

## Incentives in Free Economic Zones

A. 50% discount of the taxable income Related to income obtained from the export outside of the customs territory of Moldova of goods (services) produced in FEZ or obtained from the delivery of goods (services) produced in FEZ to other FEZ residents.

B. 25% discount at the payment of the income tax Related to income obtained from the activity conducted within FEZ that is not considered activity taxed at 50%.

C. 100% exemption from the payment of the income tax. The exemption from the payment of the tax on the income obtained from the export outside of the customs territory of RoM of goods (services) produced in FEZ or from the delivery of goods (services) produced in FEZ to other FEZ residents for goods (services) intended for export

### Terms & Eligibility

A & B are applicable to all FEZ residents

C is granted for 3 years and is applicable to residents of FEZ that have invested in the fixed assets of their enterprises and/or in the development of the FEZ infrastructure a capital equal to at least USD1M  
C is granted for 5 years for investors FEZ residents that invested at least USD5M.

### Relevant legislation

[Fiscal Code No. 1163-XIII of 24 April 1997 \(Article 49\(a\)\)](#)

[Law No. 440 of 27 July 2001 on free economic zones \(Art. 8\)](#)

