

LEGAL ALERT

AUGUST 2025





LEGAL MONITORING REPORT – AUGUST 2025

This legislative monitoring report focuses on the following areas:

- New Regulation to Streamline Communication Between Joint Stock Companies and Shareholders;
- Reduction in Salary Threshold for Foreign Employees;
- Amendments to the Law on Meal Vouchers;
- Prohibition of Work-Related Violence and Harassment;
- Enhanced Employment Security Provisions.

Additionally, the document provides information on:

- Employer's Right to Create Child-Friendly Spaces;
- Work Performed Under Temporary Employment Agencies;
- Changes to VAT Refunds for Farmers;
- Tax Deduction of Additional Expenses by the Employers;
- National Program to Expand Industrial Parks.

Corporate

DRAFT LAW

New Regulation to Streamline Communication Between Joint Stock Companies and Shareholders

The National Commission for Financial Markets shall adopt a new Regulation aimed at improving communication between joint stock companies and their shareholders. The Regulation sets out minimum standardized requirements for identifying shareholders and facilitating the transmission of information through intermediaries.

Its primary objective is to ensure that shareholders can fully exercise their rights, including participation and voting at general meetings, and the timely receipt of dividends.

Labour

LAW

Reduction in Salary Threshold for Foreign Employees

Recent legal amendments have lowered the minimum salary threshold for foreign employees, including migrant workers and individuals employed in priority occupations. Employment agreements for these categories shall not stipulate a salary less than 50% of the national average salary.

LAW

Amendments to the Law on Meal Vouchers

Recent changes to the Law on Meal Vouchers introduce several key provisions aimed at increasing flexibility and transparency in the use of meal vouchers. The validity period of all meal vouchers was standardized to six months, and the category of eligible beneficiaries was expanded to include employees working night shifts.

Employers are now permitted to grant meal vouchers with a higher nominal value, with the difference between the granted value and the standard nominal value being deductible for tax purposes.

Additionally, the amended provisions allow the use of meal vouchers for online payments and require voucher operators to submit transaction information to the State Tax Service.

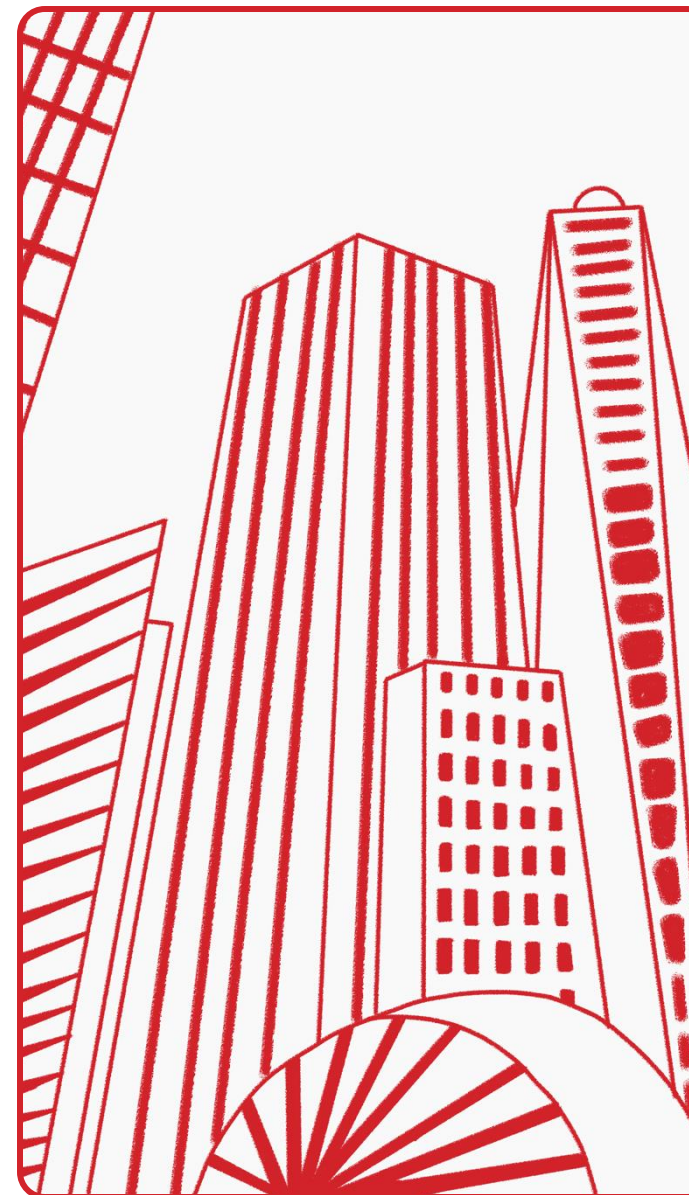
LAW

Prohibition of Work-Related Violence and Harassment

Employers are required to develop and implement internal policies for the prevention and elimination of workplace violence and harassment, as well as to establish clear procedures for reporting, investigating, and resolving complaints.

The provisions also establish the material liability of both employers and employees found responsible for acts of violence or harassment in the workplace.

These amendments shall enter into force on 1 January 2026.



LAW

Enhanced Employment Security Provisions

Effective 1 January 2026, employees who have successfully completed their probation period and have been continuously employed by the same employer for at least 6 months will be entitled to request a more predictable, secure work arrangement. Employers shall be required to provide a written, reasoned response within 30 days, or within 3 months in case of small businesses.

Additionally, an employment agreement with an individual aged 15 to 16 may be lawfully terminated if the parent or legal guardian who initially consented to the employment subsequently withdraws that consent.

LAW

Employer's Right to Create Child-Friendly Spaces

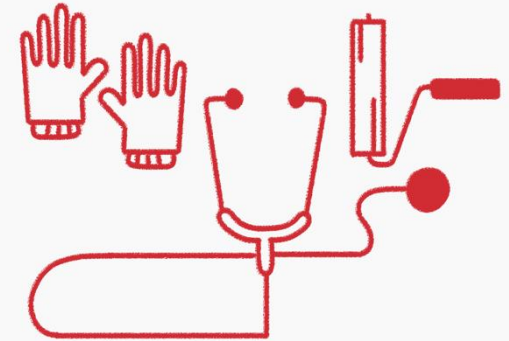
Starting 1 January 2026, the Labour Code will grant employers the right to establish child-friendly spaces on their premises, accessible at no cost for occasional use by employees' children. These spaces are not classified as authorized educational or social services, do not require specialized staff, and shall comply with guidelines approved by the Ministry of Labour and Social Protection.

LAW

Work Performed Under Temporary Employment Agencies

As of 1 January 2026, work may be performed through temporary employment agencies under newly established regulatory provisions. These agencies may enter into fixed-term or indefinite employment agreements with temporary workers and assign them to user companies for the completion of temporary tasks under the user company's supervision.

Temporary employment agencies bear full responsibility for withholding and paying all applicable taxes and social security contributions related to their temporary workers. Furthermore, it is expressly prohibited for agencies to charge temporary workers any fees related to recruitment, placement, or assignment.



Tax

LAW

Changes to VAT Refunds for Farmers

The threshold for agricultural activities in plant and animal cultivation that permits farmers to apply for VAT refunds has been lowered to 70%. This adjustment broadens the eligibility criteria, enabling a greater number of farmers to benefit from VAT refund provisions.

DRAFT LAW

Tax Deduction of Additional Expenses by the Employers

Agricultural sector employers conducting at least 70% of their activities in plant and animal cultivation during the reporting period, and paying an average gross monthly salary of at least MDL 9,000 will be entitled to deduct expenses related to organized employee meals.

Employers may also deduct, up to an annual limit of 50% of the average monthly salary, expenses incurred to compensate employees for costs related to accommodation in rural tourist facilities and the purchase of holiday vouchers.

Others Amendments

DRAFT LAW

National Program to Expand Industrial Parks

The Government of Moldova has launched a national program designed to stimulate investment flows and attract capital to regions with emerging development potential. The initiative aims to establish at least eight new industrial parks. The Program introduces clear criteria for site selection and a new legal framework that classifies industrial parks based on their area of specialization.

