

<p style="text-align: center;"><b>Jurisdiction's name: State Tax Service</b></p>	<p style="text-align: center;"><b>Republic of Moldova</b></p>
<p><b>Information on Tax Identification Numbers</b></p>	
<p><b>Section I – TIN Description</b></p>	
<p>In the Republic of Moldova, the identification number of the natural person is specified according to the international usages as an abbreviation of the phrase "Identification Number of Person" IDNP, and the state identification number of the legal entity is specified according to international usages as an abbreviation of the phrase "Identification Number of Organization" IDNO.</p> <p><b>IDNP</b> is assigned to each natural person at the time of the initial entry of data about him in R.S.P. (State Register of the Population) and remains unchanged during the entire period of existence of this data, being included in all the documents of the natural person in question.</p> <p>The <b>IDNO</b> is assigned to each legal entity upon the initial entry of data about it in the R.S.U.D. (<i>State register of law units in administrative-territorial profile</i>), it remains unchanged for the entire period of existence of this data and is entered in all documents of the legal entity.</p> <p>For the purposes of the provisions of the Tax Code of the Republic of Moldova No 1163 of 24.04.1997, the TIN is the taxpayer's personal identification number.</p> <p>In accordance with Article 162 of the Tax Code of the Republic of Moldova, the tax code is assigned:</p> <ol style="list-style-type: none"> <li>a) to any legal person, any individual entrepreneur, any farming household (farm), and to any natural person carrying out entrepreneurial activity or practicing a licensed or authorized professional activity, regulated by the specialized legislation;</li> <li>b) any natural person - a citizen of the Republic of Moldova, foreign citizen or stateless person - holding taxable objects or having tax liabilities, according to the tax legislation, or who obtained the right to carry out certain activity on the basis of the entrepreneurial patent;</li> <li>c) to any legal person or organization with the non-resident natural person status who has taxable objects on the territory of the Republic of Moldova or who has tax liabilities in accordance with the tax legislation.</li> <li>d) non-resident who carries out entrepreneurial activity without holding the organizational-legal form in the Republic of Moldova and who provides services through the electronic networks to the resident individuals of the Republic of Moldova who do not carry out entrepreneurial activity</li> </ol> <p>It is considered a TIN:</p> <ol style="list-style-type: none"> <li>a) for legal entities and enterprises with the status of natural person, subject to state registration - the state identification number assigned by the entity entitled to state registration and indicated in the registration decision;</li> <li>c) for natural persons practicing licensed or authorized professional activity - the personal code (IDNP) indicated in the document that allows the practice of professional activity or the TIN different from the personal code (IDNP) assigned by the State Tax Service of Republic of Moldova (hereinafter STS);</li> <li>d) for legal entities or organizations with non-resident natural person status that own taxable objects on the territory of the Republic of Moldova or that have tax liabilities - the TIN assigned by the STS, which constitutes the identification code from the country of residence;</li> <li>e) for individuals who are citizens of the Republic of Moldova - the personal code (IDNP) indicated on the back of the identity card;</li> <li>f) for natural persons citizens of the Republic of Moldova who do not have an identity card - the TIN represents the series and number of the birth certificate or another identity document, and in the case of having a provisional identity card, the TIN represents the series and number of the card of provisional identity;</li> <li>g) for natural persons, foreign citizens and stateless persons who own taxable objects on the territory of the Republic of Moldova or who have tax liabilities - the personal code (IDNP), and in the absence of the IDNP - the TIN represents the series and number (without blank spaces) of the respective person's passport from the country of origin, the code indicated in the documents (judgments/decisions, including those of the courts, etc.) or in the tax reports submitted by the entities;</li> <li>i) for natural persons carrying out independent activity - the personal code (IDNP) indicated on the back of the identity card;</li> </ol>	

- j) for legal entities established on the basis of normative acts - the TIN assigned by the STS;
- l) for foreign persons established on the basis of international treaties ratified by the Republic of Moldova - the TIN assigned by the STS;
- m) for associated offices of lawyers, associated offices of bailiffs, associated offices of notaries – the TIN is assigned by the STS;
- n) for non-resident natural persons (foreign citizens and stateless persons), non-resident legal entities that do not have taxable objects on the territory of the Republic of Moldova and do not have tax liabilities, the TIN is the series, number and code indicated in the certificate on opening bank accounts and/or payment accounts of foreign persons and resident persons holding a provisional identity document, related to the documents confirming their identity or the document recognized as a certificate of tax code/registration certificate from the country of origin - issued by the STS;
- o) for resident natural persons who carry out activities in the field of purchasing products from plant engineering and/or horticulture and/or plant kingdom objects - the personal code (IDNP), indicated on the back of the identity card;
- p) for non-residents who carry out entrepreneurial activity without holding the organizational-legal form in the Republic of Moldova and who provide services through electronic networks to natural persons resident in the Republic of Moldova who do not carry out entrepreneurial activity - the identification number indicated in the document confirming the registration of state from the country of origin, with their identification according to the registration number as a taxable subject with VAT in the Republic of Moldova, in the Information System of the STS.

**Additional information on the mandatory issuance of Tax Identification Numbers (TINs)**

**Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

Individuals	[Yes]	Entities	[No]
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**Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.**

**Response:**

**Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.**

Resident legal entities automatically obtain IDNO (TIN) upon their registration with the state registration body (Public Institution „Public Services Agency”).

Only legal entities established on the basis of normative acts, associated law firms, associated law enforcement offices, associated notary offices apply for the assignment of the tax code to the State Tax Service.

**Section II – TIN Structure**

In accordance with Annex no. 2 to the Decision of the Government of the Republic of Moldova no. 333 of 18.03.2023 for the approval of the Concept of the automated information system "State Population Register" and the Regulation regarding the State Population Register, on the territory of the Republic of Moldova, IDNP (Identification Number of Person) is the basic identification index of the natural person, which represents a series of 13 digits, arranged in a strict order, in which:

**IDNP: 2ΓΓΓXXXYYYYYK**

- 2 - the identification index of the natural person in the multitude of state identifiers;
- ΓΓΓ- the last three digits of the IDNP award year.;
- XXX- code of the registrar's office;
- YYYYY- the order number of the registration in the respective year in the respective office;
- K - check digit (special algorithm).

In accordance with Annex no. 2 to the Decision of the Government of the Republic of Moldova no. 272 of 06.03.2002 on the measures regarding the creation of the automated information system, on the territory of the country, IDNO (Identification Number of Organization) is the main identification index of the legal entity, represented by a strictly ordered series of 13 digits, of which:

**IDNO: 1XXXXYYZZZZK**

1- the index of the identification number of the legal unit, the number of the general compartment to which the object of identification refers;

XXX- the last three digits of the year in which the identification number was granted;

YYY- the code of the authority (office), which registered the legal unit;

ZZZZZ- the order number of the registration in that year in the office in question;

K - check digit.

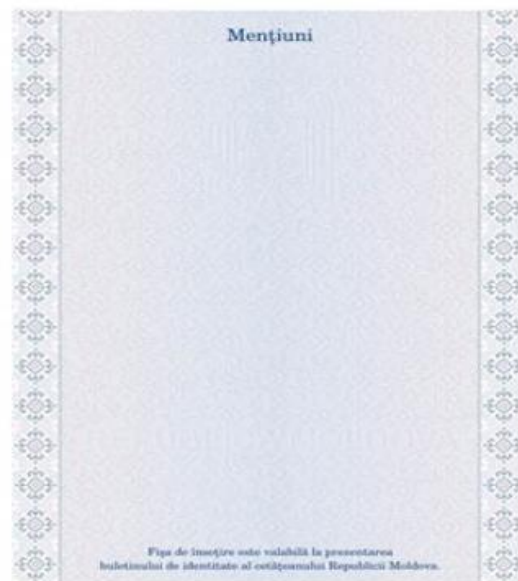
**Section III – Where to find TINs****Passport:**

Identity CARD:

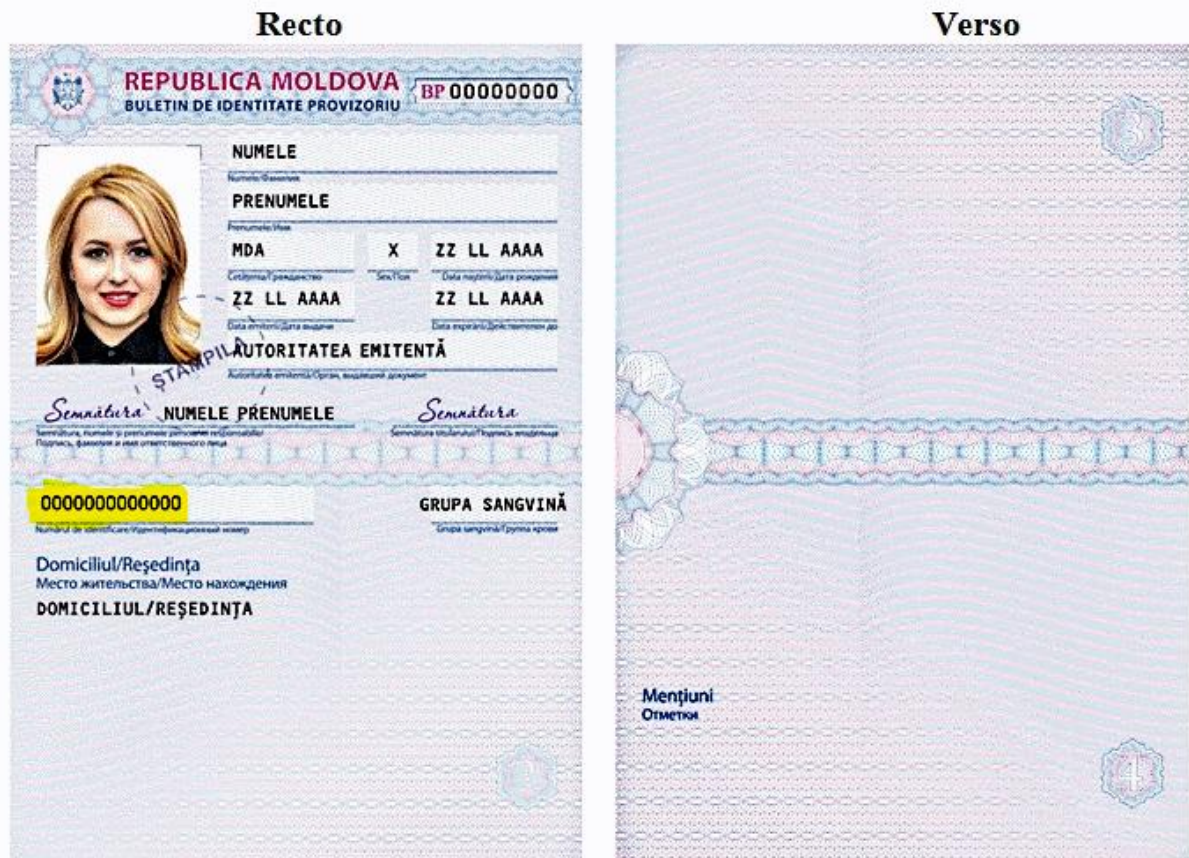
Recto



Verso



Temporary identity CARD:



Residence permit:



**The Income Tax Return of the natural person:**

Formular CET18

**Declarația persoanei fizice cu privire la impozitul pe venit  
pentru perioada fiscală \_\_\_\_\_**

Secțiunea întâi

**INFORMAȚIE GENERALĂ**

A. Categoria persoanei fizice	<b>Persoană fizică</b>  <input type="checkbox"/> (A1) Cetățean al Republicii Moldova <input type="checkbox"/> (A2) Cetățean al Republicii Moldova care intenționează să-și schimbe domiciliul din Republica Moldova în altă țară <input type="checkbox"/> (A3) Alte categorii de persoane fizice		<input type="checkbox"/> (A4) Cetățean străin nerezident al Republicii Moldova/apatrid Cetățenia (rezidența) _____  <input type="checkbox"/> (A5) Cetățean străin rezident în scopuri fiscale al Republicii Moldova Cetățenia _____
	<b>B. Datele de identificare ale contribuabilului</b>  <b>(B1) Numele</b> _____  <b>(B2) Prenumele</b> _____  <b>(B3) Domiciliul/Reședința</b> Localitatea _____ Strada _____ Numărul _____ Apartamentul _____		<b>(B4) Codul fiscal</b> _____  <b>(B5) Codul fiscal al soției (soțului)</b> _____  <b>(B6) Codul fiscal al persoanelor întreținute</b> _____, _____, _____ _____, _____, _____  <b>(B7) Date de contact:</b> Telefon _____ E-mail _____ <input type="checkbox"/> Diseminarea mesajelor (cu caracter fiscal)

**Extract from the Register of Legal Entities:**



**AGENȚIA SERVICII PUBLICE**  
 Departamentul înregistrare și licențiere a unităților de drept

**EXTRAS**  
 din Registrul de stat al persoanelor juridice

Nr. 34304 data 24.12.2020

Denumirea completă: [REDACTED]

Denumirea prescurtată: [REDACTED] S.R.L.

Forma juridică de organizare: **Societate cu răspundere limitată,**

Numărul de identificare de stat și codul fiscal (IDNO): **0000000000000**

Data înregistrării de stat: **29.03.2017**

Modul de activitate: [REDACTED]

Sediul: [REDACTED] Republica Moldova.

Obiectul activității: [REDACTED]

1. acordarea de **credite nebancaare**

2. **Leasing financiar**

Capitalul social: **4 000 000 lei**

Administrație: [REDACTED]

Asociații:

- [REDACTED] SA
- ANTRONIC [REDACTED] SA

Prezentul extras este eliberat în temeiul art.34 al Legii nr.220-XVI din 19 octombrie 2007 privind înregistrarea de stat a persoanelor juridice și a întreprinzătorilor individuali și confirmă datele din Registrul de stat la data de: **24.12.2020**.

Registrator

Bugaian Olga



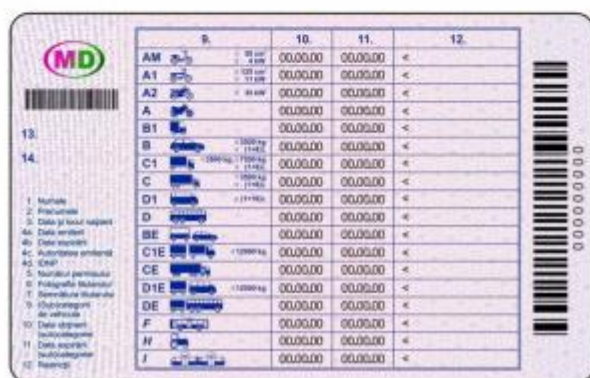
EB 0231938

**Driving licence:**

Recto



Verso

**Section IV – TIN information on the domestic website**Information about IDNP - [https://www.legis.md/cautare/getResults?doc\\_id=134285&lang=ro](https://www.legis.md/cautare/getResults?doc_id=134285&lang=ro)IDNP verification - <https://e-services.md/ro/verifica-idnp>Information about IDNO - [https://www.legis.md/cautare/getResults?doc\\_id=135293&lang=ro#](https://www.legis.md/cautare/getResults?doc_id=135293&lang=ro#)IDNO verification - <https://e-services.md/ro/content/verifica-idno>**Section V – Contact point for further information****State Tax Service of the Republic of Moldova**

9, Constantin Tănase street, MD-2005, Chişinău municipality

Phone number: + 373 22 823 368

E-mail: [mail@sfs.md](mailto:mail@sfs.md)