal entities;

b) individuals who practice entrepreneurial activity.

(1^1) The fee payment report shall be submitted using, obligatorily, automated electronic reporting methods under the conditions stipulated in Article 187 para.(2^1).

(2) The fee payment report shall be submitted by the subjects mentioned in para.(1) of the present Article, annually, until January 25th of the year following the reporting fiscal year. The individual entrepreneur, peasant (farmer) households whose average annual number of employees during the tax period does not exceed 3 units and who are not registered as VAT payers shall submit a unified tax report by March 25th of the year following the reporting fiscal year.

(3) The bodies and enterprises performing mandatory technical testing of motor vehicles are obliged to keep computerized records of motor vehicles that have undergone mandatory technical testing and to transmit to the Public Services Agency the information necessary to complete the State Transport Register (outline "G" – “Tax legislation enforcement evidence ").

(4) The Public Services Agency shall ensure access of the State Tax Service to the data of the State Transport Register in a manner established by mutual agreement with the State Tax Service.

[Article 342 amended by Law No.80 dated 05.05.2017, in force since 26.05.2017]
[Article 342 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 342 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 342 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 342 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 342 supplemented by Law No.82-XVI dated 29.03.2007, in force since 04.05.2007]

Article 342^1. Special rules on fee calculation and payment by the residents of information technology parks

(1) The resident taxpayers of information technology parks shall not be subject to taxation according to the provisions of the present Chapter, this being included in the composition of the single tax regulated by Chapter 1 Title X.

(2) The residents of information technology parks may carry out the mandatory registration and technical testing of motor vehicles, provided that they should present the extract from the Register of evidence of the information technology park’s residents, issued by the administration of the respective park.

(3) If, during the calendar year, the taxpayer uses both the tax regime set out in the present Title and the special tax regime set out in Chapter (1), Title X, the fee calculation, reporting and payment shall be made in accordance with the present Chapter proportionally to the number of months in which the tax regime set out in the present Title was applied.

[Article 3421 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 343. Facilities

People with disabilities of the locomotor apparatus owning motor vehicles are exempted from the fee.

[Article 342 amended by Law No.304 dated 30.11.2018, in force since 01.01.2019]
[Article 343 amended by Law No.201 dated 28.07.2016, in force since 09.09.2016]

Chapter 3
FEE FOR THE USE OF ROADS OF THE REPUBLIC OF MOLDOVA BY THE MOTOR VEHICLES NOT REGISTERED IN THE REPUBLIC OF MOLDOVA (VIGNETTE)

[The naming completed by Law No. 190 dated 27.07.2018, in force since 24.09.2018]

Article 344. Subjects of taxation

(1) The subjects of taxation are individuals and legal entities owning motor vehicles not registered in the Republic of Moldova who enter or transit the territory of the Republic of Moldova.

(2) The following are not subjects of taxation:

a) resident individuals and legal entities placing motor vehicles under customs' import regime;

b) owners of motor vehicles registered in other states, who have an international road transport authorization type "Exempted from payment of fees";

c) diplomatic missions, consular offices and their personnel, in the case of motor vehicles classified under the tariff position 8703 and trailers attached to them, classified under the tariff position 8716.

[Article 344 supplemented by Law No.190 dated 27.07.2018, in force since 24.09.2018]

Article 345. Object of taxation

(1) The object of taxation is a motor vehicle not registered in the Republic of Moldova that enters or transits the territory of the Republic of Moldova.

(2) Do not constitute an object of taxation the motor vehicles of the foreign military force endowment in accordance with the international treaties to which the Republic of Moldova is a party.

(3) Do not constitute an object of taxation the motor vehicles from the endowment of international intervention teams/modules that participate in the development of international exercises regarding management of consequences of exceptional situations, provide international assistance for liquidating the consequences of exceptional situations produced on the territory of the Republic of Moldova or other states.

[Article 345 para.(3) introduced by Law No.60 dated 23.04.2020, in force since 01.05.2020]
[Article 345 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]

Article 346. Rates of taxation

(1) The fee rates are established in EURO, according to Annex no. 2 to the present Title.

(2) For motor vehicles transporting dangerous goods, the established fee rate shall be doubled.

(3) If, on the territory of the Republic of Moldova are detected motor vehicles not registered in the Republic of Moldova, without a vignette, or it is found out that the vignette's validity period has been exceeded, the bodies authorized with road transport control function shall draw up an ascertainment report on the lack of vignette payment proof or on the vignette's validity period exceeding, with the application of the sanction in accordance with the provisions of Article 2873 of the Code of Offences, and the Border Police will not allow the exit from the country of the respective means of transport until it is presented the proof of payment of the vignette for the entire period of its stay in the Republic of Moldova and of the fine applied.

[Article 346 amended by Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Article 346 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]

Article 347. Fee calculation and payment method

(1) The fee shall be calculated for each object of taxation for the period specified in Article 341 para.(1).

(2) The subjects of taxation pay the fee at the points designated by the Ministry of Economy and Infrastructure, in cash and/or by transfer, in Moldovan Lei (MDL) or in foreign currency at the official exchange rate of the MDL valid on the day of payment. The amounts collected are paid to the state budget on the same day or on the immediate next working day.

(3) Upon vignette payment, a confirmation shall be issued attesting the payment of the fee. The form of the confirmation and the list of documents on the basis of which the confirmation is issued shall be established by the specialized central body of the public administration in the field of road transport.

(4) The subjects of taxation shall be obliged to have on them the confirmation attesting the vignette payment for the entire period of stay on the territory of the Republic of Moldova.

(5) For buses, lorries with/without a trailer, road tractors with/without a semi-trailer (whose mass load on the axis does not exceed the admissible limits), the subjects of taxation are obliged to have on them the confirmation attesting the vignette payment only in case of circulation of the respective transport units on public roads.

[Article 346 in editing of Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Article 347 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 347 amended by Law No.109 dated 04.06.2010, in force since 30.07.2010]
[Article 347 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 347 amended by Law No.102-XVI dated 16.05.2008, in force since 10.09.2008]

Article 347[1]. Period and terms of validity

(1) The subjects of taxation may pay the vignette for a validity period of one day, 7 days, 15 days, 30 days, 90 days, 180 days and 12 months.

(2) Periods of validity shall be determined as follows:

a) one day – the day corresponding to the validity start date;

b) 7 days – the day corresponding to the validity start date and the next 6 days;

c) 15 days – the day corresponding to the validity start date and the next 14 days;

d) 30 days – the day corresponding to the validity start date and the next 29 days;

e) 90 days – the day corresponding to the validity start date and the next 89 days;

f) 180 days – the day corresponding to the validity start date and the next 179 days;

g) 12 months – the day corresponding to the validity start date and the next 364 days.

(3) The vignette's validity period starts at 00:00 of the day requested by the user and ends at 24:00 of the last day of the period for which the fee was paid.

(4) If the validity starting date is the current day, the vignette's validity starts from the hour of issuing the confirmation attesting the payment of the fee and ends at 24:00 of the last day of the period for which the fee was paid.

[Article 347[1] introduced by Law No.190 dated 27.07.2018, in force since 24.09.2018]

Article 348. Facilities

(1) The provisions of the present Chapter shall not apply to motor vehicles registered in the states with which the Republic of Moldova has concluded bilateral or multilateral agreements on road transport without payment of road fees.

(2) The granting of exemptions in accordance with the present Article shall be subject to the granting of some reciprocal rights by the respective states.

(3) If in the states with which the Republic of Moldova has concluded bilateral or multilateral agreements on road transport without payment of road fees, road fees are levied contrary to the provisions of the concluded agreements, for the use of roads of the Republic of Moldova by motor vehicles registered in the respective states, fees shall be levied according to the generally established rules.

(4) The Ministry of Economy and Infrastructure shall inform the Customs Service and the Border Police about the states where fees are levied for the use of roads contrary to the concluded agreements.

[Article 348 amended by Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Article 348 in editing of Law No.146 dated 14.07.2017, in force since 31.01.2018]

Chapter 3[1]
FEE FOR THE USE OF ROADS OF THE REPUBLIC OF MOLDOVA BY MOTOR VEHICLES NOT REGISTERED IN THE REPUBLIC OF MOLDOVA, CLASSIFIED UNDER THE TARIFF POSSITION 8703, AND BY TRAILERS ATTACHED TO THEM, CLASSIFIED UNDER THE TARIFF POSITION 8716 (VIGNETTE)

[Chapter 3[1] (Article 348[1]-348[5]) repealed buy Law No. 190 dated 27.07.2018, in force since 24.09.2018]
[Chapter 3[1] (Article 348[1]-348[5]) introduced by Law No. 221 dated 19.10.2012, in force since 01.11.2012]

Article 348[1]. Subjects of taxation
[Article 3481 repealed by Law No. 190 dated 27.07.2018, in force since 24.09.2018]
[Article 3481 introduced by Law No.221 dated 19.10.2012, in force since 01.11.2012]

Article 348[2]. Object of taxation
[Article 3482 repealed by Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Article 3482 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 3482 introduced by Law No. 221 dated 19.10.2012, in force since 01.11.2012]

Article 348[3]. Rates of taxation
[Article 3483 repealed by Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Article 3483 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 3483 supplemented by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 3483 introduced by Law No.221 dated 19.10.2012, in force since 01.11.2012]

Article 348[4] . Fee calculation and payment method
[Article 3484 repealed by Law No..190 dated 27.07.2018, in force since 24.09.2018]
[Article 3484 amended by Law No.280 dated 16.12.2016, in force since 01.01.2017]
[Article 3484 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 3484 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 3484 introduced by Law No. 221 dated 19.10.2012, in force since 01.11.2012]

Article 348[5] . Period and terms of validity
[Article 3485 repealed by Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Article 3485 amended by Law No.280 dated 16.12.2016, in force since 01.01.2017]
[Article 3485 amended by Law No.64 dated 11.04.2014, in force since 09.05.2014]
[Article 3485 amended by Law No.324 dated 23.12.2013, in force since 01.01.2014]
[Article 3485 introduced by Law No.221 dated 19.10.2012, in force since 01.11.2012]

Chapter 4
FEE FOR THE USE OF ROADS BY MOTOR VEHICLES THE TOTAL MASS, MASS LOAD ON THE AXIS OF WHICH OR THE DIMENSIONS OF WHICH EXCEED THE ADMISSIBLE LIMITS

Article 349. Subjects of taxation

The subjects of taxation are individuals (citizens of the Republic of Moldova, foreign citizens, stateless persons) and legal entities (resident and non-resident) owners of motor vehicles whose total mass, mass load on the axis or whose dimensions exceed the admissible limits.

Article 350. Object of taxation

(1) The object of taxation are registered motor vehicles, as well as those not registered in the Republic of Moldova, the total mass, mass load on the axis of which or the dimensions of which exceed the admissible limits and which use the roads of the Republic of Moldova.

(2) The following shall not be subject to taxation:

a) motor vehicles owned by the units of the Ministry of Defense;

b) motor vehicles owned by units subordinated to the Ministry of Internal Affairs;

c) the vehicles owned by the units subordinated to the Ministry of Economy and Infrastructure;

d) specialized vehicles used exclusively for ambulance services;

e) motor vehicles carrying out the transport of first aid and humanitarian aid equipment in case of calamities or natural disasters.

[Article 350 in editing of Law No.163 dated 20.07.2020, in force since 07.08.2020]

Article 351. Rates of taxation

(1) The fee for motor vehicles registered and not registered in the Republic of Moldova the total mass, mass load on the axis of which or the dimensions of which exceed the admissible limits shall be paid according to the rates set out in Annex no. 3 to the present Title.

[Para.(2) Article 351 repealed by Law No.48 dated 26.03.2011, in force since 04.04.2011]

(3) If the total mass, also the mass load on the axis, and the dimensions exceed the admissible limits, the fee shall formed from the sum of the fees calculated for each individual index.

(4) The established fee rates shall be doubled for motor vehicles the total mass, mass load on the axis of which or the dimensions of which exceed the admissible limits, if these motor vehicles travel without a special authorization or if the total mass, the mass load on the axis or their dimensions do not coincide with those indicated in the authorization.

[Article 351 supplemented by Law No.48 dated 26.03.2011, in force since 04.04.2011]

Article 352. Fee calculation and payment, tax reports submission method

(1) The fee for motor vehicles registered or not registered in the Republic of Moldova shall be calculated by the specialized body of the public administration in the field of road transport according to Annex no.3 to the present Title.

(2) The method of calculating the total mass, the mass load on the axis and the dimensions shall be determined by the Government.

(3) The subjects of taxation pay the fee, in full amount, until obtaining the documents allowing road transport with motor vehicles the total mass, mass load on the axis of which or the dimensions of which exceed the admissible limits.

(4) If, upon entering the country, are detected, based on the risk analysis, motor vehicles registered or non-registered in the Republic of Moldova the total mass, mass load on the axis of which or the dimensions of which exceed the admissible limits, which travel without a special authorization or it is found that the total mass, the mass load on the axis or the dimensions of these motor vehicles do not coincide with those indicated in the special authorization, the customs bodies shall not allow crossing the state border until the authorization is presented or the established noncompliance is regularized.

(5) If, upon leaving the country, are detected, based on the risk analysis, motor vehicles registered or non-registered in the Republic of Moldova the total mass, mass load on the axis of which or the dimensions of which exceed the admissible limits, which travel without a special authorization or it is found that the total mass, the mass load on the axis or the dimensions of these motor vehicles do not coincide with those indicated in the special authorization, the customs bodies shall calculate the fee in accordance with Article 351 para.(4) and shall not allow crossing the state border until the presentation of the confirmation attesting the payment of the fee.

(6) In the situation specified in para.(5), the customs bodies shall draw up an ascertainment report in two copies, one copy being handed to the representative of the transporter agent and the second copy being sent to the specialized body of the public administration in the field of road transport.

[Para.(7) Article 352 repealed by Law No. 302 dated 30.11.2018, in force since 12.12.2018]

(8) The fee shall be paid in Moldovan Lei (MDL) or in foreign currency at the official exchange rate of the MDL valid on the date of issuance of the documents allowing the travel with exceeding the admissible limits. In the case specified in para.(4) of the present Article, the fee shall be calculated at the official exchange rate of the MDL valid on the date of crossing the state border. In the case mentioned in para.(5) of the present Article, the fee shall be calculated at the official exchange rate of the MDL valid on the date of drawing up the ascertainment report on the lack of a special authorization or on the non-compliance of the total mass, the mass load on the axis or data dimensions indicated in the special authorization.

(9) The subjects of taxation pay the fee through a bank. The amounts collected are paid to the state budget on the same day or on the next working day.

(10) The body specified in para.(1) letter a) of the present Article shall submit to the State Tax Service, quarterly, until the date of 25th of the month immediately following the reporting quarter, the information regarding the calculated and paid amounts of the fee, in the form established by the State Tax Service.

(11) The subjects of taxation residents of the Republic of Moldova carrying out entrepreneurial activity shall submit to the State Tax Service, quarterly, until the 25th of the month immediately following the reporting quarter in which the documents necessary for travel with the exceeding of the admissible limits were obtained, the report on the calculated fee, in the form established by the State Tax Service.

[Article 352 para.(10) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 352 amended by Law No.302 dated 30.11.2018, in force since 12.12.2018]
[Article 352 amended by Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Article 352 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 352 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 352 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 352 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 352 amended by Law No.33 dated 06.03.2012, in force since 25.05.2012]
[Article 352 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 352 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]
[Article 352 amended by Law No.109 dated 04.06.2010, in force since 30.07.2010]
[Article 352 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]
[Article 352 amended by Law No.102-XVI dated 16.05.2008, in force since 10.09.2008]

Chapter 5
FEE FOR THE USE OF PUBLIC ROAD AREA AND/OR ITS PROTECTION AREAS OUTSIDE THE LOCALITIES PERIMETER FOR CARRYING OUT CONSTRUCTION AND ASSEMBLY WORKS

Article 353. Subjects of taxation

The subjects of taxation are individuals and legal entities applying for authorization to carry out, in the public road area and/or its protection areas outside the localities perimeter, underground and/or aboveground works for the assembly of engineering communications, construction works of access roads, parking lots, buildings and facilities, except for objects of providing road services.

Article 354. Object of taxation

The object of taxation are the construction and assembly works projects, underground and/or aboveground works for the assembly of engineering communications, construction works of access roads, parking lots, buildings and facilities.

Article 355. Rates of taxation

The fee rates are established in accordance with Annex no. 5 to the present Title.

Article 356. Fee calculation and payment method

(1) The fee shall be calculated by the authorized body of the central public administration by multiplying the fee rate by:

a) the number of submitted projects, in the case of the objects of taxation from pt.1 and pt.2 of Annex no. 5 to the present Title;

b) each square meter of the used surface, in the case of the objects of taxation from pt.3 letter a), pt.5 and pt.6 of Annex no.5 to the present Title;

c) each linear meter of used surface, in the case of the objects of taxation from pt.3 letter b) -d) and pt.4 of Annex no.5 to the present Title.

(2) The fee shall be paid through banks, through a single payment:

a) on the date of the projects submission and, respectively, at the date of inviting the specialist to the object, in the case of the objects of taxation from pt.1 and pt.2 of Annex no.5 to the present Title;

b) until obtaining the authorization for carrying out the works.

(3) The competent body of the central and local public administration in the administration of which there are the roads shall issue the necessary documents for carrying out the works only upon providing a copy of the payment document confirming the payment of the tax.

(4) The amounts of fees paid for the objects of taxation specified in pt.1 and 2 of Annex no.5 to the present Title shall not be refunded in the case of refusal to issue the documents necessary for carrying out the works.

(5) The competent body of the central and local public administration in the administration of which there are the roads shall submit to the State Tax Service, quarterly, until the 25th of the month immediately following the reporting quarter, an information on the subjects of taxation and the calculated and paid amounts of the fee.

(6) The subjects of taxation shall submit to the State Tax Service, quarterly, until the 25th of the month immediately following the reporting quarter in which the documents necessary for carrying out the works were obtained, the fee payment report, in the form established by the State Tax Service.

[Article 356 para.(1),(3),(5) supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Article 356 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 356 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 356 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]

Chapter 6
FEE FOR THE USE OF PUBLIC ROAD AREA AND/OR ITS PROTECTION AREAS OUTSIDE THE LOCALITIES PERIMETER FOR PLACING OUTDOOR ADVERTISING

Article 357. Subjects of taxation

The subjects of taxation are individuals and legal entities applying for authorization for the placement of outdoor advertising in the public road area and/or its protection areas outside the localities perimeter.

Article 358. Object of taxation

The object of taxation are the projects of placement in the public road area and/or its protection areas outside the localities perimeter of outdoor advertising objects, the outdoor advertising objects located in the public road area and/or its protection areas outside the localities perimeter, including on lands owned by the subject of taxation: posters, panels, stands, installations and constructions (located separately or on the walls and on the buildings' roofs), three-dimensional firms, light firms, electromechanical and electronic suspended paintings, other advertising technical means.

Article 359. Rates of taxation

The fee rates are established in accordance with Annex no. 6 to the present Title.

Article 360. Tax period

The tax period is the calendar year.

Article 361. Fee calculation and payment, tax reports submission method

(1) For outdoor advertising objects located on the public road area and/or its protection areas outside the localities perimeter, the fee shall be calculated by multiplying the fee rate by:

a) the number of submitted projects, in the case of the objects of taxation from pt.1 and pt.2 of Annex no.6 to the present Title;

b) each square meter of advertising surface, in the case of the objects of taxation from pt.3 of Annex no.6 to the present Title.

(2) When calculating the fee, both advertising surfaces of the object (recto and verso) shall be taken into account.

(3) The amounts of fees paid for the objects of taxation specified in pt.1 and 2 of Annex no.6 to the present Title shall not be refunded in the case of refusal to issue the authorization for the placement of the outdoor advertising object.

(4) The fee shall be paid until the actions specified in pt.1 and 2 of Annex no.6 to the present Title are performed and until the authorization for the placement of the objects specified in pt.3 of this Annex is issued.

(5) For the tax period in which the authorization for the placement of the outdoor advertising object was requested, the fee shall be calculated by the authorized body of the central public administration, which shall submit to the State Tax Service, quarterly, until the 25th of the month immediately following to the reporting quarter, information on the subjects of taxation and the calculated and paid amounts of the fee, in the form established by the State Tax Service.

(6) For the following tax periods, the subject of taxation shall calculate and pay the fee on his/her own, through banks, through a single payment, until March 25th of the current tax period. The report on the fee amount calculated for the current year, as well as on the fee amounts paid in the year preceding the authorization issuance, shall be submitted annually by the subject of taxation, until March 25th of the current tax period. The report on the calculated fee is submitted by using, obligatorily, automated electronic reporting methods, under the conditions stipulated in Article 187 para.(2^{1}).

(7) The economic agents authorized to exploit sectors of the roads outside the localities perimeter in the area of protection of which the outdoor advertising objects are located shall transmit to the State Tax Service, until March 25th of the current tax period, information on each object and subject of taxation in the form established by the State Tax Service.

[Para.(8) Article 361 repealed by Law No.138 dated 17.06.2016, in force since 01.07.2016]

(9) If the outdoor advertising object has been placed or has been withdrawn during the tax period, the fee shall be calculated from the day on which the authorization was obtained or, respectively, until the day on which the object was withdrawn in the manner established by the authorized body of the central public administration.
[Article 361 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 361 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 361 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 361 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 361 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 361 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Chapter 7
FEE FOR THE USE OF PUBLIC ROAD AREA AND/OR ITS PROTECTION AREA OUTSIDE THE LOCALITIES PERIMETER FOR PLACING ROAD SERVICE PROVISION OBJECTS

Article 362. Subjects of taxation

The subjects of taxation are individuals and legal entities requesting authorization for placing road service provision objects on the public road area and/or its protection areas outside the localities perimeter.

Article 363. Object of taxation

The object of taxation are the projects for the placement on the public road area and/or its protection zones outside the localities perimeter of road service provision objects and the objects for providing road services located on the public road area and/or its protection area outside the localities perimeter, including on lands owned by the subject of taxation: filling stations, service stations, vulcanizations, stalls, retail trade units, public catering enterprises, tourist reception structures with accommodation and meal serving functions.

Article 364. Rates of taxation

The fee rates are set out in accordance with Annex no. 6 to the present Title.

Article 365. Tax period

The tax period is the calendar year.

Article 366. Fee calculation and payment, tax reports submission method

(1) For objects providing road services located on the public road area and/or its protection areas outside the localities perimeter, the fee shall be calculated by:

a) multiplying the fee rate by the number of submitted projects, in the case of the objects of taxation specified under pt. 1 and 2 of Annex no.6 to the present Title;

b) multiplying the fee rate by the number:

- delivered fuel accounting meters, in the case of the object of taxation r specified under pt. 4 letter a) of Annex no.6 to the present Title;

- service provision stations, in the case of the object of taxation specified under pt. 4 letter b) of Annex no. 6 to the present Title;

- vulcanizations, in the case of the object of taxation specified under pt. 4 letter c) of Annex no. 6 to the present Title;

c) multiplying the fee rate by the number of placed objects, in the case of the objects of taxation specified under pt. 4 letters d) and e) of Annex no.6 to the present Title;

d) multiplying the fee rate by each square meter of surface of land state public property in the road area used for the object's location and operation, in the case of the objects of taxation specified under pt. 4 of the Annex no.6 to the present Title.

(2) The fee shall be paid until the actions specified under pt. 1 and 2 of Annex no.6 to the present Title are performed and until the issuance of the authorization for the placement of the objects specified under pt. 4 of this Annex.

(3) For the tax period in which the authorization for the placement of the road service object was requested, the fee shall be calculated by the authorized body of the central public administration, which shall present to the State Tax Service, quarterly, by the date of 25th of the month immediately following the reporting quarter, information on the subjects of taxation and the fee amounts calculated and paid in the form established by the State Tax Service.

(4) For the subsequent tax periods, the subject of taxation shall calculate and pay the tax on his/her own, through banks, by a single payment, until March 25th of the current tax period. Tax report on the fee amount calculated for the current year, as well as on the fee amounts paid in the year preceding the authorization issuance, shall be submitted by the subject of taxation annually until March 25th of the current tax period. The report on the calculated fee is submitted by using, obligatorily, the automated electronic reporting methods, under the conditions stipulated in Article 187 para.(2^1).

(5) The economic agents authorized to exploit the road sectors in whose protection area are located road services objects shall transmit, until March 25th of the current tax period, to the State Tax Service information regarding each object and subject of taxation, in the form established by the State Tax Service.

(6) If the land occupied by the road services objects (including access roads, parking lots and green spaces) is partially located in the public road area and/or its protection area outside the localities perimeter, the land fee shall be calculated only for the surface of land state public property, delimited and established in the manner provided for by the legislation, land used for the object placement and operation.

(7) If the road services providing object has been located or liquidated during the tax period, the fee shall be calculated, as established, from the day on which the authorization for the placement was obtained or, respectively, until the day when the object has been liquidated. It is considered that the object has been liquidated since the date of authorization withdrawal by the authorized body of the central public administration.

(8) The fees paid for the objects of taxation specified under pt. 1 and 2 of Annex no. 6 to the present Title shall not be refunded in case of refusal to issue the authorization for the object location.

(9) The authorized body of the central public administration shall present to the State Tax Service, quarterly, an information regarding the subjects of taxation to whom the authorizations have been withdrawn, indicating also the date of withdrawal of the authorization.

(10) The authorized body of the central public administration shall present to the State Tax Service, quarterly, an information regarding the subjects of taxation who have withdrawn their objects, indicating also the date on which the objects were withdrawn in the manner established by it.

[Article 366 amended by Law No.281 dated 16.12.2016, in force since 01.04.2017]
[Article 366 amended by Law No.281 dated 16.12.2016, in force since 01.01.2017]
[Article 366 amended by Law No.138 dated 17.06.2016, in force since 01.07.2016]
[Article 366 amended by Law No.64 dated 11.04.2014, in force since 09.07.2014]
[Article 366 amended by Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Article 366 supplemented by Law No.48 dated 26.03.2011, in force since 01.01.2012]
[Article 366 amended by Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

PRESIDENT OF THE PARLIAMENT **Marian LUPU**
Chişinău, November 2nd, 2006.
No.316-XVI.

Unofficial translation

Annex no.1

Fee for the use of roads by motor vehicles registered in the Republic of Moldova

No.	Object of taxation	Unit of measurement	Fee, MDL
1.	Motorcycles, moped, scooter, motorbike with engine cylinder capacity:		
	a) of up to 500 cm^3 inclusively	unit	300
	b) of over 500 cm^3	unit	600
2.	Cars, vehicles for special use on car chassis, with engine cylinder capacity:		
	a) of up to 2000 cm^3 inclusively	cm^3	0,60
	b) from 2001 to 3000 cm^3 inclusively	cm^3	0,90
	c) from 3001 to 4000 cm^3 inclusively	cm^3	1,2
	d) from 4001 to 5000 cm^3 inclusively	cm^3	1,5
	e) of over 5001 cm^3	cm^3	1,8
3.	Trailers with a lifting capacity registered on the registration certificate	ton	270
4.	Semitrailers with a lifting capacity registered in the registration certificate:		
	a) of up to 20 t inclusively	ton	225
	b) of over 20 t	unit	4500
5.	Auto trailers, tractors	unit	2250
6.	Trucks, motor vehicles for special use on truck chassis, any other self-propelled vehicles, with the total mass:		
	a) of up to 1,6 t inclusively	unit	1200
	b) from 1,6 t to 5,0 t inclusively	unit	2250
	c) from 5,0 t to 10,0 t inclusively	unit	3000
	d) of over 10,0 t	unit	4500
7.	Buses with a capacity:*		
	a) of up to 11 places	unit	2925
	b) from 12 to 17 places inclusively	unit	3600
	c) from 18 to 24 places inclusively	unit	4275
	d) from 25 to 40 places inclusively	unit	4725
	e) of over 40 places	unit	5400

* The number of places is calculated without the driver's place.

[Annex No.1 supplemented by Law No.257 dated 16.12.2020, in force since 01.01.2021]
[Annex No.1 in editing of Law No.71 dated 12.04.2015, in force since 01.05.2015]
[Annex No.1 in editing of Law No.324 dated 27.12.2012, in force since 11.01.2013]
[Annex No.1 amended by Law No.178 dated 11.07.2012, in force since 01.01.2013]
[Annex No.1 in editing of Law No.267 dated 23.12.2011, in force since 13.01.2012]
[Annex No.1 in editing of Law No.108-XVIII dated 17.12.2009, in force since 01.01.2010]

Unofficial translation

Annex no. 2

Fee
for the use of roads of the Republic of Moldova by motor vehicles not registered in the Republic of Moldova (vignette)

No.	Object of taxation	Period, days	Fee rate, EUR
1	Motor vehicles classified under tariff heading 8703 and trailers attached to them	7	4
		15	8
		30	16
		90	45
		180	85
2	Motor vehicles classified under tariff heading 8703 and trailers attached to them, introduced on the customs territory by individuals domiciled in any foreign state and holding a driving license issued in the country of residence, declared by action, located on the customs territory of the Republic Moldova	over 180	180 is paid for each consecutive period of 180 days, including incomplete periods following the first 180 days
3	Buses with the capacity		
	a) from 9 to 24 seats inclusively	1	6
		7	24
		30	48
		90	120
		12 months	480
	b) over 25 seats	1	7
		7	28
		30	56
		90	140
		12 months	560
4	Trucks with/without a trailer, road tractors with/without semi-trailers (the mass load on the axis of which does not exceed the admissible limit), with total mass:		
	a) up to 3,5 t inclusively	1	5
		7	20
		30	40
		90	100
		12 months	400
	b) from 3,5 to 10 t inclusively	1	8
		7	32
		30	64
		90	160
		12 months	640
	c) from 10 to 40 t inclusively	1	11

		7	55
		30	112
		90	280
		12 months	1120

[Annex No.2 in editing of Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Annex No.2 in in editing of Law No.146 dated 14.07.2017, in force since 31.01.2018]

Annex no. 2^1

Fee for the use of roads of the Republic of Moldova by motor vehicles not registered in the Republic of Moldova (vignette)

[Annex No.2^1 repealed by Law No.190 dated 27.07.2018, in force since 24.09.2018]
[Annex No.2^1 in editing of Law No.280 dated 16.12.2016, in force since 01.01.2017]
[Annex No.2^1 in editing of Law No.324 dated 27.12.2012, in force since 11.01.2013]
[Annex No.2^1 introduced by Law No.221 dated 19.10.2012, in force since 01.11.2012]

Annex no. 3

Fee
for the use of roads of the Republic of Moldova by motor vehicles registered and not registered in the Republic of Moldova the total mass, mass load on the axis of which and the dimensions of which exceed the admissible limits

No.	Object of taxation	Fee, EURO
1	Issuance of the preliminary notice and of the special authorization on request	5
2	Exceeding of admissible axle mass load:	
	a) up to 2 t inclusively	0,15 for each exceeding ton x km
	b) over 2 t	0,30 for each exceeding ton x km
3	Exceeding the admissible total mass of the motor vehicle with load (without exceeding the mass load on the axis)	0,08 for each exceeding ton x km
4	Exceeding the admissible dimensions by respecting the conditions for mass load:	
	a) width or height up to 50 cm or length up to 100 cm	0,2 for each km
	b) width or height of 51-100 cm or length of 100-200 cm	0,3 for each km
	c) width or height of 101-150 cm or length of 201-350 cm	0,5 for each km
	d) width or height of 151-200 cm or length of 351-600 cm	0,7 for each km

	e) width or height of 201-250 cm or length of 601-900 cm	0,9 for each km
	f) width or height of 251-300 cm or length of 901-1200 cm	1,2 for each km
	g) width or height of over 301 cm or length of over 1201 cm	1,5 for each km
5	Re-weighing of the motor vehicle or repeated measurement of the dimensions after load transposition	7,0 for an operation

[Annex No.3 in editing of Law No.163 dated 20.07.2020, in force since 07.08.2020]
[Annex No.3 in editing of Law No.146 dated 14.07.2017, in force since 31.01.2018]
[Annex No.3 amended by Law No.181 dated 22.07.2016, in force since 19.08.2016]
[Annex No.3 amended by Law No.324 dated 27.12.2012, in force since 11.01.2013]
[Annex No.3 amended by Law No.48 dated 26.03.2011, in force since 04.04.2011]

[Annex No.4 repealed by Law No.48 dated 26 March 2011, in force since 04 April 2011]

Annex no. 5

Fee for the use of public road and/or its protection areas outside the localities perimeter for carrying out construction or installation works

No.	Object of taxation	Unit of measurement	Fee, MDL
1.	Examination and preparation of documents, coordination of project decisions and issuance of technical prescriptions	1 project	90
2.	Inviting the specialist to the object	1 project	108
3.	Issuance of authorizations for carrying out underground works for the installation of engineering communications:		
	a) by open method (of trenches) across the road	1 m^2	126
	b) by closed method (perforation, breaking) under the road	1 m	36
	c) along the roads	1 m	18
	d) under the sidewalks	1 m	27
4.	Issuance of authorizations for carrying out of above-ground works for the installation of engineering communications:		
	a) on pillars along the roads	1 m	18
	b) along the bridges	1 m	72
	c) suspended above the roads	1 m	54
5.	Issuance of authorizations for the construction of access paths to roads, parking lots and additional lanes	1 m^2	9
6.	Issuance of authorizations for the construction of buildings and facilities (except for the objects for the provision of road services)	1 m^2	54

7.	Carrying out works without the authorization of the road administration bodies (without taking into account the payment for the authorization issuance)	1 object	1800

Annex no. 6

Fee for the use of public road area and/or its protection areas outside the localities perimeter for placing outdoor advertising and fee for the use of public road area and/or its protection areas outside the localities perimeter for placing road service provision objects.

No.	Object of taxation	Unit of measurement	Fee, MDL
1.	Examination and preparation of documents, coordination of project decisions and issuance of technical prescriptions	1 project	90
2.	Inviting the specialist to the object	1 project	108
3.	Objects of outdoor advertising placed in the public road area and/or its protection area outside the localities perimeter	1 m^2 of the advertising surface	500
4.	Objects for the provision of road service in the public road area and/or its protection area outside the localities perimeter		
	a) filling stations	1 delivered fuel accounting meter	900
		1 m^2 of land surface*	16
	b) service stations	1 services supply station**	900
		1 m^2 of land surface*	16
	c) vulcanizations	1 station	360
		1 m^2 of land surface*	16
	d) retail trade units, public catering enterprises, tourist reception structures with accommodation and meal serving functions	up to 100 m^2	1800
		1 m^2 of land surface*	16
		100 m^2 and more	3600
		1 m^2 of land surface*	16
	e) stalls (commercial points) located outside the localities	1 stall (point)	180
		1 m^2 of land surface*	16

* For the objects provided for in point 4, the land surface subject to taxation shall be the land surface state public property in the road area (delimited and established in the manner provided by the legislation), land used for location and operation of the object with all ancillary constructions, including for construction of access paths to roads, parking lots and landscaping of green areas.

** The number of stations is determined based on the number of motor vehicles that can be served.

[Annex No.6 in editing of Law No.138I dated 17.06.2016, in force since 01.07.2016]
[Annex No.6 amended by Law No.108 – XVIII dated 17.12.2009, in force since 01.01.2010]

[Annex No.6 amended by Law No.177 – XVI dated 20.07.2007, in force since 01.01.2008]

***Note**: Title X (Article 367-379) introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017*

TITLE X
OTHER TAX REGIMES

Chapter 1
TAX REGIME OF THE INFORMATION TECHNOLOGY PARKS' REZIDENTS

Article 367. Definitions

For the purpose of the present Title, the following definitions shall apply:

1) *Single tax* – amount due monthly to the budget by the residents of information technology parks according to Article 15 of Law No.77/2016 regarding the information technology parks.

2) *Standard tax regime* – the general taxation system provided by the present Code, by other normative acts adopted in accordance with it, to be applied in the generally established manner.

3) *Special tax regime* – the taxation system provided by the present Chapter, as well as by the legislation on information technology parks.

4) *Wage payments* – any payment made to employees or for their benefit by the residents of information technology parks based on labor legislation and normative acts containing labor law norms.

[Article 367 supplemented by Law No.118 dated 05.07.2018, in force since 20.07.2018]
[Article 367 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 368. Subjects of taxation

(1) The subjects of taxation with the single tax are any legal entities or individuals registered in the Republic of Moldova as subjects of entrepreneurial activity and who cumulatively meet the conditions specified in the legislation on information technology parks.

(2) In order to determine whether the resident of information technology park carries out main activity, which generates 70% or more of the sales income, there is calculated the ratio between the amount of the income obtained from the service's sale, the works allowed in the park according to Article 8 of Law no. 77/2016 on information technology parks and the total amount of income from the sale of products (goods), the provision of services, carrying out of works. In this case both indicators related to the size of sales revenue are determined monthly, with cumulative total from the beginning of the respective calendar year if the resident of the park status has been acquired in the previous calendar years, or since the application of the special tax regime, if the resident of the park status has been acquired in the current calendar year.

(3) It shall not be considered an infringement of the provisions of para. (2) the non-fulfillment of the main activity indicator during at most any 2 calendar months of the current calendar year, on condition of ensuring the indicator of 70% calculated as total for the respective year, if the resident of the park status was acquired in the previous calendar years, or for the period of application of the special tax regime, if the resident of the park status was acquired in the current year.

[Article 368 para.(2),(3) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 368 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 369. Object of taxation

(1) The object of taxation with the single tax is the income from sales, registered monthly in the accounting records. The amount of the respective income is determined in accordance with the provisions of the National Accounting Standards or, as the case may be, of the IFRS, under the conditions of the legislation in force.

(2) The minimum amount of the single tax is calculated according to the number of employees who, during the tax period, have worked or been in any type of paid leave or other situation in which, under the standard tax regime, they would have achieved an insured income for at least one day on the basis of an individual labor contract concluded with the resident of the information technology park and by the amount of the average monthly wage per economy, forecasted for the year to which the respective tax period refers.

(3) For the purpose of applying the provisions of the present Chapter, the value of the return of goods or of discount shall decrease the amount of the object of taxation in the tax period in which the return of goods occurred (the discount was granted), including in the case when the related sales were reflected in previous years.

[Article 369 para.(2) amended by Law No.204 dated 24.12.2021, in force since 01.01.2022]
[Article 369 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 369 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 370. Rate of taxation

(1) The single tax rate shall constitute 7% of the object of taxation, but not less than the minimum amount set out in para. (2).

(2) The single tax minimum amount shall be determined monthly for each employee and shall constitute for 30% of the amount of the average monthly wage per economy, forecasted for the year to which the tax period refers.

[Article 370 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 371. Tax period

(1) The tax period for the single tax is considered to be the calendar month.

(2) The single tax is determined monthly, based on the size of the object of taxation, recorded in the accounting records during the reporting month, without taking into account the cumulative data recorded since the beginning of the calendar year.

[Article 371 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 372. Single tax composition

(1) In the single tax composition are included the following taxes, fees and contributions:

a) income tax from the entrepreneurial activity;
b) income tax from the wage;
c) compulsory state social insurance contributions due by employees and employers;
d) compulsory health insurance premiums due by employees and employers;
e) local fees;
f) real estate tax;
g) fee for the use of roads by motor vehicles registered in the Republic of Moldova.

(2) The following taxes, fees and contributions are not included in the single tax composition:

a) income tax withheld at the source of payment established in accordance with the provisions of Article 88 para. (5), Articles 89, 90, 90¹ and 91, compulsory state social insurance contributions and compulsory health insurance premiums calculated/withheld when making payments for the benefit of individuals, other than wage payments;
b) value added tax;
c) excise duties;

d) road fees, except for the fee for the use of roads by motor vehicles registered in the Republic of Moldova;

e) other taxes, fees and compulsory payments not expressly specified as a component part of the single tax in accordance with para.(1).

[Article 372 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 373. Calculation, reporting and payment of the single tax

(1) The calculation and reporting of the single tax shall be performed monthly by the residents of information technology parks, by submitting a report to the State Tax Service, until the date of 25th of the month following the reporting month. The form and the manner of completing this report are approved by the Ministry of Finance.

(2) The single tax shall be paid in full to the state budget by the residents of information technology parks, until the date of 25th of the month following the reporting month, to the treasury account according to the IBAN code corresponding to their headquarters, generated by the Ministry of Finance for this purpose, and subsequently shall be distributed in accordance with the provisions of Article 14 of Law no.77/016 on information technology parks. The resident taxpayers of information technology parks that have subdivisions outside the administrative-territorial unit where the head office (legal address) is located, calculate and pay the full single tax to the state budget according to the address of the head office (legal address).

(3) The refund of the extra paid amount of the single tax shall be made, in the manner and within the deadlines established in Article 176, by the revenue administrators from the accounts to which it was assigned.

(4) The report shall be submitted using, obligatorily, automated electronic reporting methods, under the conditions provided by Article 187, para.(2^1).

[Article 373 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 374. Submission of other information related to the single tax

(1) In addition to the report mentioned in Article 373, the residents of information technology parks shall submit the following information related to the single tax:

a) the informative note on wage payments made by the residents of information technology parks for the information technology for the benefit of employees. The note in question shall be submitted to the State Tax Service annually by January 25th of the year following the calendar year in which payments were made for the benefit of employees and shall have an informative purpose;

b) the information on wage payments made by the residents of information technology parks for the benefit of employees, including data on the number of months during which the paid wage payments were taxed by applying the single tax. The information in question shall be presented by the parks' residents, annually, to each employee who was paid wage payments by applying the single tax, until the 1st of March of the year following the year in which such payments were made;

c) the income tax report, the withheld compulsory health insurance premiums and the calculated state social insurance contributions.

The information note form, that of the information regarding the wage payments and that of the report, mentioned in the present paragraph, as well as the manner of their completion, shall be approved by the Ministry of Finance.

(2) The reports, declarations, other reports related to taxes, contributions, other mandatory payments to the budget that do enter into the single tax composition in accordance with the provisions of Article 372 para. (2) shall be submitted to the appropriate authorities in the generally established manner.

[Article 374 amended by Law No.118 dated 05.07.2018, in force since 20.07.2018]
[Article 374 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 374 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 375. Transition from the standard tax regime to the special tax regime

(1) With the transition from the standard tax regime to the special one or vice versa, the new provisions shall apply starting with the month following the month in which the title of resident of information technology park was obtained or, respectively, withdrawn.

(2) If the wage payments due to employees are calculated during the period in which one of these (special or standard) tax regimes was applied and their payment is made during the period in which the other tax regime is applied, the wage income tax, as well as the compulsory health insurance premiums related to these payments will be determined and paid at the date of payment of these wage payments, according to the mechanism applied on the date of their calculation.

[Article 375 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 376. Special rules on income tax from the entrepreneurial activity

(1) During the single tax application period, the residents of the information technology parks are not required to keep records and calculate the depreciation of fixed assets for fiscal purposes in the manner provided for in Title II. The fixed assets records shall be made in accordance with the established accounting rules.

(2) The incomes generated by the residents of information technology parks, other than those obtained from sales, are considered to be taxed by applying the single tax and is not taxed separately under the standard tax regime.

(3) With the transition from the special tax regime to the standard one, the losses incurred by the residents of the information technology parks during the application period of the special regime cannot be taken into account when determining the amount of losses liable for carrying over in accordance with the provisions of Article 32.

(4) The residents of information technology parks with the status of individual (individual entrepreneurs) will not include in the annual income statement of the individual regarding the income tax the income obtained from the activity carried out in the park.

(5) Upon prior payment of dividends, the parks' residents who apply the special tax regime will not be required to pay the income tax in accordance with the provisions of Article 80.

[Article 376 amended by Law No.288 dated 15.12.2017, in force since 01.01.2018]
[Article 376 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 377. Special rules on wage income tax

(1) The wage payments obtained by employees of the residents of information technology parks are considered as finally taxed, without the need to additionally declare and pay the income tax.

(2) For the period of application of the single tax, exemptions and other deductions regarding the wage payments paid by the residents of information technology parks cannot be granted according to Articles 33-36. Unused exemptions in this case cannot be transferred to the wife (husband).

(3) For the period of application of the single tax, the residents of information technology parks are not required to fill in a personal record statement of income in the form of wage and of other payments made by the resident for the benefit of his/her employees.

[Article 377 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 378. Consequences of non-compliance with the special tax regime

(1) If the body empowered with duties of administration of the single tax finds out that the resident of information technology park has violated the conditions of the special tax regime necessary for the application of the single tax, the resident's tax liabilities as well as his/her liabilities regarding the compulsory state social insurance contributions

and the compulsory health insurance premiums payment will be recalculated in the generally established manner starting with the month in which the violation was committed.

(2) The payments resulting from the recalculation, in accordance with para. (1), of taxes, contributions and other payments shall be paid from the account of financial sources of the information technology park's resident without recalculating his/her employees' liabilities.

(3) For the violation of the conditions of the special tax regime necessary for the application of the single tax, the residents of information technology parks shall be liable according to Title V. The provisions of Article 228 shall not apply in this case.

(4) For the violation of the single tax payment deadline by the residents of information technology parks, to them shall be applied (calculated) the delay penalty in the amount established in the annual state social insurance budget law. The delay penalty shall be paid to the same treasury account of receipts as the single tax, with its proportional distribution on different components of the national public budget.

(5) The applied and calculated fines are not part of the single tax and are paid, in the generally established manner, to the treasury account of receipts, other than the single tax, according to the separate economic classification.

[Article 378 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

Article 379. The body empowered with duties of administration of the single tax

(1) The single tax administration is carried out by the State Tax Service. For this purpose, the administration of the information technology park is obliged to submit to the State Tax Service the information on the economic agents registered in the Evidence Register of the information technology park's residents in the manner established by it.

(2) The State Tax Service provides information to the National Social Insurance House and to the National Insurance Company in Medicine in the manner and form established by mutual agreement.

[Article 379 introduced by Law No.145 dated 14.07.2017, in force since 04.08.2017]

---

* Republished under the Parliament Decision No.1546-XIII dated 25.02.1998 – Official Gazette of the Republic of Moldova, 1998, No.26-27, Art.176. Amended and supplemented by laws of the Republic of Moldova:

1) Law No.1570-XIII dated 26.02.1998 – Official Gazette of the Republic of Moldova, 1998, No.38-39, Art.272;

2) Law No.112-XIV dated 29.07.1998 – Official Gazette of the Republic of Moldova, 1998, No.84, Art.557;

3) Law No.251-XIV dated 24.12.1998 – Official Gazette of the Republic of Moldova, 1999, No.10-11, Art.49;

4) Constitutional Court Decision No.12 dated 11.03.1999 – Official Gazette of the Republic of Moldova, 1999 No.27-28, Art.21;

5) Law No.701-XIV dated 02.12.1999 – Official Gazette of the Republic of Moldova, 1999, No.145- 148, Art.717;

6) Law No.704-XIV dated 02.12.1999 – Official Gazette of the Republic of Moldova, 1999, No.145- 148, Art.719;

7) Law No.923-XIV dated 13.04.2000 – Official Gazette of the Republic of Moldova, 2000, No.54-56, Art.361;

8) Law No.1064-XIV dated 16.06.2000 – Official Gazette of the Republic of Moldova, 2000, No.127- 129, Art.888;

9) Law No.1389-XIV dated 30.11.2000 – Official Gazette of the Republic of Moldova, 2000, No.166- 168, Art.1211;

10) Law No.1428-XIV dated 28.12.2000 – Official Gazette of the Republic of Moldova, 2001, No.8-10, Art.25;

11) Law No.1440-XIV dated 28.12.2000 – Official Gazette of the Republic of Moldova, 2000, No.169- 176, Art.1252;

12) Law No.288-XV dated 21.06.2001 – Official Gazette of the Republic of Moldova, 2001, No.78-80, Art.592;

13) Law No.315-XV dated 28.06.2001 – Official Gazette of the Republic of Moldova, 2001, No.81-83, Art.616;

14) Law No.438-XV dated 27.07.2001 – Official Gazette of the Republic of Moldova, 2001, No.110- 111, Art.849;

15) Law No.415-XV dated 26.07.2001 – Official Gazette of the Republic of Moldova, 2001, No.112- 113, Art.852;

16) Law No.439-XV dated 27.07.2001 – Official Gazette of the Republic of Moldova, 2001, No.114- 115, Art.856;

17) Law No.494-XV dated 04.10.2001 – Official Gazette of the Republic of Moldova, 2001, No.130, Art.961;

18) Law No.507-XV dated 05.10.2001 – Official Gazette of the Republic of Moldova, 2001, No.131- 133, Art.971;

19) Law No.646-XV dated 16.11.2001 – Official Gazette of the Republic of Moldova, 2001, No.161, Art.1299;

20) Law No.697-XV dated 30.11.2001 – Official Gazette of the Republic of Moldova, 2001, No.161, Art.1305;

21) Law No.732-XV dated 13.12.2001 – Official Gazette of the Republic of Moldova, 2001, No.161, Art.1309;

22) Law No.757-XV dated 21.12.2001 – Official Gazette of the Republic of Moldova, 2002, No.17-19, Art.58;

23) Law No.766-XV dated 27.12.2001 – Official Gazette of the Republic of Moldova, 2001, No.161, Art.1317;

24) Law No.844-XV dated 14.02.2002 – Official Gazette of the Republic of Moldova, 2002, No.29-31, Art.162;

25) Law No.965-XV dated 05.04.2002 – Official Gazette of the Republic of Moldova, 2002, No.53, Art.373;

26) Law No.995-XV dated 18.04.2002 – Official Gazette of the Republic of Moldova, 2002, No.62, Art.457;

27) Law No.1021-XV dated 25.04.2002 – Official Gazette of the Republic of Moldova, 2002, No.63-64, Art.495;

28) Law No.1035-XV dated 03.05.2002 – Official Gazette of the Republic of Moldova, 2002, No.62, Art.461;

29) Law No.1040-XV dated 03.05.2002 – Official Gazette of the Republic of Moldova, 2002, No.91-94, Art.666;

30) Law No.1076-XV dated 23.05.2002 – Official Gazette of the Republic of Moldova, 2002, No.75, Art.633;

31) Law No.1128-XV dated 14.06.2002 – Official Gazette of the Republic of Moldova, 2002, No.96-99, Art.703;

32) Law No.1140-XV dated 14.06.2002 – Official Gazette of the Republic of Moldova, 2002, No.100- 101, Art.745;

33) Law No.1146-XV dated 20.06.2002 – Official Gazette of the Republic of Moldova, 2002, No.96-99, Art.707;

34) Law No.1163-XV dated 27.06.2002 – Official Gazette of the Republic of Moldova, 2002, No.100- 101, Art.747;

35) Law No.1164-XV dated 27.06.2002 – Official Gazette of the Republic of Moldova, 2002, No.100- 101, Art.749;

36) Law No.1184-XV dated 28.06.2002 – Official Gazette of the Republic of Moldova, 2002, No.96-99, Art.719;

37) Law No.1275-XV dated din 25.07.2002 – Official Gazette of the Republic of Moldova, 2002, No.117-119, Art.956;

38) Law No.1294-XV dated 25.07.2002 – Official Gazette of the Republic of Moldova, No.115-116, Art.928;

39) Law No.1405-XV dated 24.10.2002 – Official Gazette of the Republic of Moldova, 2002, No.151- 153, Art.1181;

40) Law No.1440-XV dated 08.11.2002 – Official Gazette of the Republic of Moldova, 2002, No.178- 181, Art.1354;

41) Law No.1454-XV dated 08.11.2002 – Official Gazette of the Republic of Moldova, 2002, No.185- 189, Art.1389;

42) Law No.1527-XV dated 12.12.2002 – Official Gazette of the Republic of Moldova, 2002, No.190- 197, Art.1441;

43) Law No.1533-XV dated 13.12.2002 – Official Gazette of the Republic of Moldova, 2002, No.185- 189, Art.1404;

44) Law No.45-XV dated 20.02.2003 – Official Gazette of the Republic of Moldova, 2003, No.46-47, art.174;

45) Law No.173-XV dated 10.04.2003 – Official Gazette of the Republic of Moldova, 2003, No.87-90, Art.404;

46) Law No.197-XV dated 15.05.2003 – Official Gazette of the Republic of Moldova, 2003, No.97-98, Art.436;

47) Law No.206-XV dated 29.05.2003 – Official Gazette of the Republic of Moldova, 2003, No.149- 152, Art.598;

48) Law No.303-XV dated 11.07.2003 – Official Gazette of the Republic of Moldova, 2003, No.155- 158, Art.637;

49) Law No.357-XV dated 31.07.2003 – Official Gazette of the Republic of Moldova, 2003, No.170- 171, Art.404;

50) Law No.419-XV dated 24.10.2003 – Official Gazette of the Republic of Moldova, 2003, No.226- 228, Art.898;

51) Law No.430-XV dated 31.10.2003 – Official Gazette of the Republic of Moldova, 2003, No.239- 242, Art.956;

52) Law No.501-XV dated 11.12.2003 – Official Gazette of the Republic of Moldova, 2004, nr.6-12, Art.54;

53) Law No.529-XV dated 18.12.2003 – Official Gazette of the Republic of Moldova, 2004, No.6-12, Art.58;

54) Law No.549-XV dated 25.12.2003 – Official Gazette of the Republic of Moldova, 2004, No.6-12, Art.68;

55) Law No.582-XV dated 26.12.2003 – Official Gazette of the Republic of Moldova, 2004, No.6-12, Art.88;

56) Law No.5-XV dated 05.02.2004 – Official Gazette of the Republic of Moldova, 2004, No.30-34, Art.171;

57) Law No.6-XV dated 05.02.2004 – Official Gazette of the Republic of Moldova, 2004, No.30-34, Art.178;

58) Law No.12-XV dated 06.02.2004 – Official Gazette of the Republic of Moldova, 2004, No.35-38, Art.190;

59) Law No.146-XV dated 14.05.2004 – Official Gazette of the Republic of Moldova, 2004, No.119- 122, Art.623;

60) Law No.148-XV dated 14.05.2004 – Official Gazette of the Republic of Moldova, 2004, No.100- 103, Art.518;

61) Law No.174-XV dated 03.06.2004 – Official Gazette of the Republic of Moldova, 2004, No.104, Art.549;

62) Law No.185-XV dated 10.06.2004 – Official Gazette of the Republic of Moldova, 2004, No.108- 111, Art.574;

63) Law No.186-XV dated 10.06.2004 – Official Gazette of the Republic of Moldova, 2004, No.119- 122, Art.625;

64) Law No.224-XV dated 01.07.2004 – Official Gazette of the Republic of Moldova, 2004, No.132- 137, Art.700;

65) Law No.294-XV dated 28.07.2004 – Official Gazette of the Republic of Moldova, 2004, No.138- 146, Art.747;

66) Law No.342-XV dated 14.10.2004 – Official Gazette of the Republic of Moldova, 2004, No.186- 188, Art.838;

67) Law No.350-XV dated 21.10.2004 – Official Gazette of the Republic of Moldova, 2004, No.208- 211, Art.930;

68) Law No.432-XV dated 24.12.2004 – Official Gazette of the Republic of Moldova, 2005, No.1-4, Art.24;

69) Law No.448-XV dated 30.12.2004 – Official Gazette of the Republic of Moldova, 2005, No.20-23, Art.71;

70) Law No.5-XV dated 17.02.2005 – Official Gazette of the Republic of Moldova, 2005, No.39-41, Art.135;

71) Law No.11-XV dated 17.02.2005 – Official Gazette of the Republic of Moldova, 2005, No.46-50, Art.165;

72) Law No.20-XVI dated 08.04.2005 – Official Gazette of the Republic of Moldova, 2005, No.65-66, Art.234;

73) Law No.22-XVI dated 08.04.2005 – Official Gazette of the Republic of Moldova, 2005, No.65-66, Art.236;

74) Law No.35-XVI dated 15.04.2005 – Official Gazette of the Republic of Moldova, 2005, No.67-68, Art.263;

75) Law No.38-XVI dated 15.04.2005 – Official Gazette of the Republic of Moldova, 2005, No.67-68, Art.267;

76) Law No.60-XVI dated 28.04.2005 – Official Gazette of the Republic of Moldova, 2005, No.92-94, Art.431;

77) Law No.154-XVI dated 21.07.2005 – Official Gazette of the Republic of Moldova, 2005, No.126- 128, Art.611;

78) Law No.155-XVI dated 21.07.2005 – Official Gazette of the Republic of Moldova, 2005, No.107- 109, Art.525;

79) Law No.235-XVI dated 14.10.2005 – Official Gazette of the Republic of Moldova, 2005, No.145- 147, Art.697;

80) Law No.261-XVI dated 27.10.2005 – Official Gazette of the Republic of Moldova, 2005, No.157- 160, Art.782;

81) Law No.279-XVI dated 04.11.2005 – Official Gazette of the Republic of Moldova, 2005, No.164- 167, Art.814;

82) Law No.287-XVI dated 11.11.2005 – Official Gazette of the Republic of Moldova, 2005, No.161- 163, Art.799;

83) Law No.361-XVI dated 23.12.2005 – Official Gazette of the Republic of Moldova, 2006, No.21-24, Art.99;

84) Law No.372-XVI dated 29.12.2005 – Official Gazette of the Republic of Moldova, 2006, No.16-19, Art.70;

85) Law No.64-XVI dated 30.03.2006 – Official Gazette of the Republic of Moldova, 2006, No.66-69, Art.273;

86) Law No.266-XVI dated 28.07.2006 – Official Gazette of the Republic of Moldova, 2006, No.126- 130, Art.643;

87) Law No.268-XVI dated 28.07.2006 – Official Gazette of the Republic of Moldova, 2006, No.142- 145, Art.702;

88) Law No.318-XVI dated 02.11.2006 – Official Gazette of the Republic of Moldova, 2006, No.199- 202, Art.954;

89) Law No.437-XVI dated 28.12.2006 – Official Gazette of the Republic of Moldova, 2007, No.10-13, Art.27;

90) Law No.441-XVI dated 28.12.2006 – Official Gazette of the Republic of Moldova, 2006, No.203- 206, Art.997;

91) Law No.448-XVI dated 28.12.2006 – Official Gazette of the Republic of Moldova, 2006, No.203- 206, Art.1001.