

Amendments to the primary documents with special regime

26 June 2014

In brief

Through its recent Decision, the Government of the Republic of Moldova has published a series of amendments related to template forms of primary documents with special regime.

In detail

The Government of the Republic of Moldova has approved the following amendments to standard forms of primary documents with special regime printed by Main State Tax Inspectorate (MSTI) is responsible for:

- template forms of primary documents with special regime are to be printed in hard copy, with assignment of series and number, but without protection signs, except invoices / tax invoices and related appendices, which require protection signs, series and number;
- the MSTI will attribute, electronically, the series and range of numbers to template forms;
- the acquisition of milk register has been added to the list of template forms.

Companies using electronic invoices /tax invoices have the right to print these documents themselves in line with MSTI instructions.

As of 1 September 2014, it will be mandatory for certain administrative authorities, public institutions and state enterprises to issue electronic invoices / tax invoices exclusively via the automated system “E-Invoice”.

[Source: Government Decision no. 461 dated 16 June 2014 on amendments and completions of the Government Decision no. 294 dated 17 March 1998, Monitorul Oficial no. 160-166 (4799-4805) dated 20 June 2014]

Takeaway

This Government Decision entered into force on 20 June 2014, with amendments and completions aimed at simplifying the procedure of providing companies with template forms of primary documents with special regime.

Let's talk

For a deeper discussion of how this new legislation might affect your business, please contact:



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