

# Tax & Legal Alert

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## New provisions regarding refund of the VAT invoices costs to legal entities

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By the Order of the Main Fiscal Authorities no. 525 dated 11 December 2008, the following were approved:

- 1) The limited liabilities companies and individual enterprises who change the foundation members components have to return to the Territorial Fiscal Offices ("TFO") their unused VAT invoices;
- 2) The return of the unused VAT invoices and of their costs shall be made based on application form to which are attached:
  - a) The invoice and forms to be returned;
  - b) The copies of the register books where the used VAT invoiced are recorded;
  - c) Inventory record regarding the use of the VAT invoices.
- 3) The TFO will issue to the taxpayer within 2 days from the date the application is submitted, the confirmation regarding the unused VAT invoices or regarding non-existence of the unused VAT invoices;
- 4) Within 10 days from the date the application form is submitted, the TFO will return to legal entities the costs of the unused VAT invoices;
- 5) The returned VAT invoices will later be issued by TFO to other legal entities.

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

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For more information regarding refund of the VAT invoices costs to legal entities, please contact Andrian Candu or Mihaela Mitroi.