

**MINISTERUL FINANTELOR
AL REPUBLICII MOLDOVA**

SERVICIUL FISCAL DE STAT



**MINISTRY OF FINANCE
OF REPUBLIC OF MOLDOVA**

STATE TAX SERVICE

ORDER
Chișinău mun.

“ 14 ” 01 2020

No. 12

Regarding the approval of the form and the way of filling out the Value Added Tax Return for taxable subjects indicated in art.94 letter d) of the Tax Code.

For the purpose of enforcing the provisions of the art. 115 para. (1²) of the Tax Code (No.1163-XIII dated 24.04.1997), with the subsequent amendments and additions and pursuant to art.132³ para. (10) of the Tax Code,

I ORDER:

It is approved:

1. The VAT Return form regarding services provided through electronic networks by non-residents performing entrepreneurial activity without holding an organizational-legal form in the Republic of Moldova, according to Annex No. 1 to this Order;
2. The method of filing out the VAT Return related to services provided through electronic networks by non-residents performing entrepreneurial activity without holding an organizational-legal form in the Republic of Moldova, according to Annex No. 2 to this Order.
3. This Order shall enter into force from the date of its official publication in the Official Gazette of the Republic of Moldova and shall apply from April 1, 2020.

Director

Ludmila BOTNARI

Compartment No. 1

VAT Return regarding services provided through the electronic networks by non-residents performing entrepreneurial activity without holding an organizational-legal form in the Republic of Moldova

Tax Period Reporting year

Data on non-resident organization

Country code

(full name of the non-resident organization)

(non-resident organization identification number, assigned in the country of registration)

(registration code as a VAT payer of the non-resident organization, assigned by the State Tax Service)

Date of filling out

Data truthfulness and completeness,
indicated in this Return, I confirm:

Name

Surname

Compartment No. 2
VAT amount, intended for payment to the budget

<i>Indicators</i> 1	<i>Box code</i> 2	<i>Indicators' value</i> 3
Currency code	1	
Total value of the services, including VAT in the currency indicated in box 1	2	
VAT rate, %	3	
VAT total amount, calculated for payment in the current tax period in the currency indicated in box 1 (product of the indicators from boxes 2 and 3)	4	
Adjustment of the VAT amount for the previous tax periods.	5	
VAT total value for payment to the budget (sum of the indicators from boxes 4 and 5)	6	

The way of filling out the VAT Return regarding services provided through electronic networks by non-residents performing entrepreneurial activity without holding an organizational-legal form in the Republic of Moldova

I. General requirements for filling out the Return

1. The VAT Return regarding services provided through electronic networks by non-residents performing entrepreneurial activity without holding an organizational-legal form in the Republic of Moldova (hereinafter – Return) is submitted by non-resident entities in accordance with art. 115 para. (1²) of the Tax Code of the Republic of Moldova.

2. The Return is submitted by non-resident entities, which should be registered with the State Tax Service of the Republic of Moldova in electronic form on the web portal www.sfs.md through the subsystem "e-Commerce VAT", according to the procedure established in the art. 163 para. (7¹) of the Tax Code.

3. The Return consists of: Title sheet, Compartment 1 "General information" (hereinafter - Compartment 1) and Compartment 2 "The VAT amount, intended for payment to the budget" (hereinafter - Compartment 2).

4. The value indicators of the Return are to be filled out in whole values in one of the currencies selected in the box 1 of the Compartment 2 of the Return.

5. When identifying by the non-resident entity in the Return presented to the State Tax Service for the previous tax periods some omissions, mistakes or invalid data, which conditioned the decrease of the tax amount for payment or its overpayment to the budget, the non-resident entity reflects the necessary adjustments in the box 5 of Compartment 2 of the Return that is presented for the current tax period.

II. Filling out method of Compartment 1 of the Return

6. Compartment 1 of the Return is filled out by non-resident entities, indicated at the letter d) of art. 94 of the Tax Code.

7. When filling out Compartment 1, there should be indicated the full name of the non-resident entity, the tax identification number of the non-resident organization, assigned in the country of registration according to the tax registration request submitted to the State Tax Service of the Republic of Moldova, as well as the VAT number of the non-resident organization, assigned by the State Tax Service of the Republic of Moldova.

8. In the "**Tax period**" box there should be reflected the tax period code, in accordance with Annex No.1 to this filling out method.

9. When filling out the "**Reporting year**" box, there should be indicated the year for the tax period for which the Return is submitted.

10. In Compartment 1 "**Data on non-resident organization**", when filling out the "**Country code**" box, there should be indicated the numerical code of the country of residence of the foreign entity in accordance to the Standard of the International Organization for Standardization – ISO 3166.

11. In the "**Date of filling out**" box, there should be indicated in figures the date of the filling out of the Return - day, month, year in the format DD. MM. YYYY.

12. In Compartment 1 "**Data truthfulness and completeness, indicated in this VAT Return, I confirm:**", in the "**Name**" and "**Surname**" boxes, there should be indicated the name and the surname of the responsible person within the non-resident entity.

III. Filling out method of the Compartment 2 of the Return

13. Compartment 2 of the Return includes the total values of the indicators related to the provided services, including VAT, the amount of the value added tax, intended for payment to the budget, calculated in the Return for the respective tax period according to the data of the non-resident entity.

14. In the box No. 1 "**Currency code**" there should be reflected the currency code according to the Standard of the International Organization for Standardization – ISO 4217, in which the value indicators of the services and taxes are denominated, and in which the VAT is to be paid to the budget of the Republic of Moldova.

All the value indicators of the services and taxes, specified in the VAT Return, should be reflected in one of the default currencies - EURO, USD or MDL.

If the non-resident entity receives the payment (partial payment) for the services provided in several currencies, their value recalculated in the currency selected for declaration and payment is reflected then in the boxes corresponding to the value indicators of services and taxes.

15. In the box No. 2 "**Total value of services, including VAT in the currency indicated in box 1**", there should be reflected the total value of services provided on the territory of the Republic of Moldova, in the current tax period, in the currency indicated in the box No.1 of the Return.

16. In the box 3 "**VAT rate, %**", there should be reflected the VAT rate of 16,67%, applicable to the indicator mentioned in the box No. 2.

17. In the box 4 "**VAT amount, calculated for payment in the current tax period, in the currency indicated in box 1**" there should be reflected the total value of the tax, calculated for payment in the current tax period, in the currency indicated in the box 1 of the Return, which is determined by multiplying the indicators from boxes 2 and 3.

18. In the box 5 "**Adjustment of VAT amount for the previous tax periods**" the VAT amounts adjustment should be reflected by the corresponding sign "+/-", if in the previous tax periods were made omissions or mistakes when calculating the tax amount, intended for payment to the budget that conditioned the decrease of the tax amount for payment or its overpayment to the budget in previous tax periods.

19. In the box 6 "**VAT total value for payment to the budget**", there should be reflected the sum of the indicators from boxes 4 and 5.

Annex
to the Filling Method of the VAT Return regarding services provided through electronic networks by non-residents performing entrepreneurial
activity without holding an organizational-legal form in the Republic of Moldova,
approved by the Order of the State Tax Service
No. 12 dated January 14, 2020

Codes determining tax periods

Code	Name
1	I Quarter
2	II Quarter
3	III Quarter
4	IV Quarter