

## Tax and Customs Committee 2024

#	Issue	Description	Status Quo
1.	Tax policy 2025	Promoting measures to support business, priority proposals for Tax Policy 2025	<p><b>Partially accomplished:</b></p> <p>EBA proposals submitted to MF, discussed within EBA Tax Committee meetings (7 meetings) and the meeting with Minister of Finance (09.04.2024, 21.06.2024) and with Economy, Budget and Finance Parliamentary Commission (17.07.2024).</p> <p>Among the 2024 Fiscal Policy priorities identified by EBA (147 proposals), the following were accepted:</p> <ol style="list-style-type: none"> <li>1. Approval of the Stock Option (incentive) plan concept.</li> <li>2. Approval of benefits for employee sports subscriptions.</li> <li>3. Acceptance of the proposal to eliminate the deductibility cap of 5% from the wage fund for employer expenses related to compensating childcare services for employees' children, aiming to reduce legislative ambiguities and administrative burdens.</li> <li>4. Redefinition of the term "Promotional Campaign" to include various types of incentives.</li> <li>5. Acceptance of the proposal regarding equity titles and clarification of their tax regime.</li> <li>6. A series of proposed and accepted changes to Chapter VII on Local Taxes in the Fiscal Code.</li> </ol> <p>EBA submitted Position Paper No. 39/24-SD on March 18, 2024, to the Tax Service, Position Paper No. 85/24-SD on June 19, 2024, to the Ministry of Finance, and Position Paper No. 100/24-SD on July 15, 2024, to the Economy, Budget, and Finance Parliamentary Commission. These papers addressed the Law for the amendment of certain normative acts concerning budget-fiscal policy, which was subsequently approved through Law No. 212/2023.</p> <p>The following meetings were held concerning the Fiscal Policy discussions:</p> <ol style="list-style-type: none"> <li>1. Meeting with Mrs. Olga Golban, Director of the Tax Service, on April 9, 2024.</li> <li>2. Ministry of Finance meeting on Fiscal Policy proposals for 2025, on June 21, 2024.</li> <li>3. Economic Journalism Academy discussion with the Minister of Finance on Fiscal Policy for 2025, on July 10, 2024.</li> <li>4. EBA Tax &amp; Customs Committee Meeting on March 6, 2024.</li> <li>5. EBA Tax &amp; Customs Meeting on April 1, 2024.</li> <li>6. EBA Tax &amp; Customs Meeting on June 19, 2024.</li> <li>7. Economic Council to the Prime-minister meeting on Fiscal Policy for 2025, on July 17, 2024.</li> </ol>

			On July 31, 2025, Law No. 214 of 31.07.2024 (entering into force on 01.01.2025) amending certain normative acts related to the budgetary-fiscal and Customs Policy, as well as Law No. 311 of 26.12.2024 (also entering into force on 01.01.2025) amending certain normative acts concerning the Fiscal and Customs policy, were approved. These acts include some of the proposals submitted by EBA through its Position Papers.
2.	<b>Extending tax neutrality</b>	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.	<b>In process:</b> Position Paper submitted to the Prime-minister, Government, Ministry of Finance & Ministry of Economic Development and Digitization.
3.	<b>Adjusting the meal voucher legislation to the current regulatory framework</b>	Amendment of the legislation on meal vouchers to the current legislation, i.e. amendment of Law No 166/2017 and Government Decision No 227/2018	<b>In process:</b> Following the request of the business community, the EBA has repeatedly mentioned the need to adjust the regulatory framework for meal vouchers. Subsequently EBA presented its proposals in the following Position Papers: No. 48-23/SD of 12.06.2023, about Law No 166/2017 on meal vouchers and No. 63-23/SD of 16.08.2023, about Draft on meal vouchers granted to employers. The EBA also held meetings of the Taxation Committee on 08 June, 12 June and 05 July 2023. Similarly, the proposals regarding meal vouchers in 2024 were part of the Fiscal Policy process.  08.06, 12.06, 19.06.2024 – Meetings of the EBA Tax & Customs Committee on Tax & Customs Policy 2025
4.	<b>Amendment of the Law on Advertising No 62/2022</b>	<ul style="list-style-type: none"> <li>- Clarification of the notion of "advertising device";</li> <li>- Clarification of the procedure for calculating the fee for advertising devices;</li> </ul> Clarification of discrepancies and ambiguities concerning the issue of the authorization and the calculation of the fee.	<b>Partially accomplished:</b> EBA presented a Position Paper and participated in several meetings on the same topic with representatives of the Congress of Local Authorities of Moldova and MDED and the meetings organized by the municipality of Chișinău. In 2024, EBA submitted the Position Paper No. 24-24/SD on February 16, 2024, and participated in the meeting organized with MDED on December 15, 2023: <ul style="list-style-type: none"> <li>• Position Paper No. 05-24/SD of January 19, 2024</li> <li>• Position Paper No. 24-24/SD of February 16, 2024</li> <li>• Position Paper No. 97-24/SD of July 11, 2024</li> </ul> Below is the English translation of the text:  On February 4, 2025, public consultations were held on the platform of the Parliament's Economy, Budget and Finance Committee regarding the draft law for the amendment of certain normative acts (facilitating business activity VII), which was later approved through Law No. 27 of February 27, 2025. The draft also includes part of the proposals previously submitted by EBA.
5.	<b>Modification of state control</b>	<ul style="list-style-type: none"> <li>- Adjustment of Law No 131/2012 on state control of entrepreneurial activity;</li> <li>- Modification of the applicable control procedures</li> </ul>	<b>Partially accomplished:</b> EBA presented Position Paper No. 54/23-SD of 11 July 2023, and intervened with Proposals to amend Law No. 131/2012 on State Control of Entrepreneurial Activity, and participated in the

		<ul style="list-style-type: none"> <li>- Amendment of the state control procedure for the construction sector;</li> <li>- Amendment of the State control procedure related to labour protection and safety</li> <li>- Modification of the State control procedure in the field of transport: road, maritime, aviation</li> </ul>	<p>meeting of the National Council for Settlement of Disputes in the Field of State Control on 4 July 2023.</p> <ul style="list-style-type: none"> <li>- Position Paper No. 71-23/SD of 15 September 2023 Ref: Amendment of the State control procedure related to the construction sector;</li> <li>- Position Paper No. 72-23/SD din 15 September 2023</li> <li>- Position Paper No. Nr. 73-23/SD of 21.09.2023</li> <li>- Position Paper No. 48-24/SD from 05.04.2024 “Draft law for amending certain normative acts (in the field of state control over entrepreneurial activity) (amendment to Law no. 131/2012 on state control over entrepreneurial activity)”</li> </ul> <p>Position Paper No. 122-24/SD of 26 September 2024;</p>
6.	<b>Transfer Pricing</b>	<ul style="list-style-type: none"> <li>- Amending the Fiscal Code by excluding local transactions, modifying definitions, and introducing other significant changes;</li> <li>- Amending Ministry of Finance Order No. 9 regarding the Transfer Pricing Regulation.</li> </ul>	<p><b>Partially accomplished:</b> EBA presented several changes to the internal concept proposed by the Ministry of Finance and presented Position Paper;</p> <p><b>Amendments to the Fiscal Code:</b> As part of the 2025 Fiscal Policy exercise, a series of proposed amendments were presented, most of which were accepted and are reflected in the Law approving the 2025 Fiscal Policy.</p> <p><b>Amendments to Ministry of Finance Order No. 9 regarding the Transfer Pricing Regulation:</b> Currently, the draft has been submitted by the Ministry of Finance for consultation, and EBA is in the stage of countering the provisions of the draft with the proposals it submitted in September.</p> <ul style="list-style-type: none"> <li>- Position Paper No. 84-24/SD of 19 June 2024</li> <li>- Position Paper No. 151-24/SD of 18 December 2024;</li> </ul> <p>On March 11, 2025, the Order of the Ministry of Finance was approved regarding the amendment of the Minister of Finance's Order No. 9/2024 on the approval of the rules for implementing transfer pricing, Order No. 21 of March 11, 2025 (entered into force on March 14, 2025). This Order incorporates the vast majority of the proposals previously submitted by EBA through its Position Papers.</p> <p>Meetings: <b>21.06.2024 – Meeting with the Ministry of Finance concerning Fiscal &amp; Customs Policy</b> during which have also been discussed the transfer pricing amendments.</p>
7.	<b>Government Decision No. 10/2012 on the approval of the Regulation on the delegation of personnel</b>		<p><b>Partially accomplished:</b></p> <p>Public consultations were organized by the Ministry of Finance with the business community regarding the presented draft, as well as other obstacles faced by businesses. Position Paper No 105-24/SD of 23 July 2024</p>

	<b>of entities from the Republic of Moldova</b>		On November 20, 2024, the Government Decision amending Government Decision No. 10/2012 on the approval of the Regulation on the delegation of personnel of entities from the Republic of Moldova was approved (Decision No. 783 of 20.11.2024, effective as of 01.12.2024). This act includes part of the proposals previously submitted by EBA.
8.	<b>Amendment of the regulatory framework related to the Tobacco sector</b>	<ol style="list-style-type: none"> <li>1. Implementation of the Track and Trace Concept</li> <li>2. Review of the tobacco control procedure</li> <li>3. Review of the procedure for issuing excise stamps for tobacco products</li> </ol>	<p><b>In process:</b></p> <p>EBA submitted a series of Position Papers on each subject and organized meetings with representatives of the Ministry of Finance and the State Tax Service:</p> <ul style="list-style-type: none"> <li>- Position Paper No 18/23-SD of April 5, 2023</li> <li>- Position Paper No 25/23-EC of April 18, 2023</li> <li>- Position Paper No 64-23/SD of September 6, 2023</li> <li>- Position Paper No 120/23-EC of December 28, 2023</li> <li>- Position Paper No 117-24/SD of September 17, 2024.</li> </ul>