



Moldova

VAT Standard rate

The standard VAT rate in Moldova in 2023 is 20%.

Reduce rate

A reduced rate of 8% applies to the supply of daily demand goods such as:

- Local supplies of bread and baked goods;
- Milk and dairy products;
- Biofuels used for electricity generation, heating, and hot water supply;
- And some pyrotechnical, horticultural, and zootechnical products.

Zero rate

- Exports of goods;
- International transport of persons and freight;
- Electric and thermal power;
- Water supply.

Exempt supplies of goods

- Printed publications;
- Children food;
- Educational services.

Deductible VAT

It is possible to deduct input VAT incurred on the purchase of goods and/or services if it is incurred by a registered VAT payer on VATable supplies in the course of business.

Proportional VAT deduction applies to mixed deliveries.

Registration requirements for distance sellers

In Moldova, there is no registration obligation for online sellers. A bill requiring non-resident online sellers to register and pay VAT has not been approved.

Registration requirements for online marketplace

There are no special requirements for marketplaces in Moldova.

Registration procedure

The application form for registration must be submitted by a local legal entity no later than the last day of the month during which the obligation to register for tax has arisen. This form can be sent in hard copy by mail, personally brought to the office, or submitted online. As a rule, attaching a passport and constituent documents to the application is enough. In some cases, the provision of accounting documents is required.

The registration period is usually no more than 30 days. However, in cases where it is necessary to provide additional documents, the registration period may be extended.

Tax representative

Tax representatives are not required in Moldova.

VAT filing and payment

After registration, the taxpayer is obliged to submit VAT declarations in electronic form and pay the VAT due on a monthly basis – by the 25th day of the month following the reporting one.



www.vatcompliance.co