ACI PARTNERS

LEGAL ALERT

DECEMBER 2025

CONTENT

LEGAL MONITORING REPORT – DECEMBER 2025

This legislative monitoring report focuses on the following areas:

- Liquidation of Tvardița Free Economic Zone (FEZ);
- Amendments to the Occupational Safety and Health (OSH) Regulations;
- Minimum Monthly Wage Forecast for 2026;
- Average Monthly Wage Forecast for 2026;
- VAT Threshold Increase, Taxi Tax Regime Reform, and Profit Reinvestment Deferral;
- Tax Deduction for Education and Training Expenses for Individuals and their Dependents;
- Income Tax Adjustment for Energy Supply and Distribution;
- VAT Exemption for Residential Natural Gas Supply and Distribution;
- Moldova's Accession to the International Convention on Civil Liability for Bunker Oil Pollution Damage.

Additionally, the document provides information on:

- New e-Procurement Information System (e-Achiziții);
- Revised Inventory Rules for Private and Public Entities;
- Increase Cash Payment Thresholds;
- Moldova to Align Antitrust Framework with EU Competition Standards;
- Mandatory Shelf Allocation and Promotion of Domestic Food Products;
- State Registration of Independent Entrepreneurs;
- Moldova to Adopt a New Investment Law;
- New EU-Aligned Technical Regulation to Govern Construction Products Market in Moldova.

Customs

DRAFT LAW

Liquidation of Tvardița Free Economic Zone (FEZ)

The Government has initiated public consultation on the proposed dissolution of the State Enterprise Tvardița Free Economic Zone, establishing a liquidation framework under which the Ministry of Economic Development and Digitalization shall appoint a liquidator and oversee the liquidation proceedings.

The document provides that the dismissal of employees shall be carried out in accordance with labour legislation. Furthermore, payment of all financial obligations shall be settled from the FEZ's currently available funds and, if these prove insufficient, from the proceeds of asset sales conducted by the Zone Administration, as required.

Labour

LAW

Minimum Monthly Wage Forecast for 2026

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

LAW

Amendments to the Occupational Safety and Health (OSH) Regulations

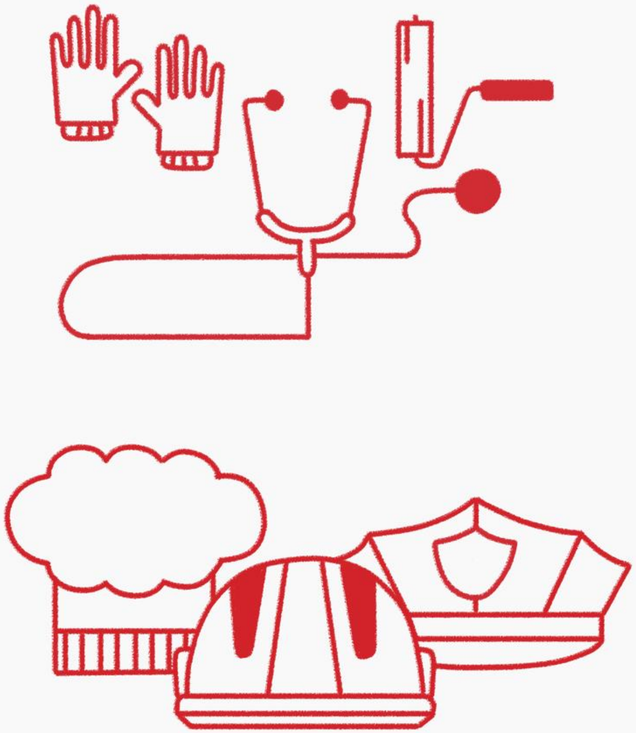
Breach Effective as of 28 May 2026, the amendments to the OSH legislation impose the following obligations on the employer:

- **Emergency Exits:** The employer must ensure that emergency doors are never locked. All emergency routes and exits, including access to them, must always remain unobstructed and fully usable. Doors must be easily opened, even when workstations are occupied.
- **Rest Areas and Non-Smoker Protection:** In designated rest areas, the employer must protect non-smokers from exposure to tobacco smoke, in line with Law No. 278/2007 on Tobacco Control. Where work schedules are frequently interrupted and no dedicated restrooms exist, the employer must provide alternative spaces for breaks, ensuring the same protection for non-smokers.
- **Workstations and Monitor Positioning:** Monitors must be positioned to avoid direct glare or disruptive reflections from light sources, including windows, transparent or translucent walls, brightly coloured walls, or lighting fixtures. Windows must be fitted with adjustable coverings to control daylight reaching the workstation, in accordance with the new provisions.

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

VAT Threshold Increase, Taxi Tax Regime Reform, and Profit Reinvestment Deferral

The draft law proposes raising the mandatory VAT registration threshold for economic agents to MDL 1.5 million and abolishing the special tax regime for taxi services, replacing it with standard taxation to eliminate discriminatory practices.

Consequently, employers in the taxi passenger transport sector that have submitted the July 2026 report on income tax, mandatory state social insurance, and health insurance contributions for taxi drivers (Form TAXI18) must file a corrected report. Any income tax already paid will be automatically credited by the State Tax Service as an overpayment against the employer's tax obligations when calculating income tax withheld from employees' salaries.

Furthermore, the reform extends the income tax deferral mechanism for reinvested profits through 2026, allowing entities with up to 249 employees and an annual turnover or total assets up to MDL 100 million to defer taxation on profits reinvested in business development.

DRAFT LAW

Tax Deduction for Education and Training Expenses for Individuals and their Dependents

Individuals are allowed to deduct expenses paid during the fiscal year for education and professional training provided by educational institutions, for themselves and for their dependent children, up to a maximum of MDL 20,000. The deductible amount applies cumulatively across all types of education and/or professional development and for the total number of beneficiaries.

DRAFT LAW

Income Tax Adjustment for Energy Supply and Distribution

The draft law provides for the application of an income tax rate of 25% to taxable income generated by entities engaged in the supply and distribution of electricity and natural gas during the period 2025–2027.

DRAFT LAW

VAT Exemption for Residential Natural Gas Supply and Distribution

Natural gas supplied for consumption in residential properties shall be exempt from VAT with the right of deduction, regardless the person managing such properties. This VAT exemption also applies to services relating to the transport and distribution of natural gas to final domestic consumers, namely individuals residing in residential properties.

Environment

LAW

Moldova's Accession to the International Convention on Civil Liability for Bunker Oil Pollution Damage

The Republic of Moldova's accession to the International Convention on Civil Liability for Bunker Oil Pollution Damage establishes a uniform legal framework imposing strict civil liability upon registered vessel owners for environmental harm caused by fuel-oil spills, requiring mandatory insurance or financial guarantee mechanisms to ensure expeditious and efficient compensation to affected parties.

The Convention requires all registered owners of vessels over 1,000 gross tons to maintain insurance or other financial security in amounts determined by applicable maritime limitation regimes, proportionate to vessel tonnage and international liability limits, to protect aquatic ecosystem and coastal areas from the harmful effects of bunker oil pollution.

Digitalization

DRAFT LAW

New e-Procurement Information System (*e-Achiziții*)

The The Ministry of Finance is advancing the implementation of the new State Register of Public Procurement Information System (*e-Achiziții*). The System aims to digitize and automate procurement processes, enhance transparency and efficiency, facilitate interoperability with other government systems, and provide open access to standardized data.

The system will use structured, processable data, eliminating reliance on static documents. It will exchange information with other registers, resources, and state information systems via the interoperability platform (MConnect) and integrate with shared government platforms and services (e.g., MPass, MSign, MPower).

The *e-Achiziții* system will become operational from 1 January 2027.

Other Amendments

LAW

Revised Inventory Rules for Private and Public Entities

The Effective as of 4 December 2025, the inventory of assets, equity, and liabilities may be conducted through electronic documents signed with an electronic signature, and completed using digital tools such as software applications, barcode readers, tablets, or mobile applications. Assets and liabilities may also be inventoried remotely, using technical and electronic means, including video systems.

The Regulation enforces strict inter-entity reconciliation deadlines, requiring the transmission of inventory lists for third-party assets within 3 working days and formal confirmation by owners within 5 working days.

Entities are permitted to adapt standard inventory forms to specific operational needs, provided that mandatory identifiers remain. Furthermore, a general inventory must be conducted at least once per reporting period to ensure the accurate verification of assets, equity, and liabilities in alignment with National Accounting Standards.

DRAFT LAW

Increase Cash Payment Thresholds

The draft proposes raising cash payment limits to 300 average salaries for immovable property and means of transport. Payments above these thresholds shall be made via bank transfer, except for amounts up to MDL 4,000,000 lei, which may be paid in cash.

DRAFT LAW

Moldova to Align Antitrust Framework with EU Competition Standards

A The proposed amendments modernise the enforcement competition framework by extending the leniency programme beyond cartels to all prohibited anti-competitive agreements and lowering the market dominance threshold to 40%.

The merger control regime is refined through structured pre-notification and preliminary consultation mechanisms with clearer assessment criteria based on relevant turnover, reducing procedural uncertainty for merging parties. In addition, the Competition Council shall acquire explicit authority over online intermediation services to enforce fairness and transparency requirements, bringing digital markets under comprehensive EU-aligned oversight.

DRAFT LAW

Mandatory Shelf Allocation and Promotion of Domestic Food Products

Traders are required to purchase and ensure the display of food products originating from the short food supply chain on at least 50% of the linear shelf space. In addition, traders must publish, on their website and in promotional materials, a separate section entitled “Domestic Product – Made in Moldova,” listing the range of domestic products available within their distribution network.

OTHER AMENDMENTS

OTHER AMENDMENTS

DRAFT LAW

State Registration of Independent Entrepreneurs

The draft law provides that the state registration of independent entrepreneurs shall be carried out by the Public Services Agency, which shall assign a unique state identification number (IDNO), distinct from the entrepreneur's personal IDNP, and record data on initial registration, any changes to the declared activity, and cessation of activity in the State Register. This process ensures official registration and provides information to the relevant public authorities.

Registration of independent entrepreneurs shall be free of charge.

DRAFT LAW

Moldova to Adopt a New Investment Law

The draft law proposes a unified investment framework covering private resident and non-resident entities, while introducing the category of "strategic investments" for projects exceeding EUR 10 million in high-growth sectors such as R&D, net-zero technologies, and digital industries.

The draft law also provides enhanced state support through significant land and tax incentives for large-scale projects and guarantees the free repatriation of investment-related funds for foreign investors following the settlement of tax obligations.

Moreover, the normative act affirms the right of foreign investors to acquire real estate in Moldova, explicitly excluding agricultural and forestry land, to ensure a stable and transparent climate for capital growth.

DRAFT LAW

New EU-Aligned Technical Regulation to Govern Construction Products Market in Moldova

The draft Regulation sets uniform requirements for environmental, functional, and safety performance, including life-cycle assessment, and defines the rights and obligations of economic operators and related service providers involved with construction products.

The Regulation aims to ensure a sustainable and safe construction products market, support the green and digital transition, and applies broadly to construction products and their components, while excluding elevators, escalators, and areas already regulated under sector-specific legislation.