

## Tax and labour law changes

6 November 2015

### In brief

The Ministry of Labour, Social Protection and Family ("MLSPF") has approved some changes to the Classification of occupations of the Republic of Moldova (CORM 006-14).

The lists of records for insured persons in the system of compulsory health insurance assistance are to be presented using newly-approved forms.

In addition, the National Health Insurance Company ("NHIC") has set out the categories of persons qualifying for exemptions related to compulsory health insurance for the period before 31 December 2014.

### In detail

#### *Classification of occupations in the Republic of Moldova*

Changes to the Classification of occupations include:

1. Introduction of new codes of occupation by supplementing existing groups, for example:
  - Chairperson of the management committee of joint stock company (112091);
  - Chief Executive Officer / director of a public institution (112092);
2. Removal of some occupation codes; etc.
3. Adjustments to certain occupation codes or changes to occupations classified under existing code.

#### *Records of insured persons in the compulsory health insurance system*

The NHIC approved new forms and instructions for filling in:

1. The list of nominal records of insured employees – Form (2-03/l);
2. List of nominal records of unemployed persons insured by Government Form (2-04/l) and;
3. Taxpayer file – Form (15/f). This form should be filled in only by persons who are not registered with the State Registration Chamber (lawyer, notary, bailiff, etc.). The deadline for submission to the NHIC is a month from the registration date.

#### *Exemptions from compulsory health insurance*

The NHIC approved the Order concerning the exemption from payment of financial obligations due to the Compulsory Health Insurance Fund for the before 31 December 2014 by the following categories of persons:

1. Unemployed individuals with their domicile in

Moldova, including: owners of agricultural land; founders of individual enterprises; patent holders; individuals who rent or use agricultural land; individuals who rent transport units, equipment and other goods (with some exceptions);

2. Other citizens of the Republic of Moldova not employed and insured by the Government who can prove their presence in Moldova exceeds 183 days during a calendar year.

Certain criteria should be fulfilled in order to obtain the exemption, namely:

- a) The person should belong to a category of people listed above for the period before 31 December 2014;
- b) The person should confirm their status as an insured person in the compulsory health insurance system during 2015.

Exemptions are granted as a result of processing the

information available in the NHIC database and / or based on the request submitted by qualifying persons.

*[Source: MLSPF approving the amendment no. 1/2015 to Moldovan Classification of Occupations (CORM 006-14) no. 165 dated 21 October 2015; NHIC Order approving the forms for presenting the lists of insured persons in the system of compulsory health insurance no. 368-A dated 19*

*August 2015; and NHIC Order providing certain population categories with exemption from payment of financial obligations due to Compulsory health insurance funds for periods preceding 2015, 318-A dated 24 July 2015, Monitorul Oficial no. 297 – 300 (5339 - 5342) dated 30 October 2015]*

### ***The takeaway***

These amendments to the Classification of occupations in

the Republic of Moldova (CORM 006-14) entered into force on 30 October 2015. From the same date, some categories of persons can obtain exemptions from compulsory health insurance for the period before 31 December 2014.

Until the end of 2015, companies can present the information including the lists of insured persons on either the old or new forms.

As of 2016, the new forms are mandatory.

**Let's talk**

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



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