

Incentives in the ICT sector

Reduced base of the taxable income and social security charges

This is an indirect incentive granted to economic agents in the field of ICT and lies in the fact that taxable income is considered only the monthly income not exceeding 2 monthly average salaries in the economy forecasted for the concerned year. The monthly income higher than 2 monthly average salaries in the economy forecasted for the concerned year is considered taxable income.

Beneficiaries

Employees of economic agents whose basic activity is software development

Relevant legislation

[Law on enforcement of Titles I and II of the Fiscal Code No. 1164-XIII of 24 April 1997 \(Article 24, para. \(21\)\)](#)

[Classifier of activities in the Moldovan economy, approved by Decision of Moldova Standard Department No. 694-ST of 9 February 2000, subsection 72, subclass 72.20.0 "Software development"](#)

Procedures to obtain the incentives

The economic agent whose employees benefit of the provisions of this paragraph need to submit to the relevant territorial fiscal body the information about the fact concerned, in the form and manner established by the Main State Fiscal Inspectorate.

The fiscal incentive provided in this paragraph is granted for the salary income obtained in a job, based on an individual labor contract.

Eligibility criteria

- The company has no outstanding fiscal duties nor any outstanding debts to the state budget as confirmed by a fiscal inspection within the last 30 calendar days;
- More than 50% of the turnover of the company is generated by eligible software development activities;
- The positions of employees correspond to the occupations mentioned in Annex No. 2 to the Law No. 1164/1997;
- The positions are part of a specialized informatics compartment, highlighted in the organizational structure of the employer;

- The employer does not transfer to his/her spouse the personal exemption provided in Art. 34 of the Fiscal Code.

Documents required

- association agreement of the economic agent;
- individual labor contract;
- organizational structure of the employer;
- terms of reference;
- legal copy of the graduation diploma issued by an accredited education institution from the Republic of Moldova or of the graduation diploma issued by an education institution from abroad, which is recognized on the territory of the Republic of Moldova in accordance with the legislation in force;
- employment record or copy of the employment record;
- payroll compiled for the employees of the economic agents;
- confirmation in writing from the employer concerning the non-transfer of the personal exemption provided in Art. 34 of the Fiscal Code to his/her spouse, mentioning the workplace of the spouse.

Expiration

End 2016

