

Foreign Investment Guide

Customs

The Customs Service of the Republic of Moldova is the central governing body for customs administration. Moldovan customs operations and import and export procedures are governed by the Customs Code of the Republic of Moldova, and the Law of the Republic of Moldova on Customs Tariff, which collectively deal with Customs general provisions, including the implementation of Customs policies, Customs valuations, Customs inspections, temporary admissions, Customs warehouses, Customs clearance, import duty refunds, Customs brokers, and Customs offences and penalties.

Companies and individuals are free to import and export goods into the Customs territory of Moldova unless these are banned by law in the interests of national security, protection of public order, environmental protection, protection of intellectual property rights, and protection of items of artistic, historical and archaeological value.

Goods are allowed to be imported into Moldova under several different types of regimes, including direct imports, whereby the goods brought into the Customs territory may be released into free circulation when all Customs fees are paid and all Customs documentation has been approved.



Transshipment is a Customs regime whereby goods move between two Customs jurisdictions without payment of Customs fees. Goods that are subject to export or import restrictions or bans are not allowed to be transshipped. The maximum time allowed for transshipments is 72 hours. Goods that are being transshipped must remain unchanged in character and composition, and must not be used for any purpose other than transshipment.

A Customs warehouse is a Customs regime that allows goods to be imported into the warehouse under Customs control without payment of Customs duties while they are stored in the Customs warehouse. Goods which are prohibited from import and export from the Customs territory may not be placed in the Customs warehouse. Goods warehoused in this manner may remain there for three years. Goods held in a Customs warehouse may be changed to comply with safety measures or may be prepared for sale through packing, labeling, etc. Customs warehouses may be public or private. Private warehouses are subject to license from the Customs Service.

Goods may be introduced into the Customs territory of Moldova for further processing under the inward processing regime. Import duties and taxes paid are refunded once the finished products are exported out of the Customs territory. Inward processing requires an authorisation from the Customs Service. The time-frame for inward processing is set by Customs based on the estimated feasible duration for production.

Free Trade Agreements

Agreements on free trade have been signed between Moldova and the following countries:

-  Albania
-  Armenia
-  Azerbaijan
-  Belarus
-  Bosnia & Herzegovina
-  Croatia
-  Georgia
-  Kazakhstan
-  Kyrgyzstan
-  Macedonia
-  Russian Federation
-  Serbia
-  Turkmenistan
-  Ukraine
-  Uzbekistan

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Types of Customs regimes:

- a. Import
- b. Re-import
- c. Transshipment
- d. Customs warehouse
- e. Duty free shop
- f. Processing in the Customs territory
- g. Processing under Customs control
- h. Temporary import
- i. Free zone
- j. Free Customs warehouse
- k. Processing outside the Customs territory
- l. Export
- m. Re-export
- n. Destruction
- o. Abandonment to the state

Temporary import is a further Customs regime which allows goods to be introduced into the Customs territory under complete or partial exemption from duties and taxes. Temporarily imported goods must be exported in an unchanged condition. Permits for temporary imports must be obtained from the Customs authorities.

The Customs regime that operates within a Free Zone allows goods to be introduced and used or exported from the Free Zone without payment of any Customs duties or fees. Production, commercial sale or other operation, but not retail trading, are allowed within a Free Zone. Goods may remain in the Free Zone for an unlimited period of time.

Companies may establish a free Customs warehouse on their premises whereby goods may be imported and stored free of Customs duties for the purpose of production, commercial sale or other transaction, but not retail sale. The free Customs warehouse must be set up to remain under Customs control, whereby it must be equipped with a locking mechanism that is accessible by Customs Officers. A license must be obtained to operate under the free Customs warehouse regime. Licenses are restricted to limited companies. Goods imported into a free Customs warehouse may remain for an unlimited time, but day-to-day accounting of the goods must be maintained.

Customs Charges

Goods moving across the customs border are subject to Customs duty and Customs fees. Customs duties are assessed on the basis of an in-kind quantity of goods or their value as determined by Customs. Value added tax is also payable on goods brought into the Customs territory of Moldova at the point of entry. The value of imported goods subject to VAT includes the value of the goods and the duties, taxes and charges payable on the goods, but not the VAT. Excise duties also are applied at Customs. These are assessed on the basis of an in-kind quantity of goods or their Customs value. The provision of Customs services is also subject to a fee of 0.1% on the value of exports and 0.4% on imports. This fee is assessed on a case-by-case basis, and depends on the value and the destination of the goods. All Customs fees are payable in advance of the Customs Declaration being filed.

Customs Clearance Procedures

When goods are brought in to the Customs territory including from the Free Zones and free Customs warehouses, the shipping agent must inform the Customs authorities of the crossing, at which point the Customs authorities appoint the time and place where the goods and the required documentation should be delivered for customs clearance.



Customs declarations may be made in writing or electronically using the Single Administrative Document (SAD), and are required to be filed within 72 hours following importation into the Customs territory. Where information is unable to be provided fully, a temporary or incomplete declaration may be made, but the missing information must be filed forthwith.

Customs valuation is carried out in accordance with the Law on Customs Tariffs which establishes the manner of determining and applying the Customs tariff on goods brought out of or taken into the country, the rules in regard to the right to import and/or export, and the method for determining value at Customs and determining the country of origin of the goods in question.

The average rate of customs duties on imports is 6% of the value of the goods. More than 50% of tariff lines are rated at 0%. For industrial goods, the average rate is 3.5%, and for agricultural products, the average is 11.5%.

Exemptions from Customs Duties

Preferential customs treatment is granted by the provisions of Moldovan legislation or by the international agreements to which Moldova is a party. Customs duties are not levied on imports from the 15 countries with which Moldova has signed free trade agreements, provided a Certificate of Origin is made available.

In addition, the following lists exemptions from customs duty which are also provided under Moldovan Customs legislation:

- National and foreign currency, as well as securities;
- Goods released in the customs territory as humanitarian aid;
- Goods imported by individuals for personal use, not exceeding a set threshold;
- Periodicals, books of an educational, cultural, or scientific nature, didactic materials for pre-schools, and educational and remedial institutions;
- Stocks of material and capital equipment whose customs value exceeds MDL 3,000 (€ 179) per unit and which are imported to the country as fixed assets, representing a contribution to the formation or increase of statutory capital;
- Goods introduced into Moldova on the basis of an international leasing agreement and placed under the regime of temporary admission;
- Goods to be sold in Duty Free shops;
- Goods released into the Customs territory on a temporary basis under Customs supervision;
- Goods and services imported by residents of industrial parks and business incubators;
- Goods imported for non-commercial purposes whose customs value does not exceed € 200.

Fees charged by the Customs Authorities:

- a. Customs duty;
- b. Value added tax;
- c. Excise taxes;
- d. Customs service fee;
- e. License and license renewal fee;
- f. Custom auction fee; and
- g. Other fees envisioned by law.



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Customs Appeals

Any person has the right to appeal against decisions or actions of the Customs authorities, including Customs Officers. Initial appeals are made to the Customs Administration. Such administrative appeals must be made in writing within ten days of the alleged offence. The Customs authorities are obliged to respond to such appeals within one month, although this may be extended to a second month, where the case presents unusual difficulties.

