

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

REPUBLIC OF MOLDOVA

Compilation of Declarations currently in force ^(*) concerning

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Declaration contained in the instrument of ratification deposited with the Secretary General of the Council of Europe on 24 November 2011 - Or. Engl. (*in force since 1 March 2012*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income of individuals and legal entities.
- . **Article 2, paragraph 1.b.ii:** Social security contributions.
- . **Article 2, paragraph 1.b.iii.B:** Taxes on immovable property.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise taxes.
- . **Article 2, paragraph 1.b.iii.E:** Taxes on the use of motor vehicles.
- . **Article 2, paragraph 1.b.iv:**
 - . Taxes on natural resources;
 - . Local taxes.

Declaration contained in a letter from the Permanent Representative of the Republic of Moldova, dated 4 March 2019, registered at the Secretariat General of the Council of Europe on 7 March 2019 - Or. Engl. (*in force since 1 July 2019*)

ANNEX B – Competent Authorities

The Ministry of Finance or its authorised representatives.

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ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>