

# LEGAL ALERT

NOVEMBER 2025





## CONTENT

Corporate

Customs

Labor

Tax

Environment

Digitalization

Other Amendments

## LEGAL MONITORING REPORT – NOVEMBER 2025

This legislative monitoring report focuses on the following areas:

- New Key Amendments to the Law on Joint-Stock Companies;
- Gender Balance Requirements for Listed Joint-Stock Companies;
- Sanctions for Breach of Cash Payment Regulations;
- Presentation of Export Goods at Approved Customs Locations;
- AEO Facilities Apply to National Agency for Food Safety (ANSA) Inspections at All Border Customs Posts;
- Standardized System for Recording Workplace Accidents in Moldova;
- List of Permitted Light Work for Ages 15–16;
- Minimum Monthly Wage Forecast for 2026;
- Average Monthly Wage Forecast for 2026.

Additionally, the document provides information on:

- Targeted VAT Refunds for Energy Operators;
- Refined Rules on Taxable Benefits Granted by Employers;
- Determining Annual Taxable Income from Multiple Sources;
- Temporary Moratorium on Tax Inspections for Independent Activity;
- Updated Regulatory Framework for Waste Electrical and Electronic Equipment (WEEE) Management;
- Risk-Based Cybersecurity Supervision in Critical Sectors;
- Equal Treatment Reform for Self-Employed Workers;
- New Legal Framework for Public Procurement Approved by the Government;
- Moldova Introduces Revised Market Authorization Rules for Medicine;
- Sanctions for Commercial Use of Illicit Devices.

## Corporate

LAW

### New Key Amendments to the Law on Joint-Stock Companies

Amendments to the Law on Joint-Stock Companies modernize shareholder participation by recognizing electronic proxies and qualified electronic signatures, introducing a clear “record date” regime, and aligning shareholder identification and notification procedures with EU capital-markets rules and the Single Central Depository. The framework strengthens shareholder pre-emption rights by prohibiting their limitation through the articles of association and requiring a two-thirds supermajority for any restriction in public offerings by listed companies.

DRAFT LAW

### Gender Balance Requirements for Listed Joint-Stock Companies

The draft law mandates minimum representation quotas for the board of Moldovan joint-stock companies listed on a regulated market. Effective 1 January 2028, the underrepresented gender shall occupy at least 40% of non-executive administrator positions or 33% of all board positions, including both executive and non-executive roles. This regulatory change is designed to elevate corporate governance standards, foster harmonization with EU standards and enhance diversity in leadership across the regulated market.

DRAFT LAW

### Sanctions for Breach of Cash Payment Regulations

Breach of cash payment rules established by the National Bank of Moldova, including illegal cash payments or transfers through intermediaries, may be subject to fines of up to 60 conventional units for individuals and up to 300 conventional units for legal entities, with or without temporary prohibition of certain activities.

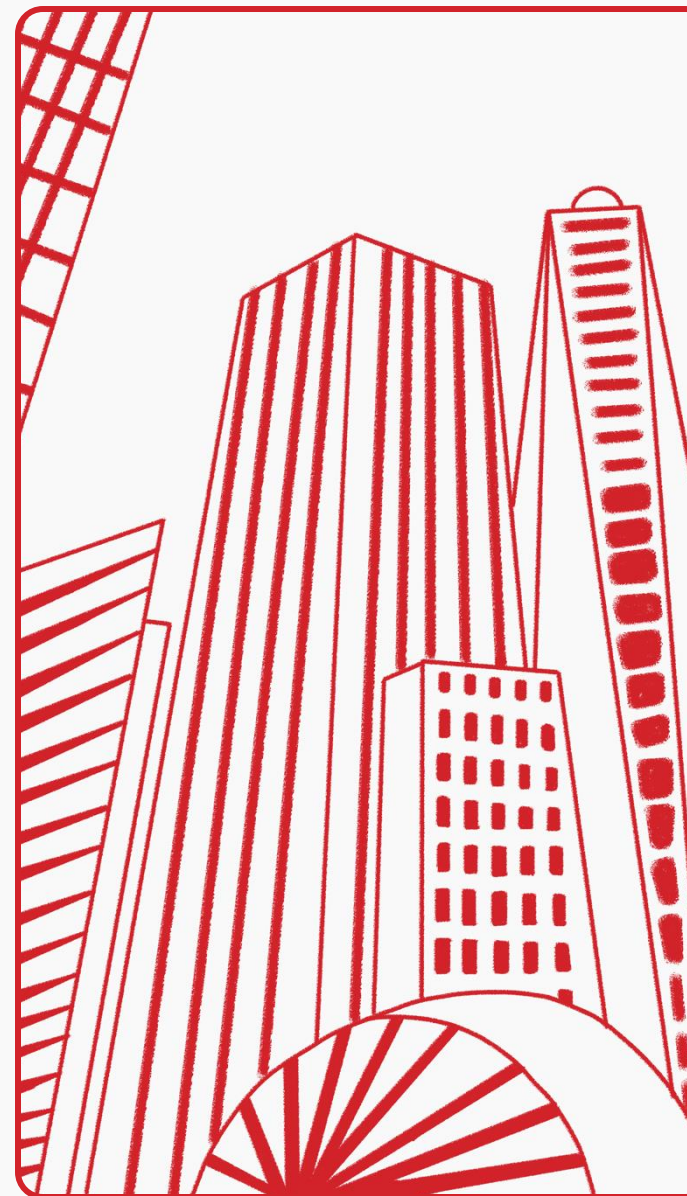
Additionally, collecting cash payments from citizens exceeding MDL 100,000 per transaction, or splitting payments to circumvent this limit, may be subject to fines of up to 300 conventional units.

## Customs

LAW

### Presentation of Export Goods at Approved Customs Locations

Goods exported or re-exported from the Republic of Moldova shall be presented to customs at the approved location only if the holder of the Authorization to present goods at an approved location also holds the status of approved consignor for the simplified application of the customs transit procedure. This requirement strategically links the use of approved locations to simplified transit status, enhancing the efficiency of customs control and oversight for such movements.



## LAW

### **AEO Facilities Apply to National Agency for Food Safety (ANSA) Inspections at All Border Customs Posts**

Starting 21 November 2025, goods of economic operators with AEO (“Authorized Economic Operators”) status benefit from special facilities during inspections carried out by ANSA at all border customs posts. Key benefits include priority access and inspection for AEO goods, faster issuance of import–export documents by ANSA, reduced administrative burdens, simplified procedures, and more efficient use of institutional resources by focusing controls on higher-risk areas.

## Labor

### DRAFT LAW

### **Standardized System for Recording Workplace Accidents in Moldova**

The draft law introduces a standardized system for reporting occupational accidents by amending the Regulation on the Investigation of Workplace Accidents. It also expands the definition of fatal workplace accidents to include cases where the victim passes away within one year of the incident. The updated framework shall establish unified procedures for recording, coding, and transmitting accident data, enabling national authorities to improve the consistency and reliability of occupational safety monitoring.

### DRAFT LAW

### **List of Permitted Light Work for Ages 15–16**

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.

### DRAFT LAW

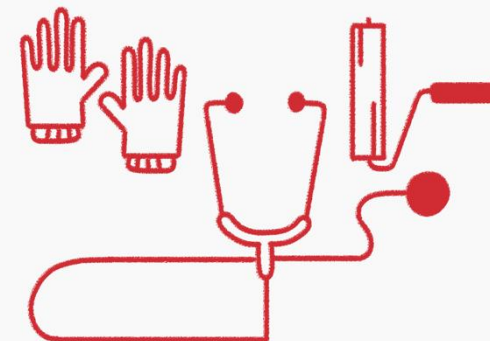
### **Minimum Monthly Wage Forecast for 2026**

Effective 1 January 2026, the national minimum wage is proposed at MDL 6,300 per month for a standard 169-hour work month, equivalent to MDL 37.28 per hour. The legislative proposal seeks to ensure a sustainable increase in the minimum wage, balancing the needs of employees with current economic and budgetary conditions.

### DRAFT LAW

### **Average Monthly Wage Forecast for 2026**

Effective 1 January 2026, the national average monthly wage is proposed at MDL 17,400 for a standard 169-hour work month.





## Tax

### DRAFT LAW

#### Targeted VAT Refunds for Energy Operators

The draft proposes amending the VAT refund procedure for operators applying the reverse charge mechanism on certain energy products. Refunds shall be calculated based on the standard or reduced VAT rate applied to the value of the relevant supplies. Refunds shall be processed within 45 days, or 60 days if the taxpayer has contested the tax audit.

For natural gas traders recording TVA deductions exceeding MDL 10 million for December 2025, the audit and refund decision period shall be 22 days. Confirmed refunds shall be paid in four annual installments, each not exceeding 25% of the total, according to the schedule submitted to the State Tax Service.

### DRAFT LAW

#### Refined Rules on Taxable Benefits Granted by Employers

The provision establishes the application of a ceiling of 0.0373% on the non-depreciable value for tax purposes of an asset provided to an employee, to determine the employer's expenses that qualify as taxable benefits. These expenses shall be calculated daily, starting the month the asset is made available, and the amount shall remain unchanged for the entire period of use.

### DRAFT LAW

#### Determining Annual Taxable Income from Multiple Sources

For the purpose of determining annual taxable income eligible for personal exemption, resident individuals shall include income earned from independent professional activities, as well as income derived from the sale of phytotechnical, horticultural, or other plant-based products.

### LAW

#### Temporary Moratorium on Tax Inspections for Independent Activity

The draft law introduces a temporary moratorium on tax inspections and the application of tax and contravention sanctions to individuals carrying out independent activities, pending the implementation of a personal data protection mechanism through encryption of identification information on tax receipts.

During the moratorium, fines and other penalties provided by the Tax Code and the Code of Administrative Offenses shall be suspended for:

- the absence of cash registers or control equipment;
- failure to issue a tax receipt including the IDNP or other personal data of the business owner.

Additionally, the State Tax Service shall assign, upon request, a unique tax code to be printed on receipts instead of the holder's name and personal identification number. The moratorium does not apply in cases involving intentional fraudulent acts of criminal nature.



## Environment

LAW

### Updated Regulatory Framework for Waste Electrical and Electronic Equipment (WEEE) Management

Moldova introduced an updated regulatory framework for the management, separate collection, and treatment of WEEE. The amendments include clearer legal definitions, strengthened and extended producer responsibility schemes, and harmonized procedures for producer registration, financial guarantees, and WEEE reporting.

The revised system aims to align national waste management practices with EU standards, improve traceability across the entire treatment chain, and ensure higher levels of separate collection, preparation for re-use, recycling, and overall environmental compliance.

## Digitalization

DRAFT LAW

### Risk-Based Cybersecurity Supervision in Critical Sectors

The draft Regulation introduces a framework for evaluating the implementation of security requirements applicable to network and information systems owned and operated by service providers in critical sectors. It also sets out the procedures governing the state supervision and control activities exercised by the Cybersecurity Agency.

Under the proposed Regulation, public providers shall be monitored under annual control plans approved and published by the Cybersecurity Agency, while both public and private providers may be subject to scheduled inspections and incident-driven unannounced checks. During such inspections, the Cybersecurity Agency may issue binding remedial instructions, including temporary restrictions on vulnerable IT systems where a serious risk is identified.



## **Other Amendments**

### **DRAFT LAW**

#### **Equal Treatment Reform for Self-Employed Workers**

The draft law introduces voluntary access for self-employed individuals to the full spectrum of social insurance benefits, including maternity, parental, and sickness benefits, through an option to pay an enhanced fixed social contribution. These amendments shall reinforce anti-discrimination provisions, provide a clear definition of discrimination against women, and adjust institutional mechanisms to provide gender equality.

### **DRAFT LAW**

#### **New Legal Framework for Public Procurement Approved by the Government**

The draft law aims to enhance transparency and efficiency in public procurement and foster a competitive and fair market environment. Proposed measures include reducing administrative barriers and removing disproportionate requirements that limit fair access for economic operators. In addition, enhanced requirements shall be introduced for the publication and reporting of procurement information.

### **DRAFT LAW**

#### **Moldova Introduces Revised Market Authorization Rules for Medicine**

A comprehensive new framework for the authorization of medicinal products shall be introduced, aligning procedures with EU regulatory standards. The regulation sets unified rules for dossier validation, expert assessment, and multiple authorization pathways, including accelerated, simplified, conditional, and collaborative procedures. The Medicines and Medical Devices Agency shall exercise oversight over all stages of evaluation, ensuring enhanced quality, safety, and efficacy controls.

### **DRAFT LAW**

#### **Sanctions for Commercial Use of Illicit Devices**

The Contravention Code shall be amended to include a new article establishing liability for commercial activities involving illicit devices used to obtain unauthorized access to conditional access services. Activities such as the manufacture, import, distribution, sale, rental, possession, installation, maintenance, replacement or advertising of such devices for commercial purposes shall be subject to fines.

The draft law is designed to protect intellectual property rights and the legitimate revenues of paid service providers, with a particular focus on preventing the commercial use of devices that facilitate copyright infringement.

## **OTHER AMENDMENTS**

