

Non-residents VAT

Article 94:

Shall be completed with letter d) with the following content:

“d) non-residents who carrying out entrepreneurial activity without holding the legal form in the Republic of Moldova, who provide services by means of electronic networks and obtain income from individuals, who are residents of the Republic of Moldova and do not carry out entrepreneurial activity, as well as non-residents who carrying out entrepreneurial activity without holding the legal form in the Republic of Moldova, through which the individuals, who are residents of the Republic of Moldova and do not carry out entrepreneurial activity, pay for services received by means of electronic networks from other non-residents, whose the place of delivery is considered to be the Republic of Moldova.”;

Article 95:

Paragraph (1):

Shall be completed with letters d) and e) with the following contents:

“d) delivery of services by means of electronic networks performed by non-residents carrying out entrepreneurial activity without having 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 completed with paragraph (11) with the following contents:

“(11) Services provided through electronic networks by taxable subjects, specified in Article 94 letter d) shall be considered as services provided through telecommunication information networks, including through global web network “Internet”, automated by means of information technologies. Such services are attributed to:

- a) granting the right to use computer programs (including computer games), databases on the internet, including providing them remote access, as well as their upgrading them and expanding their functionality;
- b) granting 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;
- c) granting services related to the placement of offers for purchase (trade) of goods (services, works), property rights on the internet;

- d) granting services on the internet by providing technical, organizational, informational and other capabilities, carried out by using of 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);
- e) 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
- f) storing and processing of information if the person providing this information has access to it on the internet;
- g) providing online computational power to post information in the information systems;
- h) offering domains, providing hosting services;
- i) providing administration services for information systems, internet sites;
- j) granting services, provided automatically by the internet for entering data by the buyer of services, providing search services, selecting and sorting data upon request, providing that data to users through information and telecommunication networks (in particular, real-time stock exchange reports, real-time automated translation);
- k) 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, audiovisual works, including by granting remote access to them for visualization and listening;
- l) providing search services and/or granting services to the beneficiary of the information regarding the potential buyers;
- m) providing access to search systems on the internet;
- n) keeping statistics on the internet sites;
- o) digital broadcasting of radio or TV programs;
- p) providing access to audiovisual content.

Shall be completed with paragraph (2¹) with the following content:

„(2¹) For the purposes of this article, the following operations shall not be attributed to services provided by means of electronic networks:

- a) delivery of goods (services, works), if when ordering them on the Internet, delivery is carried out without using the Internet;
- b) supply (transfer of the right to use) of information products for computers (including computer games), databases on material and technical support;
- c) providing consulting services by email.”.

Article 97:

Shall be completed with paragraphs (6) and (7) with the following content:

“(6) The taxable value for services provided by means of electronic networks by taxable subjects, specified in Article 94 letter d) of this Code, shall represent the value paid by the buyers, excluding VAT.

Article 101:

Shall be completed with paragraph (9) with the following contents:

“(9) The taxable subjects specified in Article 94 letter d) are obliged to declare and pay to the budget for each fiscal period, established according to Article 114 (11), the VAT amount that is included in the value paid by the buyers”.

Article 111 shall be completed with paragraph (5) with the following content:

“(5) The place of delivery of services specified in Article 95 (11), provided by non-residents carrying out 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:

- a) the residence of the individuals is the Republic of Moldova;
- b) 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;
- c) the IP address of the device, used by the buyer to purchase the services, is the Republic of Moldova;
- d) the country area code of the phone number, used to purchase or pay for the services, is assigned to the Republic of Moldova.”.

Article 112¹ shall have the following contents:

“Article 112¹. Registration as Taxable Subjects of Non-Residents Carrying out Entrepreneurial activity without Holding the Legal Form in the Republic of Moldova

(1) The non-resident carrying out entrepreneurial activity without holding the legal form in the Republic of Moldova and providing services by means of electronic networks to individuals residing in the Republic of Moldova who do not carry out entrepreneurial activity, or through which the individuals, who are residents of the Republic of Moldova and do not carry out entrepreneurial activity, pay for services received by means of electronic networks from other non-residents, shall be considered registered as VAT payer from the day when a fiscal code was assigned to her/him according to Article 163 (7¹) of this Code.”.

Article 114 shall be completed with paragraph (1¹) with the following content:

“(1¹) The VAT-related tax period for the taxable subjects specified in Article 94 letter d) shall be the calendar quarter.”.

Article 115:

Shall be completed with paragraph (1²) with the following content:

“(1²) Any taxable subject specified in Article 94 letter d) 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.”;

Shall be completed with paragraph (2¹) with the following contents:

“(2¹) For each fiscal period, the taxable subjects specified in Article 94 letter d) 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.”

Article 162 (1) shall be completed with letter d) with the following content:

“d) non-resident carrying out entrepreneurial activity without holding legal form in the Republic of Moldova and providing services by means of electronic networks to

individuals residing in the Republic of Moldova who do not carry out entrepreneurial activity.”.

Article 163 shall be completed with paragraphs (6¹) and (7¹) with the following content:

“(6¹) The fiscal code of the persons specified in Article 162 (1) letter d) represents the identification code of their country of residence.

(7¹) Within 3 days from the time of providing the e-services, the persons specified in Article 162 (1) letter d) will submit the request through the electronic service made available by the State Tax Service.”.

In Article 164 (2), after the text “The fiscal codes of foreign citizens and non-resident stateless persons are entered in the State Tax Register at the time of submitting the request for registration as taxpayer”, to introduce the text “The fiscal codes of the persons specified in Article 162 (1) letter d) shall be entered automatically in the State Tax Register on the date of submitting the request by means of the e-service made available by the State Tax Service.”.

Article 171 shall be completed with paragraph (7) with the following content:

“(7) The tax liability is paid off by the persons, specified in Article 162 (1) letter d), in the national currency or in foreign currency EURO / USD in the manner established by the Ministry of Finance.”

1. In Article 187, paragraph (2¹) shall be completed with letter h) with the following content:

“h) for persons specified in Article 162 (1) letter d) – from the date of tax registration (assignment of fiscal code) regardless of the number of employees.”.