

Republic of Moldova

PARLIAMENT

**CODE** No. 1163

dated 4/24/1997

**TAX CODE OF THE REPUBLIC OF MOLDOVA**

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**AMENDED**

*LP97 dated 7/26/19, MO256-259/ 8/16/19 Art. No. 350; effective date 8/16/19*

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**Article 119. Terms**

For the purposes of this Title, the following terms shall apply:

1) *Excise duty* – State tax that is levied, directly or indirectly, on the following consumer goods:

- a) ethyl alcohol and alcoholic beverages;
- b) processed tobacco;
- c) petroleum and its derivatives;
- d) caviar and caviar substitutes;
- e) perfumes and eau de toilette;
- f) fur clothing;
- g) transportation means under tariff heading 8703;
- h) other goods specified in Appendix 1 to this title.

2) *Excise certificate* – document issued by the State Tax Service to the authorized warehousekeepers, evidencing their registration and assigning the right to carry out transactions with goods subject to excise duties.

3) *Tax warehouse* - all places stated in the excise certificate, in which goods subject to excise duty are produced, transformed, owned or shipped (transported) by authorized warehousekeepers in the course of their activity, during which no excise

duties are calculated and paid.

4) *Authorized warehousekeeper* – a natural or legal person authorized by the State Tax Service, to produce, transform, own or dispatch (transport), in the course of its activity, goods subject to excise duties in a tax warehouse.

5) *Shipping (transport)* – movement, transfer of goods subject to excise duties from/to a tax warehouse.

6) *Shipping (transport) information* - registration made in the register of records of goods shipped (transported).

7) *Processed tobacco* – tobacco representing:

a) cigarettes with and without filter;

a<sup>1</sup>) tobacco reserves for tobacco heating devices;

*[Art. 119 para. 7), letter a<sup>1</sup>) introduced by LP97 dated 7/26/19, OG 256-259/8/16/19 Article No. 350; effective date 8/16/19]*

b) cigars and cigarillos;

c) tobacco for smoking:

- fine-cut smoking tobacco, intended for cigarette rolling;

- other types of tobacco for smoking.

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## Appendix 1

### Goods subject to excise duty

Tariff position	Description of goods	Measurement unit	Excise duty rate		
			Year 2018	Year 2019	Year 2020

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240210000	Cigarillos (including with cut ends) and cigars, containing tobacco	value in MDL	41%	41%	41%
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240220	Cigarettes containing tobacco:				
	– with filter	1,000 pcs./value in MDL	MDL 410 + +12%, but not less than MDL 540	MDL 460 + 12%, but not less than MDL 610	MDL 540 + 13%, but not less than MDL 700
	- without filter:				
	oval, up to 70mm long	1,000 pcs./value in MDL	MDL 260 + 3%	MDL 360 + 6%	MDL 540 + 13%, but not less than MDL 700
	with mouthpiece, other	1,000 pcs./value in MDL	MDL 300 + + 3%	MDL 460 + 6%	MDL 540 + 13%, but not less than MDL 700
240290000	Other cigarillos of leaves, cigars and cigarettes containing tobacco substitutes	value in MDL	41%	41%	41%
2403	Tobacco for smoking, other processed tobacco and tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences	kg	MDL 136.41	MDL 143.17	MDL 150.33
(e.g., 240319	Fine-cut tobacco intended for cigarette rolling	kg	–	MDL 1000	MDL 1,200
(e.g., 240399900	Tobacco reserves for tobacco heating devices	1,000 pcs.	–	MDL 610	MDL 700

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*[Appendix 1 amended by LP97 dated 7/26/19, MO256-259/ 8/16/19 Art. No. 350; effective date 8/16/19]*