

LEGAL ALERT

OCTOBER 2025





CONTENT

Customs

Labour

Tax

Environment

Digitalization

Other Amendments

LEGAL MONITORING REPORT – OCTOBER 2025

This legislative monitoring report focuses on the following areas:

- Simplified Customs Value Determination;
- Optimizing Reporting for Electronic Meal Vouchers;
- Digital Medical Leave Certificates;
- New Regulation for Special Real Estate Valuation;
- New Financial Guarantee Regulation for Environmental Restoration.

Additionally, the document provides information on:

- One Portal for Businesses: Centralized Access to All Public Services;
- e-Archive: Digitizing and Archiving Documents Electronically;
- Enhanced Protection for Financial Services Consumers;
- Assessing the Competitiveness of Economic Activities;
- Corporate Liability and Enforcement of International Restrictive Measures.

Customs

LAW

Simplified Customs Value Determination

The Customs Service launched a simplified procedure for estimating the customs value of imported goods, helping companies reduce administrative costs and delays. Eligible companies shall demonstrate compliance with tax and customs rules, maintain reliable accounting and internal controls, and show that estimated values closely match actual values.

Labour

LAW

Digital Medical Leave Certificates

Effective 1 March 2026, medical leave certificates shall be issued and validated electronically via the Medical Leave Certificate Portal, using the electronic signature of the attending healthcare provider. Each certificate will be assigned a unique number to ensure secure identification and verification.

Issuers eligible to generate certificates include public and private healthcare providers contracted by the National Health Insurance Company (CNAM), as well as departmental and hospital medical institutions. Registration in the Portal will be mandatory on the day of the medical consultation.

Within 24 hours of registration, employers will receive an electronic notification via MNotify, containing the employee's identification details, the period of the medical leave, and the applicable category of incapacity, in full compliance with data protection regulations.

LAW

Optimizing Reporting for Electronic Meal Vouchers

Effective 1 January 2026, companies licensed to operate meal vouchers shall submit to the State Tax Service a monthly report on vouchers granted to employees. Reports shall be submitted electronically via the Single Reporting Window by the 25th day of the month following the reporting period, using the new reporting format.

These changes aim to streamline the reporting and management of meal vouchers in electronic format.

Tax

LAW

New Regulation for Special Real Estate Valuation

Under the new provisions, the property owners or rights holders are required to submit all information necessary for its assessment to the territorial cadastral authorities. If they fail or refuse to submit the requested information within the specified timeframe, the valuation shall be based on the information available to the territorial cadastral authority regarding the relevant property or comparable properties.

Before sending the assessment results to the State Tax Service, the cadastral authorities shall notify the owner or rights holder of the estimated value and the factors considered in its determination, following the official notification procedure.



Environment

DRAFT LAW

New Financial Guarantee Regulation for Environmental Restoration

The regulation mandates the implementation and monitoring of measures under the Environmental Restoration Plan, Extractive Waste Management Plan, and Technical Environmental Restoration Project, and sets out procedures for managing the financial guarantee for environmental restoration.

The guarantee shall cover all restoration, greening, and post-closure monitoring activities throughout the project lifecycle, including after mining operations cease. Its initial amount will be progressively adjusted to align with the project's development stage, and the full value must be readily available to cover restoration costs at any phase, including the post-closure period.

Digitalization

LAW

One Portal for Businesses: Centralized Access to All Public Services

The Integrated Government Portal EVO provides companies with streamlined access to state information systems and public electronic services. These include electronic identities, digital payments, official notifications, electronic authentication, and signature verification, as well as access to official public service information, and verified records on individuals and legal entities.

DRAFT LAW

e-Archive: Digitizing and Archiving Documents Electronically

Private entities and public authorities will be able to use electronic archiving services to automate the long-term storage of electronic records forming part of the Archival Fund of the Republic of Moldova. Private legal entities may also establish and maintain their own electronic archives for the storage and management of electronic documents requiring short- and medium-term retention.



Other Amendments

LAW

Enhanced Protection for Financial Services Consumers

Insurance companies shall provide clients with all necessary pre-contractual information, while banking institutions are required to offer supplementary details on consumer credit contracts, especially for online or variable-rate products. In addition, the National Financial Market Commission (CNPF) expands its supervisory powers to cover savings and loan associations and debt collection companies involved in consumer credit.

LAW

Assessing the Competitiveness of Economic Activities

Entities operating in the energy, water, transport, and postal services sectors may obtain an official determination, based on the analysis of the Competition Council, regarding the competitive environment in which they operate. In the event of a favourable determination, such entities may apply their own internal procedures for awarding procurement contracts or organizing solution competitions, in compliance with the principles of sectoral procurement.

This procedure provides beneficiaries with predictability, efficiency, and flexibility in the procurement process, while ensuring that citizens have access to more transparent and effective services.

DRAFT LAW

Corporate Liability and Enforcement of International Restrictive Measures

The Criminal Code will be amended to include a new chapter on liability for violations of international restrictive measures. Companies that provide funds or economic resources to, or transact with, entities subject to these measures may incur criminal liability, including fines of up to MDL 3 million.

OTHER AMENDMENTS

