

Approval of new personal income tax return form

18 December 2015

In brief

The Government of the Republic of Moldova has recently approved a new personal income tax return form and the instruction for filling it in.

In detail

Form CET15 – Personal income tax return (“form CET15”) and the Regulation for filling in the return have been approved.

The following are repealed:

- Form CETO8 “Personal income tax return”;
- Form NERO8 “Non-resident income tax return”.

Form CET15 is to be submitted by resident and non-resident individuals to any territorial state tax inspectorate, regardless of the taxpayer’s domicile.

The CET15 submission deadline for citizens of the Republic of Moldova (“RM”),

foreign citizen Moldovan tax residents and other categories of individuals is 25 March of the following year. Moldovan citizens who intend to change their domicile from the RM have to submit the CET15 form no later than the last working day before departure, while foreign citizen Moldovan non-residents / stateless persons have to submit it three days after ending their activities in RM.

The above-mentioned changes come into force on 1 January 2016.

We would also like to inform you that according to a State Tax Service press release, income for 2015 will be declared by using the forms CETO8 and NERO8.

The CET15 will be used for income declaration for tax periods starting with 2016.

[Source: Government Decision no. 834 dated 1 December 2015 for approval of CET15 form – Personal income tax return and the Regulation for filling the return, Monitorul Oficial no. 332-339 dated 11 December 2015; State Tax Service’s press release dated 15 December 2015]

The takeaway

Starting with the fiscal period 2016, resident and non-resident individuals have to present to the tax authorities a new personal income tax return form.

Let's talk

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



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