

Approval of Form DSA18 and new instructions for filing Form IPC18

11 January 2018

In brief

The Ministry of Finance of the Republic of Moldova has approved the standard form of Information on establishing social rights in the public social security system (Form DSA18) and the instructions for filing it. Instructions have also been republished for filing the tax return on withholding tax, health insurance contributions and calculated social security contributions (Form IPC18).

In detail

Information on establishing social rights in the public social security system (Form DSA18).

This form does not contain any financial data and is submitted in order to declare the status of an insured person, for whom the right to social benefits is to be established, if the insured risk (i.e. paternity leave, child care up to the age of 3 years) occurs.

As of 1 January 2018, employers have to submit this form during the month in which said insured risk occurs.

Form DSA18 has to be submitted to the State Tax Service automatically (if using electronic signatures) or in hard copy.

Information presented by employers in Form DSA18 for the month in which the insured risk occurs is not to be included in the IPC18 tax return.

Amended instructions for filing Form IPC18 tax return

The most important amendments include:

- Specifying the reporting method for insured income for IT park residents' employees;
- Filling in the information on beginning, suspension and termination of labour relations in the absence of an individual's ID number;
- Eliminating possibility of reporting negative amounts for salary fund;

- Reporting of allowances for temporary work incapacity depending on illness and sources of payment;
- Allowing manual adjustments of salary fund in some specific cases.

[Source: Order of the Ministry of Finance no. 152 dated 22 December 2017, Official Monitor no. 451-463 dated 29 December 2017]

The takeaway

Form DSA18 and amendments to filing process for IPC18 tax return come into force on 1 January 2018.

Let's talk

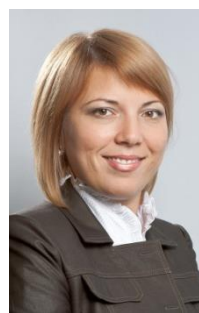
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