



**ACCOUNTING, TAX,  
FINANCIAL MATTERS  
MADE EASY**

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# **TAX & CUSTOMS COMMITTEE**

**CONTACT US**

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## OUR MISSION

The Tax & Customs Committee is dealing with issues related to tax, customs legislation, aiming to align it to the EU standards, as well as to ensure transparent and clear tax and customs legislation framework, that will enable continuous business growth.

Main duties of Tax & Customs Committee cover the following tasks:

- Participation in presenting the proposals for Tax policy developed by the Ministry of Finance
- Assistance to businesses in implementing the tax rules
- Promotion of modern fiscal concepts to stimulate the value-added economy

## WE OFFER

### ADVOCACY

Enhance the tax and customs legislation, providing the platform for dialogue between professionals and authorities

### NETWORKING

Make accessible the information exchange among the representatives of various sectors of economy

### EDUCATION

Provide information, updates related to modifications in legislation on tax, financial reporting and audit



Core team



## **ANASTASIA DEREVEANCHINA**

**Chairwoman  
of Tax & Customs Committee,  
Senior Manager,  
Lead of Tax&Legal practice  
at PwC Moldova**



## **ANNA DJURINSCAIA**

**Coordinator of Tax & Customs  
Committee,  
EBA Moldova Chief Financial  
Officer & Tax policy manager**

Anastasia has more than 10-year experience in Moldovan and international taxation, being involved in coordination of accounting and payroll projects, due diligence projects, tax reviews and tax audit projects, transfer pricing projects, as well as tax and legal consultancy services provided to a wide range of multinational and national companies

Anna has 10-year experience in Moldovan and International accounting and financial reporting in big national and international companies, as well as within the NGO.

**31  
position  
documents**

**20  
meetings**

**13  
achievements**

**2020  
Achievements**

- **Extension of deadline for using e-factura** in public procurement until 1st January 2021, including proposals for improvement of existing system
- **Increase of the Norms on fuel consumption** for tax purposes
- Amendments related to neutral tax regime of **COVID tests**
- **Subvention of companies** that established **technical/stationary unemployment**
- **Subvention of bank interests** that were contracted in the period May-Dec 2020
- **Postponement of deadlines for the payment of certain taxes** together with the corresponding postponement of the deadlines for tax reports, **financial statements** and **statistical reports**
- **Decrease of the income tax rate** for legal professions
- **Adjustment of the definition “permanent establishment”**
- **Exemption from taxation of dividends** paid between legal entities
- **Decrease of local tax rate for online shops**
- **Introduction of caps for local tax rates**
- **Clarification with regard to the new methodology of tax amortization of fixed assets**

# 2021 EBA MOLDOVA PRIORITIES

## Tax related initiatives

## **WE PLAN**

### TAX POLICY 2021-2022

Issues related to the proposals related to the Tax policy in order to improve the tax legislation

### EMPLOYEES TRANSPORTATION

The increase of the established by the GD 693/2018 limit of transportation expenses for tax purposes

### E-FACTURA

Collecting and presenting the proposals related to the improvement of the issuing process of electronic invoices

### OPTIMIZATION OF STATISTICAL REPORTS

Aiming to minimize the administrative burden on the business, it is necessary to revise number and the content of the existing statistical reports

### EXTENDED PRODUCER RESPONSIBILITY RESPONSIBILITY PRINCIPLE

Collaboration with the Government regarding the development of the dedicated Government Decision that will stipulate the methods, conditions, procedure and the amount of the subsidy that will be granted from the funds accumulated in the National Ecological Fund

### OTHER ISSUES ON MEMBERS DEMAND







**EBA is here to support!**