

Annulment of the registration of the excise duties subject

4 July 2014

In brief

The Main State Tax Inspectorate (MSTI) has approved the instructions for annulling the registration of an entity subject to excise duties.

In detail

The procedure for annulling the registration of an entity subject to excise duties can be initiated by the:

- Entity subject to such taxation – in the case of concluding the activity of processing / manufacturing excisable goods;
- Territorial State Tax Inspectorate (STI) or by the MSTI General Directorate Administration of Large Taxpayers (GDALT) – in the case of non-submission of the declaration related to excise duties for the last two consecutive months.

In both situations, the subject of taxation has to submit, either at its own initiative or at the request the authorities, a request for annulment of the registration as an excise duties subject and of withdrawing the excise certificate to the territorial STI or to the MSTI GDALT. The tax authority then carry out a spot tax inspection within five days of receiving the request.

The authority then draws up an act of inspection to record the results and issues a decision. The excise certificate is withdrawn on the day the decision of its annulment.

If it is not possible to withdraw the excise certificate, the territorial STI or the MSTI GDALT declares it to be non-valid by issued decision.

The loss of the certificate have to be announce by the subject of taxation in the Republic of Moldova Monitorul Oficial.

[Source: Order of Main State Tax Inspectorate no. 871 dated 10 June 2014 on approving the Instructions for annulment of the registration of subjects to excise duties, Monitorul Oficial no. 169-173 (4808-4812) dated 27 June 2014]

The takeaway

The instructions for annulling the registration of an entity subject to excise duties, entered into force on 27 June 2014, is issued in accordance with Tax Code art. 126¹, paragraph 1 “Annulment and suspension of the registration of subjects of taxation”.

Let's talk

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



Ionuț Simion
Partner
Ionut.Simion@ro.pwc.com



Alexandru Munteanu
Manager, Attorney-at-law
Alexandru.Munteanu@ro.pwc.com



Tatiana Stavinschi
Manager
Tatiana.Stavinschi@ro.pwc.com

PricewaterhouseCoopers Moldova
37, Maria Cibotari Street
Chisinau, Republic of Moldova
Tel: + (373 22) 25 17 00
Fax: + (373 22) 23 81 20

