

Amendments to the VAT return form

26 June 2014

In brief

The Main State Tax Inspectorate (MSTI) has approved amendments to instructions for filling in the VAT return form.

In detail

The amendments refer to the inclusion of the following additional information in VAT returns by tax payers:

- Box 7 – “Import of services” – to be completed with the long-term tangible asset value that is to be included in the statutory capital;
- Box 8 – “The amount of VAT for import of services” – to be completed with the amount of VAT calculated and paid by the taxpayer in whose social capital the long-term tangible assets would be included;
- Box 17 – “VAT recoverable from the previous period” – to be completed with the unrequested or unaccepted VAT amount for refund for the previous month.

[Source: Order of Main State Tax Inspectorate no. 854 dated 30 May 2014 on amendments and completions in Annex 2 of the Order of Main State Tax Inspectorate no. 1164 dated 25 October 2012, Monitorul Oficial no. 160-166 (4799-4805) dated 20 June 2014]

Takeaway

Under the new order, which entered into force on 20 June 2014, the MSTI approved amendments to instructions for filling in the VAT return form. Taxpayers now have to include additional information in their VAT returns.

Let's talk

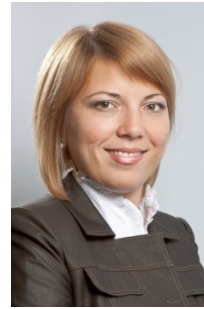
For a deeper discussion of how this new legislation might affect your business, please contact:



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

