

# New regulations for VAT refund

21 November 2014

## In brief

The Government has approved new amendments regarding the confirmation of the right to refund value added tax (VAT) on taxpayer purchases. These entered in force as of 14 November 2014.

## In detail

According to the new provisions of the Regulation on VAT refund, taxpayers no longer need to have the export customs declaration for goods in order to be entitled to a refund of VAT for purchases destined for delivery of goods.

In such cases, the following documents are still needed to confirm the right to VAT refund:

- The agreement under which the goods were exported;
- The invoice;

- The document on international transport of goods (copy), except for deliveries made via mail;
- The customs authorities confirmation of delivery of goods for export;
- Additional documents for delivery of export goods by post.

The new provisions also set the rule that if certain goods are prohibited from being exported by post to a particular country, no VAT refund is allowed in Moldova.

*[Source: Government Decision no. 924 dated 12 November 2014 on changes and additions to Regulation on VAT refund, Monitorul Oficial no. 340-343 (4979 - 4982) dated 14 November 2014]*

## The takeaway

As of 14 November 2014 the customs declaration for the export of goods was removed from the list of documents required to confirm the right to refund of the VAT on purchases for goods delivered.

Some restrictions have been introduced regarding VAT refund for goods exported by post.

***Let's talk***

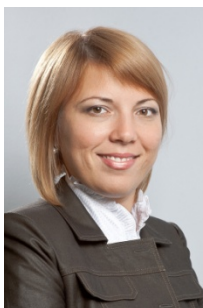
For a deeper discussion of how this new legislation might affect your business, please contact:



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