

Tax & Legal Alert

MOLDOVA • 19 January 2009



Approval of new fiscal forms

Contacts:

Mihaela Mitroi
Partner
E-mail: mihaela.mitroi@ro.pwc.com
Tel: +40 21 202 8500

Andrian Candu
Senior Manager
E-mail: andrian.candu@ro.pwc.com
Tel: + (373 22) 23 81 22

PricewaterhouseCoopers Audit SRL
37, Maria Cibotari street
Chisinau, Republic of Moldova
Tel:+ (373 22) 23 81 22
Fax:+ (373 22) 23 81 20

Tax & Legal Alert

MOLDOVA 19 January 2009

Legal Disclaimer: The material contained in this alert is provided for general information purposes only and does not contain a comprehensive analysis of each item described. Before taking (or not taking) any action, readers should seek professional advice specific to their situation. No liability is accepted for acts or omissions taken in reliance upon the contents of this alert.

© 2009 PricewaterhouseCoopers Moldova. All rights reserved.
"PricewaterhouseCoopers" is the world's largest professional services organisation. In Moldova, PricewaterhouseCoopers Audit SRL Tax and Legal Services Department provide legal services, consulting in the international and local taxation of companies, personal taxation, as well indirect taxation and human resources consulting.

By Decision 1395 dated 8 December 2008 the Government of Moldova approves the new form NER 08 "Income tax return of non-residents" and the form NERRAP 08 "Report on the activity performed by a representative office of a non – resident". The Decision also includes instructions on the filling in of the forms.

Decision 1398 dated 8 December 2008 approves the new form CET 08 "Income tax return of individuals", as well as the filling in instructions.

The above-mentioned Forms apply for fiscal periods starting from 2008 and are to be submitted by 31 March of the following year (NERRAP 08 and CET 08) or within three days from the termination of non residents' activity in Moldova (NER 08).

[Source: Official Gazette of the Republic of Moldova no.226 - 229, dated 19 December 2008]



For more information related to current fiscal returns, please contact Andrian Candu or Mihaela Mitroi.