

Jurisdiction's name:	Republic of Moldova
Information on Residency for tax purposes	
Section I – Criteria for Individuals to be considered a tax resident	
According to national legislation, a natural person will be considered a resident if he meets one of the requirements below:	
<ul style="list-style-type: none"> a) has a permanent residence in the Republic of Moldova, including: <ul style="list-style-type: none"> - is on treatment or resting, or studying, or traveling abroad; - is a person with a position of responsible of the Republic of Moldova, in the exercise of the function abroad; b) is in the Republic of Moldova for at least 183 days during the tax year; 	
Section II – Criteria for Entities to be considered a tax resident	
According to the national legislation, a resident is any legal person or organizational form with natural person status whose activity is organized or managed in the Republic of Moldova or whose main place of activity is the Republic of Moldova.	
Section III – Entity types that are as a rule not considered tax residents	
In the Republic of Moldova, the entities that are not considered tax residents are those entities that carry out types of activity of a preparatory, auxiliary or other nature, in the absence of the criteria of permanent representation (the notion of permanent establishment can be found in art. 5 point 15 of the Tax Code of the Republic of Moldova) link: https://sfs.md/en/page/tax-code	
To types of activities of preparatory, auxiliary or other nature, in particular, the following is attributed:	
<ul style="list-style-type: none"> a) the use of installations exclusively for the purpose of storage or display of products or goods belonging to the non-resident; b) maintaining a stock of products or goods belonging to the non-resident exclusively for the purpose of storage or display; c) maintaining a stock of products or goods belonging to the non-resident exclusively for the purpose of being processed by another person; d) maintaining a fixed place of business exclusively for the purpose of purchasing goods by the non-resident; e) maintaining a fixed place of business exclusively for the purpose of collecting and/or distributing information, marketing, advertising or market research of goods (services) performed by the non-resident, if such activity is not a basic (ordinary) activity of the non-resident; f) maintaining a fixed place of business for the purpose of signing contracts by a person on behalf of the non-resident, if the contracts are signed in accordance with the detailed written instructions of the non-resident; g) carrying out activity provided for in point 15 letter b) not exceeding 6 months. 	
Section IV – Contact point for further information	
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