

# Moratorium on state inspections

12 April 2016

## In brief

The Moldovan Parliament has established a moratorium on state inspections between 1 April – 1 July 2016.

## In detail

The Law\* provides a three-month moratorium on planned and unannounced inspections performed by the state bodies, including the tax authorities.

In respect of customs inspections, the moratorium applies only to ex-post inspections performed under the provisions of the Customs Code.

The moratorium does not apply to inspections performed:

- under criminal investigation proceedings;
- by the National Bank of Moldova;
- by the Moldova Court of Accounts;
- by the National Commission for Financial Markets on individuals and legal entities that provide insurance services;
- other state inspections indicated in Article 1, paragraph (4) of the Law.

As an exception, a state inspection may be performed under a decision issued by the Ministry of Economy if there is

an imminent risk to life and health of the population, economic security of the state and to the environment.

Throughout the moratorium, the seizure of goods and storage devices is prohibited under the state inspections expressly indicated by the Law.

Competent inspection authorities are prohibited from seizing or applying seals to goods, facilities or any other objects and from taking any other measures that could suspend all or part of the activity carried out by the individual or entity under inspection. This rule is not applicable for inspections performed under criminal investigation, by the National Bank of Moldova, fire-safety compliance and exceptional state inspections.

The Government is entitled to extend the moratorium on state inspections before the expiry of the three-month term.

In the event of a state inspection performed in violation of the law, the individuals or entities affected may submit a request to the

police to stop any illegal actions, including eviction of inspectors from the respective premises.

State inspections currently underway, under the provisions of the Law, are to be terminated on the date of entry into force of the moratorium, with the preparation of the minutes required within five business days.

*[Source: \*Law no. 18 dated 4 March 2016 on the moratorium on state inspection, Official Gazette no. 79-89 dated 1 April 2016]*

## The takeaway

A moratorium has been established on state inspections for a three-month period starting on 1 April 2016.

The Law provides state inspection cases for which the moratorium does not apply.

Upon request on behalf of the entity, a state inspection initiated before the establishment of the moratorium may be terminated for the entire initially-set period of the activity subject to inspection.

## Let's talk

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



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