

Settlement and recording of payments to the national public budget in 2018

9 January 2018

In brief

The Ministry of Finance has approved the regulations on settlement and recording of payments to the national public budget through its treasury system for 2018. The main amendments applicable as of 1 January 2018 are presented below.

In detail

Taxpayers with subdivisions in the territorial-administrative units (“TAU”), whose budget is not part of the national public budget (“NPB”), have to pay their taxes to the TAU budget according to the entity’s main residence. If the taxpayer’s headquarter is located in such TAU, the taxpayer has to pay its taxes using the locality’s statistical code 0140.

Taxpayers can make payments to the NPB through the unique taxpayer’s account using the Payment Note generated by Automated Informational System “Current taxpayer’s account”.

The economic classification has been completed with new

codes, including for fines applied by the Environmental Protection Inspectorate.

Road taxes for vehicles registered in Republic of Moldova are to be paid according to a company’s main place of business or the individual-owner’s residence.

Contravention fines and sanctions ascertained and examined by the National Social Security House have to be paid to the state social security budget according to the taxpayer’s residence.

Settlement of tax liabilities by set-off and return of funds to taxpayers’ accounts will be made according to the provisions of the Regulation on settlement of tax obligations by

set-off and / or the return of funds approved by Government Decision no. 235 dated 19 April 2017.

[Source: Order of the Ministry of Finance no. 158 dated 22 December 2017 on settlement and recording of payments to the national public budget through its treasury system for 2018, Official Monitor no. 451-463 dated 29 December 2017]

The takeaway

The provisions of this order apply for payments made to the national public budget during 2018.

Let's talk

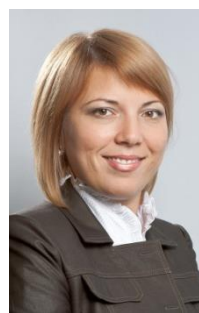
For a deeper discussion of how this new legislation might affect your business, please contact:



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