



User Guide for the „e-Commerce VAT” Information Systems

Chişinău 2024

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1. INTRODUCTION

The „e-Commerce VAT” Information System is an online platform designed for the registration and management of VAT tax liabilities for foreign economic agents in the Republic of Moldova.

2. REGISTRATION AND AUTHENTICATION IN THE SYSTEM

The „e-Commerce VAT” System is available on the official website of the State Tax Service. To access it, enter <http://www.sfs.md> in the browser's address bar, as shown in *Figure 1*.

On the main page, navigate the „Non-residents” section. Then, in the dropdown menu, select „e-Commerce VAT”, and then „Application for registration”, as shown in *Figure 2*.

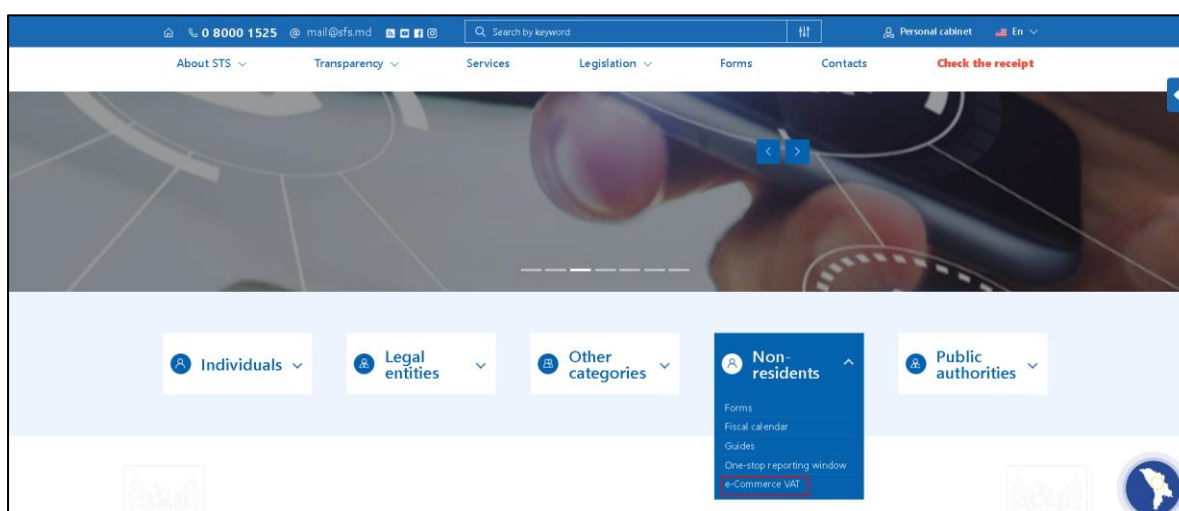


Figure 1 „STS Home Page”

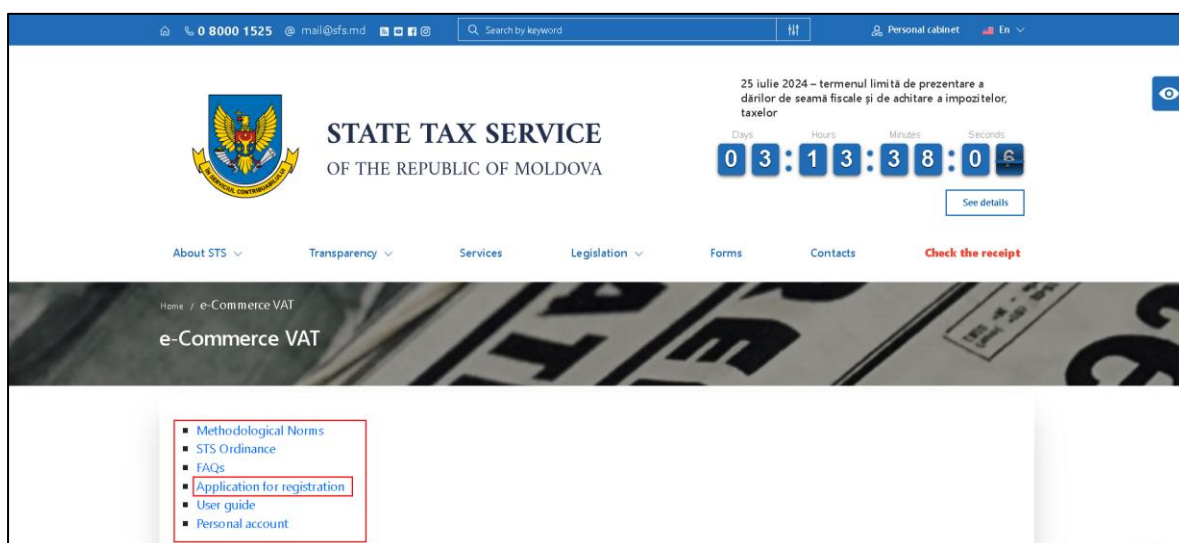
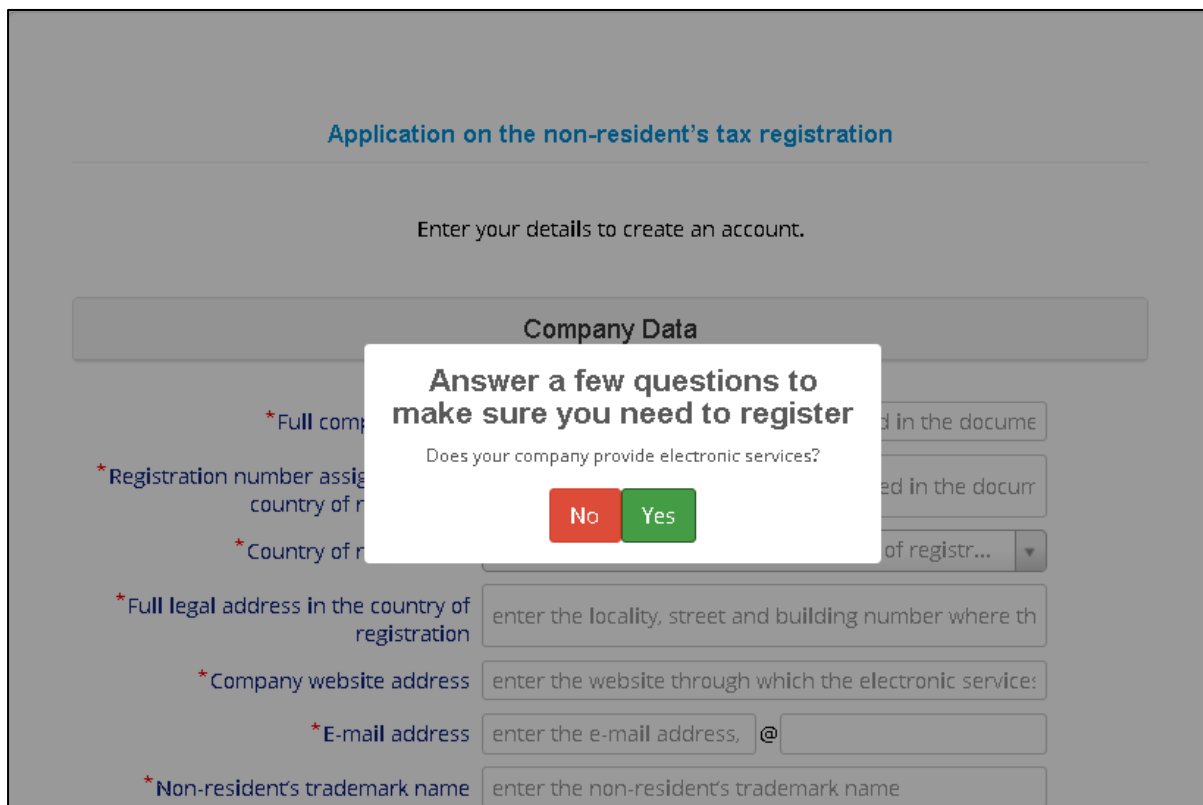


Figure 2 „e-Commerce VAT section page”

2.1 Taking an online test

Upon accessing the „e-Commerce VAT” system, an online test will appear, as shown in *Figure 3*. The test includes several questions to determine the need for VAT registration of the non-resident e-VAT in the Republic Moldova.



The image shows a web application interface for non-resident tax registration. A modal dialog box is centered on the screen, asking the user to answer a few questions to determine if registration is needed. The dialog box contains the text: "Answer a few questions to make sure you need to register" and "Does your company provide electronic services?". Below the question are two buttons: a red "No" button and a green "Yes" button. The background is a blurred screenshot of the registration form, which includes a header "Application on the non-resident's tax registration" and a sub-header "Company Data". The form contains several input fields with labels: "* Full company name", "* Registration number assigned in the country of registration", "* Country of registration", "* Full legal address in the country of registration", "* Company website address", "* E-mail address", and "* Non-resident's trademark name".

Figure 3 „Passing the online test”

If you select „NO”, a message indicating no registration is required will be displayed, as shown in *Figure 4*.

Test questions:

1. Does your company provide electronic services?
2. Does your company provide electronic services through an intermediary collecting payment from resident individuals from the Republic of Moldova for electronic services?
3. Is your company an intermediary collecting payments from resident individuals from the Republic of Moldova for electronic services?

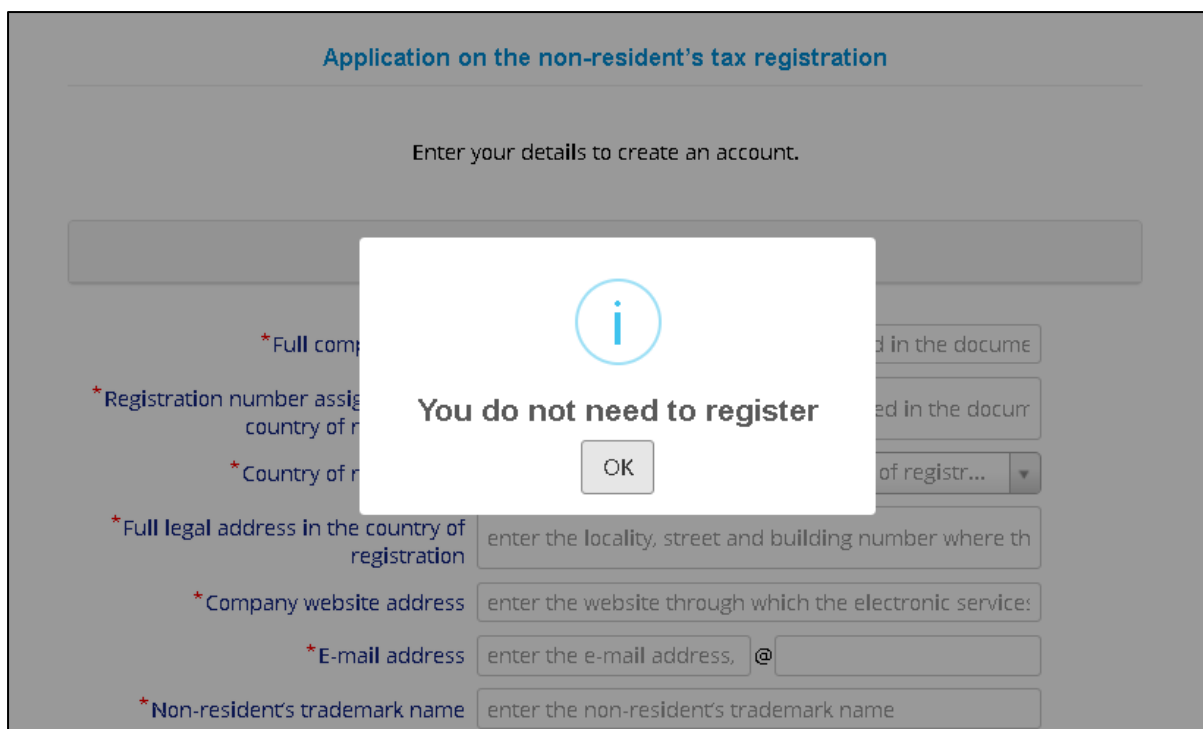


Figure 4 „Message about the need for registration”

2.2 Filling out the Application for registration

If you answer „YES” to at least one question, you must fill out the Application for registration, using the Latin alphabet.

A non-resident involved in e-commerce transactions with individuals must submit an Application for registration. An example of the Application for registration is shown in the figure below.

Figure 5 „Application for registration”

The Application for non-resident’s tax registration must be completed with information for each filed separately, as indicated below:

- **Full company name** – enter the name of the non-resident indicated in the document confirming state registration in the country of origin (Figure 6).

Application on the non-resident's tax registration

Enter your details to create an account.

Company Data

* Full company name

* Registration number assigned in the country of registration

* Country of registration

* Full legal address in the country of registration

* Company website address

* E-mail address

* Non-resident's trademark name

* Copy of the registration confirmation document (PDF)

Figure 6 „Name of the non-resident indicated in the document confirming state registration in the country of origin”

- **Registration number assigned in the country of registration** – enter the identification number indicated in the document confirming state registration in the country of registration (Figure 7).

Application on the non-resident's tax registration

Enter your details to create an account.

Company Data

* Full company name

* Registration number assigned in the country of registration

* Country of registration

* Full legal address in the country of registration

* Company website address

* E-mail address

* Non-resident's trademark name

* Copy of the registration confirmation document (PDF)

Figure 7 „Enter the registration number assigned in the country of registration”

- **Country of registration** — select or enter the name of the registration country. The system automatically displays a list of countries matching the entered characters (Figure 8).

Application on the non-resident's tax registration

Enter your details to create an account.

Company Data

* Full company name

* Registration number assigned in the country of registration

* Country of registration

Afghanistan

Albania

Algeria

American Samoa

Andorra

Angola

Anguilla

Antarctica

* Full legal address in the country of registration

* Company website address

* E-mail address

* Non-resident's trademark name

* Copy of the registration confirmation document (PDF)

Figure 8 „Selection of the country where the company is registered”

- **Full legal address in the country of registration** – enter the legal address (locality, street and building number), as indicated in the state registration document (Figure 9).

Application on the non-resident's tax registration

Enter your details to create an account.

Company Data

* Full company name

* Registration number assigned in the country of registration

* Country of registration

* Full legal address in the country of registration

* Company website address

* E-mail address

* Non-resident's trademark name

* Copy of the registration confirmation document (PDF)

Figure 9 „Enter the legal address”

- **Company website address** – enter the website address through which electronic services are provided (Figure 10).

Application on the non-resident's tax registration

Enter your details to create an account.

Company Data

* Full company name

* Registration number assigned in the country of registration

* Country of registration

* Full legal address in the country of registration

* Company website address
*

* E-mail address

* Non-resident's trademark name

* Copy of the registration confirmation document (PDF)

Figure 10 „Enter the name of the site”

- **E-mail address** – enter e-mail address, which will also be used as login for authentication of the non-resident in the „e-Commerce VAT” system and for sending the registration activation link (*Figure 11*).

Application on the non-resident's tax registration

Enter your details to create an account.

Company Data

* Full company name

* Registration number assigned in the country of registration

* Country of registration

* Full legal address in the country of registration

* Company website address
*

* E-mail address
*

* Non-resident's trademark name

* Copy of the registration confirmation document (PDF)

Figure 11 „Enter the user's email address”

- **Non-resident's trademark name** – enter the name of the trademark (*Figure 12*).

Application on the non-resident's tax registration

Enter your details to create an account.

Company Data

* Full company name

* Registration number assigned in the country of registration

* Country of registration

* Full legal address in the country of registration

* Company website address

* E-mail address

* Non-resident's trademark name

* Copy of the registration confirmation document (PDF)

Figure 12 „Entering the non-resident's trademark name”

- **Copy of the registration confirmation document (PDF)** – attach a copy of the document from the country of r confirming the registration and legal status of the non-resident, in PDF format. The document does not require translation and/or notarization in the Republic of Moldova.

To upload a file, select „Select File” and upload the file from your computer as shown in *Figure 13*.

If necessary, you can view the uploaded file by clicking on it, or delete it by clicking the button to replace it with another file, as shown in *Figure 14*.

* Copy of the registration confirmation document (PDF)




Figure 13 „Option to upload a file”

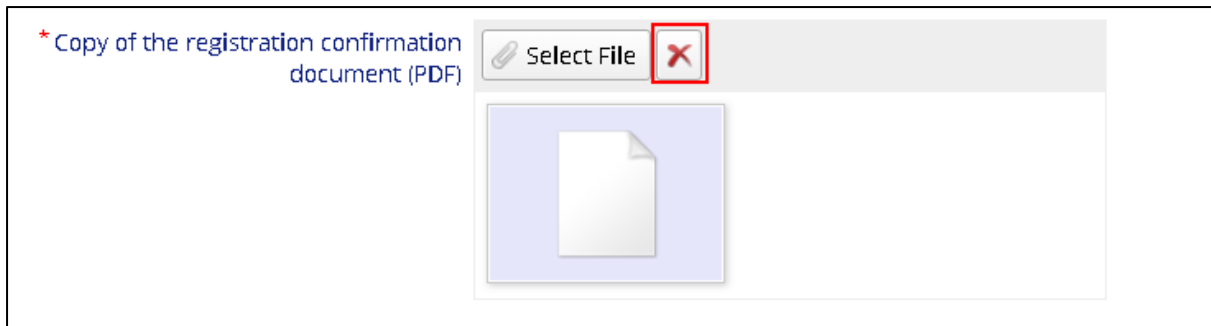


Figure 14 „Option to delete an uploaded document”

The application must include personal data of the authorized person(s) for registration, declaration of obligations and accounting. Multiple authorized persons can be added or deleted. To delete an authorized person, the access password must be changed /Data on the authorized person/. Complete user information is presented in *Figure 15*.

- **Last name** – enter the surname of the authorized person;
- **First name** – enter the name of the authorized person;
- **Middle Name** – enter the patronymic, if any, of the authorized person;
- **E-mail address** – enter the e-mail of the authorized person;
- **Contact phone** – enter the contact phone number of the authorized person.

Authorized person

* Last name


* First name

Middle Name

* E-mail address @

* Contact phone

Figure 15 „Complete User Information”

After filling out all the fields of the application, create an account by entering a  password and confirming it. The password must be memorized for future authentication in the system. Finally, select the option as shown in *Figure 16*.

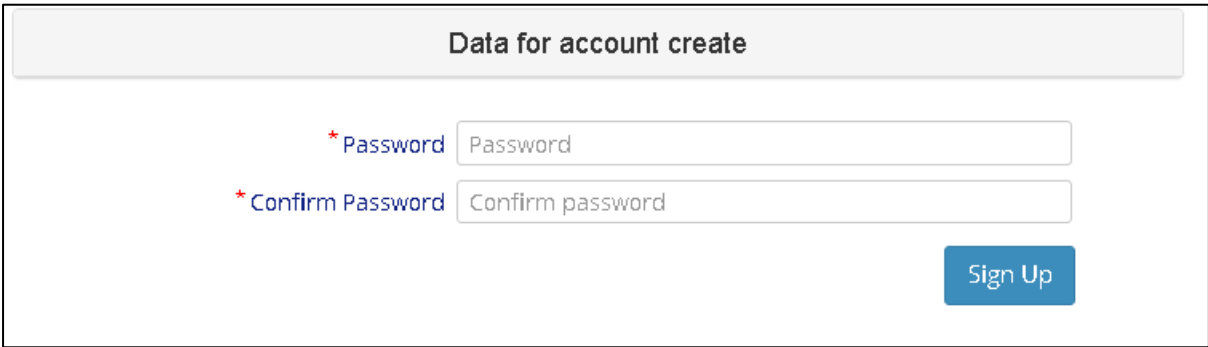


Figure 16 „Create an account in the system”

If the registration number entered in the Application for tax registration matches an entity registered in the State Tax Register of the Republic of Moldova, the system will verify the data.

Depending on the result, a decision will be made either to continue the registration process if the number is valid, or to abandon it if the data corresponds to an already registered resident entity of the Republic of Moldova. An error message example is shown in *Figure 17*.

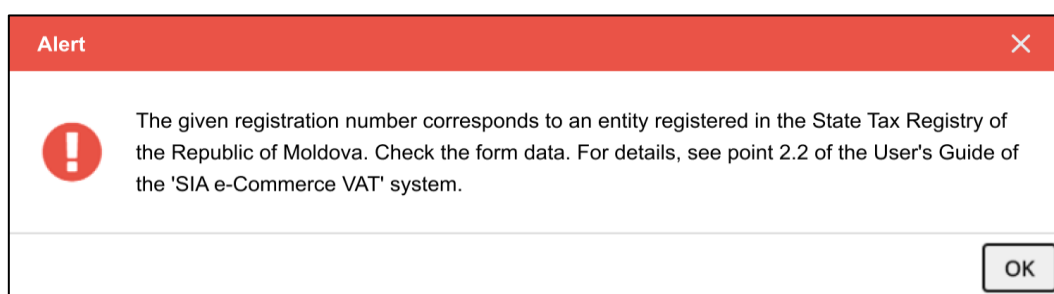


Figure 17 „Invalid Data Entry Warning”

If the entered e-mail address already exists in the system, an information message will be displayed indicating that the user with such e-mail address is already registered. Therefore, a different e-mail address will be required. An example of an error message is shown in *Figure 18*.

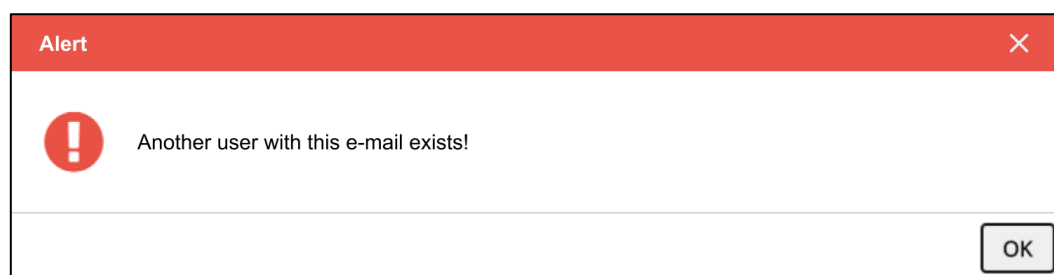


Figure 18 „Warning that the entered e-mail address is already registered in the system”

Upon completion, a message to activate the account will be sent to the provided e-mail address (*Figure 19*).

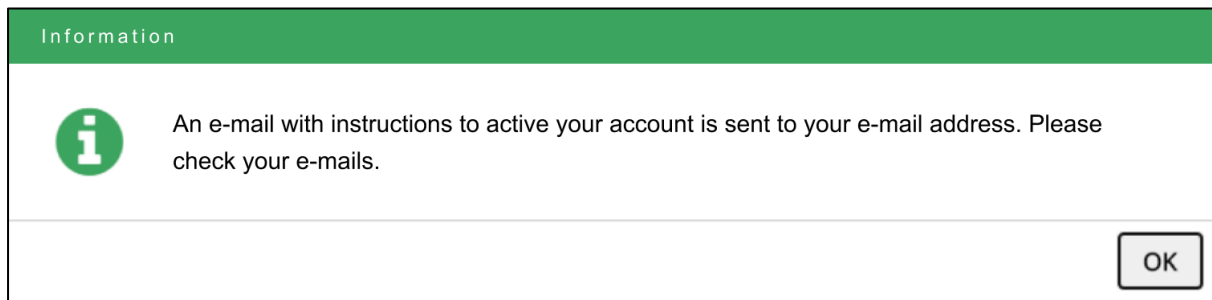


Figure 19 „Account Activation Message”

To authenticate for the first time, click the link in the activation e-mail. Otherwise, the system will not allow you to authenticate. *Figure 20* shows the login interface.

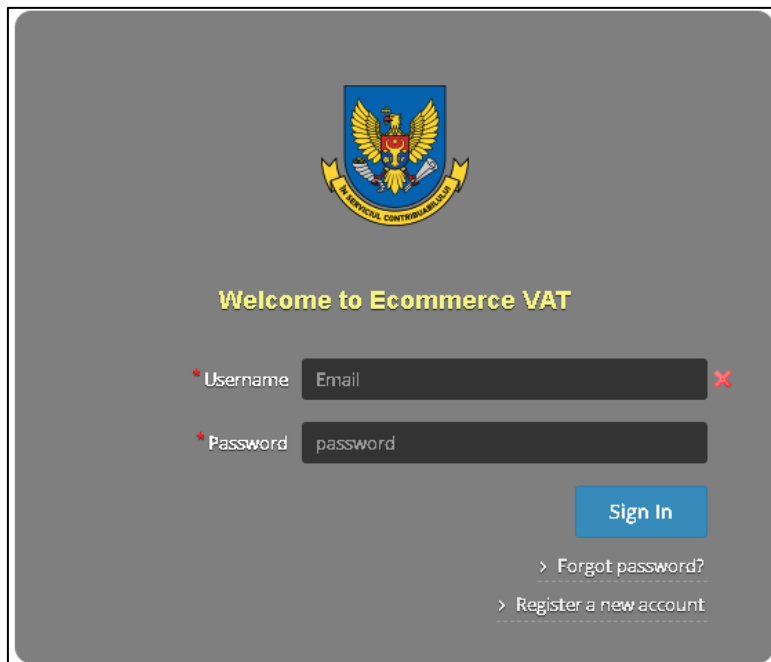


Figure 20 „Login Page”

Follow the link in the "Activate your account" e-mail to confirm registration. As a result, a message will appear about the activation of the account. To authenticate in the system, you need to enter your email address and password. The authorization interface is shown in *Figure 21*.

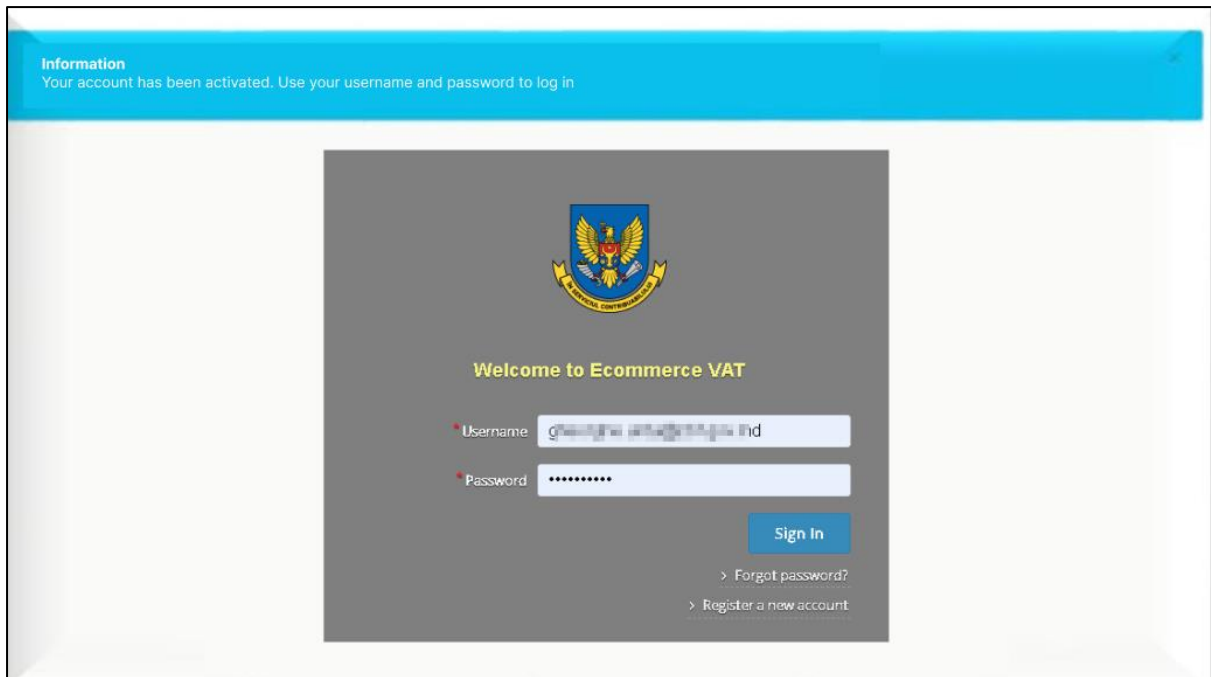


Figure 21 „Logging in”

3 CHANGING DATA IN THE USER PROFILE

After authentication in the e-Commerce VAT system, an interface will appear with the following parameters and sections as shown in *Figure 22*:

- General registration data of a non-resident with editing options;
- VAT information on the services provided and the history of the information provided with the ability to download in pdf/excel format;
- VAT tax liabilities accounting.

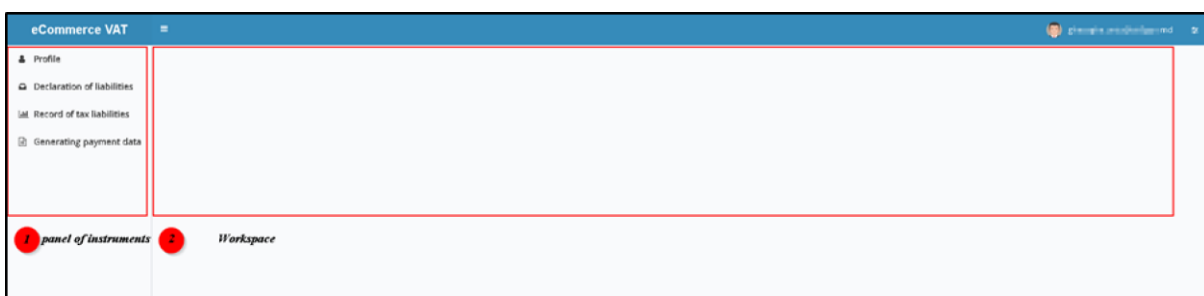


Figure 22 „Main page of the „e-Commerce VAT” system”

To update non-resident data or authorized person data, go to the „Profile” section and select „Company Data” or „Authorized Person Data”.

In the „Company Data” section, according to the structure presented in *Figure 23*, the data specified in the Application for tax registration can be changed, except for „registration number”, „country of registration” and „VAT registration number”.

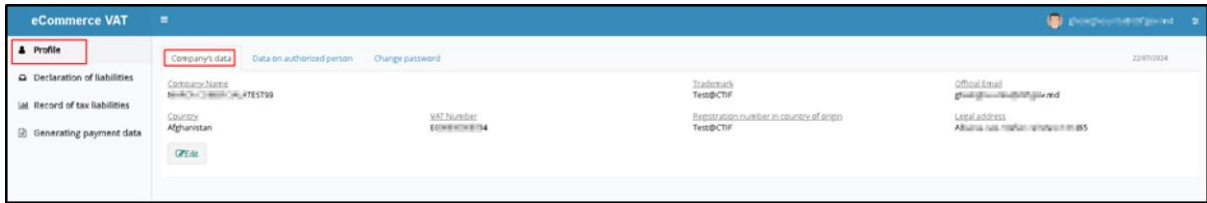


Figure 23 „Company Data” section

3.1 Editing company data

To edit company data, click the „Edit” button and make the necessary changes (Figure 24).

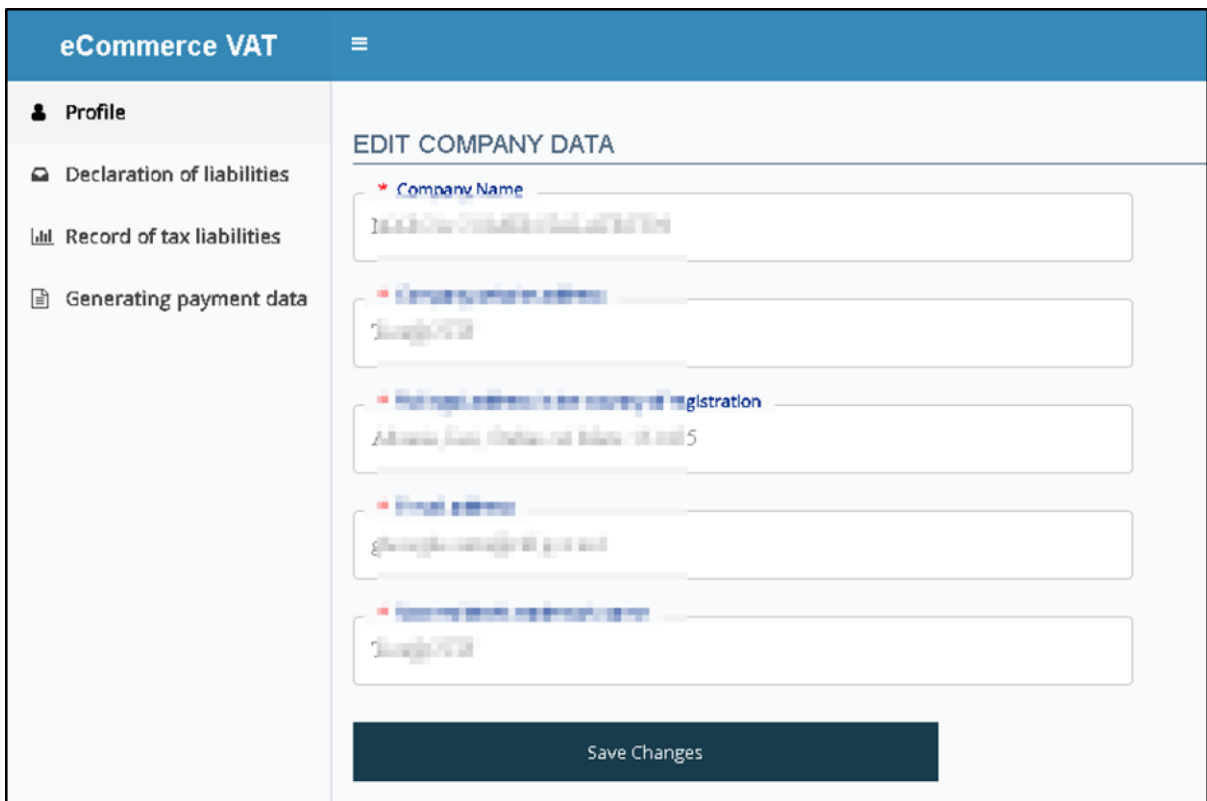


Figure 24 „Editing company data”

3.2 Editing, deleting and adding data about authorized persons

In the „Data on authorized person” section, as shown in Figure 25, you can edit all data about authorized persons, delete previously entered data and add new data. When deleting data about an authorized person, you will need to confirm the authorization password in the system and create a new password. The system will send a link to the e-mail address to confirm the changed data.

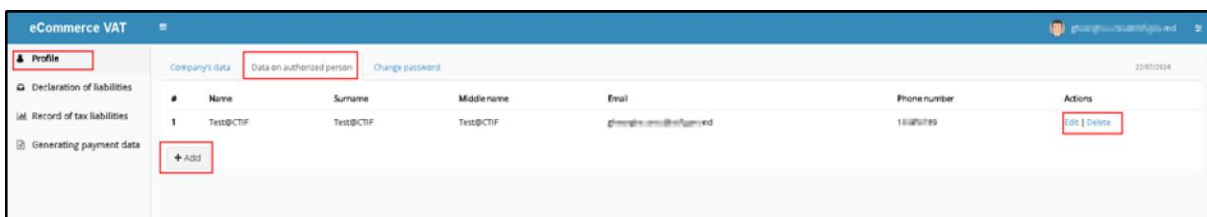
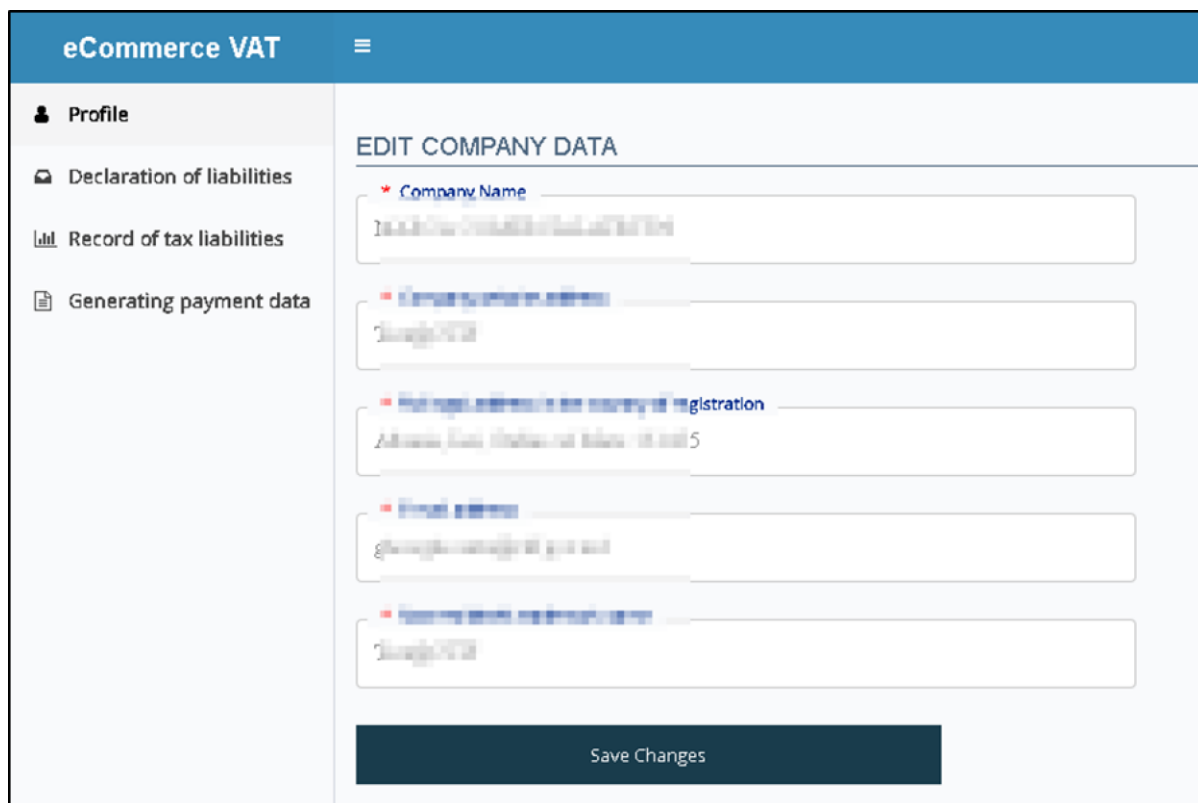


Figure 25 „Section „Data on the authorized person”

To change the data of the authorized person, use the [Edit](#) button next to the field with data on the authorized person, make the necessary changes and save them by clicking on the „Save changes” button, as shown in *Figure 26*.



The screenshot shows the 'eCommerce VAT' interface. On the left is a navigation menu with options: Profile, Declaration of liabilities, Record of tax liabilities, and Generating payment data. The main area is titled 'EDIT COMPANY DATA' and contains five input fields, each with a red asterisk indicating a required field. The fields are: 'Company Name' (with a blue 'Edit' link), 'Company address', 'Address for company registration', 'Email address', and 'Telephone number'. Each field contains placeholder text. At the bottom of the form is a dark blue button labeled 'Save Changes'.

Figure 26 „Editing data on the authorized person”

To add an authorized person, you must select the button [+ Add](#). In the next window, the data of the person to be added will be filled in, such as: Name, Surname, Middle name, e-mail and phone number. To save the entered data, select the option, as [Add](#) shown in *Figure 27*.

The screenshot shows the 'eCommerce VAT' interface. On the left is a navigation menu with items: Profile, Declaration of liabilities, Record of tax liabilities, and Generating payment data. The main content area is titled 'ADD AUTHORISED PERSON' and contains the following form fields: Name, Surname, Middle name, Email, and Phone number. Each field is represented by a text input box. At the bottom of the form is a blue 'Add' button.

Figure 27 „Adding an authorized person”

To remove an authorized person, select the button , as shown in *Figure 25*. Then enter the current password and a new password that will be used to log in later. The system will send a link to the company's email address to confirm the changed data. This procedure is applied each time an authorized person is excluded/deleted. The interface for changing the user password is shown in *Figure 28*.

The screenshot shows a 'Change Password' form. The title 'Change Password' is displayed in blue. Below the title are three text input fields, each preceded by an asterisk: '* Current Password', '* New Password', and '* Confirm Password'. At the bottom right of the form is a blue button labeled 'Change Password'.


Figure 28 „Change Password”

4. DECLARATION OF LIABILITIES

The tax period for non-resident taxpayers to declare their VAT liabilities is a calendar quarter. Each subject of taxation is obliged to provide information on VAT for each tax period in which taxable transactions were carried out.

The information shall be filled in accordance with the form approved by the State Tax Service (https://www.legis.md/cautare/getResults?doc_id=120035&lang=ro) and shall be

submitted on a mandatory basis through automated methods of electronic reporting through the „Personal cabinet of the taxpayer” by the 25th day of the month following the reporting period.

To submit a declaration, in the menu „Register of declarations”, select the option , as shown in *Figure 29*.

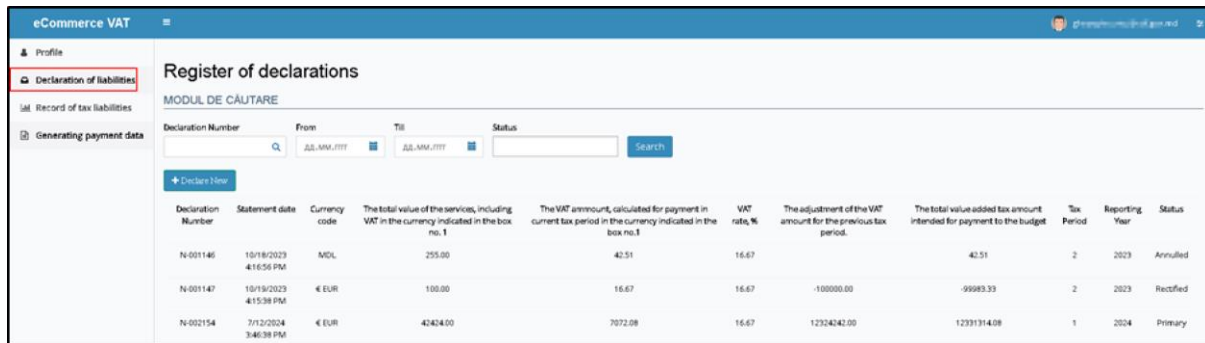


Figure 29 Option to submit a declaration in the menu „Declaration of obligations”

The declaration interface has two sections:

The first section contains data from the Application for registration:

- All fields are filled in automatically, except for the „Authorized person” field, as shown in *Figure 30*. This field must be filled in on a mandatory basis by selecting an authorized person who is fully responsible for the correctness of the entered data.

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: 2024 Status: Primary

INFORMATION ABOUT NEREZIDENT COMPANY

Organization name: MAS/CA COMERCIALATEST99 Identification number: Trn@CTF VAT code: E0000000000034

Country code: 4 Website: Trn@CTF

DATA TRUTHFULNESS AND COMPLETENESS, INDICATED IN THIS INFORMATION, I CONFIRM:

Authorized Person: [Select] Name: [] Surname: [] Phone number: []

VAT AMOUNT, INTENDENT FOR PAYMENT TO THE BUDGET

1. Currency code: € EUR

2. The total value of the services, including VAT in the currency indicated in the box no. 1: 0.00

3. VAT rate, %: 16.67

Figure 30 „Data from the Application for registration”

In the next section, enter income data and any corrections to previous declarations, as shown in *Figure 31*.

VAT AMOUNT, INTENDENT FOR PAYMENT TO THE BUDGET

1. Currency code	€ EUR
2. The total value of the services, including VAT in the currency indicated in the box no. 1	0.00
3. VAT rate, %	16.67
4. The VAT amount, calculated for payment in current tax period in the currency indicated in the box no.1	0.00
5. The adjustment of the VAT amount for the previous tax period.	+ 0.00
6. The total value added tax amount intended for payment to the budget	0.00

Declare

Figure 31 „Income and Correction fields”

Select the currency, as shown in Figure 32:

1. Currency code	€ EUR
------------------	-------

Figure 32 „Currency selector field”

Enter the cost of services, including VAT, as shown in Figure 33:

2. The total value of the services, including VAT in the currency indicated in the box no. 1	0.00
--	------

Figure 33 „Cost of services field”

The system will calculate, according to the established formula, the amount of VAT payable to the budget and display it in the appropriate field, as shown in Figure 34:

3. VAT rate, %	16.67
----------------	-------

Figure 34 „Tax rate calculation field”

Enter the total VAT payable for the current tax period, Figure 35:

4. The VAT amount, calculated for payment in current tax period in the currency indicated in the box no.1	0.00
---	------

Figure 35 „VAT amount, payable in the current tax period”

The user can adjust the VAT amount if he believes that the calculation was incorrect for previous periods by entering the corrected amount in field no. 5 and indicating the appropriate sign (+ or -) (see Figures 36 and 37).

5. The adjustment of the VAT amount for the previous tax period.	+ 0.00
--	--------

Figure 36 „Total amount due field”

5. The adjustment of the VAT amount for the previous tax period.

Figure 37 „Total amount due field”

In field no. 6, the total amount to be paid will be calculated, as shown in Figure 38:

6. The total value added tax amount intended for payment to the budget

Figure 38 „Field „Total amount of VAT payable to the budget”

Finally, click the „**Declare**” button, as shown in Figure 39:

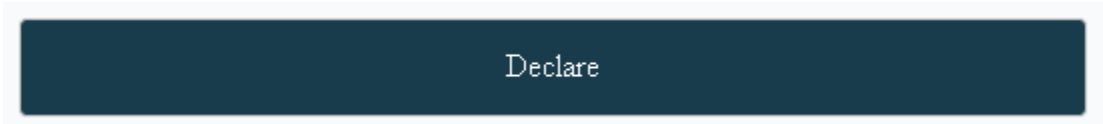


Figure 39 „Declare” button to confirm actions”

After submitting the declaration, the Register of declarations will be displayed, as shown in Figure 40.

eCommerce VAT

Profile

Declaration of liabilities

Record of tax liabilities

Generating payment data

Register of declarations

MODUL DE CAUTARE

Declaration Number From Till Status

Declaration Number	Statement date	Currency code	The total value of the services, including VAT in the currency indicated in the box no. 1	The VAT amount, calculated for payment in current tax period in the currency indicated in the box no. 1	VAT rate, %	The adjustment of the VAT amount for the previous tax period.	The total value added tax amount intended for payment to the budget	Tax Period	Reporting Year	Status
N-001146	10/18/2023 4:16:56 PM	MDL	255.00	42.51	16.67		42.51	2	2023	Annulled
N-001147	10/19/2023 4:15:39 PM	€ EUR	100.00	16.67	16.67	-100000.00	99983.33	2	2023	Rectified
N-002154	7/12/2024 3:40:39 PM	€ EUR	42424.00	7072.08	16.67	12324242.00	12331314.08	1	2024	Primary

Figure 40 „Register of declarations” Section”

5. GENERATING PAYMENT DATA

The „**Generating payment data**” section contains the bank data of the account to which the funds should be transferred to the state budget of the Republic of Moldova. To generate this data, click the corresponding button shown in Figure 41. The taxpayer can choose the currency for the payment, and the bank details will be automatically generated for making the payment to the state budget of the Republic of Moldova. Payments can be made in Moldavan Lei (MDL) or in foreign currency (EUR/USD).

The interface for receiving payment data is shown in Figure 41.

eCommerce VAT
☰

- 👤 Profile
- 📄 Declaration of liabilities
- 📊 Record of tax liabilities
- 📄 **Generating payment data**

General information

Registration number in country of origin	Test@CTIF
Company Name	MARCA COMERCIALATEST99
VAT Number	E008000000034
Currency code	€ EUR ▼

Bank details for payments in EUR:

Beneficiary provider: Ministry of Finance - State Treasury
IBAN code: MD04TRGAAA11411001000000;
Beneficiary Bank: National Bank of Moldova
SWIFT: NBMDMD2XXXX

Correspondent Bank of the NBM:

RAIFFEISEN BANK INTERNATIONAL AG VIENNA
(SWIFT BIC: RZBAATWW)

Account with institution:
IBAN: AT953100000155096770
NATIONAL BANK OF MOLDOVA (SWIFT BIC: NBMDMD2XXXX)
CHISINAU; MOLDOVA, REPUBLIC OF

Beneficiary institution:
MINISTRY OF FINANCE - STATE TREASURY
CHISINAU; MOLDOVA, REPUBLIC OF

Payment details:
Please indicate full beneficiary's name, treasury account number, payment's destination in conformity with budget classification, beneficiary's IDNO (1006601000037)

Printează
Download PDF

Figure 41 „Generation of data for payment” Section”

Note! To ensure the correct accounting of the amounts transferred to settle the VAT liability, a non-resident using e-Commerce VAT must indicate the VAT code received during registration in the system in the „Purpose of payment” column.

6. RECORD OF TAX LIABILITIES

The „**Record of tax liabilities**” section contains 3 tables (Summary statement, Payment data, Calculation data), which indicate the amounts of declarations and payments converted into MDL, EUR, USD. The list of transactions (payments and settlements) can be viewed depending on the selected year.

Total statement							
Type of operation		Date of operation	Amount of operations			Exchange rates	
			MDL	EUR	USD	EUR	USD
Total	Declared		236006785.42	12231406.77	13272147.19		
	Paid		0.00	0.00	0.00		
<i>Sold</i>		22-07-2024	<i>-236006785.42</i>	<i>-12231406.77</i>	<i>-13272147.19</i>		
Declared		19-10-2023	-1915060.71	-99983.33	-105522.29	19.1538	18.1484
Declared		12-07-2024	237920373.86	12331314.08	13377586.39	19.2940	17.7850
Declared		18-07-2024	1472.26	76.02	83.10	19.3668	17.7173

Figure 42 „List of transactions (payments and settlements)”

The „**Total statement**” table contains all payments and calculations made by a non-resident. The upper part of the table shows the total payments and total settlements (declarations). It also displays the Balance, which is shown in green if the non-resident has overpaid, see *Figure 43*, and in red with a minus sign before the number if the non-resident has an outstanding payment, as shown in *Figure 44*.

Total statement							
Type of operation		Date of operation	Amount of operations			Exchange rates	
			MDL	EUR	USD	EUR	USD
Total	Declared		-1915060.71	-99983.33	-105522.29		
	Paid		0.00	0.00	0.00		
<i>Sold</i>		22-07-2024	<i>1915060.71</i>	<i>99983.33</i>	<i>105522.29</i>		
Declared		19-10-2023	-1915060.71	-99983.33	-105522.29	19.1538	18.1484

Figure 43 „The amount is displayed in green if the non-resident has overpaid”

Total statement							
Type of operation		Date of operation	Amount of operations			Exchange rates	
			MDL	EUR	USD	EUR	USD
Total	Declared		236006785.42	12231406.77	13272147.19		
	Paid		0.00	0.00	0.00		
<i>Sold</i>		22-07-2024	<i>-236006785.42</i>	<i>-12231406.77</i>	<i>-13272147.19</i>		
Declared		19-10-2023	-1915060.71	-99983.33	-105522.29	19.1538	18.1484
Declared		12-07-2024	237920373.86	12331314.08	13377586.39	19.2940	17.7850
Declared		18-07-2024	1472.26	76.02	83.10	19.3668	17.7173

Figure 44 „The amount is displayed in red if the non-resident underpaid”

The „**Payment Data**” table – this table contains all payments made by a non-resident, displayed based on the date of the payment. Similar to the „Summary statement” table, depending on the selected year, payments of the non-resident will be displayed. The table „Payment data” is shown in *Figure 45*.

Payment data						
Type of operation	Date of operation	Amount of operations			Exchange rates	
		MDL	EUR	USD	EUR	USD

Figure 45 „Payment Data Table”

The „**Calculation Data**” table – this table contains all calculations (declarations) made by a non-resident, displayed based on the date of filing the declaration. Similar to the „Summary statement” table, depending on the selected year, the calculations of the non-resident will be displayed. The „Calculation data” table is shown in *Figure 46*.

Calculation data									
Declaration Number	Date of operation	Status	Type of operation	Fiscal Period	Amount of operations			Exchange rates	
					MDL	EUR	USD	EUR	USD
N_001146	18-10-2023	Annulled	Declared	T/2/2023	-42.51	-2.22	-2.34	19.1538	18.1484
N_001147	19-10-2023	Rectified	Declared	T/2/2023	-1915060.71	-99983.33	-105522.29	19.1538	18.1484
N_002154	12-07-2024	Primary	Declared	T/1/2024	237920373.86	12331314.08	13377986.39	19.2940	17.7850
N_002160	18-07-2024	Annulled	Declared	T/3/2024	-2111.37	-109.02	-119.17	19.3668	17.7173
N_002161	18-07-2024	Annulled	Declared	T/3/2024	-1355.87	-70.01	-76.53	19.3668	17.7173
N_002162	18-07-2024	Annulled	Declared	T/3/2024	-1514.10	-78.18	-85.46	19.3668	17.7173
N_002163	18-07-2024	Annulled	Declared	T/3/2024	-2547.32	-131.53	-143.78	19.3668	17.7173
N_002164	18-07-2024	Rectified	Declared	T/3/2024	1472.26	76.02	83.10	19.3668	17.7173

Figure 46 „ Calculation Data Table”