

Taxation of electronic services in the Republic of Moldova

The State Tax Service of the Republic of Moldova (STS) has taken an important step in taxation of electronic services rendered by non-resident companies and launched a special project for this purpose.

Starting with April 1, 2020, the Tax Code of the Republic of Moldova provides for the obligation for non-resident companies without organizational-legal form in the Republic of Moldova, that provide services to the resident individuals from the Republic of Moldova (B2C) through electronic networks, as well as for non-resident intermediary companies that collect payments from Moldovan consumers for electronic services, whose place of delivery is considered the Republic of Moldova, to calculate and pay VAT for these services.

With that end in view, the State Tax Service designed a special platform for registration of the subjects of taxation, as well as for declaration and payment of the VAT – „e-Commerce VAT”, which can be accessed on the official web-site of the STS www.sfs.md.

The VAT return shall be filled out in accordance with the form approved by the STS, and shall be compulsorily submitted by automatic electronic reporting methods, the VAT period for non-resident taxable persons being the calendar quarter.

As for the payment methods of the declared VAT amount, the taxpayers have access to their personal account, in which the system generates necessary bank data for the payment, depending on the selected currency. The transfers can be made in one of the currencies: MDL, USD, EUR - no later than the due date set for the submission of the tax return for the relevant period.

Additional information on the taxation of non-resident companies providing e-services in the Republic of Moldova (legal framework, methodological norms, user's guide) is available, both in Russian and English languages, on the official website of the State Tax Service www.sfs.md in the „e-Commerce VAT” section.

Should the taxpayers have any questions, additional clarifications can be received by phone +373 22 82 33 68 or by e-mail mail@sfs.md.

The State Tax Service of the Republic of Moldova tends to establish an open and effective communication, based on mutual commitments, with non-resident companies – potential subjects of taxation.