

Tax & Customs Committee

#	Issue	Description	Status Quo
1.	E-commerce legal amendments (Digitalization Package #2)	Facilitating customs procedures for online exports, stimulating postal and courier services	<p>In process.</p> <ul style="list-style-type: none"> • Analysis performed by PwC - proposals submitted to Customs, Tax Office and MF, were presented to CONSECON. The most important aspects and achievements regarding the implementation of the Package 1 of legislative acts for the digitalization of the economy, regarding the promotion of digital notarial services for the business community, as well as the preparation of the e-commerce legislative package were reviewed. • e-Commerce legislative package was reviewed and prepared for the Government approval. • The list of courier services were reflected in the Legal Initiative by Deputy Prime minister for Digitalization and submitted to Ministry of Finance. <p>The Government amended at the end of December the existing line legislation:</p> <ul style="list-style-type: none"> • Law on internal trade no. 231/2010 • Law on entrepreneurship and enterprises no. 845/1992 • Law on electronic commerce no. 284/2004 • The law regarding the regime of precious metals and precious stones no. 282/2004 • Law on consumer protection no. 105/2003 • The Contravention Code of the Republic of Moldova no. 218/2008 • The law regarding the manufacture and circulation of ethyl alcohol and of alcoholic production no. 1100/2000 • Vine and wine law no. 57/2006 • Electronic Communications Law No. 241/2007 • Law on limited liability companies no. 135/2007 • Law on the protection of personal data no. 133/2011
2	Extending tax neutrality	The proposal is to extend tax neutrality principle from the perspective of income tax and VAT in relation to actions taken by the local companies in regard with Ukrainian refugee's support.	In process. Position Paper submitted to Prime-minister, Government, MoF&MoE.

3	Tax shortcomings in the current context	The aim is to address the immediate issues faced by the EBA members under the current context, as well as the proposals submitted with a major impact on several industries	In process. The proposals discussed within Tax and Customs Committee were included in the Position paper that was addressed to the authorities (17.03). EBA presented the main concerns regarding the Tax policy as well as the important measures to be revised by the authorities in the Article in Logos Press (25.03) and debated within the meeting with the Minister of Finance (15.04), In the Article in Logos Press (02.12), in interview held on 06.10 in Agora studio.
4	Tax policy 2023	Promoting measures to support business in post-pandemic conditions, priority proposals for tax policy 2023	In process. EBA proposals submitted to MF, discussed within the meeting with Minister of Finance (15.04) and with Fiscal Advisory Council (17.06), Partially accomplished. Among the priorities regarding tax policy 2023 identified by EBA were accepted the following: 1. maintaining the income tax rate for incomes above 1 million lei, 2. postponement of entrance into force of the transfer pricing mechanism, 3. postponement of entrance into force of the right of the State Fiscal Service to reclassify transactions, 4. deducting the expenses incurred and determined by the employer for any payments made for the benefit of the employee, in relation to which the salary taxes were calculated/withheld, without the requirement to demonstrate that they are ordinary and necessary 5. the increase of the lamp sum for tax purposes of a meal ticket per working day (from 55 to 70 lei)
5	The increase of the deductible limit for transportation of the employees	Amendment of GD 693/2018 ref increase of deductible limit for transportation expenses and meal tickets.	Partially accomplished. EBA proposed the increase of the deductible limit of the expenses related to the transportation of the employees (from 35 lei/per employee to 100 lei/per employee). The limit for transportation expenses was increased from 35 lei per employee up to 65 lei.