

Tax and Customs Committee 2025

#	Issue	Description	Status Quo
1	Tax policy 2026	Promoting measures to support business, priority proposals for Tax Policy 2026	<p>Partially accomplished</p> <p>EBA proposals submitted to MF, discussed within EBA Tax Committee meetings (4 meetings) and the meetings with Minister of Finance (31.01.2025; 25.02.2025; 10.03.2025; 14.03.2025, 21.02.2025; 31.03.2025; 03.04.2025; 30.04.2025; 21.05.2025; 30.07.2025) and with Economy, Budget and Finance Parliamentary Commission (04.02.2025; 18.06.2025; 25.06.2025).</p> <p>Among the 2026 fiscal policy priorities identified by EBA (105 proposals), the following were accepted:</p> <ul style="list-style-type: none"> - Redefinition of the "Promotional Campaign" concept – elimination of the time-limited character and express inclusion of cashback, bonuses and other incentives (Art. 5 point 38) of the Fiscal Code). - Adjustment of the fiscal regime applicable to the stock of vehicles imported before 01.01.2026 to avoid double taxation (excise + VAT). - Fiscal incentives for renewable energy / decarbonization (deduction of expenses for green investments). - Revision of the deductibility ceiling for membership fees — EBA's proposal was to increase it to 1% of the wage fund. - Extension of deductible expenses for own education / professional training up to a cumulative cap of 20,000 lei (Art. 35²). - Introduction of the tax regime for independent entrepreneurs ("freelancers' law") – single tax of 15%/35% (Law No. 228/2025). <p>EBA submitted Position Paper No. 24-25/SD on March 10, 2025, to the PM and Ministry of Finance, Position Paper No. 29-25/SD on March 19 2025, to the Ministry of Finance, and Position Paper No. 38-25/SD on March 26, 2025 also MF. These papers addressed the Law for the amendment of certain normative acts concerning budget-</p>

			<p>fiscal policy, which was subsequently approved through Law No. 318/2025 and Law 187/2025).</p> <p>The following meetings were held concerning the fiscal policy discussions:</p> <ol style="list-style-type: none"> 1. Fiscal Committee Meeting on February 26, 2025 – dedicated to the consultation of business community proposals for the 2026 fiscal and customs policy, in response to the Ministry of Finance's initiative to collect proposals for amending the Fiscal Code no. 1163/1997, the Customs Code no. 95/2021, and the related implementing acts. 2. 11th Annual Tax Conference on February 19, 2025 – organized by EY Moldova and EY Romania in partnership with EBA Moldova, bringing together top fiscal experts and representatives of the authorities to debate the fiscal regulations of the Republic of Moldova for 2024-2025. 3. EBA Event "Fiscal Policy Priorities 2026" on March 14, 2025 – the EBA community met at maib Park with Mrs. Victoria Belous, Minister of Finance, and Mrs. Olga Golban, Director of the State Tax Service, to discuss business community priorities in the context of the Ministry of Finance's initiative to amend the Fiscal Code, the Customs Code and related implementing acts for 2026. 4. Conference "Fiscal and Customs Aspects – Solutions 2025" on March 28, 2025** – organized by Monitorul fiscal FISC.md, with EBA participation. 5. Meeting with the Ministry of Finance on March 31, 2025 – dedicated to the legislative amendments providing for the application of VAT on car imports starting January 1, 2026, addressing the urgent priority raised in EBA's Position Paper to the Prime Minister of April 30, 2025. 6. Meeting with the Ministry of Finance on April 10, 2025 – regarding IFRS 9 and IFRS 17 implementation in the insurance sector, in response to EBA's proposal No. 32 in the Compiled Synthesis on aligning deductibility conditions for provisions calculated according to IFRS by insurers and reinsurers. 7. Meeting with the Ministry of Economic Development and Digitalization (MDED) on May 19, 2025 – dedicated to the consultation of the draft law on independent
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			<p>entrepreneurs ("freelancers' law"), developed by the EBA team in partnership with the Economic Council under the Prime Minister of the Republic of Moldova and with the support of the OPTIM Project, Helvetas Moldova. The draft law was subsequently adopted as **Law no. 228/2025**, in force from January 1, 2026.</p> <p>8. Practical session "VAT in the context of the Republic of Moldova's preparation for EU accession" on June 5, 2025** – organized by EBA Moldova in cooperation with EY Moldova and maib, launched by Mrs. Victoria Belous, Minister of Finance, addressing the harmonization of VAT legislation with the EU Directive, intra-community transactions and services, and case studies.</p> <p>On July 10, 2025, Law No. 187/2025 and Law No. 228/2025 were adopted, introducing significant changes to the Fiscal Code – including the extension of deductible expenses for rural tourism vouchers, the expanded list of medical devices subject to the reduced 8% VAT rate, the excise refund mechanism for vehicles in dealership stock as of December 31, 2025, and a new simplified tax regime for independent entrepreneurs ("freelancers' law") with a single tax of 15%/35%.</p> <p>Subsequently, on December 31, 2025, Law No. 318/2025 for the amendment of certain normative acts (fiscal domain) was published in the Monitorul Oficial, entering into force on January 1, 2026, supplemented by Law No. 139/2025 (reverse charge VAT mechanism for energy products) and Law No. 164/2025 (electricity).</p> <p>These acts include some of the proposals submitted by EBA through its position papers, in particular the redefinition of the "promotional campaign" concept, the adjustment of the fiscal regime applicable to the stock of imported vehicles to avoid double taxation, fiscal incentives for renewable energy producers, the revision of the deductibility ceiling for membership fees, and the extension of deductible expenses for own education and professional training up to 20,000 lei.</p>
2	Adjusting the meal voucher legislation to the current	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	<p>Partially accomplished</p> <p>In January 2025, EBA presented Position Paper No. 01-25/SD of 2 January 2025 and DP Nr. 69-25/SD May 16, which included a set of business-needed proposals aimed at</p>

	regulatory framework		<p>improving and facilitating the use of the meal voucher instrument. An update of the instrument was required.</p> <p>The draft was subsequently approved by the Government on June 18, 2025, marking significant progress on this long-standing EBA priority — though final adoption in Parliament and entry into force will follow.</p>
3	Amendment of the Law on Advertising No 62/2022	<ul style="list-style-type: none"> - Clarification of the notion of "advertising device"; - Clarification of the procedure for calculating the fee for advertising devices; - Clarification of discrepancies and ambiguities concerning the issue of the authorization and the calculation of the fee. 	<p>Partially accomplished</p> <p>On February 27, 2025, Law No. 27 of 27.02.2025 for the amendment of certain normative acts (facilitating business activity VII) was approved, following public consultations held on February 4, 2025, on the platform of the Parliament's Economy, Budget and Finance Committee.</p> <p>The Law includes part of the proposals previously submitted by EBA regarding the clarification of "advertising device" concept, the procedure for calculating the fee for advertising devices, and the elimination of discrepancies in authorization procedures.</p>
4	Transfer Pricing	<ul style="list-style-type: none"> - Amending the Fiscal Code by excluding local transactions, modifying definitions, and introducing other significant changes; - Amending Ministry of Finance Order No. 9 regarding the Transfer Pricing Regulation. 	<p>Partially accomplished</p> <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 No. 84-24/SD and No. 151-24/SD.</p> <p>During 2025, EBA continued the dialogue with the Ministry of Finance and the State Tax Service on the practical application of transfer pricing rules.</p>