

LEGAL ALERT

SEPTEMBER 2025





LEGAL MONITORING REPORT – SEPTEMBER 2025

This legislative monitoring report focuses on the following areas:

- Streamlining the Permissive Acts Regime;
- Simplifying the Permissive Acts Framework;
- New Customs Dispute Resolution Body;
- Proposed Amendments to the Occupational Safety and Health (OSH) Regulations.

Additionally, the document provides information on:

- Deductibility of Employee Vacation Expenses;
- Simplified Tax Refund Procedures;
- Simplified Access to Fluorinated Gases;
- Prohibited Substance Thresholds for Electrical and Electronic Equipment (EEE);
- New Cybersecurity Regulation for Critical Sectors.

Corporate

LAW

Streamlining the Permissive Acts Regime

The amendments introduce a fully digital system for obtaining business permits and licenses, which streamlines procedures and increases transparency. The tacit approval mechanism is expanded and becomes automated, while several types of licenses have unlimited validity.

Entrepreneurs are not held liable for operating without authorizations that qualify as permissive acts under this law, where such acts are not listed in the official Nomenclature of Permissive Acts—even if required by other regulations.

When discrepancies exist between legal requirements and the information on the Government Public Services Portal at the time of application, the applicant's interest prevails. Authorities do not have the right to reject, delay, or condition the issuance, renewal, or extension of a permit based on requirements not published on the Portal.

LAW

Simplifying the Permissive Acts Framework

Recent amendments to the Civil Procedure Code establish an expedited mechanism for lifting the suspension of permissive acts. Once the conditions leading to the suspension are remedied, the Court shall issue a ruling within 5 working days of the application. Based on this ruling, the competent authority must issue a decision allowing the resumption of business activity.

Customs

LAW

New Customs Dispute Resolution Body

The Customs Service established a new Council for Dispute Resolution (the "Council") to improve transparency and address business-related complaints. The Council includes six customs officials and six representatives from business associations. The Council's main function is to review appeals from individuals or legal entities contesting post-clearance audit decisions, provided the customs debt exceeds MDL 500,000 for legal entities or MDL 250,000 for individuals, and the appeal is filed within 30 days of the contested decision.

Labour

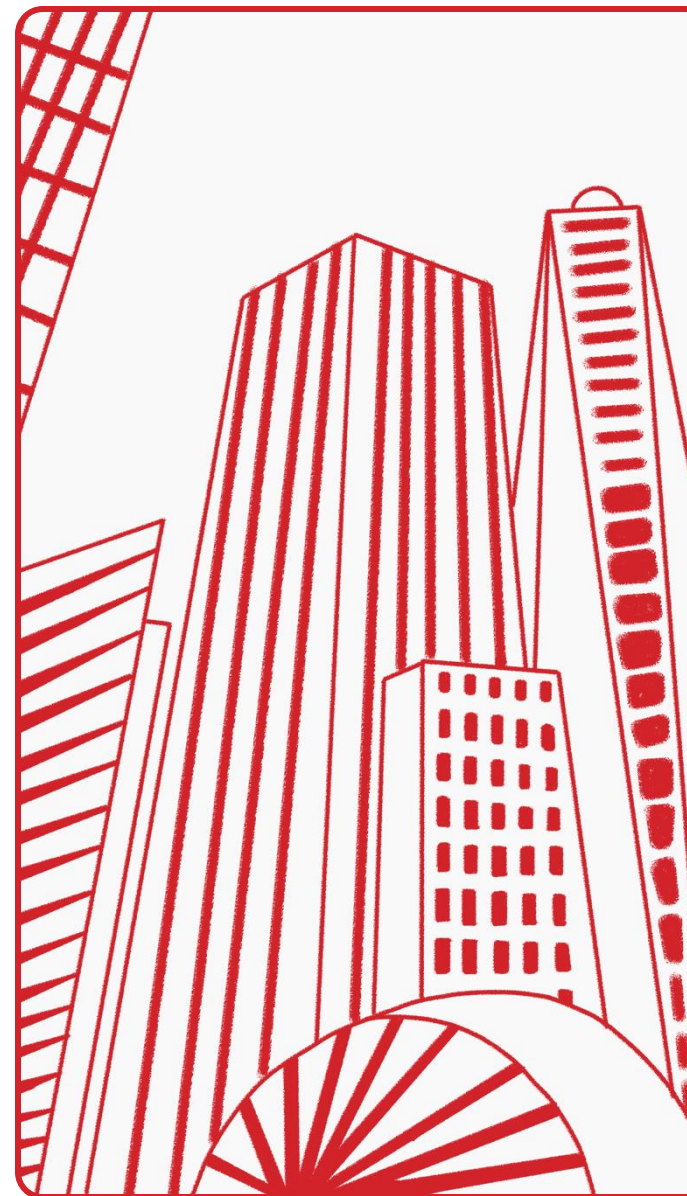
DRAFT LAW

Proposed Amendments to the Occupational Safety and Health (OSH) Regulations

Proposed amendments to several Government Decisions on OSH aim to align national legislation with relevant EU directives. Among other changes, the amendments introduce new obligations for employers, including:

- Adjusting the placement of display screens to reduce glare
- Using standardized hazard pictograms to inform employees about dangerous chemicals
- Consulting employees regarding all applicable OSH measures

These updates strengthen workplace safety and ensure compliance with EU standards.



Environment

LAW

Simplified Access to Fluorinated Gases

Starting 2026, the system for placing halogenated hydrocarbons and fluorinated gases on the market will transition from an authorization regime to a notification regime with the Environmental Agency (the “Agency”). This change streamlines the process by enabling automated data exchange between the Customs Service and the Agency. The Agency is required to validate or reject notifications to the Customs Service within three working days, thereby accelerating market access while maintaining regulatory oversight.

DRAFT LAW

Prohibited Substance Thresholds for Electrical and Electronic Equipment (EEE)

The placement on the market of EEE that exceeds the maximum allowed concentration levels of hazardous substances shall be prohibited. The maximum concentration values shall be 0.1% by weight for lead, mercury, hexavalent chromium, polybrominated biphenyls (PBB), polybrominated diphenyl ethers (PBDE), bis(2-ethylhexyl) phthalate (DEHP), benzyl butyl phthalate (BBP), dibutyl phthalate (DBP), and diisobutyl phthalate (DIBP), and 0.01% for cadmium. This prohibition shall not apply to equipment covered by specific exemptions established by law.

Tax

LAW

Deductibility of Employee Vacation Expenses

Employers may deduct expenses incurred for the benefit of employees up to 50% of the annual average monthly salary in the national economy, for the following purposes:

- Reimbursing employees for accommodation in rural tourist facilities within the Republic of Moldova;
- Purchasing vacation vouchers for employees.

Employers may grant multiple vacation vouchers to the same employees within a fiscal year. Vouchers apply to both the main workplace and any secondary employment.

If a vacation voucher expires unused and the authorized operator refunds the amount to the employer, the refunded amount shall be included in the employer’s gross income in the fiscal period in which it is received. Additionally, employees who return vacation vouchers to the employer are not entitled to cash reimbursement.



Simplified Tax Refund Procedures

A taxpayer's entitlement to a state fee refund may also be substantiated by an official document. Specifically, an original, irrevocable court ruling may serve as valid justification when it orders:

- the termination of contravention proceedings;
- the annulment or invalidation of a contravention report; or
- the annulment or invalidation of a decision issued in a contravention case.

In addition, upon receiving a valid refund request, the State Tax Service is required to process and issue the corresponding payment order within three business days.

These provisions will come into effect on 1 January 2026.

Digitalization

New Cybersecurity Regulation for Critical Sectors

The Regulation establishes comprehensive cybersecurity obligations for providers of services in critical sectors. These requirements include implementing specific technical and organizational security measures, developing business continuity plans, and establishing mandatory procedures for reporting cyber incidents. The framework also sets rules for monitoring compliance and applying sanctions, strengthening the national digital infrastructure and ensuring the resilience of critical information systems against evolving cyber threats.

