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Tax system in the Republic of Moldova

The Republic of Moldova has a very attractive tax system compared to many European Union countries. The Tax Code of the Republic of Moldova provides that legal entities pay **Corporate Income Tax in the amount of 12%** of taxable income (general taxation system). In addition to the general taxation system, in the Republic of Moldova there are two preferential taxation systems: 1. Moldova IT Park; and 2. Free Economic Zones.

Moldova IT Park has many advantages. Law no. 77 of 21.04.2016 regarding information technology parks (hereinafter Law no. 77/2016) provides a special tax regime for the residents of information technology parks. According to art. 15 of Law no. 77/2016 and art. 370 of the Tax Code, residents of information technology parks must pay **a single tax rate in the amount of 7%** of the sales revenue. According to Article 372 para. (1) of the Tax Code, the following taxes, fees, and contributions are included in the single tax: Corporate Income tax; Personal income tax on salary; Social security contributions from the employees and employers; Health insurance premiums from the employees and employers; Local taxes; Real estate tax; Road tolls for the use of motor vehicles registered in the Republic of Moldova. A resident of Moldova IT Park can be a legal or natural person, registered in the Republic of Moldova as a subject of entrepreneurial activity, which is included in the Record Register of park residents and that practices, as the main activity, one or more of the activities provided for in art. 8 of Law no. 77/2016, based on a contract concluded with the Park Administration.

2. Free Economic Zones (hereinafter FEZ), according to Law no. 440 of July 27, 2001 regarding the FEZ (hereinafter Law no. 440/2001), are parts of the customs territory of the Republic of Moldova, economically separated, strictly delimited throughout their perimeter, in which are allowed, under preferential regime, according to the law, genres of entrepreneurial activity for domestic and foreign investors.

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