



Questionnaire

Part II

**Information provided by the Government of the Republic of Moldova
to the Questionnaire of the European Commission**

CHAPTER 29: CUSTOMS UNION

May 2022

The customs union *acquis* mainly consists of directly applicable legislation, ensuring the functioning of the customs union and the effective protection and control of its external borders. It includes the Union Customs Code and its implementing legislation, the Combined Nomenclature, Common Customs tariff and provisions on tariff classification, customs duty relief, duty suspensions and certain tariff quotas. It also includes other provisions such as those on the customs enforcement of intellectual property rights, drugs precursors, cultural goods, etc., as well as those on cooperation among EU Customs administrations and mutual administrative assistance in customs matters with third countries. Member States must ensure that the necessary implementing and enforcement capacities, including links to the relevant EU electronic customs systems¹ are in place. The customs services must also ensure adequate capacities to implement and enforce special rules laid down in related areas of the *acquis* such as external trade, health and security provisions. Furthermore, the EU has put in place the Electronic Customs Initiative in order to develop a more efficient and modern customs environment. The e-customs Decision is the key piece of legislation related to this initiative, promoting shift to an interoperable electronic environment with unified data systems to facilitate communication between traders and customs. According to the e-customs Decision, the Commission and Member States have jointly established an overall project management tool, the Multiannual Strategic Plan (MASP), to ensure operational planning and implementation of all the IT projects.

¹ For example: the Integrated Tariff Environment (TARIC, QUOTA, Surveillance, etc.), transit (NCTS - New Computerised Transit System), export and import controls (AES ?ECS – Export Control System, ICS2 - Import Control System), economic operators (EORI – AEO ? EOS – Economic Operators System), risk management (CRMS? RIF) etc.

1. Please describe how the customs legal framework is organised, including the competent authorities. Which parts of legislation are in the consolidated customs law or code and its implementing provisions, and which are in separate legal acts on different subjects, if any?

The customs legal framework is organized as follows:

Customs Law and its by-laws:

- Customs Code of the Republic of Moldova no. 95/2021, harmonized with Community customs legislation. It shall enter into force on 1 January 2023²;
- partially transposes Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards the detailed rules for certain provisions of the Union Customs Code, published in the Official Journal of the European Union L 343 of 29 December 2015, as last amended by Commission Delegated Regulation (EU) 2016/651 of 5 April 2016;
- partially transposes Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down rules for the implementation of certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council of the Union Customs Code, published in the Official Journal of the European Union L 343 of 29 December 2015, as last amended by Commission Implementing Regulation (EU) 2018/604 of 18 April 2018;
- transposes Article 2 paragraph (1) letter c) –e); art.3–16, 23–27, 41, 43–46, 48–50, 53–60, 81, 85–90, 92, 93, 95–110, 112, 113 and 124 of Regulation (EC) no. Council Regulation (EC) No 1186/2009 of 16 November 2009 establishing a Community system of reliefs from customs duty, published in the Official Journal of the European Union L 324 of 10 December 2009;
- partially transposes Council Directive 2009/132 / EC of 19 October 2009 laying down the scope of Article 143 (b) and (c) of Directive 2006/112 / EC as regards the exemption from value added tax of certain final imports of goods, published in Official Journal of the European Union L 292 of 10 November 2009;
- partially transposes Council Directive 2006/79 / EC of 5 October 2006 on the exemption from import duty for small consignments of non-commercial goods from third countries, published in the Official Journal of the European Union L 286 of 17 October 2006;
- transposes Articles 1, 2, 23, 24 and 26 of Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 on the enforcement of intellectual property rights by customs authorities and

² https://www.legis.md/cautare/getResults?doc_id=130438&lang=ro#

repealing the Regulation (EC) No 1383/2003 of the Council, published in the Official Journal of the European Union L 181 of 29 June 2013;

- transposes Articles 6 and 8-13 of Council Directive 2007/74 / EC of 20 December 2007 on the exemption of value added tax and excise duty on goods imported by persons traveling from foreign countries, published in the Official Journal of the European Union European L 346 of 29 December 2007;
 - transposes Council Regulation (EEC, Euratom) No 1182/71 of 3 June 1971 laying down rules applicable to time limits, dates and time limits for publication in the Official Journal of the European Union L 124 of 8 June 1971.
- Current Customs Code of the Republic of Moldova No.1149/2000³, which will lose its effects when the new Customs Code will enter into force;
 - Law No. 302/2017 on the Customs Service⁴;
 - Titles III and IV of the Fiscal Code No. 1163/1997⁵;
 - Law No. 1417/1997 for the implementation of Title III of the Fiscal Code⁶;
 - Law No. 1054/2000 for the implementation of Title IV of the Fiscal Code⁷;
 - Law No.172/2014 on combined nomenclature of goods⁸;
 - Law No. 1569/2002 on the way of introduction and removal of goods from the territory of the Republic of Moldova by individuals, which will lose its effects when the new Customs Code will enter into force⁹;
 - Government Decision No.1185/2003 on the approval of the Regulation on the introduction and removal of goods from the territory of Moldova by individuals¹⁰;
 - Regulation on the customs clearance of goods crossed the customs border of the Republic of Moldova by natural persons and standard forms, approved by Order of the Director General of Customs Service No. 56-O/2008, with subsequent amendments, registered at the Ministry of Justice with No. 564 of 24.03.2008¹¹;
 - Government Decision No.1140/2005 on the approval of the Regulation on the application of customs destinations provided by the Customs Code of the Republic of Moldova¹²;
 - Government Decision No. 915/2016 on Regulation on ensuring the observance of intellectual property rights by customs bodies¹³.

³ https://www.legis.md/cautare/getResults?doc_id=130518&lang=ro#

⁴ https://www.legis.md/cautare/getResults?doc_id=128024&lang=ro#

⁵ https://www.legis.md/cautare/getResults?doc_id=130659&lang=ro#

⁶ https://www.legis.md/cautare/getResults?doc_id=129313&lang=ro#

⁷ https://www.legis.md/cautare/getResults?doc_id=129321&lang=ro#

⁸ https://www.legis.md/cautare/getResults?doc_id=128495&lang=ro#

⁹ https://www.legis.md/cautare/getResults?doc_id=125270&lang=ro#

¹⁰ https://www.legis.md/cautare/getResults?doc_id=111681&lang=ro#

¹¹ https://www.legis.md/cautare/getResults?doc_id=125420&lang=ro#

¹² https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro#

¹³ https://www.legis.md/cautare/getResults?doc_id=94241&lang=ro#

Customs Tariff Law and its by-laws:

- Law No. 1380/1997 on the customs tariff¹⁴;
- Government Decision No.974/2016 on Regulation on how to declare the customs value of goods¹⁵.

Other laws applicable by the Customs:

- Law No. 440/2001 on free economic zones¹⁶;
- Law No. 1540/1998 on the payment for environmental pollution¹⁷;
- Law No. 62/2008 on foreign exchange regulation¹⁸;
- Law No. 160/2011 on the regulation by authorization of entrepreneurial activity¹⁹;
- Law No.1163/2000 on the control of export, re-export, import and transit of strategic goods²⁰;
- Regulation on the application of fiscal and customs facilities for the import of means of transport with special destination, approved by Government Decision No. 474/2016²¹;
- Regulation on the rules of origin of goods, approved by Government Decision No. 1599/2002 On the rules of origin of goods²²;
- Regulation on the completion, authentication, issuance and subsequent control of certificates of preferential origin of goods, approved by Government Decision No.761/2014²³;
- Government Decision No. 385/2015 for the implementation of the provisions of section 34² (Approved Exporter) of the Customs Code of the Republic of Moldova²⁴;
- Government Decision No.647/2014 on the implementation of sections 27¹ (simplified customs procedures) and 28¹ (Authorised Economic Operator – AEO) of the Customs Code of the Republic of Moldova²⁵;
- Regulation on the application of the Customs Convention on the International Carriage of Goods under Cover of the TIR Carnet (TIR Convention, 1975), approved by Government Decision No. 1086/1997²⁶;

¹⁴ https://www.legis.md/cautare/getResults?doc_id=129311&lang=ro#

¹⁵ https://www.legis.md/cautare/getResults?doc_id=122312&lang=ro#

¹⁶ https://www.legis.md/cautare/getResults?doc_id=111437&lang=ro#

¹⁷ https://www.legis.md/cautare/getResults?doc_id=125113&lang=ro

¹⁸ https://www.legis.md/cautare/getResults?doc_id=121168&lang=ro

¹⁹ https://www.legis.md/cautare/getResults?doc_id=130211&lang=ro#

²⁰ https://www.legis.md/cautare/getResults?doc_id=108380&lang=ro

²¹ https://www.legis.md/cautare/getResults?doc_id=113328&lang=ro

²² https://www.legis.md/cautare/getResults?doc_id=130830&lang=ro#

²³ https://www.legis.md/cautare/getResults?doc_id=122310&lang=ro#

²⁴ https://www.legis.md/cautare/getResults?doc_id=113318&lang=ro#

²⁵ https://www.legis.md/cautare/getResults?doc_id=113315&lang=ro

²⁶ https://www.legis.md/cautare/getResults?doc_id=105697&lang=ro

- Government Decision No. 904/2013 on electronic customs clearance procedures²⁷;
- Government Decision No. 606/2002 on the National Control System for the export, re-export, import and transit of strategic goods in the Republic of Moldova²⁸.

International conventions:

- Convention on the Establishment of the Customs Cooperation Council (concluded in Brussels on 15.12.1950; in force in the Republic of Moldova since October 28, 1994 ²⁹);
- International Convention on Mutual Assistance in the Prevention, Investigation and Punishment of Customs Offenses (concluded in Nairobi on 09.06.1977; in force in the Republic of Moldova since 20.10.2001 ³⁰);
- International Convention on the Harmonized Commodity Description and Coding System (concluded in Brussels on 14.06.1983; in force in the Republic of Moldova since 01.01.2006 ³¹);
- Convention on Temporary Admission (concluded in Istanbul on 26.06.1990; in force in the Republic of Moldova since 02.05.2009 ³²);
- Convention concerning the Contract for the International Carriage of Goods by Road (WRC) (concluded in Geneva on 19.05.1956; in force in the Republic of Moldova since 24.08.1993 ³³);
- Customs Convention on the International Carriage of Goods under Cover of T.I.R. (concluded in Geneva on 14.11.1975; in force in the Republic of Moldova since November 26, 1993 ³⁴);
- International Convention on the Harmonization of Frontier Controls of Goods (concluded in Geneva on 21.10.1982; in force in the Republic of Moldova since 03.03.2009 ³⁵);
- Customs Convention on Containers (concluded in Geneva on 02.12.1972; in force in the Republic of Moldova since 11.04.2017 ³⁶);
- Convention for the Establishment of the South-East European Law Enforcement Centre (concluded in Bucharest on December 9, 2009;

²⁷ https://www.legis.md/cautare/getResults?doc_id=119917&lang=ro#

²⁸ https://www.legis.md/cautare/getResults?doc_id=114025&lang=ro#

²⁹ https://www.legis.md/cautare/getResults?doc_id=117940&lang=ro

³⁰ https://www.legis.md/cautare/getResults?doc_id=64376&lang=ro

³¹ https://www.legis.md/cautare/getResults?doc_id=107651&lang=ro

³² https://www.legis.md/cautare/getResults?doc_id=23670&lang=ro

³³

<https://anta.gov.md/sites/default/files/document/attachments/CONVEN%C5%A2IA%20C.M.R.%20din%2019.05.56.pdf>

³⁴

<https://anta.gov.md/sites/default/files/document/attachments/CONVEN%C5%A2IA%20T.I.R.%20din%2014.11.1975.pdf>

³⁵ https://www.legis.md/cautare/getResults?doc_id=117364&lang=ro

³⁶ https://www.legis.md/cautare/getResults?doc_id=94811&lang=ro

signed by the Republic of Moldova in Bucharest on December 9, 2009; in force in the Republic of Moldova since 07.10.2011 ³⁷⁾.

- Convention of the World Health Organisation on Tobacco Control and Protocol on the Elimination of Illicit Trade in Tobacco Products.³⁸
- Agreement on Trade Facilitation in the World Trade Organization.³⁹
- Regional Convention on pan-Euro-Mediterranean preferential rules of origin.⁴⁰

2. Please describe the principles that determine the duty rate structure and level (see also Chapter 30 External Relations).

Basic duty rates

Republic of Moldova applies customs duty rates for goods which are imported into the customs territory based on Most-Favoured Nations (MFN) tariff set out in the Law No. 172/2014 on Combined Nomenclature of Goods and preferential tariffs according to the Free Trade Agreements. The nomenclature of MFN tariff and preferential tariffs comply with HS-2017.

The 2022 MFN schedule contains a total of 9,625 lines at 9-digit level, among which 35.7% of total lines are duty-free; about 27% of total lines are rated between 5% and 10%; about 3% of total lines bear rates higher than 15% while about 17% of total lines are with rates less than 5%.

The majority of the tariff rates are ad valorem rates, while 414 lines are not (accounting for 4.3% of total lines), among which 231 lines are subject to specific rates, 95 lines to compound rates, and 88 lines to mixed rates. Lines with specific rates apply mostly to alcoholic drinks and tobacco products. Wines of fresh grapes bear the highest tariff rate, with its ad valorem equivalent (AVE) at 120.8%.

Twenty-eight lines are subject to tariff quotas, all agricultural products such as meat, bulk milk and sugar.

Preferential duty rates

Republic of Moldova applies preferential tariffs on import of goods originated in its FTA partners. All imports from these partners, except the EU, Turkey, and the UK, enter Moldova duty free. The preferential origin of goods has to be confirmed with relevant certificate.

Seasonal customs duties

³⁷ https://www.legis.md/cautare/getResults?doc_id=21228&lang=ro

³⁸ https://www.legis.md/cautare/getResults?doc_id=130584&lang=ro

³⁹ https://www.legis.md/cautare/getResults?doc_id=8858&lang=ro

⁴⁰ <https://eur-lex.europa.eu/legal-content/RO/TXT/?uri=celex:32013D0094>

Republic of Moldova applies seasonal tariff rates to certain agricultural products, mainly fruits and vegetables. Seasonal customs duties are not exceeding 20%, whose implementation shall be limited in time. These products include fresh or chilled potatoes; fresh or chilled cucumbers and gherkins; fresh grapes; fresh apples; fresh pears; fresh apricots; fresh cherries; fresh peaches; fresh plums; and fresh strawberries.

3. Please provide a description of Moldova's tariff system for tariff suspensions, tariff quotas and tariff ceilings.

Import of certain products, such as certain animals, plants, narcotics, arms, asbestos, and ozone depleting substances, are prohibited. These prohibitions are implemented on the ground of public safety and moral, human life and protection, environment protection, and compliance with its international obligations.

In Moldova, a negative-list approach is applied to import prohibitions/restrictions and include fishing net made of untwisted polymer yarn, waste and residues of any kind, radiological installations or radioactive sources and food products that have shorter half of their validity term established by the manufacturer.

Moldova maintains trade restrictions/embargoes on the ground of United Nation's Security Council Resolutions.

Republic of Moldova applies import restrictions to goods that have to meet special conditions or formalities prior to their entry into the country. Restrictions are controlled with 'permissive acts' (import licenses), according to Law no 160 / 2011. Import licenses are required for the import of ethyl alcohol/alcoholic products; tobacco; phytosanitary products; toxic chemical substances; civil arms; pyrotechnic articles; cryptographic methods and technical protection of information; gasoline, diesel oil and/or liquefied petroleum gas; strategic goods; goods subject to sanitary veterinary control; medicinal products; narcotic drugs; psychotropic substances and precursors.

Republic of Moldova also applies tariff rate quotas for certain agricultural products. For meat and bulk milk, the Government carries out the TRQ management system and the in-quota rate is 0%. For sugar, the out-of-quota rate is 75%, and the corresponding in-quota rate is 10%.

4. Please describe the system in force in Moldova for ensuring a correct classification of goods in the tariff. Does Moldova publish explanatory notes or tribunal rulings? Please also describe the country's systems for Binding Tariff Information and Binding Origin Information.

Describe the system in force in Moldova for ensuring a correct classification of goods in the tariff.

The key elements of the system in force for ensuring a correct classification of goods in the tariff are established in Section 22¹ of the Customs Code of the Republic of Moldova. It consists in establishing a code, in accordance with the Combined Nomenclature of Goods (approved by Law No.172/2014⁴¹) and the existing methodological norms.

The Combined Nomenclature of Goods is based literary on the Nomenclature of the International Convention on the Harmonized Commodity Description and Coding System (to which the Republic of Moldova has acceded by the Law No. 112/2004⁴²). Likewise, the General Rules of Interpretation are transposed into law either, as part of the nomenclature in accordance with the obligations, as contracting party to the Convention.

According to Art. 141², par. (3) of the Customs Code, the Customs Service is empowered to issue methodological norms for some types of goods regarding their classification, ensuring the publication of these norms, which is also the legal basis for the classification of goods⁴³.

The system that ensures the correct classification is based on the control at the different stages, namely:

- Pre-entry (BTI);
- At the time of customs clearance of the goods (declaration-processing);
- Post- clearance.

With regard to customs clearance, a mechanism for the conditional release of goods is also introduced, with a guarantee of import duties, which may arise from erroneous classification. The mechanism aims to reduce the time of correct verification of the classification of goods at the customs clearance procedure.

The main elements of good tariff classification work model were taken from the WCO recommendations.

In addition, Customs Service offers information on Integrated Customs Tariffs of the Republic of Moldova (TARIM) through the Trade Information Portal and other

⁴¹ https://www.legis.md/cautare/getResults?doc_id=128495&lang=ro#

⁴² https://www.legis.md/cautare/getResults?doc_id=26144&lang=ro#

⁴³ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

platforms. This is a very useful tool for operators and natural persons when filling in customs declarations (helping in predictability of customs procedures, customs tariffs, other taxes, requirements, etc.)

Does Moldova publish explanatory notes or tribunal rulings?

Explanatory notes are issued by the Customs Service, established by the Order No. 114-O/2020 of the Customs Service Regarding the approval of the Explanatory Notes to the Combined Nomenclature of Goods⁴⁴.

Tribunal rulings are published on Courts official websites which examined the applications.

Describe the country's systems for Binding Tariff Information and Binding Origin Information.

Binding Tariff Information (BTI) shall be issued only for goods, which are the subject of import or export operations based on a standard application, applied at the Head office of the Customs Service. The application shall indicate the proposed code, the detailed description of the goods, and the application shall be accompanied by samples, photographs and other available documents, which help to identify the product. Upon customs clearance, the declarant shall indicate in the customs declaration the reference to the pre-entry. BTI shall apply only if the declarant - the holder of the BTI - can prove that the goods declared are in conformity with those described in the decision issued.

The legal basis for issuance of BTI is established in accordance with the Art. 141²-141³ of the Customs Code, and the requirements for the BTI application are set out in the Customs Service Order No. 296-O/2016⁴⁵ on the approval of the Regulation on the decision to classify goods⁴⁶.

With regard to BTI, are directly published and updated on the websites https://trade.gov.md/api/media/16/03/2022/Lista_Deciziilor_Tarifare_Prealabile..pdf and <https://trade.gov.md/ro/articles/decizii-prealabile-privind-clasificarea-marfurilor>, also on <https://iceapp.azurewebsites.net/bti/btigrd> (CEFTA BTI database).

Binding Origin Information (BOI) has been defined under Articles 1, 215¹ and 215² of the Customs Code, Law No. 1149/2000⁴⁷.

BOI are issued by the Customs Service on written request by the person concerned and are valid for a period of 3 years from the date of issue. An application for BOI is submitted to Customs Service in writing using the application form referred to

⁴⁴ https://www.legis.md/cautare/getResults?doc_id=120734&lang=ro

⁴⁵ https://www.legis.md/cautare/getResults?doc_id=95497&lang=ro

⁴⁶ https://www.legis.md/cautare/getResults?doc_id=95497&lang=ro

⁴⁷ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

in Annex 1 of the Order of the Customs Service No. 325-O/2012⁴⁸ on the approval of the Instruction on the procedure for requesting and issuing BOI.

The BTI application may refer to only one type of goods, while the BOI application may refer to only one type of goods and one set of circumstances determining the origin of goods.

The application, together with any attached documents and samples of goods, is recorded and reviewed by Customs Service. The BOI application form must be completed in accordance with the provisions of the Annex 1 of the Order of the Customs Service No. 325-O/2012⁴⁹.

Once the application is established as orderly and justified, containing all the data necessary for the decision procedure, BTI or BOI starts to be drafted.

BOI is submitted to the holder as soon as possible using the form referred to in Annex 2 of the Order of the Customs Service No. 325-O/2012⁵⁰. BTI is delivered to the holder within three months upon the acceptance of orderly application, while BOI is issued within 150 days of the day the additional requested information was presented.

Legal effect of the BOI is stipulated under Articles 215¹ and 215² of the Customs Code, pursuant to which only the holder of the goods may refer to the BOI if the specific goods and circumstances determining the origin thereof correspond in every way to that described in the presented BOI.

BTI and BOI will be valid up to three years from the date of issue. Any binding information issued on the basis of inaccurate or incomplete information provided in the application will be annulled.

BOI ceases to be valid as a result of the adoption of a regulation or the conclusion by the Republic of Moldova of an agreement with the provisions of which the BOI no longer complies; when it becomes incompatible with the rules of origin of the goods provided by the legislation in force or at the request of the holder.

BTI data, including any photographs, sketches, brochures are published via the Internet, except for confidential information.

Given the fact that holding an BOI does not exclude the need to present a proof of preferential origin, there is a minimal interest for this kind of information. So far, Customs Service did not receive any request for issuing a BOI.

⁴⁸ https://www.legis.md/cautare/getResults?doc_id=12288&lang=ro

⁴⁹ https://www.legis.md/cautare/getResults?doc_id=12288&lang=ro

⁵⁰ https://www.legis.md/cautare/getResults?doc_id=12288&lang=ro

5. Please describe the rules of preferential origin applied by Moldova under bilateral or multilateral agreements or in the framework of autonomous arrangements. Please also mention any other conditions of granting preferential tariff treatment.

Preferential origin (bilateral and multilateral agreements)

Rules of preferential origin are contained in the free trade agreements and protocols defining the notion of an originating product applied by the Republic of Moldova under free trade agreements are in conformity with the general disciplines of Annex II of the Agreement on Rules of Origin.

Moldova has concluded the following free trade agreements:

	Free trade agreement	The rules of preferential origin
1.	The Association Agreement between the Republic of Moldova, of the one part, and the European Union and the European Atomic Energy Community, and their Member States, of the other part, signed in Brussels on 27 June 2014, ratified by the Law of the Republic of Moldova No. 112/2014	Protocol II to the Association Agreement, regarding the definition of the notion of 'originating products' and the methods of administrative cooperation which by Decision No. 1/2021 of the EU-Republic of Moldova customs subcommittee of 16 November 2021 was replaced by the provisions of the Annex to Decision No. 1/2021
2.	Agreement on Amendment of and Accession to the Central European Free Trade Agreement – CEFTA 2006, signed in Bucharest on 19.12.2006, ratified by the Law of the Republic of Moldova No.120-XVI/2007	Annex 4 of the Central European Free Trade Agreement (CEFTA 2006) amended by the Decision of the Joint Committee of the CEFTA 2006 No. 1/2021 adopted on 21 June 2021, setting out the Protocol Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Cooperation referred to in Article 14, paragraph 1 and 3, and repealing and replacing Decision No. 3/2013 and Decision 3/2015 of the Joint Committee of the CEFTA
3.	Free Trade Agreement between the Republic of Moldova and the Republic of Turkey, signed in Chisinau on September 11, 2014, ratified by the Law of the Republic of Moldova No. 49/2016	Annex I to the Agreement which, by Decision No. 2/2016 of the Joint Committee established under the Free Trade Agreement between the Republic of Moldova and the Republic of Turkey was replaced by Annex I to Decision No. 2/2016 which refers to Appendix I and the relevant provisions of Appendix II to the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin
4.	Strategic Partnership, Trade and Cooperation Agreement between the Republic of Moldova and the United Kingdom of Great Britain and Northern Ireland, signed on 24 December 2020, in force since 01.01.2021, ratified by the Law of the Republic of Moldova No.172/2021	Protocol I to the Agreement on the definition of 'originating products' and methods of administrative cooperation
5.	Agreement between the Government of the Republic of Moldova and the Council of Ministers - Government of the Russian Federation on free trade, signed in Moscow on February 9, 1993, in force since March 30, 1993	Agreement of the Governments of the Member States of the Commonwealth of Independent States on the Rules for Determining the Country of Origin of Goods signed in Yalta on November 20, 2009, ratified by the Law of the Republic of Moldova No. 93/2011
6.	Agreement on free trade between the Government of the Republic of Moldova and the Cabinet of Ministers of Ukraine, signed in Chisinau on	Agreement of the Governments of the Member States of the Commonwealth of Independent States on the Rules for Determining the Country of Origin

	November 13, 2003, ratified by Law No. 22-XV/2004	of Goods signed in Yalta on November 20, 2009, ratified by the Law of the Republic of Moldova No. 93/2011
7.	Free Trade Agreement between the Government of the Republic of Moldova and the Government of the Republic of Uzbekistan, signed in Chisinau on March 30, 1995, ratified by the Decision of the Parliament of the Republic of Moldova No. 539-XIII/1995	Council Decision of the Heads of Government of the Commonwealth of Independent States of 24 September 1993 on the Rules for Determining the Country of Origin of Goods
8.	Free Trade Agreement between the Government of the Republic of Moldova and the Government of the Republic of Kyrgyzstan, signed in Bucharest on February 15, 1994, ratified by the Decision of the Parliament of the Republic of Moldova No. 863-XIII/1996	Agreement of the Governments of the Member States of the Commonwealth of Independent States on the Rules for Determining the Country of Origin of Goods signed in Yalta on November 20, 2009, ratified by the Law of the Republic of Moldova No. 93/2011
9.	Agreement between the Government of the Republic of Moldova and the Government of the Republic of Kazakhstan on Free Trade, signed at Minsk on 26 May 1995, ratified by Decision of the Parliament of the Republic of Moldova No. 714-XIII/1996	Agreement of the Governments of the Member States of the Commonwealth of Independent States on the Rules for Determining the Country of Origin of Goods signed in Yalta on November 20, 2009, ratified by the Law of the Republic of Moldova No. 93/2011
10.	Agreement between the Government of the Republic of Moldova and the Government of Georgia on Free Trade, signed at Tbilisi on 28 November 1997, ratified by Decision of the Parliament of the Republic of Moldova No.1513-XIII/1998	Council Decision of the Heads of Government of the Commonwealth of Independent States of 30 November 2000 on the Rules for Determining the Country of Origin of Goods
11.	Agreement between the Government of the Republic of Moldova and the Government of Turkmenistan on Free Trade, signed at Ashgabat on 24 December 1993, ratified by Decision of the Parliament of the Republic of Moldova No.538-XIII/1995	Council Decision of the Heads of Government of the Commonwealth of Independent States of 24 September 1993 on the Rules for Determining the Country of Origin of Goods
12.	Agreement between the Government of the Republic of Moldova and the Government of the Republic of Azerbaijan on Free Trade, signed at Minsk on 26 May 1995, ratified by Decision of the Parliament of the Republic of Moldova No. 576-13 of 20 September 1995	Agreement of the Governments of the Member States of the Commonwealth of Independent States on the Rules for Determining the Country of Origin of Goods signed in Yalta on November 20, 2009, ratified by the Law of the Republic of Moldova No. 93/2011
13.	Agreement between the Government of the Republic of Moldova and the Government of the Republic of Armenia on Free Trade, signed at Ashgabat on 24 December 1993, ratified by Decision of the Parliament of the Republic of Moldova No.575-XIII of 20 September 1995	Agreement of the Governments of the Member States of the Commonwealth of Independent States on the Rules for Determining the Country of Origin of Goods signed in Yalta on November 20, 2009, ratified by the Law of the Republic of Moldova No. 93/2011
14.	Agreement between the Government of the Republic of Moldova and the Government of the Republic of Belarus on Free Trade, signed at Minsk on 16 June 1993, published in the Official Gazette, 1999, Volume 18, in force since 7 December 1994.	Agreement of the Governments of the Member States of the Commonwealth of Independent States on the Rules for Determining the Country of Origin of Goods signed in Yalta on November 20, 2009, ratified by the Law of the Republic of Moldova No. 93/2011

Moldova ratified the Agreement for the creation of Free Trade Area with the Commonwealth of Independent States, signed in Sankt Petersburg on 18.10.2010, by the Law of the Republic of Moldova No.201/2012 ⁵¹.

Also, Moldova acceded to Regional Convention on pan-Euro- Mediterranean preferential rules of origin by Law No. 111/2015 ⁵².

In applying the rules of origin, the originating products are deemed to be:

- products wholly obtained in Moldova;
- products obtained in Moldova incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Moldova;
- products on the basis of cumulation of origin.

The notion of ‘products wholly obtained’, inter alia, includes all natural resources, such as fresh products (e.g. fruits and vegetables), cultivated and harvested in Moldova, live animals born and raised there or mineral products extracted from their soil or products obtained from them.

Products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the List of working or processing operations which must be carried out on non-originating materials, thus acquiring the Moldova originating status, are fulfilled. The List contains several groups of rules, such as: the rule to change tariff heading (tariff heading of the finished product is different from the tariff heading of the non-originating material used), percentage rule (a certain percentage value of non-originating material used is allowed and it pertains to the EXW factory price of product and value of material used), and process rule (requiring the application of a certain process of manufacture or use of certain materials).

Other conditions for obtaining originating status are: principle of territoriality, direct transport, exhibitions and prohibition of drawback of, or exemption from, customs duties.

Preferential origin in conformity with autonomous trade measures

The countries granting certain preferences to Moldova for export of goods within the generalized scheme of preferences are the United States of America, Japan, Canada, Switzerland and Norway.

Moldova has not granted any country the preferential tariff treatment on the basis of the generalized scheme of preferences.

⁵¹ https://www.legis.md/cautare/getResults?doc_id=4056&lang=ro

⁵² https://www.legis.md/cautare/getResults?doc_id=4056&lang=ro

6. Please describe the rules of non-preferential origin applied, in particular for the purposes of implementing trade defense instruments, restrictions (quantitative or other), origin labelling requirements, etc.

Non-preferential origin is regulated under Articles 18 through 23 of the Law on Customs Tariff no. 1380/1997 are in accordance with the disciplines of Article 2 of the WTO Agreement on Rules of Origin. The Law defines that the country of origin of the goods shall be determined for the purpose of applying tariff and non-tariff measures aimed at regulating the introduction of goods into the customs territory and their removal from that territory.

The main rules to obtain Moldova non-preferential origin are the following:

- goods wholly obtained in a country;
- a change of Combined Nomenclature of goods of Moldova tariff heading at the level of any of the first four digits following its processing;
- accomplishment of sufficient production or technological operations to consider as the country of origin the country where these operations were carried out;
- change in the value of the products if the percentage share of the value of the materials used in its manufacture is not less than 45 percent.

Simple operations with goods are considered insufficient processing or working to confer originating status, whether or not the main rules to obtain Moldova non-preferential origin are met.

Certificate of Moldova non-preferential origin is issued by the Chamber of Commerce and Industry of Moldova.

7. Please describe the system of customs valuation; what kind of customs valuation methods are used (e.g. with reference to the provisions of the WTO Agreement). Does Moldova use minimum or reference values to determine the customs value? If so, for which products? Please give an overall assessment of the country's capacity to implement the EU rules on customs valuation.

Customs valuation in the Republic of Moldova is regulated by the Law on Customs Tariff No. 1380/1997⁵³ and the Government Decision No.974/2016⁵⁴ for the approval of the Regulation on the declaration of customs value of goods. The rules and procedures on customs valuation are fully harmonized and based on the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 of the World Trade Organization and European Union customs valuation rules.

⁵³ https://www.legis.md/cautare/getResults?doc_id=129311&lang=ro#

⁵⁴ https://www.legis.md/cautare/getResults?doc_id=122312&lang=ro#

In order to determine the customs value according to provisions of the legal framework, mentioned above, for customs declaration it is necessary to declare all details pertaining to the customs value of the imported goods, in other words attach the declaration of value D.V.1. in which the declarant provides necessary data for determining the customs value of the imported goods.

The customs value is primarily assessed based on the transaction value. The transaction value method is used in proportion of approx. 94% of the import customs declarations with the release of goods for free circulation. If the transaction value method - Article 11 of the Law No.1380/1997⁵⁵ (Article 1 of the Agreement) cannot be used, five other methods apply in sequential order:

- transaction value of identical goods - Articles 12 and 14 of the Law No.1380/1997 (Article 2 of the Agreement);
- transaction value of similar goods - Articles 13 and 14 of the Law No.1380/1997 (Article 3 of the Agreement);
- deductive value (unit price) - Article 15 of the Law No.1380/1997 (Article 5 of the Agreement);
- computed value - Article 16 of the Law No.1380/1997 (Article 6 of the Agreement);
- fallback method - Article 17 of the Law No.1380/1997 (Article 7 of the Agreement).

Each of the successive methods applies only if the customs value of the goods cannot be determined by the previous method. The sequence of the methods 4 and 5 may be switched, but only at the request of the importer.

The Republic of Moldova does not use minimum or reference values to determine the customs value. In this sense, there are provisions in the national legal framework (Article 17 of Law No.1380/1997). The verification of the correctness of the determination of the customs value of the imported goods is performed based on the evaluation by the customs authority of the determined/potential risks. If the customs authority has reasonable suspicions that the declared transaction value represents the total amount paid or payable, the declarant is requested to provide additional information. If after receiving additional information or in the absence of a response, the suspicions are not eliminated, the customs authority may decide that the customs value cannot be determined according to the transaction value method. Before taking a final decision, the customs authority shall communicate to the importer its reasons for doubting the veracity and accuracy of the information or documents provided and shall grant the right of reply. The final decision and the reasons shall be communicated to the importer.

Given that the regulations on customs valuation in the Republic of Moldova have been harmonized and based on the Agreement on Implementation of Article VII

⁵⁵ https://www.legis.md/cautare/getResults?doc_id=127866&lang=ro#

of the General Agreement on Tariffs and Trade 1994 of the World Trade Organization and European Union customs valuation rules, the overall assessment is that there will not be any impediments or difficulties in applying the European Union rules on customs valuation. At the same time, by Law No. 95/2021⁵⁶, the new Customs Code was approved and shall enter into force on January 1, 2023. The new Customs Code provides for the modernization and efficiency of customs legal framework in accordance with the commitments assumed by the Republic of Moldova through the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and the Republic of Moldova, of the other part.

8. Please describe the system of incurrence of customs debt and the repayment procedure.

The Customs Service, in order to appear the customs debt, is guided in the exercise given by the provisions of the Customs Code⁵⁷ (Art.127, 127²-1271³) and of the implementing acts, in this sense.

- According to the customs code the amount of import or export duty shall be determined on the basis of rates established on the date when the customs obligation/debt arises. Fines and penalties are related to import or export duties and may arise after the customs clearance procedure.
- If it is not possible to determine the exact date when the customs debt arises, the date taken into account for determining the rates for goods in question shall be the date when the customs authority ascertains the customs debt. If, on the date of the finding, the customs authorities have information indicating that the customs obligation/debt has previously arisen, the amount of import or export duty shall be determined on the basis of rates existing at the earliest date which can be established on the basis of available information.
- The determination of a customs obligation/debt is made in national currency. If it is necessary to convert his amount from a foreign currency, the official exchange rate of MDL valid at the date of appearance of customs obligation/debt is applied.
- With regard to suspensive customs regime that ends beyond the established time, the customs obligation/debt is due and extinguished by the customs body through a constituted customs guarantee.
- The customs payer is aware of the amount of the customs obligation/debt through the customs declaration accepted and registered by the customs body.
- In case of subsequent differences or in case of ex officio conclusion of a suspensive customs procedure, the customs payer shall become aware of

⁵⁶ https://www.legis.md/cautare/getResults?doc_id=130438&lang=ro#

⁵⁷ https://www.legis.md/cautare/getResults?doc_id=130438&lang=ro#

the new customs obligation/debt on the basis of the regularization decision drawn up by the customs body.

- The customs declaration and the regularization decision are enforceable titles that are honoured by the bank without acceptance, seizure and validation at the simple request of the customs body. If the bank does not comply with the request of the customs body as soon as possible, the latter is entitled to not accept payment or guarantee instruments issued by this bank in the future.
- In the case of goods detained by the customs body, the payment of the customs obligation/debt shall be suspended until the final establishment of the legal regime of these goods.
- Indirect representation, for the purposes of this Section, means that the customs representative acts in his own name but on behalf of another person (e.g. the importer/exporter).
- Except for the cases provided for in paragraph (11), the maximum period for determining the customs obligations/debt is 4 calendar years, calculated in accordance with Art. 202⁵ paragraph (2).
- The limitation period shall not apply to customs obligation/debt if:
 - the customs declaration reflects facts constituting crimes;
 - the customs declaration has not been lodged for the expected purposes.

Customs debt arises in the following cases:

- when introducing the goods into the customs territory;
- illegal introduction of goods;
- illegal removal of goods under customs supervision;
- in case of non-execution of certain obligations (requirements);
- goods are in the free zone;
- introduction of prohibited or restricted goods;
- at the export of the goods included in the customs declaration;
- export goods without customs declaration;
- failure to meet export conditions;
- in other cases.

The customs debt is notified to the customs payers by the customs declaration as well as by the regularization decision. The regularization decision is a document of a form established by the Customs Service, drawn up by the customs authorities, which serves as proof of the occurrence and / or cancellation of the customs obligation, refund of import or export duties paid or collected in addition and policy measures which is enforceable from the time it is brought to the attention of the customs payer.

Implementing acts:

Customs Service Order No. 333-O/2014 Regarding the form, how to complete and use the regularization decision.⁵⁸

Customs Service order No. 553-O/2014 Regarding the implementation of the provisions of Customs Service Order No. 333-O/2014⁵⁹ regarding the form, how to complete and use the regularization decision.

In order to reimburse import or export duties overpaid or collected additionally, the Customs Service pursues the provisions of Customs Code (Art. 130).

The Customs Service shall reimburse import or export duties in the following cases:

- the export of the goods after inward processing, unless a proof of preferential origin has been issued / drawn up for the export of the compensating products, which has been accepted by the importing country;
- recalculation of import or export duties following the commission of technical and / or calculation errors, as well as in case amounts of undue import or export duties were collected according to the legislation;
- making advance payments in excess of the required amounts, as well as incorrectly transferred advance payments.

Reimbursement of import or export duties paid in excess shall be made on account of extinguishing the debts of the customs payer to the national public budget, and in the absence of debts, at the request of the customs payer, on account of his future obligations to the national public budget or bank account. the respective customs payer.

Reimbursement of import or export duties paid in excess of the debt settlement of the creditors of the customs payer, including the transferee legal and natural persons, shall be prohibited.

Reimbursement of import or export duties paid in excess shall be made in the manner established by the Government, within a period not exceeding 30 days.

Implementing act:

Government Decision No. 876/2014 for the approval of the Regulation on the reimbursement of import or export duties overpaid.⁶⁰

⁵⁸ https://www.legis.md/cautare/getResults?doc_id=113949&lang=ro

⁵⁹ https://www.legis.md/cautare/getResults?doc_id=113949&lang=ro

⁶⁰ https://www.legis.md/cautare/getResults?doc_id=113317&lang=ro

9. Please describe the system of customs guarantees.

The Customs Service ensures the establishment, registration and reimbursement of guarantee amounts deposited by the customs payers in accordance with the provisions of Customs Code No.1149/2000⁶¹, Fiscal Code No.1163/1997⁶², Law No.1417/1997 for the implementation of Title III of the Fiscal Code⁶³, Law on customs tariff No. 1380/1997⁶⁴, Government Decision No. 1373/2016 on the approval of the Regulation on how to extend the payment term of import duties for economic operators with the status of Authorised Economic Operator (AEO)⁶⁵, Government Decision No. 146/2014 approving the Regulation on the extension of the term of payment of value added tax and customs duty⁶⁶, for the period of the production cycle, but not more than 180 days, for raw materials, materials, accessories, primary packaging and imported accessories and Government Decision No. 1140/2005 approving the Regulation on the application of customs destinations (procedures)⁶⁷, Government Decision No. 974/2016 for the approval of the Regulation on the declaration of customs value⁶⁸, Customs Service Order No.296/2016 on the approval of the Regulation on the decision to clarify goods⁶⁹, Customs Service Order No.446/2017 on approving the instruction on the procedure for the periodic declaration of domestic goods introduced into free economic zones and Giurgiulesti International Free Portal on their removal to the rest of the customs territory of the Republic of Moldova⁷⁰, Order No. 240/2019 on approving the Guide on verification of preferential origin presented for the application of preferential tariff treatment in the context of the Regional Convention on Preferential Rules of Origin PAN-EURO-MEDITERRANEAN.⁷¹

The provision of a security for the payment of the customs debt is required in the following operations:

- placing the goods in suspensive regimes;
- placing the goods in the temporary warehouse;
- extension of the term for payment of import duties;
- postponement of the determination of customs value;
- the final establishment of commodity code;

⁶¹ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

⁶² https://www.legis.md/cautare/getResults?doc_id=79111&lang=ro

⁶³ https://www.legis.md/cautare/getResults?doc_id=120069&lang=ro

⁶⁴ https://www.legis.md/cautare/getResults?doc_id=118616&lang=ro

⁶⁵ https://www.legis.md/cautare/getResults?doc_id=113319&lang=ro

⁶⁶ https://www.legis.md/cautare/getResults?doc_id=109669&lang=ro

⁶⁷ https://www.legis.md/cautare/getResults?doc_id=113877&lang=ro

⁶⁸ https://www.legis.md/cautare/getResults?doc_id=122312&lang=ro#

⁶⁹ https://www.legis.md/cautare/getResults?doc_id=95497&lang=ro

⁷⁰ https://www.legis.md/cautare/getResults?doc_id=103654&lang=ro

⁷¹ https://www.legis.md/cautare/getResults?doc_id=114515&lang=ro

- the periodic declaration of goods in Free Economic Zone and Giurgiulesti International Free Port upon their removal on the rest of the customs territory of the Republic of Moldova;
- other cases in which the establishment of a guarantee is provided by law.

The guarantee is allowed in the form of:

- a money deposit (by bank transfer, cash or payment by bank card) in national currency to the guarantee treasury account;
- a letter of bank guarantee, issued by a bank approved by the customs body;
- a foreign currency deposit (US dollars and euros).

The customs bodies keep electronic records of guarantee amounts through the 'Guarantees' module of Customs Information System 'Asycuda World'.

The guarantor or third party may request the reimbursement of the guarantee only on the date when the customs obligation/debt expires or may no longer occur. The reimbursement request can be total or partial. The decision to return the letters of guarantee, as well as the reimbursement of funds, is made only with the consent of the customs body and only in case of completion of the operations for which the guarantees were established⁷².

10. Please explain the procedures and formalities for releasing goods into free circulation and for goods taken out of the customs territory.

According to Art. 173 of the Customs Code of the Republic of Moldova No. 1149/2000⁷³ the goods and means of transport crossing the customs border are declared to the customs body. According to the provisions of point 26 of the Regulation on the application of customs destinations (procedures) provided by Customs Code of the Republic of Moldova, approved by Government Decision No. 1140/2005⁷⁴, the declaration of goods and their presentation is made by the declarant or their representative, by lodging the detailed customs declaration in written form (hard copy or electronically).

In accordance with the provisions of the Order of Customs Service of the Republic of Moldova No. 276-O/2002⁷⁵ (on the preparation of customs documents for customs clearance of goods subject to foreign economic transactions), customs clearance can be only carried out by an economic operator registered as a subject of foreign economic activity, applying for registration to customs office in whose

⁷² https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro

⁷³ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

⁷⁴ https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro

⁷⁵ https://www.legis.md/cautare/getResults?doc_id=45838&lang=ro

area of activity the company's headquarters are located, as well as in the Integrated Customs Information System 'ASYCUDA World'.

According to point 291 of the Regulation on the application of customs destinations (procedures) provided by the Customs Code of the Republic of Moldova, approved by Government Decision No. 1140/2005⁷⁶, the customs declaration is submitted to the customs authorities, being accompanied by documents confirming data entered in the declaration, at least, by the following mandatory documents: invoice; transport documents and the permissive acts, necessary for the granting of the customs clearance, and as the case may be, other documents provided by the Customs Service Order No. 276-O/2002 on the completion of customs acts on customs clearance of goods from foreign economic transactions⁷⁷.

According to Art. 31 paragraph (1) of the Customs Code of the Republic of Moldova No. 1149/2000⁷⁸, import is the customs procedure in which goods introduced into the customs territory receive the status of goods released for free circulation only after the payment of import duties and the application of trade policy measures. Thus, in accordance with the tax and customs legislation, the following import duties will be levied on goods, depending on the tariff heading:

- Customs duty - according to the Law on the approval of the Combined Nomenclature of goods No. 172/2014;⁷⁹
- Fees for customs procedures – 0.4% of the customs value of goods imported in accordance with Annex No. 2 to the Law on Customs Tariff No. 1380/1997;⁸⁰
- Value-added tax - according to Title III of the Fiscal Code of the Republic of Moldova No. 1163/1997⁸¹;
- Excise duty - according to Title IV of the Fiscal Code No.1163/1997.⁸²

According to Art. 38 paragraph (1) of Customs Code of the Republic of Moldova No. 1149/2000⁸³, export is a customs procedure in which goods are removed from the customs territory without the obligation to reintroduce them into that territory. The export is carried out by submitting the detailed customs declaration in accordance with the provisions of the Customs Service Order No. 346-O/2009⁸⁴ on the approval of the Technical Rules for the printing, use, and completion of the

⁷⁶ https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro

⁷⁷ https://www.legis.md/cautare/getResults?doc_id=45838&lang=ro

⁷⁸ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

⁷⁹ https://www.legis.md/cautare/getResults?doc_id=128495&lang=ro#

⁸⁰ https://www.legis.md/cautare/getResults?doc_id=127866&lang=ro#

⁸¹ https://www.legis.md/cautare/getResults?doc_id=79111&lang=ro

⁸² https://www.legis.md/cautare/getResults?doc_id=79111&lang=ro

⁸³ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

⁸⁴ https://www.legis.md/cautare/getResults?doc_id=119861&lang=ro

detailed customs declaration, without the collection of export duties, except for the fee for customs procedures - Law on customs tariff No.1380/1997.⁸⁵

11. What are the general provisions for placing goods under a customs procedure? What types of declarations exist? Is there a possibility to amend or invalidate a declaration? Are there simplifications of customs formalities?

General provisions for placing goods under a customs procedure are set by Custom Code of the Republic of Moldova Law No.1149/2000⁸⁶ and the Regulation on the application of customs destinations (procedures) provided by the Customs Code of the Republic of Moldova, approved by the Government Decision of the Republic of Moldova nr.1140/2005⁸⁷.

There are detailed customs declarations (standard), summary declarations, periodic declarations, and simplified declarations.

Art. 181 of Customs Code No.1149/2000⁸⁸ stipulates the possibility to correct and amend the customs declaration, while Art. 181/1, 181/2 of Customs Code set the possibility to invalidate customs declarations. Section 28/1, 34/3 of Customs code Law No.1149/2000⁸⁹ provide simplifications of customs formalities.

12. Please explain the legislative provisions in relation to the examination of goods.

The search (expertise) of goods, means of transport or documents containing relevant data shall be ordered if, in carrying out customs control, special knowledge is required to elucidate certain circumstances. The research (expertise) is carried out by the experts of the customs laboratory or by other institutions of expertise or experts, designated by the customs bodies. The customs officer who decides to order the investigation (expertise) has the obligation to communicate this decision to the owner of the goods or his authorized representative, specifying the date and time at which the sampling operation is to be carried out, and to explain the rights and obligations. The owner of the goods and his authorized representative are entitled to take note of the results of the research (expertise). The customs body must be informed of the results of the investigation (expertise) of the samples of goods taken by the owner of the goods or by his authorized representative or by another state control body. The customs officer shall examine the findings and reports submitted for examination, including those made on the initiative of the owner of the goods, his authorized representative or any other interested person. The results of the investigation (expertise) of the goods serve as

⁸⁵ https://www.legis.md/cautare/getResults?doc_id=79111&lang=ro

⁸⁶ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

⁸⁷ https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro

⁸⁸ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

⁸⁹ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

a basis for the regularization of the situation according to the provisions of the subsequent control by another expert for additional expertise. If the expert's conclusions are unfounded, there are doubts about them or the order of the research (expertise) has been violated, a repeated expertise may be ordered by another expert or a committee of experts. When performing the repeated expertise, the problem of the authenticity of the previously used methods can also be raised.

During customs control, the customs authority, as a rule, use sufficient forms of control to ensure compliance with the legislation of the Republic of Moldova and international agreements to which it is a party.

When carrying out customs control, technical means of control may be applied which present no danger to the health and life of humans, animals and plants and which do not cause damage to goods and means of transport.

One of the stages of customs control is *physical control* - a set of actions to check goods, means of transport, international postal consignments and luggage of individuals, which is carried out in order to confirm information about the nature, origin, condition and quantity of goods under customs control, the presence of goods, means of transport and storage premises, the condition of seals, stamps and other means of identification⁹⁰.

Physical customs control of goods consists of checking goods by identifying them, counting places or packages, counting, measuring, photographing, taking samples and specimens, applying special customs control equipment and other control instruments in order to confirm the data indicated in the customs declaration and/or accompanying documents.

The customs authority may apply the following types of physical customs control to goods:

- total (with checking of the entire consignment of goods);
- partial (with verification of part of the consignment sufficient to ensure compliance with customs legislation); or
- carried out with a view to taking samples and specimens for the investigation (expertise) of the goods.

The results and the type of physical inspection of the goods applied shall be recorded in a document drawn up in accordance with the procedure laid down by the Customs Service. If the physical check is carried out in part, the result shall be taken into account for the whole consignment of goods entered on the customs declaration.

The physical customs control shall be carried out as follows:

⁹⁰ https://www.legis.md/cautare/getResults?doc_id=130518&lang=ro#

- goods carried in bulk shall be inspected by observation or by probing the means of transport on which they are carried, on ramps or quays or on platforms in container handling terminals;
- goods packed in packages shall be inspected by sampling on the means of transport on which they are carried. If there are no conditions for checking on the means of transport, the customs authorities shall be entitled to require the unloading of the goods;
- goods packed in packages which are in warehouses, on ramps or quays or on platforms in container handling terminals shall be inspected by sampling each consignment;
- goods carried in pipelines and electric current shall be checked in terms of quantity by reading the meters installed.

The customs authorities shall carry out full physical customs controls in cases where there are strong indications of non-compliance with the customs legislation in force or the selectivity criterion expressly indicates the need to check the entire consignment of goods, as well as in cases where, on the basis of risk analysis, it has been established that a partial check will not be sufficient to ensure compliance with customs legislation⁹¹.

13. Please describe the legislation on duty relief at importation and exportation.

The Republic of Moldova grants fiscal facilities (exemption from VAT and excise duty) and tariff facilities (exemption from customs duty) in the manner provided by the national legislation and international agreements to which the Republic of Moldova is a party, namely:

- Law on the customs tariff No. 1380/1997⁹²:
 - Art.28 - exemption from customs duty;
 - Note to annex No. 2 - tax exemption for carrying out customs procedures.
- Law No. 172/2014 on the approval of the Combined Nomenclature of Goods⁹³:
 - points 7 and 9 of the General Rules for the application of the customs duty - exemption from the customs duty;

As regards other tax reliefs:

- Fiscal code No.1163/1997⁹⁴:

⁹¹ https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro#

⁹² https://www.legis.md/cautare/getResults?doc_id=127866&lang=ro#

⁹³ https://www.legis.md/cautare/getResults?doc_id=91484&lang=ro

⁹⁴ https://www.legis.md/cautare/getResults?doc_id=79111&lang=ro

- Art.103 - exemption from VAT without right of deduction;
- Art.104 - exemption from VAT with the right of deduction;
- Art.124 - facilities for the payment of excise duties.
- Law No. 1417/1997 for the implementation of Title III of the Fiscal Code⁹⁵:
 - Art. 4 - the corresponding points regarding the VAT exemption;
- Law No. 1054/2000 for the implementation of Title IV of the Fiscal Code⁹⁶:
 - Art. 4 - the corresponding points regarding the relief from the payment of excise duties;

Other derogating laws on the import of goods.

14. Please describe what types of transit procedures (national or international) are used. Provide a detailed description of those types of the transit procedures.

The transit procedure is regulated by Customs code and the Regulation on the application of customs destinations provided by the Customs code of the Republic of Moldova.

Depending on involved customs offices, national and international transit procedures can be used in Moldova, which is laid down in article 421 of the Customs code.

The national transit may proceed:

- from the customs office of entry to inland office, when the goods are imported;
- from the inland customs office to the office of exit, when the goods are exported;
- between two inland customs offices for non-cleared goods.

The international transit may take place only between office of entry and office of exit, both situated at the border.

The holder of the customs transit procedure is the person under whose responsibility the transit operation takes place. When provided by law, the customs transit holder must submit a customs declaration to the customs authority of departure.

When it is applied, some of the goods (dual use, SPS control, veterinary control, waste, etc.) has to be accompanied by transit permission documents.

⁹⁵ https://www.legis.md/cautare/getResults?doc_id=120069&lang=ro

⁹⁶ https://www.legis.md/cautare/getResults?doc_id=86109&lang=ro

The movement of goods under transit procedure takes place under T1 transit declaration or TIR Carnet.

A T1 transit declaration shall be lodged by a principal (legal entity, registered with the customs body, which expresses its will to carry out a transit operation by submitting the transit declaration provided for this purpose and which assumes responsibility and financial guarantee or other type of guarantee, provided by law, of the transit operation), in electronic way, signed with an advanced qualified e-signature, issued according to the Law No. 91/2014⁹⁷. The declaration has to be submitted in advance or at the moment of entry. Scanned copies of (commercial, transport) supporting documents shall be attached to the declaration, but this condition does not release the carrier of the transported goods from the obligation to present the originals of such documents.

The guarantee can be isolated, for single transit operation, or comprehensive, for two or more operations. It can be constituted by:

- a deposit in cash or banking transfer to the treasury account;
- a letter of guarantee issued by a banking institution, registered in the Republic of Moldova.

In some cases, as when the goods are internally cleared for export under procedures: 1000 (permanent export), 2100 (temporary export under the outward processing), 2148 (temporary export under the outward processing carried out after a prior import of replacement products of the same standard), 2300 (temporary export for the subsequent return of the goods in unaltered state), regardless of the nature and origin of goods, the T1 declaration is replaced with export declaration.

At the request of the principal or the consignee/consignor, the Customs Service may authorize the following procedures to simplify the national transit:

- the use of a comprehensive guarantee or the exemption of guarantees;
- use of own seals;
- authorized consignor status;
- authorized consignee status;
- application of simplified transit procedures characteristic for the goods transported:
 - by rail or in large containers;
 - by air;
 - by sea;
 - through pipes.

A TIR Carnet replaces the customs transit declaration. The Republic of Moldova has joined the TIR Convention in 1993. The Regulation on the application of the

⁹⁷ https://www.legis.md/cautare/getResults?doc_id=112497&lang=ro

customs Convention on the international carriage of goods under cover of the TIR Carnet was adopted by the Government Decision No. 1086/1997⁹⁸.

Goods transported in accordance with TIR procedure are exempted from payment/depositing of entry/exit fees and taxes to the intermediate customs authorities.

The carrier or its representative presents the filled TIR Carnet (on the paper base) to customs authorities at the beginning of TIR operation. Also, the electronic pre-declaration TIR-EPD is available free of charge for submitting the information to the customs, which helps the customs authorities to complete the TIR Carnets faster in electronic format.

Road vehicles that are involved in TIR operations shall be accompanied by a certificate of approval or approval plates for containers.

Each TIR Carnet has a guarantee of up to 100 000 EUR on the Republic of Moldova's customs territory. The Association of International Road Haulers of Moldova (AITA) is the guarantor association in the Republic of Moldova for the transit and shipment of goods under customs supervision in compliance with the TIR procedure.

The maximum transit time limit is up to 8 days. It is set by the office of departure and depends on the route, weather conditions and other regulations. In case of need, this period can be extended by sending a request to the nearby customs, but cannot exceed in general the 8-day limit. A transit operation is concluded when the goods and supporting documents are presented in time at the office of destination in the intact condition, except for natural losses.

15. Please describe the other customs procedures on: a) storage (customs warehousing and free zones); b) specific use (temporary admission and end use); c) processing (inward and outward processing). Is there any particular formality linked with a provision of duty drawback in case of preferential agreement?

Description of customs procedures are set by Custom Code of the Republic of Moldova Law No.1149/2000⁹⁹ and the Regulation on the application of customs destinations (procedures) provided by the Customs Code of the Republic of Moldova, approved by the Decision of the Government of the Republic of Moldova No.1140/2005¹⁰⁰. In the current customs legislation there are customs warehousing, temporary admission, inward and outward processing procedure, free zones, but no provisions regarding end use procedure.

⁹⁸ https://www.legis.md/cautare/getResults?doc_id=105697&lang=ro

⁹⁹ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

¹⁰⁰ https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro

The special provisions in free trade agreements between Moldova and member states of EU, CEFTA, Republic of Turkey and United Kingdom of Great Britain and Northern Ireland provide for prohibition of repayment or remission of customs duties, whereas it is defined that non-originating materials used in the manufacturing of originating products for which the proof of origin is issued or made in accordance with provisions for the said agreements, will not be subject to repayment or remission of customs duties of any type. Therefore, if goods with the proof of preferential origin are under any other customs procedure (warehousing, special use or processing), the preferential customs rate laid down in specific free trade agreements is applicable on such goods.

**16. Please describe any existing simplified procedures, statement on origin issued by approved exporter (origin) or other simplified authorizations procedures, if any. If existing, please describe the procedure for obtaining the status of 'approved exporter'.
*The Local Clearance Procedure (LCP)***

There are 85 economic operators with valid LCP authorizations.

Customs clearance is performed remotely, using the electronic procedure with electronic signature. Thus, the goods are loaded, in case of export, or unloaded, in case of import, directly at the headquarters of the economic operator (in its warehouse or in another authorized space). If the clearance has been selected for inspection, the customs officer shall travel to the place where the goods are located.

LCP is applicable to all customs procedures and re-export (except for outward processing procedure, type B customs warehouse – public warehouse, as well as introduction / removal of goods transported by several consignees / shippers with the same transport unit (grouped consignment)).

Moldova legal framework:

- Customs Code (CC) of the Republic of Moldova, Law No. 1149/2000, (Section 271 Simplified procedures, articles 1842,1843)¹⁰¹;
- Government Decision No.647/2014 on the implementation of the provisions of the Customs code¹⁰²;
- New Customs Code (New CC) of the Republic of Moldova Law No. 95/2021 (Section 4 Simplified customs declaration, Section 5, articles 177, Registration in the records of the declarant), will enter into force in 2023¹⁰³;

¹⁰¹ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

¹⁰² https://www.legis.md/cautare/getResults?doc_id=113315&lang=ro

¹⁰³ https://www.legis.md/cautare/getResults?doc_id=130438&lang=ro#

- Customs Order No. 41-O/2019 on approval of the Methodological Norms on the verification of applicants and holders of the AEO and LCP Authorizations¹⁰⁴;
- Order of the Customs Service No. 565-o/2019 approving the Technical of Norms of the enforcement the LCP¹⁰⁵.

LCP authorization process

The authorization for LCP use shall be issued at the request of the economic operator through lodging of standard application to which the declaration-commitment and the following documents shall be attached:

- description and location of the points where the customs operations shall be carried out under the local clearance procedure, including annexes with the building plans;
- specification of the address where the documents and records to be kept in accordance with the customs regulations may be examined.

The Customs Service shall, within a maximum of 10 calendar days, verify the information submitted and inform the economic operator on the acceptance of the application.

Where found that the application does not contain all the information required, the Customs Service shall request the applicant to provide the relevant information within a time limit not exceeding 30 calendar days from the date of receipt of the application.

The application and the attached documents shall be examined within up to 60 calendar days from the date of acceptance of the application.

The authorization shall be issued for an unlimited period.

In the event of non-compliance with the conditions of the authorization, the authorization may be suspended or revoked.

The LCP authorization shall be suspended in the following cases:

- establishment of non-observance of some conditions for the holder of the LCP;
- the holder of the authorization requests the respective suspension on grounds of temporary incapacity to fulfil the conditions laid down in the authorization or to comply with the obligations imposed under that authorization;

¹⁰⁴ https://www.legis.md/cautare/getResults?doc_id=113048&lang=ro

¹⁰⁵ https://www.legis.md/cautare/getResults?doc_id=120129&lang=ro

- there are sufficient grounds to consider that the holder of the LCP has committed an infringement of the customs legislation.

The LCP authorization shall be revoked in the following cases:

- the LCP holder with suspended authorization failed to undertake the necessary measures and to remove the shortcomings detected, in order to comply with the criteria, before the expiry of the suspension term;
- the LCP holder has committed an infringement of the customs legislation, and the sanction applied became irrevocable according to legal procedures
- at the request of the LCP holder.

Requirements towards LCP applicants

To benefit from local clearance procedure, the economic operator must meet the following conditions article 195³ (1) CC Conditions for granting the AEO status:

- compliance with customs or tax legislation;
- existence and operation of a commercial and transport records management system, to allow adequate performance of customs controls;
- existence of practical standards of competence or professional qualifications directly related to the activity carried out. The requirement is deemed to be observed where any of the conditions below are met:
 - the applicant or the officer in charge for customs issues of the applicant holds a proven practical experience of at least three years in the customs field;
 - the applicant or the officer in charge for customs issues of the applicant has completed a training course in the field of customs legislation.

The LCP at import includes the following stages:

- presentation of the goods at the location authorized by the Customs Service and conclusion of the transit operation;
- completion, storage and registration of the electronic customs declaration;
- control of the electronic customs declaration;
- granting customs clearance and unloading of goods.

The procedure shall apply accordingly to other customs procedures, as well.

The status of approved exporter (origin) from Moldova may be granted to an exporter who satisfies conditions prescribed in the Section 34² of Customs Code, Law No.1149/2000¹⁰⁶. The authorization process for the approved exporter status

¹⁰⁶ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

is regulated by Government Decision No.385/2015 establishing¹⁰⁷ the procedure of issuing and revoking the approved exporter authorization. This procedure in detail prescribes conditions and manner of obtaining of status of approved exporter, submission of request, attaching of necessary documentation, control by customs authorities, rights/responsibilities of the approved exporter and issuing of approval.

The procedure of issuing and revoking the approved exporter authorization is conducted as follows:

The status of approved exporter from Moldova to contracting state – Republic of Turkey, all EU member states, or CEFTA member states and United Kingdom of Great Britain and Northern Ireland, may be granted to any exporter satisfying the following conditions:

- performs export transactions for at least 1 year;
- has frequent shipments originating from Moldova;
- in previous 12 months has not committed repeated infringements or economic crimes related to the export of preferential originating goods;
- demonstrates that the exported goods meet the preferential rules of origin;
- has employee who is appointed and acquainted with the rules on origin of goods;
- provides with access to all documentation proving the origin of the goods, including accounting documents, to the computerized system for recording customs operations and to the production process proving the preferential origin of the goods;
- is not subject to insolvency proceedings.

The request from the exporter concerned is submitted to Customs Service headquarter. The origin Unit verifies the submitted documentation and requests responsible regional customs office to check the conditions prescribed by the procedure, taking into account the control of documentation, process of manufacturing, keeping business records and archiving in the company, checks the possibility of traceability of materials used in production and conduct discussion with persons regarding the rules of origin who are responsible for the simplified procedures in the company. The Customs Service grants approval after the positive findings of the control customs office and keeps records regarding the authorizations of the approved exporters from Moldova.

The number of customs authorization consists of: Two-letter Iso Alpha country code (MD) / two-letter code (EA) / four-digit authorization number given by the Customs Service (Example: MD/EA/0028).

¹⁰⁷ https://www.legis.md/cautare/getResults?doc_id=113318&lang=ro

The number of customs authorization is the integral part of the statement of the approved exporter on the commercial document, the text of which is provided in the specific agreement. The customs authorization is used for the exportation of goods listed in the approval for which the requirements are fulfilled to be granted the status of goods of Moldova origin and in the frames of the free trade agreements listed in the approval.

The checking of fulfilment of requirements during the period of validity of the approval is a continuous activity of Customs Service.

The Customs Service may revoke the authorization when it verifies that the prescribed requirements are no longer fulfilled and undertake sanctions against such exporter in accordance with the relevant legislation.

Also, the Customs Service may revoke the authorization in the event of amendment of the Agreement or at the written request of the holder.

17. Please describe the system of risk selection for the execution of the customs controls. (e.g. is the system automated, are risk selection criteria established at national, regional or local level?). Is there in place any kind of monitoring system of the controls carried out on the basis of risk analysis/risk profiles, including the evaluation of the results? Is there any system for management of the random controls?

In Moldova, customs control is based on automated risk analysis system. The distribution of customs declarations for control (physical/red channel, documentary/yellow channel or without control/green channel) is ensured by the ASYCUDA Information System, through the Selectivity Module. The selectivity module contains Risk Profiles (national, regional or local) which are the result of risk analyses of potential or determined risks. Additionally, this Module contains the minimum control parameters as well as the control level based on random selection.

The risk profiles are evaluated periodically or upon their expiration, as a result of which proposals are elaborated for modification, cancellation or extension of the profiling term. The risk profiling stages are regulated by the Risk Profiling Methodology within the Customs Service, developed in accordance with the Risk Management Compendium, Volume 1, 2013, WCO.

18. Please describe the procedures for authorized economic operators (AEO), in particular the application (including eventually self-assessment) and authorization process to obtain the status of AEO. Also, explain how the authorization is managed (monitoring, suspension, revocation, etc.). What are the criteria, conditions and benefits for an AEO?

The Moldova Authorized Economic Operator (AEO) program started in January 2014. There are 115 economic operators with valid AEO authorizations.

This concept is a compliance management model designed in line with the Moldova AEO legal framework and international standards (WCO SAFE - Framework of Standards to secure and to facilitate Global Trade), including the EU AEO regulatory framework.

In November 2021, EU Validation Mission on the implementation of Authorised Economic Operator (AEO) programme in Moldova confirmed its compatibility with that of the EU.

AEO MRA validation visit to Moldova Customs was a part of the Work Plan on Mutual Recognition of Authorised Economic Operator Programmes between the European Union (EU) and Moldova.

In stage 1, task 3 of this Work Plan MRA validations were conducted by visiting AEO authorities and AEO-S/AEOF-F operators to determine equivalence and compatibility regarding the implementation of the AEO Security programme by both parties.

During the validation mission, a series of working visits took place, established in the action plan for the implementation of the Agreement on Mutual Recognition of AEO Programs in the Republic of Moldova - European Union (Romania 22-24 February 2022, Germany 3-5 May 2022), a priority deriving from the commitments assumed under the Association Agreement. We mention that the European Union has assisted the Customs Service of the Republic of Moldova in developing a complex data exchange system for the mutual recognition of authorized economic agents between the Republic of Moldova and the European Union. The new AEO data exchange system is the first system of connection between the customs authorities of the Republic of Moldova and the Member States of the European Union, thus paving the way for future instruments of cooperation between partners.

The conclusion of the Agreement on the Mutual Recognition of AEO Programs between the Republic of Moldova and the Member States of the European Union will provide certain mutual benefits to economic agents, including priority border crossings - a special band for AEO holders and a small number of controls.

Moldova AEO legal framework:

- Customs Code (CC) of the Republic of Moldova, Law No. 1149/2000 (Section 281 Authorized Economic Operator, articles 195¹, 195², 195³), into force since 2014¹⁰⁸;
- Government Decision No.647/2014 on the implementation of the provisions of the Customs code¹⁰⁹;
- New Customs Code (New CC) of the Republic of Moldova Law No. 95/2021 (articles 36 to 43), will enter into force in 2023¹¹⁰;
- Customs Order No. 41-O/2019 on approval of the Methodological Norms on the verification of applicants and holders of the AEO Authorizations¹¹¹.

Article 195¹ CC General provisions:

Any economic operator, who is a resident of the Republic of Moldova and fulfil the conditions/criteria set in Art.195³ paragraph (1) of the Customs Code, may apply for the status of Authorized Economic Operator.

Two different types of authorizations:

- AEO for Customs Simplifications (AEOC)
- AEO for Security and Safety (AEOS). Both types may be held at the same time resulting in one combined authorization (AEOF).

Customs Order No. 41-O/2019¹¹²:

- Establishing the control procedure to be applied at the stage of authorization of the status of AEO, as well as the procedure for monitoring compliance with criteria for authorization and re-assessment of the AEO status;
- Form of the Self-Assessment Questionnaire, which shall be submitted with the application with Explanatory Notes;
- Example of information to be transmitted to the customs authority.

This authorization process consists of phases: application, validation and certification.

Application process:

The AEO authorization shall be issued at the request of the economic operator, by lodging of an application at the one-stop shop, according to the Regulation on the

¹⁰⁸ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

¹⁰⁹ https://www.legis.md/cautare/getResults?doc_id=113315&lang=ro

¹¹⁰ https://www.legis.md/cautare/getResults?doc_id=130438&lang=ro#

¹¹¹ https://www.legis.md/cautare/getResults?doc_id=113048&lang=ro

¹¹² https://www.legis.md/cautare/getResults?doc_id=113048&lang=ro

organization and operation of the one-stop shop in the field of issuing the authorization of authorized economic operator, Annex 3, Government Decision No.647/2014 on the implementation of the provisions of the Customs Code¹¹³.

The applicant shall compulsorily submit the self-assessment questionnaire, completed according to the template established by the Customs Service. From the moment of receiving the request and the documents attached, the Customs Service shall, within 10 working days, check the information submitted and decide on its acceptance. The Customs Service shall notify the economic operator on the acceptance of the request lodged and the date from which the relevant term runs.

Validation and certification process:

The application and the documents attached shall be examined within up to 60 calendar days from the date of acceptance thereof. In well-founded and documented cases, the given term may be extended by a maximum of 30 calendar days, providing due informing of the applicant thereon.

Where there is a criminal case filed, submitted for examination to court, to affect the fulfilment by the applicant of the condition compliance with customs, the deadline for examining the application for AEO status granting shall be suspended until the date on which the judgment becomes final.

The AEO authorization shall be granted for an unlimited period.

The holder of the AEO authorization shall inform the Customs Service in writing on any change in his/her activity, which may influence the maintenance or content of the AEO authorization. The list of information required to be communicated shall be established by the Customs Service and published on the official website of the Customs Service.

The information regarding the holding of the AEO authorization can be made public by placing it on the official website of the Customs Service providing the consent of the holder of the AEO authorization - <https://trade.gov.md/ro/articles/aeo>.

The risk assessment process shall be based on the AEO COMPACT risk analysis model (Authorized Economic Operator, Customs Compliance and Partnership and Trade) (TAXUD / 1452/13 June 2006), (UE AEO guidelines (TAXUD/B2/047/2011-Rev.6), which includes 4 stages, as follows: 1) Understanding the economic activity of the applicant; 2) Clarification of objectives and identification of risks; 3) Risk assessment; 4) Risk response actions. The audit team shall consult the thematic Guidelines published by the World Customs Organization and the European Commission AEO and the Explanatory Notes to the Self-Assessment Questionnaire, and shall record its own findings and

¹¹³ https://www.legis.md/cautare/getResults?doc_id=113315&lang=ro

knowledge, assess the risks and establish whether the existing procedures are sufficient to meet those criteria.

The AEO management process includes in general:

- AEO Monitoring and risk assessment;
- AEO Re-assessment process.

Compliance monitoring is a periodic verification operation aimed at obtaining a reasonable assurance that the holder of the AEO Authorization complies with the criteria established in Article 1953 of the Customs Code of the Republic of Moldova. The monitoring shall be performed by both the economic agent and the Customs Service continuously, according to an annual monitoring plan, based on a risk assessment, taking into account the following:

- previous audit results, implicitly the risk profile of the economic operator and the implementation of recommendations provided at previous audit and monitoring stages;
- changes in the activity of the economic operator signalled by the operator or identified by the customs body;
- verification, by sampling, of customs declarations of the holder of the AEO Authorization and of results of applied customs controls;
- analysis of the information from the available databases of the Customs Service;
- results of subsequent controls, other than those of monitoring or reassessment controls;
- any other customs control activities, planned and carried out by the subdivisions of the Customs Service.

The audit team shall verify, at least every three years, that the holders of AEO Safety and Security Authorizations or Combined Authorization comply with applicable conditions, according to the risks identified during the audit process.

The Customs Service shall re-evaluate the AEO authorization as a result of:

- modifications of the customs legislation regulating the AEO authorization criteria;
- the monitoring performed;
- information provided by the holder of the authorization or by other competent authorities.

The AEO authorization shall be suspended in the following cases:

- establishment of non-observance of some conditions for AEO status granting;

- the holder of the authorization requests the respective suspension on grounds of temporary incapacity to fulfil the conditions laid down in the authorization or to comply with the obligations imposed under that authorization;
- there are sufficient grounds to consider that the AEO has committed an infringement of the customs legislation.;
- unauthorized use of the AEO logo.

The AEO authorization shall be revoked in the following cases:

- the AEO with suspended authorization failed to undertake the necessary measures and to remove the shortcomings detected, in order to comply with the criteria, before the expiry of the suspension term;
- the AEO has committed an infringement of the customs legislation, and the sanction applied became irrevocable according to legal procedures
- at the request of the AEO;
- where the AEO uses the logo during the suspension of the AEO authorization.

What are the criteria, conditions and benefits for an AEO?

The application shall be accepted when the following criteria are met:

- the application complies with points 3-6 according to the Regulation on the procedure for issuing, suspending and revoking the authorization of authorized economic operator, according to Annex 1, Government Decision No.647/2014 on the implementation of the provisions of the Customs code¹¹⁴;
- the applicant is resident for the purpose of Article 5 point 5 of the Fiscal Code;
- the applicant is registered with the customs authorities as a participant of external economic activity;
- the application does not refer to a decision having the same object as a previous decision addressed to the same applicant, which has been cancelled or revoked during three consecutive years prior to the application on grounds of non-fulfilment by the applicant of obligations imposed under that decision.

¹¹⁴ https://www.legis.md/cautare/getResults?doc_id=113315&lang=ro

Article 1953 (1) CC Conditions for granting the AEO status

The conditions for granting the AEO status are as follows:

- lack of debts to the national public budget;
- disposition of assets with high solvency degree, proven by accounting records and available information;
- compliance with customs or tax legislation;
- the disposition of a management system for commercial and transport records, which would allow adequate accomplishment of customs controls;
- with regard to the AEOC authorization – Practical standards of competence or professional qualifications directly related to the activity carried out;
- with regard to the AEOS authorization – Security and Safety Standards, considered as fulfilled, where the applicant proves that he/she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access control, logistics processes and handling of specific types of goods, personnel and identification of business partners.

Where the holder of an AEO authorization requests the granting of another AEO status, the Customs Service shall not re-examine the conditions that were already examined when the previous AEO status has been granted.

Article 1952 CC Simplifications and facilities

- The AEO, depending on the type of authorization granted, shall be subject to fewer physical and documentary controls as compared to other economic agents.
- In the event that, the customs body decides to subject the means of transport and the goods by the AEO to additional control, that control shall be carried out as a matter of priority.
- At the request of the AEO, the customs control may be carried out elsewhere, providing the consent of the customs body.
- Where the holder of the AEO authorization – Customs Simplification requests the authorization of simplified procedures, the customs authority shall not re-examine the conditions that have already been examined when granting the AEO authorization.
- Prior notification. The customs authority shall notify the AEO in advance, before crossing the customs border, that the goods and means of transport have been selected for additional physical control as a result of the Security and Safety risk analysis. The customs authority shall notify the AEO authorization holder if the goods have been selected for customs

control. That notification shall be made before the goods are presented to the customs authority. The notification shall not be made when it may compromise the customs controls to be carried out or the results of such controls.

- The customs authorities shall grant simplifications and facilities deriving from the AEO status to persons established outside the customs territory of the Republic of Moldova, who meet the conditions and comply with the obligations defined in the relevant legislation of the respective countries, insofar as these conditions and obligations are recognized by the Republic of Moldova as being equivalent to those imposed to the AEO established in the customs territory of the Republic of Moldova. This granting of simplifications and facilities shall be based on the principle of reciprocity, unless otherwise decided by the Republic of Moldova, and shall be established by an international agreement.

19. Please provide a description of the customs control system for counterfeit and pirated goods and specify the kind of industrial or intellectual property covered by the control system (copyright, patents, designs, etc.)

The Customs Service of the Republic of Moldova ensures intellectual property rights protection at the border.

According to Art.11 lit. h) of the Customs Code of the Republic of Moldova No. 1149/2000 ¹¹⁵, one of the basic attributions of the customs body is the cessation of the illegal crossing of the customs border of intellectual property objects.

Measures to protect intellectual property are applied by the customs authorities in accordance with Chapter XII of the Code and the Regulation on the enforcement of intellectual property rights by customs bodies, approved by Government Decision No. 915/2016¹¹⁶, which regulates similar procedures those described in Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 on the enforcement of intellectual property rights by customs authorities and repealing Regulation (EC) No 1234/2007. Council Regulation (EC) No 1383/2003 of the Council, published in the Official Journal of the European Union L 181 of 29 June 2013.

Article 1 (48) of the Code divides objects of intellectual property into two categories:

- industrial property (inventions, utility models, plant varieties, integrated circuit topographies, product designations of origin, product and service marks, industrial designs);

¹¹⁵ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

¹¹⁶ https://www.legis.md/cautare/getResults?doc_id=94241&lang=ro

- objects of copyright and related rights (literary works, art, science etc., including computer programs and databases), trade secrets (know-how) etc.

According to Article 301 paragraph (1) of the Code, the measures for the protection of intellectual property apply to goods liable (likely) to infringe an intellectual property right, which:

- are introduced or removed from the customs territory of the Republic of Moldova;
- are declared to the customs authorities for the purpose of placing them under a definitive or suspensive customs procedure;
- is under customs supervision in any other situation;
- have not been declared at the entrance or exit of the country and are discovered by the customs authorities during the customs controls;
- they become the property of the state by confiscation or by abandonment in favour of the state.

The customs authorities intervene in order to detain goods liable to infringe an intellectual property right and / or suspend the customs clearance operation in respect of them, where the right holder has a request for intervention by the customs body, accepted by the central apparatus of the Customs Service, or ex officio, by measures prior to the submission of the request for intervention, according to the procedures established in Art.304 or Art.302 of the Code.

Based on the accepted request for intervention, the customs body is entitled to seize the goods likely to infringe an intellectual property right and / or suspend the customs clearance operation, notifying in writing, according to the model established by the Regulation, both for the right holder, as well as the declarant / consignee / owner of the goods.

Goods liable to infringe an intellectual property right and / or in respect of which the customs clearance operation has been suspended may be destroyed if the following conditions are cumulatively met:

- the right holder shall inform the customs authority in writing, within 10 working days from the date of receipt of the notification or within 3 working days in the case of perishable goods, that the detained goods infringe an intellectual property right;
- the right holder submits to the customs body, within the term provided in letter a) the written agreement of the declarant / consignee / owner of the goods regarding the fact that he abandons these goods for destruction; this agreement may be presented to the customs body directly by the declarant / consignee / owner of the goods; the condition in question shall be deemed to be fulfilled where the declarant / consignee / owner of the goods has not challenged in writing within the express time limit the detention and / or

suspension of the customs clearance operation or the destruction of the goods;

- the customs body must take samples of the goods to be destroyed, according to the customs regulations, in order to be kept in order to constitute evidence in court, as the case may be;
- the destruction is carried out at the expense and under the responsibility of the right holder, unless the legislation provides otherwise.

In justified cases, at the written request of the right holder, the central apparatus of the Customs Service may extend by a maximum of 10 working days the term provided in letter a) and in the case of slightly alterable goods, the period of 3 working days cannot be extended.

If, within 10 working days of the detention of the goods, the declarant / consignee / owner of the goods challenges the measures to detain the goods and / or suspend the customs clearance operation or opposes the destruction of the goods, in order to establish the infringement of intellectual property rights, the right holder can sue him.

The holder of the intellectual property right shall immediately inform the customs body of the measures taken in relation to that action, and the customs body shall retain the goods until the date on which the judgment remains final and irrevocable.

If, within 10 working days from the receipt of the copy of the contested measure, the right holder does not sue the declarant / consignee / owner of the goods, the customs body shall order the release of the goods and / or release, with condition that the other legal provisions are met.

Goods liable to infringe an intellectual property right shall be kept under the "customs warehousing" procedure or in temporary storage at the expense of the declarant. From the moment the customs authority receives notification that the seized products infringe the intellectual property right, all costs related to the storage of the goods shall be borne by the right holder.

The customs body may allow the parties to examine the detained goods and / or whose customs clearance is suspended, as well as to take samples for the purpose of determining, by analysis or testing, whether they infringe an intellectual property right. The costs and responsibilities associated with the analysis of the samples shall be borne by the right holder.

Goods which have been shown to infringe an intellectual property right may not be introduced or removed from the customs territory of the Republic of Moldova or from free economic zones or customs warehouses, temporary warehouses, may not be imported, exported, re-exported, placed under a suspensive customs procedure, placed in the commercial circuit with the exceptions indicated below.

The goods mentioned above:

- may be destroyed according to the legal norms in force without incurring expenses from the state, within 90 working days, from the moment of finding that the goods infringe the intellectual property right;
- are liable to any measure which has the effect of effectively depriving the persons involved of the economic profit of the operation, except in cases where the mere withdrawal of the marks applied to the counterfeit goods is not considered a measure which would have the effect of effectively depriving the persons involved economic profit of the operation;
- may be handed over free of charge, without payment of import duties, depending on their nature, to public institutions, including the social protection system, public associations or humanitarian foundations, sports associations or clubs, educational institutions state, to natural persons who have suffered as a result of natural disasters, if there is the written consent of the holder of the intellectual property right and if they are goods fit for consumption or use by natural persons, provided that they are not traded.

Following the application of the customs intervention measures, the right holder is obliged to destroy the counterfeit goods within three months. This period shall begin to run from the date on which the seized goods are found to infringe an intellectual property right.

Likewise, Art.305¹ of the Code also regulates the procedure for the destruction of goods that are the subject of small deliveries, which according to Art.1 point 67 of the Code are defined as: postal or express courier delivery containing not more than 3 units or having a maximum gross weight of 2 kilograms.

The customs authority shall have the right to refuse to place the goods at the destination of destruction if:

- their destruction can cause harm to people and the environment;
- the customs body has no possibility to control whether the goods have actually been destroyed;
- the destruction implies the bearing of the expenses from the state.

If the request for intervention is not submitted or until its acceptance (ex-officio procedure according to Art. 302 of the Code), the customs body is obliged to suspend the customs clearance operation and / or to detain, for a period of 4 working days, the goods in one of the situations provided for in Art. 301 of the Code, if it has sufficient grounds to consider that these goods infringe an intellectual property right. It shall also notify the right holder and the declarant / consignee / owner of the goods of the measure applied, in accordance with the model established by the Regulation. The term of 4 working days runs from the date on which the right holder received the notification.

When the holder of the intellectual property right will submit a request for intervention of the customs body within the established deadline (4 working days) and under the conditions of its acceptance, in order to establish the fact of infringement of intellectual property rights will apply the procedures established in Art.304 from the Code.

If, within the established deadline, the holder of the intellectual property right does not submit an application for intervention, the customs body lifts the measure of detention of the goods and / or performs their customs clearance, provided that the other legal requirements are met.

Measures to protect intellectual property do not apply:

- goods that are the object of the protected intellectual property right and that were manufactured with the consent of the right holder, but were without his consent in one of the situations mentioned in Art.301 paragraph (1) of the Code;
- the goods referred to letter a), manufactured or protected by another intellectual property right, under conditions other than those agreed with the right holder;
- goods intended for personal use, moved across the customs border of the Republic of Moldova by natural persons.

20. Please provide a description of the customs control system for cultural goods.

The customs control system of movable cultural goods is regulated by Law No. 1569/2002 on the manner of introduction and removal of goods from the territory of the Republic of Moldova by individuals¹¹⁷ and Law No. 280/2011 on the protection of the mobile national cultural heritage¹¹⁸ (Chapter V).

According to Art. 9 of Law No. 1569/2002¹¹⁹, individuals have the right to bring cultural values on the territory of the Republic of Moldova if they provide to the customs body the authorization issued by the competent authority of the sending state (Ministry of Culture), compliance with economic policy measures, payment of import duties and declaration in the established way. In case of suspicion that the moved object has cultural value, but the individual does not have the mentioned authorization issued by the competent authority of the state of dispatch, the customs body will allow the transfer of the cultural good if an authorization issued by the Ministry of Culture of the Republic of Moldova will be provided. This

¹¹⁷ https://www.legis.md/cautare/getResults?doc_id=108665&lang=ro

¹¹⁸ https://www.legis.md/cautare/getResults?doc_id=106379&lang=ro

¹¹⁹ https://www.legis.md/cautare/getResults?doc_id=108665&lang=ro

authorization has to confirm its cost and the fact that the object has no cultural value.

By Order of the Minister of Culture No. 147/2013¹²⁰ the form of Export Certificate that is issued to individuals or legal entities for the purpose of temporary or permanent export of cultural goods was approved. The export certificate is issued by the Ministry of Culture based on the expertise report, issued by an expert accredited by the Ministry of Culture based on the Rules for accreditation of experts in the field of movable cultural goods. During the customs control, the applicant is obliged to declare to the customs service that he owns a cultural good and to present the certificate issued by the Ministry of Culture.

According to Law No. 280/2011¹²¹ on the protection of the mobile national cultural heritage, the movable cultural goods classified in the Register of the mobile national cultural heritage that are owned by the state or administrative-territorial units are exported only temporarily and only for the organization of exhibitions abroad, for laboratory investigations, for restoration or expertise. Removal from the country by any means of classified cultural goods classified without temporary export authorization is illegal.

For the cultural goods of contemporary production, including works of art and photography, ethnographic works of folk craftsmen, works of decorative or religious art, any other works of living authors (artists, freelance artists, amateur artists, craftsmen, students, pupils) created independently or within an instructive-educational process, the mentioned Law stipulates that they are not subject to classification and can be exported definitively or temporarily without an export authorization, circulating without restriction. Contemporary production goods may be exported permanently or temporarily on the basis of:

- the declaration of the creator in authentic form, presented to the customs authorities, in the case of goods alienated without intermediaries or of the export of goods by the creator or agent;
- certificates issued by legal entities of public or private law in the case of goods exported for the organization of exhibitions, for cultural exchanges and promotional events;
- certificates issued by legal entities of public or private law in the case of goods made within the instructive-educational activities, workshops, circles, etc.;
- certificates issued by the organizers of artistic tournaments in the case of decorative objects, costumes, props, made on the basis of sketches or projects of living authors.

¹²⁰ https://www.legis.md/cautare/getResults?doc_id=4982&lang=ro

¹²¹ https://www.legis.md/cautare/getResults?doc_id=106379&lang=ro

The import of movable cultural goods is carried out in accordance with the national legislation in the field, the goods being registered in the manner established by the customs bodies, with the notification of the Ministry of Culture.

Customs Code of the Republic of Moldova No. 1149/2000¹²² contains provisions regarding the smuggling of cultural goods. Thus, according to Art. 224, crossing the customs border of goods, evading or concealing customs control, committed in large or particularly large proportions, either repeatedly or by a group of persons who organized for smuggling, or by a responsible person making use of the service situation, or by fraudulent use of customs documents and other documents, or accompanied by non-declaration or their inauthentic declaration in the customs documents or other documents, such a passage of cultural values, as well as the non-return on the customs territory of the cultural values taken out of the country, if their return is obligatory, it is considered smuggling and is punished in accordance with the Criminal Code¹²³.

Sanctions for violating the movement of movable cultural goods are provided in the Criminal Code of the Republic of Moldova No. 985/2002¹²⁴. Article 133 defines the term cultural values: "Religious or secular cultural values shall mean the values set forth in the United Nations Convention on Education, Science and Culture of 14 November 1970 concerning measures to prohibit and prevent the illicit introduction, removal and transmission of the right to property over cultural values. According to Article 248, the crossing of the customs border of the Republic of Moldova of cultural values, evading the customs control or hiding them by hiding in places specially prepared or adapted for this purpose, as well as the non-return on the customs territory of the Republic of Moldova of cultural values. out of the country, if their return is mandatory, they are punished with imprisonment from 3 to 8 years, and the legal person is punished with a fine in the amount of 5,000 to 10,000 conventional units with deprivation of the right to exercise a certain activity or with the liquidation of the legal entity.

21. Please provide a description of the customs control system for dual use goods. .

The customs control system for dual use goods is set by Law No.1163/2000 on the control of the export, re-export, import and transit of strategic goods¹²⁵ and Government Decision No. 606/2002 on the National Export Control System, re-export, import and transit of strategic goods in the Republic of Moldova¹²⁶.

¹²² https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

¹²³ https://www.legis.md/cautare/getResults?doc_id=17695&lang=ro

¹²⁴ https://www.legis.md/cautare/getResults?doc_id=17695&lang=ro

¹²⁵ https://www.legis.md/cautare/getResults?doc_id=108380&lang=ro

¹²⁶ https://www.legis.md/cautare/getResults?doc_id=114025&lang=ro

The body authorized to issue, extend, suspend or revoke the authorizations for export, re-export, import and transit of strategic goods is the Public Services Agency.

The Public Service Agency ensures the activity of the Interdepartmental Commission for control over the export, re-export, import and transit of strategic goods and based on the decisions of the Commission ensures the issuance, issuance and registration of authorizations, certificates and other documents necessary for export, re-export, import and transit of strategic goods.

The Commission consists of:

- Minister of Economy and Infrastructure, President of the Commission;
- Chief of the General Staff of the National Army, Vice-President of the Commission;
- Head of the Authorization and Certification Section of the Public Services Agency, Secretary of the Commission;
- Secretary of State of the Ministry of Internal Affairs (in the field of public order and security, crime prevention and control);
- Head of the General Directorate of the Intelligence and Security Service;
- Deputy Head of the Revenue and Customs Control Department of the Customs Service;
- Secretary of State of the Ministry of Foreign Affairs and European Integration.

In order to obtain the individual authorization for export or re-export of strategic goods, the applicant submits an application, on paper, in electronic format or through the electronic one-stop shop for permitting documents, to the body authorized by the Government, containing the identification data of the applicant and necessary documents attached.

After that Commission realize the following actions:

- examine proposals for the signing or accession of interstate and intergovernmental agreements (bilateral and multilateral) in the field of non-proliferation of weapons of mass destruction and other strategic goods;
- monitor compliance with commitments under interstate and intergovernmental agreements on non-proliferation and control of trafficking in weapons of mass destruction and other strategic goods;
- examine and takes decisions regarding the issuance of authorizations for export, re-export, import and transit of strategic goods on the territory of the Republic of Moldova;
- takes decisions on the suspension or cancellation of the authorization for the export, re-export, import and transit of strategic goods if the economic

operator holding the authorization has violated the provisions of the legislation in force in that field or arising from international commitments and state policy on traffic control strategic.

22. Please provide a description of the customs control system for drug precursors, dangerous chemical products and 'controlled substances' under the Montreal Protocol (ODS and HFCs).

The Agency for Medicines and Medical Devices issues the permissive act, which is the Import / Export Authorization of narcotics, psychotropic substances and precursors in accordance with Law No. 382/1999 on the circulation of narcotic drugs, psychotropic substances¹²⁷ and precursors and Government Decision No. 216/2006 on the transit of narcotic drugs, psychotropic substances and precursors on the territory of the Republic of Moldova¹²⁸, respectively Government Decision No. 1088/2004 on the approval of tables and lists of narcotics, psychotropic substances and their precursors under control¹²⁹.

23. Please provide a description of how Moldova implements Article 12 of the 1988 UN Convention against Illicit Traffic in Narcotic Drugs and Psychoactive Substances in external trade?

Moldova, but mainly the Customs Service has various divisions and subdivisions that are working against Illicit Traffic of Narcotic Drugs and Psychoactive Substances. One of Customs' subdivision is the Directorate of Cynological Centre, the canine teams are actively working on detecting the contraband goods. There are 14 K-9 trainers at the moment and 9 drug detecting working dogs trained and still adding more. The custom officers are using the following legal base: Law No. 382/1999 on the circulation of narcotics, psychotropic substances and precursors¹³⁰; Government Decision No. 79/2006 on the approval of the List of narcotic, psychotropic and herbal substances containing such substances detected in illicit trafficking, as well as their quantities¹³¹. The legal base was approved and verified using Article 12 of the 1988 UN Convention against Illicit Traffic of Narcotic Drugs and Psychoactive Substances as an example and source of information.

¹²⁷ https://www.legis.md/cautare/getResults?doc_id=108388&lang=ro

¹²⁸ https://www.legis.md/cautare/getResults?doc_id=97921&lang=ro

¹²⁹ https://www.legis.md/cautare/getResults?doc_id=97918&lang=ro

¹³⁰ https://www.legis.md/cautare/getResults?doc_id=108388&lang=ro

¹³¹ https://www.legis.md/cautare/getResults?doc_id=103676&lang=ro

24. Please provide a description of the customs control system for the enforcement of CITES.

The CITES Permit / Certificate is a permissive act, according to Law No. 160/2011 on the regulation by authorization of the entrepreneurial activity and is mandatory for customs clearance in accordance with the provisions of point 291 of the Regulation on the application of customs destinations provided by the Customs Code of the Republic of Moldova, approved by Government Decision No. 1140/2005¹³².

According to the provisions of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Washington, March 3, 1973, Law No.1246/2000¹³³, the import, export, re-export and transit of plants and / or animals, parts, products or derivatives thereof, included in Annexes I, II and III to the Convention, is permitted only in the presence of the CITES Permit / Certificate.

The CITES Permit / Certificate in the Republic of Moldova is issued by the Environment Agency and is required for any transaction. In accordance with Art. 2 of Law No. 1246/2000¹³⁴, as the CITES management body in the Republic of Moldova is designated the Ministry of Agriculture, Regional Development and Environment (until the creation of the branch ministry - Ministry of Environment).

According to Art. 19 para. (2) and (3) of Law No. 439/1995 on the animal kingdom, the import, export, re-export and transit of animals, parts and derivatives thereof¹³⁵, governed by the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), are permitted only on the basis of a permit / certificate Issued by the CITES Management Authority.

Natural and legal persons intending to undertake a procedure for the import, export, re-export or transit of animals, parts and derivatives thereof, collected from wildlife, in the wild, fresh or semi-processed, shall be required to obtain and obtain appropriate CITES permit / certificate. In this case, the applicant shall submit to the Central Authority responsible for the management of natural resources and environmental protection, which is also the CITES Management Body, the application and the complete set of documents attached.

Pursuant to the provisions of Art. 19 para. (21) of Law No. 439/1995¹³⁶, the customs authority shall, within 10 days of the completion of the import / export

¹³² https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro

¹³³ https://www.legis.md/cautare/getResults?doc_id=108369&lang=ro#

¹³⁴ https://www.legis.md/cautare/getResults?doc_id=108369&lang=ro#

¹³⁵ https://www.legis.md/cautare/getResults?doc_id=130527&lang=ro#

¹³⁶ https://www.legis.md/cautare/getResults?doc_id=130527&lang=ro#

procedure, submit to the central authority empowered with the management of natural resources and environmental protection the original CITES import permit / certificate or copy, with the original signatures and stamp, CITES Permit / Certificate for Export / Re-Export, supplementing the special fields in the CITES Permit / Certificate at the country border.

25. Please provide information concerning rules and procedures for cash controls at the borders.

Resident and non-resident individuals have the right to:

- upon entering the Republic of Moldova, to introduce unlimited cash in national currency, as well as cash and traveller's checks in foreign currency;
- upon leaving the Republic of Moldova, to withdraw cash in national currency, as well as cash and traveller's checks in foreign currency in a total amount not exceeding 10000 euros (or their equivalent) per person / trip, without presenting to the customs authorities the confirmatory documents referred to in point 3);
- upon leaving the Republic of Moldova, to withdraw cash in national currency, as well as cash and traveller's checks in foreign currency in the total amount of over 10,000 euros (or their equivalent), but not exceeding 50,000 euros (or the equivalent person), subject to the presentation to the customs authorities of the supporting documents for an amount exceeding EUR 10000 (or their equivalent), namely:
 - customs documents confirming the introduction of funds in the Republic of Moldova; and / or
 - permits for withdrawing funds from the Republic of Moldova, issued by licensed banks, and / or authorizations for withdrawing funds from the Republic of Moldova, issued by the National Bank of Moldova. Amounts exceeding 50,000 euros (or their equivalent) may be transferred from the Republic of Moldova¹³⁷.

Individuals are required to declare in writing cash and checks in the national currency of the Republic of Moldova, as well as cash and traveller's checks in foreign currency, in the following cases:

- upon their introduction on the territory of the Republic of Moldova, if their amount exceeds 10,000 euros (or their equivalent) per person;
- upon their removal from the territory of the Republic of Moldova, if their amount exceeds 10,000 euros (or their equivalent) per person;

¹³⁷ https://www.legis.md/cautare/getResults?doc_id=121168&lang=ro

- at the request of the customs officer¹³⁸.

The National Bank of Moldova, in agreement with the Customs Service, is entitled to establish the conditions for the introduction into / withdrawal from the Republic of Moldova of cash in foreign currency and in national currency and traveller's checks in foreign currency by legal entities, as well as the documents to be presented by the legal entities to the customs bodies of the Republic of Moldova upon the introduction into / withdrawal from the Republic of Moldova of cash in foreign currency and in national currency and traveller's checks in foreign currency¹³⁹.

26. Please describe the administrative and customs fees, if any, which apply in the framework of customs related activities.

Customs code ¹⁴⁰*Art.1 point .28*): fee for customs procedures - fee for services provided by the customs body.

The nomenclature of these services and the fees for them are approved in accordance with Annex No. 2 of the Law on customs tariff No. 1380/1997¹⁴¹:

Table. List of customs services and amount of duty for customs procedures

No.	Customs Service	The amount of the tax, in euros
1	2	3
1.	Customs clearance of goods placed under importation, in the duty-free shop, of outward processing (except for those mentioned in point 5), of processing under customs control, with the value in customs:	
	- from 100 to 1000 euros	4
	- over 1000 euros	0.4% of the customs value of the goods, but not more than 1800 euros
2.	Customs clearance of goods placed under the temporary admission or temporary export procedure, respectively their re-export or reintroduction:	
	for a period of up to 2 months, of the goods presented at fairs and exhibitions, for cultural and sports measures for a period of more than 2 months, of all goods with customs value	0.05% of the customs value of the goods, but not more than 400 euros
	- from 100 to 1000 euros	4
	- over 1000 euros	0.4% of the customs value of the goods, but not more than 1800 euros

¹³⁸ https://www.legis.md/cautare/getResults?doc_id=108665&lang=ro

¹³⁹ https://www.legis.md/cautare/getResults?doc_id=121168&lang=ro

¹⁴⁰ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

¹⁴¹ https://www.legis.md/cautare/getResults?doc_id=127866&lang=ro#

3.	Customs clearance of goods placed for export or re-export, except for those mentioned in point 6	0.1% of the contractual value of the goods, taking into account the costs related to transport to the border, but not more than 500 euros
4.	Customs clearance of goods placed under inward processing, with customs value:	
	- from 100 to 1000 euros	4
	- over 1000 euros	0.1% of the customs value of the goods, but not more than 100 euros
5.	Customs clearance of goods placed under the outward processing procedure in case of their removal for repairs, with the obligation to reintroduce them after performing these works	0.1% of the customs value of the goods, but not more than 500 euros
6.	Customs clearance of goods placed for export, re-export, as well as their reintroduction if such goods have previously been placed under the inward processing, processing under customs control or outward processing arrangements.	0.15% of the amount of services provided, but not more than 100 euros; in case of lack of services - 10 euros
7.	Customs clearance of goods placed in a customs warehouse, in a free economic zone, in the Giurgiulesti International Free Port or subject to destruction	0.1% of the customs value of the goods, but not more than 400 euros
8.	Issuance of the certificate for the registration of the means of transport, bodywork or engine, introduced on the territory of the country (even provisionally), subject to registration at the territorial structures of the Public Services Agency	7
9.	Storage of goods in the warehouses belonging to the customs authorities, including those received by the last ones in management - per kilogram for each day of storage:	
	- for the first 30 calendar days	0.01
	- for the next 30 calendar days	0.02
	- for the following calendar days	0.05
10.	Application of the customs seal (including the cost of the seal)	2 - customs seal
11.	Presentation, on request, of the statistical information on the foreign trade in goods of the respective economic agent, for a period of up to one year, except for public authorities	5
12.	Information processing of the primary customs declaration	4
13.	Information processing of each additional customs declaration	1
14.	Issuance of the certificate of origin of the goods	6
15.	Escorting the means of transport to the border customs body to be removed from the customs territory of the Republic of Moldova	0.60 euro/km

Customs procedure fees will be removed once the new Customs Code enters into force.

27. What legislation related to an electronic customs initiative is in place, in force and in use?

- Customs Code of the Republic of Moldova No.1149/2000¹⁴²;
- Government Decision No. 904/2013 regarding the procedures for electronic customs clearance of goods¹⁴³;
- Government Decision No. 1140/2005 for the approval of the Regulation on the application of customs destinations (procedures) provided by the Customs Code of the Republic of Moldova¹⁴⁴;
- Customs Service Order No. 436/2017 regarding the establishment of places for customs clearance of goods¹⁴⁵;
- Customs Service Order No. 346/2009 regarding the approval of the Technical Norms regarding the printing, use and completion of the detailed customs declaration¹⁴⁶.

28. What are the customs related security initiatives? Is there any legal obligation for traders to provide to Customs pre-arrival/pre-departure information (prior to import/export)?

There are no legal obligations nor mechanisms for traders to provide pre-arrival/pre-departure information.

Upon introduction of goods and means of transport into the customs territory, the carrier shall notify the customs authority about the crossing of the customs border. The customs body shall record this notification and determine the time and place where the goods and means of transport are to be brought for customs clearance. The carrier shall inform the customs authority in advance about the removal of the goods and means of transport from the Republic of Moldova. It records the notice and determines the time and place where the goods and means of transport must be brought for customs clearance. If the person crossing the goods and means of transport across the customs border does not notify the customs authority, this obligation is incumbent on the carrier.

¹⁴² https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

¹⁴³ https://www.legis.md/cautare/getResults?doc_id=119917&lang=ro

¹⁴⁴ https://www.legis.md/cautare/getResults?doc_id=125323&lang=ro

¹⁴⁵ https://www.legis.md/cautare/getResults?doc_id=118560&lang=ro

¹⁴⁶ https://www.legis.md/cautare/getResults?doc_id=79530&lang=ro

The above provisions do not apply to sea, river and air transports that cross the non-stop customs territory in ports or airports on the territory of the Republic of Moldova.

When introducing goods and means of transport into the customs territory, the carrier shall notify the customs authority of the crossing of the customs border. The customs authority records this notification and determines the time and place where the goods and means of transport are to be brought for customs clearance. The person crossing the goods and means of transport shall inform the customs authority in advance of their removal from the Republic of Moldova. The latter shall record the notification and determine the time and place where the goods and means of transport are to be brought for customs clearance. If the person who brings the goods and means of transport across the customs border does not notify the customs authority, this obligation shall be incumbent on the carrier.

The above-mentioned provisions do not apply to sea, river and air transport crossing the customs territory without stopping at ports or airports on the territory of the Republic of Moldova¹⁴⁷.

29. Please provide information on Moldova's customs mission statement and customs strategy document(s), if any.

The Customs Service of the Republic of Moldova is a public authority subordinated to the Ministry of Finance that contributes to the development of the Republic of Moldova by ensuring the economic and tax security of the state, facilitating legitimate trade and providing quality public services to businesses and individuals. To this end, the Customs Service ensures the administration of customs revenues, performs control and supervision based on risk assessment and applies modern customs clearance techniques in a professional, transparent and responsible manner. The Customs Service is a specialized public authority carrying out the effective management of the customs activity in the Republic of Moldova though: implementing the customs policy, ensuring observance of with customs regulations when transiting goods, means of transport and people across the customs border of the Republic of Moldova; collecting import duties and export duties, performing customs clearance, customs control and supervision.

The Customs Service operates according to the action plan of the Ministry of Finance for 2022 and in particular according to the Action Plan of the Customs Service for 2022.¹⁴⁸

¹⁴⁷ https://www.legis.md/cautare/getResults?doc_id=130518&lang=ro# (Art. 144)

¹⁴⁸ https://customs.gov.md/api/media/16/03/2022/PASV_proiect_2022_compressed.pdf

30. Please describe the system and measures taken to prevent and suppress corruption and misconduct within the administration, if any.

The Directorate of Integrity and Supervision (DIS) of Customs Service of the Republic of Moldova is the subdivision responsible for the prevention and prophylaxis of acts of corruption, acts related to acts of corruption and the detection and examination of violations of the rules of ethics and conduct of customs officials. According to DIS regulation, the main role of the Directorate is to ensure internal security within the Customs Service, the legal protection of customs officials and their decision-makers, the persons who support the implementation of special investigative measures and the security of information assigned to state secrets.

At the same time, the Directorate is conducting on-site investigations into acts committed by customs staff, which may constitute disciplinary offenses and may be subject to disciplinary action. It also examines notifications and petitions concerning the activity of the customs authorities. In order to fulfil the indicated obligations, the Directorate:

- carries out special public and secret investigation activities within the limits of the powers conferred by the legislation of the Republic of Moldova and the normative acts of the Customs Service issued in accordance therewith, aimed at guaranteeing its internal security, ensuring the protection of customs authorities, decision makers and persons providing support in the exercise of the special investigation activity;
- carry out missions and tasks in the field of preventing, detecting and combating illicit trafficking in goods and breaches of customs rules by implementing measures to ensure the internal security of customs authorities;
- organizes and monitors the lifestyle of the employees of the Customs Service, if there are suspicions that it could denigrate the image of the institution that represents it;
- organizes and performs the testing of professional integrity, in cooperation with the competent bodies, measures regulated by the legislation in force;
- carries out special control of candidates for employment and promotion as well as provides support to the Personnel Management Department in the selection and promotion of staff, detects and stops attempts to recruit compromised persons with a criminal record, unfit for individual and professional qualifications, who engage in antisocial behaviour, maintain ties with the underworld, commit or intend to commit crimes, or pose a danger to the internal security of the customs authorities;
- develops and implements special measures in order to prevent and combat acts of corruption and those related to corruption, acts of corrupt behaviour, in which the employees of the Customs Service could be involved;

- initiate and strengthen collaborative contacts with law enforcement bodies in order to organize and conduct anti-corruption training of customs officials and promote the code of ethics and conduct of the customs official;
- within the limits of the powers conferred by the legislation, identifies and documents the employees of the Customs Service, who have illegally enriched themselves by accumulating the undue benefits obtained in the exercise of their duties with the subsequent information of the competent bodies.

On 26.04.2021, by the Order of the Customs Service with No. 121-O/2021, the regulations prescribing the manner of claiming and resolving the facts that threaten / affect the institutional integrity of the Customs Service were approved, namely the cases of improper influence, the legal regime of conflict of interest and the internal procedures for internal examination and reporting. disclosures of illegal practices.

31. Please describe the rights of defense allowing the economic operator to make his view known before an unfavorable customs decision is adopted.

Government Decision No. 380/2018 on the approval of the Framework Regulation on the organization and functioning of the Council for the settlement of disputes within control bodies¹⁴⁹. In order to implement this Government Decision by the order of the Customs Service No. 417-O/2018¹⁵⁰, the Dispute Resolution Council was established within the Customs Service, where economic agents can file appeals.

32. Please describe the appeal procedure allowing economic operators to contest customs decisions.

According to Article 288 and Article 294¹ of the Customs Code no. 1149/2000¹⁵¹, the administrative acts, actions or inactions of the customs bodies and of the customs collaborators are initially contested at the central apparatus of the Customs Service.

¹⁴⁹ https://www.legis.md/cautare/getResults?doc_id=103028&lang=ro

¹⁵⁰ https://www.legis.md/cautare/getResults?doc_id=120589&lang=ro

¹⁵¹ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro

The time limit for exercising the administrative right of appeal is provided in Article 289. Administrative acts, actions or inactions of customs bodies of customs officials may be challenged within 10 calendar days from the date of communication of the act or performance of the action / inaction.

By the Order of the Customs Service No. 417-O/2018¹⁵² was approved to the Regulation on organization and operation Council for the settlement of disputes within the Customs Service.

33. Does Moldova have a customs laboratory and what kind of goods can it examine?

The Republic of Moldova have a Customs Laboratory, which was constructed and equipped with the financier support of the European Union.

The Management System of the Customs Laboratory is maintained in accordance to the requirements of SR EN ISO / CEI 17025: 2006.

The customs laboratory currently is able to test samples of alcoholic beverages, food, textile materials, jewelers, petroleum products, polymer materials, complex organic solvents, paper products and goods with unknown composition.

34. How are the controls on baggage of travelers organized?

Goods carried by natural persons across the customs border are subject to mandatory declaration.

As appropriate, when crossing the border, the person chooses the customs control corridor (green or red)¹⁵³.

Thus, *green or "nothing to declare" corridor* - a corridor intended for individuals who do not cross goods and merchandise across the customs border or who only cross goods and merchandise admitted into the country which do not require a customs declaration in written form. The passage of natural persons through the green corridor qualifies as conclusive customs declaration of the goods and merchandise concerned.

¹⁵² https://www.legis.md/cautare/getResults?doc_id=120589&lang=ro

¹⁵³ https://www.legis.md/cautare/getResults?doc_id=120483&lang=ro (Art. 1, p. 64-65).

Red corridor - a corridor intended for natural persons crossing the customs border with goods and merchandise which, according to the legislation in force¹⁵⁴, must be declared in written form.

Upon introduction of goods or unaccompanied baggage into the customs territory, the natural persons or the carrier declare and pay the import duties to the customs body located at the state border crossing point. Upon request, the goods and unaccompanied baggage may be cleared at the internal customs body, in compliance with the provisions of the legislation in force.

When the goods are removed from the territory of the Republic of Moldova, the natural persons have the right to clear the goods at the internal customs bodies.

The natural persons have the right to declare verbally to the customs body the following goods:

- the objects for personal use introduced in the country, as well as the goods indicated in the annex to the present¹⁵⁵ law;
- goods brought into the country, other than those mentioned in letter a), whose customs value does not exceed the amount of 300 euros for goods introduced by passengers using land transport or 430 euros for goods introduced by passengers which use air or sea transport and which are not intended for commercial or production activity;
- goods taken out of the country whose customs value does not exceed the amount of 1000 euros and which are not intended for commercial or production activity.

Goods introduced and removed into/from the territory of the Republic of Moldova by international postal items or unaccompanied baggage shall be declared in writing in the prescribed manner.

35. Which kind of infrastructure and equipment is used by customs to control goods at the border? Does Moldova make use of electronic seals or container security devices to ensure the integrity/position (track and trace) of the containers during its voyage?

At the moment, on the perimeter of the state border of the Republic of Moldova are constituted:

- 9 (nine) international border customs posts, road MD-RO;
- 21 (twenty-one) international border customs posts, road MD-UA;

¹⁵⁴ https://www.legis.md/cautare/getResults?doc_id=48600&lang=ro

¹⁵⁵ https://www.legis.md/cautare/getResults?doc_id=125270&lang=ro#

- 5 (five) international border, air / river customs posts;
- 5 (five) international border customs posts, open to interstate traffic MD-UA.

The equipment used to control goods at the border consists of stationary, mobile and portable X-ray scanning equipment, radiological control, weighing control, smuggling detection kits, canine equipment and IT equipment.

The customs seals used by the Customs Service of the Republic of Moldova are not electronic and are applied to doors, windows or other means of closing the means of transport.

The packages must be packed in such a way that they cannot penetrate the contents without breaking the seal or leaving visible marks. In order to be sealed, the means of transport and the premises must meet the following conditions:

- the construction to allow the removal or introduction of goods only through openings that can be sealed;
- the construction is solid enough not to allow the walls, floors or roof to be broken, without leaving visible traces;
- the construction does not allow the removal, in whole or in part, of the walls, floors or roof and their replacement without leaving visible traces;
- doors, windows and pipes for liquid or gaseous goods are provided with rings or other devices that allow the easy application of customs seals.

36. Please describe Moldova's cooperation with other authorities (other than customs). Does Moldova customs coordinate its controls with other border agencies? Does Moldova customs exchange information with other national agencies? If yes, with which institutions and what kind of data are being exchanged?

The Customs Service cooperates and exchanges information with other state institutions according to the concluded Agreements, such as:

- General Inspectorate of Border Police - exchange of data on crossing the state border of means of transport and persons.
- Public Services Agency - data on customs clearance of means of transport
- State Tax Service - data on economic agents, individuals.
- National Transport Agency - data on the authorizations of the means of transport.
- Law enforcement agencies (Prosecutor's Office, Court, Police Inspectorates, etc.) - data on means of transport, declaration of currency, crossing the border, customs clearance, etc.
- National Bureau of Statistics - statistical data are sent according to the pre-established regulations.

- National Agency for Food Safety - Customs authority will carry out customs clearance of goods listed in Annexes 1, 2, 3 and 4 to the Regulation on the procedure for crossing the state border of goods subject to control by the National Food Safety Agency, approved by Government Decision No 938/2018¹⁵⁶, only after the submission of a positive decision on the goods controlled by the Agency.
- Others.

According to Government Decision No. 211/2019¹⁵⁷, the exchange of data between institutions will take place through the governmental interoperability platform MConnect.

37. Does Moldova have a Customs website? If yes, what information is available and how often is this information updated?

The Customs Service of the Republic of Moldova has a website: www.customs.gov.md, where the information is constantly updated. The website contains useful information for individuals and businesses. At the same time, communiqués are placed regarding the topics and events that take place within the Customs Service.

In the same vein, we mention that the Customs Service manages the profile on Facebook and a Telegram channel, where is placed information of socio-economic interest.

38. With reference to interconnectivity and interoperability of IT systems, please describe the current state of computerization of Moldova 's administration in the following areas:

a) Exchange of data for the accomplishment of customs formalities and applications (for example BTI) between customs and economic operators;

Detailed customs declarations shall be submitted by economic operators electronically. The documents on the basis of which the customs declaration is completed shall be scanned and annexed to the declaration.

It is planned until the end of 2022 the implementation of the Customs Decision Management System, which will allow the automation of processes related to the

¹⁵⁶ https://www.legis.md/cautare/getResults?doc_id=113825&lang=ro

¹⁵⁷ https://www.legis.md/cautare/getResults?doc_id=113642&lang=ro

customs decision application (authorization), verification and validity of customs decisions, but also their management by standardization and electronic management of application data / authorizations.

b) Submission and processing of customs declarations for import/transit/export/warehousing procedures and the performance of customs controls based on risk analysis, including the means by which customs authorities target such controls;

Any type or form of customs control is carried out on the basis of risk analysis, including the processing of customs declarations for import / transit / export / warehousing procedures.

c) Collection of import/transit/export data;

Portal of the Customs Service Statistics, where customs data statistics with reference to the customs clearance of goods under various customs regimes/procedures are collected.

d) Electronic tariff available to traders and customs officials;

Customs Service offers information on Integrated Customs Tariffs of the Republic of Moldova (TARIM) through the Trade Information Portal and other platforms. This is a very useful tool for operators and natural persons when filling in customs declarations (helping in predictability of customs procedures, customs tariffs, other taxes, requirements, etc.)

By the end of July 2022, the electronic tariff will be available to traders and customs officials, on the Trade.gov.md web portal.

e) Accounting system for the collection of customs duties and other charges, and the management of guarantees;

The Customs Service has an Accounting System for the collection of customs taxes and other duties, as well as the management of guarantees, but in the context of the implementation of the new Customs Code it is necessary to revise and improve it.

f) Management/allocation of tariff quotas;

Under national law, quotas are allocated according to the principle: first come, first served. The management of the quotas is performed by the Customs Service and is published on the Trade.gov.md web portal.

39. Please provide information on Moldova's customs administration IT strategy and on its plans for further computerization in the above-mentioned areas. In the reply, please note links to developments contained in Commission Implementing Decision 2019/2151 establishing the Work Program relating to the development and deployment of the electronic systems provided for in the Union Customs Code.

The Customs Service aims to maintain a balance between control and trade facilitation measures. Measures to simplify planned customs procedures will aim to reduce compliance costs voluntary compliance with customs regulations and, at the same time, increase the efficiency of customs control. Priority measures in the direction of trade facilitation and security implemented coherently and systemically will create conditions in which compliance with customs regulations will be easy to ensure and difficult to avoid. For this, customs regulations will have to be adjusted so that they are simpler, more predictable and accessible to the environment business and passengers, and the risks of fraud are identified in advance and treated accordingly.

Simple, fast and cost-effective customs procedures are needed to facilitate legitimate trade. Based on this premise, the Customs Service will continue to promote the electronic environment and carry out the necessary actions for information systems to become the main communication tool between customs and business. The electronic customs clearance procedure, already implemented by the Customs Service, has offered multiple benefits to economic agents, has helped to reduce compliance costs, promote transparency and integrity in the relationship between customs and the business environment. The development of the IT sector offers a wide range of opportunities that the Customs Service wants to take full advantage of in the future. In this context, the Customs Service will expand the electronic declaration for all customs procedures, will identify the most requested public services that can be provided by electronic means and will create the necessary institutional and regulatory framework in this regard.

Recognizing that simplification and harmonization require, in particular, the approximation of customs regulations with international standards in the field of trade facilitation, the Customs Service will continue to transpose European and international treaty rules into national regulations.

Developing the administrative capacity to apply international customs standards as a priority is key to the success of reforms and aims to create a more efficient and effective administration. Administrative capacity refers primarily to the preconditions that should be met in order to have a successful administration, or to the Customs Service at the current stage, these preconditions are in the field of customs infrastructure, IT system, staff and quality management. The overall objective of trade facilitation will be supported by ensuring adequate customs infrastructure that supports the needs of the business and ensures the provision of quality and safe customs clearance services. The infrastructure needed to facilitate trade relates in particular to border crossing points and internal customs posts. The Customs Service will continue to make efforts to improve the development and

modernization of information systems, in order to ensure their perfect functionality, taking into account those set out in Commission Implementing Decision 2019/2151 establishing the on the development and implementation of electronic systems provided for in the Union Customs Code.

In the context of limiting the budget for developers, for the year 2022 they were included in the DDSI Action Plan.

The plans are:

- Improving and modernizing the functionality of the integrated customs information system.
- Modernization of the information system "FRONTIERA"
- Implementation of "Electronic Issuance of Certificates of Preferential Origin"
- Development of the Information System "Circulation of treasury payment documents"
- Reengineering and modernization of SI "Portal of SV Statistics"
- Automation of customs processes by integrating 2 additional modules in the existing IS Asycuda World to facilitate electronic processing before arrival for express and postal items

1- module "ASYCUDA postal declaration (ASYPCD)"

2- module "Processing before arrival for express shipments (ASYPAP)"

40. Please describe Moldova's national system for registration and identification of economic operators.

During customs clearance of goods originated from external economic transactions, the customs authorities will accept for processing the customs declarations with condition that the economic agents will present the founding documents of the economic agent (registration certificate, status / founding decision /, establishment contract, certificate of assignment of the statistical code, certificate of assignment of the fiscal code, certificate of registration as a VAT payer, the documents / orders, the minutes, etc./ regarding the appointment of the head of the company and the chief accountant), as well as the certificates confirming bank accounts. The founding documents of the economic agent are presented at the respective customs office only at the completion of the first transaction (except for the cases when the documents require some modifications). The file of the economic agent will contain the contents of all the attached documents according to the established model¹⁵⁸.

¹⁵⁸ https://www.legis.md/cautare/getResults?doc_id=45838&lang=ro

By August 1, 2022 the automated exchange of data with the Register of Law Units held by the Public Services Agency will be carried out through the MConnect interoperability platform. This process will exclude the need to register the economic operator in the SIIV, becoming an automated procedure