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Tax control and appealing its results in Moldova

Types and/or forms of tax control, the procedure for conducting

The need to know the types and/or forms of tax control is important for legal entities. It is very important for the party under verification to know its rights and obligations as a taxpayer in the event of a tax audit. Failure to comply with them can result either in the violation of rights, or in the application of coercive measures by the control authorities (by applying fines, stopping operations on company's bank accounts, etc.). On the other hand, the taxpayer's very good knowledge of his rights can help to avoid abuse by the authorities.

Art. 129 para. 11 of the Fiscal Code provides for the notion of tax control - verification of the correctness with which the taxpayer fulfills the fiscal obligation and other obligations provided for by fiscal legislation and other normative acts, including verification of other persons in terms of their connection with the taxpayer's activity through methods, forms and operations provided for of the Fiscal Code. The purpose of the tax control is to check how the taxpayer complies with the fiscal legislation in a certain period or in several fiscal periods.



Practice areas

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Locations

MOLDOVA