



# Moldova

On April 1, 2020, a law came into force, according to which the supply of services via electronic networks by non-residents carrying out business activities without registration of an organizational and legal form in the Republic of Moldova is an object of taxation.

## VAT Standard rate

In 2023 the standard rate is 20% of the taxable value of imported goods and services and supplies carried out on the territory of the Republic of Moldova.

## Thresholds

Registration is required from the moment of occurrence of the object of taxation, the threshold is not applied.

## E-services list

Granting the right to use computer programs (including computer games), and databases on the internet, including providing them remote access, as well as, upgrading them and expanding their functionality;

Advertising services on the internet, including through computer programs and databases that operate on the Internet, as well as providing spaces (platforms) for advertising on the internet;

Granting services related to the placement of offers for purchase (trade) of goods (services, works), property rights on the internet;

Giving services on the internet by proving technical, organizational, informational, and other capabilities, carried out by using information technologies and systems, for establishing contacts and closing transactions between sellers and buyers (including granting platforms operating in online regime on the internet, where potential buyers propose their price through an automated process and the parties receive a notice of sale through an automatically sent);

Ensuring and/or supporting the commercial or personal presence on the internet, supporting user's information resources (internet sites and/or pages), ensuring access to them to other network users, giving users the possibilities of their modification;

Storing and processing of information if the person providing this information has access to it on the internet;

Providing online computational power to post information in the information systems;

Offering domains, providing hosting services;

Providing administration services for information systems, and internet sites;  
Granting services, provided automatically by the internet for entering data by the buyer of services, providing search services, selecting and sorting data upon request, and providing that data to users through information and telecommunication networks (in particular, real-time stock exchange reports, real-time automated translation);  
Granting through the internet the right to use e-books (editions) and other e-publications, informational and educational materials, graphic presentations, music works with or without text, and audiovisual works, including by granting remote access to them for visualization and listening;  
Providing search services and/or giving services to the beneficiary of the information regarding the potential buyers;  
Providing access to search systems on the internet;  
Keeping statistics on the internet sites;  
Digital broadcasting of radio or TV programs;  
Providing access to audiovisual content.

## **Pieces of evidence**

The place of delivery of digital services, provided by non-residents carrying out an entrepreneurial activity without holding the legal form in the Republic of Moldova to individuals residing in the Republic of Moldova who do not carry out entrepreneurial activity shall be considered the Republic of Moldova if:

The residence of the individuals is the Republic of Moldova;  
The headquarters of the financial institution, where the account is opened, used to pay for the services, or of the operator of electronic financial means, used to make the payment is the Republic of Moldova;  
The IP address of the device, used by the buyer to purchase the services, is the Republic of Moldova;  
The country area code of the phone number, used to buy or pay for the services, is assigned to the Republic of Moldova.

## **Registration procedure**

Non-residents must submit an application via an electronic service provided by the State Tax Service during the first tax period in which the obligation to calculate and pay VAT occurs, before submitting the declaration.

Within three working days from the date of occurrence of the object of taxation or tax liability, non-residents submit to the State Tax Service an application for the assignment of a fiscal code with a copy of an identity document attached, respectively, or, in the case of organizations, copies of certified documents (with translation into the state language, certified by a notary and consular offices of the Republic of Moldova), as well as copies of documents confirming the existence of taxable objects.

## **Tax representative**

Moldova has created a convenient system of VAT registration and payment, which does not require the appointment of a fiscal representative.

## **VAT filing and payment**

A non-resident is obliged to submit information concerning VAT for each fiscal period, during which taxable operations were carried out. The information shall be compiled according to the form approved by the State Tax Service and shall be submitted mandatorily by automated e-reporting methods by means of the e-office of the taxpayers within a period of up to the 25th day of the month following the end of the fiscal period.

For each fiscal period, the non-resident shall transfer to the budget the VAT amount in one of the MDL/USD/EUR currencies at the latest on the date established for presenting the information for this period.

The fiscal period is a quarter.



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