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## LEGAL MONITORING REPORT – FEBRUARY 2026

This legislative monitoring report focuses on the following areas:

- Revised Entity Classification for Financial Reporting;
- Increase in the VAT Registration Threshold;
- Repeal of the TAXI18 Special Tax Regime;
- Subsidisation of Agricultural Insurance Premiums Maintained at 70%;
- Liquidation of Tvardița Free Economic Zone (FEZ);
- Implementation of the New Computerized Transit System (NCTS);
- New Methodology for Decommissioning Ponds and Reservoirs;
- New Regulation on the Use of Recycled Plastics in Food Packaging.

Additionally, the document provides information on:

- New Pharmaceutical Waste Management Fee for Importers and Manufacturers;
- Implementation of the Electronic Medicine Stock Monitoring System (SIMSM);
- Digital Medical Leave Certificates;
- New Regulation on the Use of Holiday Vouchers;
- Updates to Standard Public Procurement of Works;
- Access to Property and Use of Physical Infrastructure;
- Displaying the Country of Origin for Food Products.

## Corporate

DRAFT LAW

### Revised Entity Classification for Financial Reporting

Starting 1 January 2027, new size thresholds for the classification of corporate entities and groups for financial reporting purposes will enter into force. In particular, the applicable statutory limits will be revised as follows:

- **Micro entities:** Total assets up to MDL 8.5 million and sales revenue up to MDL 17 million;
- **Small entities:** Total assets up to MDL 95 million and sales revenue up to MDL 190 million;
- **Medium entities:** Total assets up to MDL 480 million and sales revenue up to MDL 960 million;
- **Large entities:** Those exceeding the medium entity limits.

## Tax

LAW

### Increase in the VAT Registration Threshold

Effective 1 March 2026, the threshold for mandatory VAT registration is set at MDL 1.7 million. Consequently, any economic agent whose total value of goods and services supplied exceeds this amount will be required to register as a VAT payer with the State Tax Authority.

DRAFT LAW

### Repeal of the TAXI18 Special Tax Regime

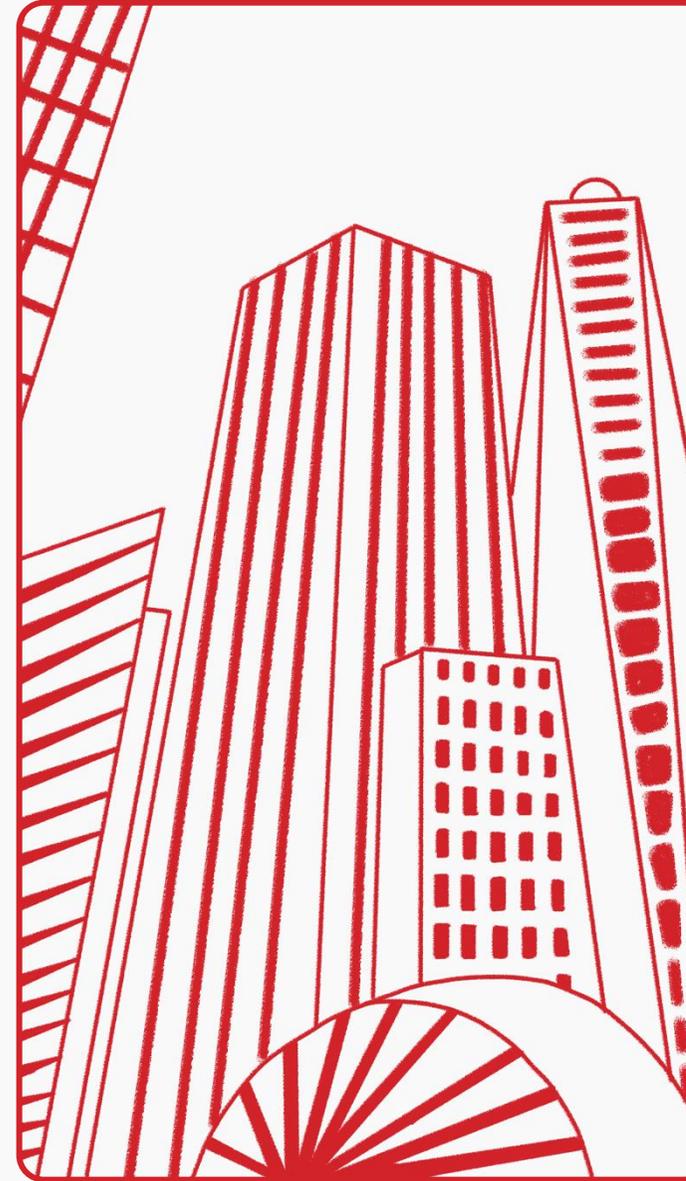
The preferential tax framework for taxi operators is set for abolition, with June 2026 marking the final reporting period under the TAXI18 statutory form. Following the repeal of Article 88<sup>1</sup> of the Tax Code, all payroll in the taxi sector will be subject to the standard taxation system starting 1 July 2026.

## Agriculture

DRAFT LAW

### Subsidisation of Agricultural Insurance Premiums Maintained at 70%

The draft law maintains state support for agricultural insurance premiums at 70% for 2026, with the subsidy covering the majority of farmers' insurance costs. The measure will be financed by the National Fund for Agricultural Development and Rural Environment and aims to reduce farmers' financial exposure by lowering the cost of insuring agricultural production.



## Customs

LAW

### Liquidation of Tvardița Free Economic Zone (FEZ)

The Government approved the dissolution of the State Enterprise Tvardița Free Entrepreneurship Zone, in the light of the official expiry of the free zone regime on 28 December 2025. Therefore, resident companies should prepare for the transition from specific tax and customs facilities applicable within the free zone to the general tax and economic regime.

The liquidation process will be managed by an appointed liquidator and the related remuneration will be covered from the FEZ's available funds.

DRAFT LAW

### Implementation of the New Computerized Transit System (NCTS)

The main purpose of the NCTS is to establish a unified electronic platform for fast, secure and efficient management of international customs transit operations. The system will also apply to transit movements carried out within the territory of the Republic of Moldova. This approach ensures that the transit procedure regulated under domestic legislation is aligned with the common transit framework, facilitating smoother cross-border trade and enhancing procedural consistency and predictability for businesses.

## Environment

LAW

### New Methodology for Decommissioning Ponds and Reservoirs

The Methodology sets out the framework for identifying, assessing and pre-selecting ponds and reservoirs that may pose a risk of impact.

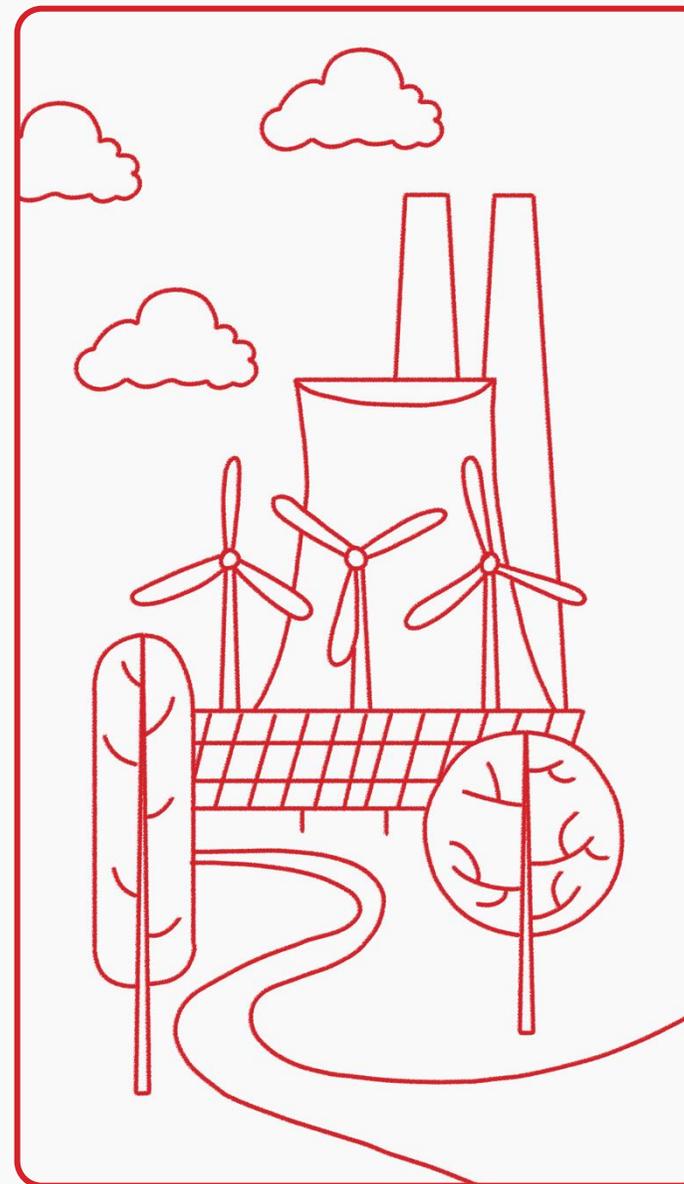
Under this framework, the National Agency “Apele Moldovei” will conduct periodic assessments and rank ponds and reservoirs presenting a risk of impact. Where liquidation is deemed necessary, the Agency will coordinate the dam dismantling, reservoir dewatering, land remediation and, where applicable, expropriation measures for public utility.

LAW

### New Regulation on the Use of Recycled Plastics in Food Packaging

Effective as of 8 May 2028, a new regulation establishes the framework for the safe use of recycled plastics in food packaging. Only materials processed using recycling technologies authorized at the European Union level are allowed, and they must not transfer hazardous substances to food, alter its composition, or affect its taste or smell.

The rules apply across the entire recycling chain—from the collection and processing of plastic waste to the production and use of final materials. They set clear requirements for the authorization of recycling technologies, compliance with environmental standards, and official oversight.



DRAFT LAW

### **New Pharmaceutical Waste Management Fee for Importers and Manufacturers**

According to the draft regulation, importers and manufacturers of medicines in the Republic of Moldova will be required to pay a pharmaceutical waste management fee to the Agency for Medicines and Medical Devices (the “Agency”). The fee is set at MDL 0.099 for each box of medicinal product packaging placed on the market.

The amounts collected will be used to finance pharmaceutical waste management services, including the provision of dedicated collection containers by authorized operators contracted by the Agency.

For the purposes of the Regulation, “pharmaceutical waste” refers to medicines that have expired or are otherwise unsuitable for use. Such waste will be collected from the population free of charge through pharmacies and other pharmaceutical establishments. The authorized operator contracted by the Agency will ensure the supply of dedicated single-use containers.

### **Digitalization**

DRAFT LAW

### **Implementation of the Electronic Medicine Stock Monitoring System (SIMSM)**

A national digital platform, the Electronic Medicine Stock Monitoring System (SIMSM), will be implemented by December 2026 to enable real-time tracking of pharmaceutical supplies. Managed by the Agency of Medicines and Medical Devices, the system will require daily stock reporting from importers, distributors, pharmacies, and medical institutions, helping to prevent shortages of critical medications and ensuring more efficient supply chain management.

### **Labour**

LAW

### **New Regulation on the Use of Holiday Vouchers**

The Government established a national holiday voucher scheme, allowing employers to voluntarily grant benefits to employees based on internal policies and objective criteria, such as performance or length of employment. Vouchers are valid for one year and can be issued for both primary and secondary employment. They must be spent exclusively for a minimum of two travel-related services, including mandatory accommodation. Cash withdrawals or transfers are strictly prohibited, and the issuance of vouchers must not result in any reduction of employee salaries.



LAW

**Digital Medical Leave Certificates**

Effective 1 March 2026, medical leave certificates are 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.

**Other Amendments**

LAW

**Updates to Standard Public Procurement of Works**

The standard documentation for public procurement of works has been updated to include provisions allowing contracting authorities, where necessary, to request prior approval for participation in public tenders. For economic operators registered in the State Register in the construction sector, contracting authorities can verify the relevant information directly, without requiring additional documentation.

In addition, clauses concerning the execution and acceptance of works, as well as the conditions for establishing and refunding performance bonds, have been revised. Under the new rules, the performance bond must be refunded within 21 days from the signing and approval of the final acceptance report.

**OTHER  
AMENDMENTS**



**DRAFT LAW**

**Access to Property and Use of Physical Infrastructure**

The draft law introduces mandatory access to existing physical infrastructure owned by both public authorities and private entities under fair, reasonable, and non-discriminatory conditions. The measure is designed to accelerate the rollout of very high-capacity electronic communications networks.

Authorization procedures will be digitalised via a Single Information Point, allowing for electronic submission and tracking of applications. Competent public authorities will be required to issue decisions within a four-month timeframe.

For certain small-scale installations, maintenance, and upgrade works, prior notification will suffice, eliminating the need for formal construction authorization. In addition, newly constructed and substantially renovated buildings will be required to include fibre-ready internal infrastructure to support future high-speed connectivity.

**DRAFT LAW**

**Displaying the Country of Origin for Food Products**

The draft law requires retailers to inform consumers of the country of origin of food products. This information must be displayed either on the price indicator or on a notice placed in the immediate vicinity of the product.

For pre-packaged foods, the country of origin at the point of sale must match the product label. For unpackaged foods, the information must correspond to the data provided by the importer or supplier for the batch on display, as confirmed by accompanying commercial documents.

The provisions apply to retail establishments with a sales area exceeding 50 m<sup>2</sup>. Failure to comply with these requirements may result in fines, emphasizing the draft law's focus on transparency and consumer protection in the food retail sector.

**OTHER  
AMENDMENTS**

