MOLDOVA

LIMITED LIABILITY COMPANY (SRL)

CLIENT GUIDE 2026

Company formation, taxation, special regimes and annual compliance

Professional company formation and ongoing corporate administration

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COMPANY FORMATION OVERVIEW

Moldova Limited Liability Company (SRL) at a Glance

A Moldovan **Societate cu R■spundere Limitat■ (SRL)** is a commercial company with legal personality governed principally by Law No. 135/2007 and registered by the Public Services Agency (ASP) in the State Register of Legal Entities.

Topic	Current legal / practical position
Founders	An SRL may be established by one or more natural persons and/or legal entities, including foreign founders, subject to the applicable registration and identification requirements.
Liability	The company's obligations are guaranteed by its own assets; the SRL has separate legal personality.
Share capital	The founders determine the amount of share capital in the articles. Each member's participation share must be at least **MDL 1**; current official ASP guidance does not prescribe a higher general minimum total capital.
Administrator	The company exercises its rights and obligations through its administrator from incorporation; administrator details are registered.
Registration	ASP registration is available at the counter and online for SRLs. Online applications require electronic signatures on attached documents.
Official registration fee	Standard legal-entity registration: **MDL 1,149 / 24 hours**; urgent **MDL 4,596 / 4 hours**, under current ASP tariffs.
General income tax	The general business income-tax regime is **12%**.
SME regime	Qualifying non-VAT-registered SME-sector businesses may be subject to the **4% tax on qualifying revenue**, subject to the Fiscal Code conditions and exclusions.
VAT	Standard VAT is **20%**; an **8%** reduced rate applies to specified goods/services.

Key Benefits for International Clients

- Simple limited-liability company structure with one or more founders.
- No high statutory minimum share capital; each participation share must be at least MDL 1.
- 12% general business income-tax rate.
- Potential 4% revenue-based SME regime for qualifying non-VAT-registered businesses.
- Special 7% single-tax regime may be available to qualifying Moldova IT Park residents.
- Foreign founders and foreign corporate shareholders can be accommodated with additional documentation.
- Online SRL registration is available through ASP.
- Double-tax treaties can override domestic rules where their conditions are met.

Important Tax Position

Moldova is NOT a blanket 0% foreign-source jurisdiction

A normal Moldovan SRL does not become tax-free merely because its owners, customers or income are foreign. The ordinary business income-tax regime is 12%. Moldova instead offers specific alternative regimes, notably the 4% SME revenue regime for qualifying businesses and the 7% single-tax regime for qualifying Moldova IT Park residents.

The 4% SME Regime

The State Tax Service confirms that the SME-sector regime applies to qualifying economic agents that are **not registered as VAT payers**, subject to statutory exclusions. The tax is **4% of the taxable revenue base** determined under Chapter 7^{1} of the Fiscal Code. From March 2026, the rules for businesses with VAT-exempt supplies were amended, including a threshold of MDL 1.7 million in the relevant tests.

Founders, Administrator & Capital

Topic	Current legal / practical position
Founders	One or more natural and/or legal persons may establish the SRL.
Foreign founder	ASP requires additional foreign-investment/corporate documents where applicable; foreign corporate constitutional/status documents and identification may be required.
Administrator	An administrator is appointed and identified in the registration documents.
Registered office	A Moldovan legal address / registered office is required for the company.
Beneficial owner	Beneficial-owner information must be provided under Law No. 308/2017 and kept current.
Capital	Amount set by founders in the articles; each member may hold one participation share of at least MDL 1.

Share Capital & Contributions

ASP's current SRL guidance states that the founders establish the amount of share capital in the articles. Contributions may include money, claims, intellectual-property rights and other patrimonial rights. Contributions in kind are valued in money by an independent appraiser and approved according to the company's constitutive documents.

Practical capital should match the business

Although the statutory framework is flexible, a genuine operating company still needs adequate working capital. Banks, counterparties, landlords and regulators may expect funding appropriate to the proposed activity.

General Income Tax - 12%

Under Moldova's general business taxation regime, the applicable income-tax rate for business entities is **12%**. The taxable result is determined under the Fiscal Code and accounting rules. The 12% regime should be treated as the default unless the company validly falls within and applies another statutory regime.

SME Revenue Tax - 4%

Qualifying SME-sector economic agents under Chapter 7^1 pay **4% of the taxable revenue object**. SFS confirms that the regime generally concerns economic agents that are not VAT registered, with exclusions including certain farmers/individual entrepreneurs and businesses whose prior-year business/management consulting income (CAEM 70.22) exceeds 60% of sales revenue. The detailed eligibility and election rules must be reviewed for each company.

Moldova IT Park - 7% Single Tax

For a company whose activities genuinely qualify and that is admitted as a **Moldova IT Park resident**, a separate single-tax regime may apply. SFS guidance states that the single tax is calculated monthly at **7% of sales revenue**, but not less than the statutory minimum linked to employees. This is a sector-specific regime and is not available merely because an SRL provides services abroad.

Dividends

SFS confirms a **6%** final withholding tax on ordinary dividends paid to resident individuals (with special historical rules for certain 2008-2011 profits). For non-resident recipients and corporate structures, the exact domestic withholding and applicable treaty treatment must be checked by recipient type and facts before distribution. International tax treaties take priority where their provisions apply.

VAT

SFS Order No. 66 of 5 February 2026 confirms the standard VAT rate of **20%**. A reduced **8%** rate applies to specified categories, including certain food, medicines/medical goods and other statutory supplies. Exports are treated under the applicable VAT-with-deduction rules.

Documents Required from the Client

- Passport / acceptable identification for founders, administrator and beneficial owners.
- Recent proof of residential address.
- For a foreign corporate founder: incorporation/status and constitutional documents, plus ownership/management evidence as required.
- Passport copies for non-resident/foreign founders, administrators and UBOs.
- Foreign administrator's Moldovan IDNP where required by ASP procedures.
- Proposed company name, registered office and detailed business activities.
- Proposed capital, participation shares and management structure.
- Expected countries of operation, customers/suppliers, turnover and transaction profile.
- Source-of-funds and, where appropriate, source-of-wealth evidence.
- Certified translations, apostille/legalisation and notarised power of attorney where applicable.

Formation Process & Documents Received

1. Structure/tax review **2.** KYC/UBO & foreign-document preparation **3.** Name / articles / address / capital **4.** ASP registration **5.** Tax/VAT/accounting setup **6.** Banking and annual compliance

Typical corporate file: ASP registration decision/extract; articles/statute; State Identification Number (IDNO); founder/participation records; administrator information; registered-office details; beneficial-owner information and tax/VAT documentation where applicable.

Official Registration Timing & Fees

ASP's current 2026 tariff page states that state registration of a legal entity is completed within **24 hours for MDL 1,149**. An urgent **4-hour** service is available for **MDL 4,596**. These are official registration tariffs and do not include BRIS professional fees, translations, notarisation, address, accounting or other services.

Beneficial Ownership

ASP requires information on the beneficial owner(s) at incorporation in accordance with Law No. 308/2017. Changes to company ownership and other registered data also require the relevant beneficial-owner declaration. The information should be kept accurate and updated.

Accounting & Tax Compliance

A Moldovan SRL must maintain accounting records and prepare statutory financial reporting under the applicable Moldovan accounting framework. Tax obligations depend on whether the company applies the general 12% regime, the 4% SME regime, an IT Park regime or another specific regime, as well as its VAT, payroll and transaction profile.

Choose the tax regime before presenting a headline rate

For BRIS clients, Moldova should not be marketed simply as a '4% company'. The 4% regime is revenue-based and conditional, while the general regime is 12% on the applicable taxable base. IT Park's 7% single tax is a separate sector-specific system. The economically best regime depends on margin, VAT status, activity and staffing.

Annual Compliance Checklist

- Maintain Moldovan registered office and current State Register particulars.
- Maintain current founder, administrator and beneficial-owner information.
- Keep proper accounting books and supporting documents.
- Prepare and submit statutory financial/tax reporting as applicable.
- File and pay tax under the correct 12%, 4% SME or special regime.
- Re-test SME-regime eligibility and VAT status.
- File VAT returns where registered/required.
- Review withholding tax and treaty relief before cross-border payments/distributions.
- Review payroll, social-security and medical-insurance obligations.
- Review related-party / transfer-pricing rules where applicable.
- Maintain bank AML/KYC and evidence of genuine commercial activity.
- Review licences/authorisations for regulated business activities.

Bank Account & Operational Setup

A Moldovan SRL may apply for corporate banking in Moldova or internationally, subject to each institution's policies. Banks commonly request ASP corporate records, IDNO, articles, founders/administrator/UBOs, source of funds/wealth, contracts, expected turnover, customer/supplier countries and evidence of genuine commercial activity.

Why Moldova SRL Can Be Attractive

Topic	Current legal / practical position
12% general tax	Competitive ordinary business income-tax rate.
4% SME regime	Potential revenue-based regime for qualifying non-VAT-registered SME-sector businesses.
7% IT Park	Special single-tax regime for qualifying Moldova IT Park residents.
Flexible capital	Founders set capital; each participation share must be at least MDL 1.
Fast registration	Official standard 24-hour and urgent 4-hour ASP registration services.
International use	Suitable for genuine services, technology, trading and other commercial activities, subject to tax/regulatory review.

How BRIS Group Supports You

Structure & tax review - Assess whether the Moldovan SRL and the 12%, 4% SME or relevant special regime fits the client's activity and financial model.

Formation - Coordinate company name, articles, registered office, capital structure and ASP registration.

Foreign founder documents - Coordinate foreign corporate extracts, passports, IDNP requirements, translations, authentication and powers of attorney.

Registered office - Coordinate Moldovan registered-office services where available.

KYC / UBO - Coordinate founder, administrator, beneficial-owner and source-of-funds/wealth due diligence.

Accounting & tax - Coordinate bookkeeping, statutory reporting, income tax and VAT support.

IT Park / special regime review - Coordinate specialist assessment where the client's activities may qualify for Moldova IT Park or another statutory regime.

Banking & annual compliance - Prepare banking/KYC documentation and coordinate ongoing corporate administration.

Professional Fees & Quotations

Tailored quotation

This brochure is an informational guide to Moldova SRL formation and maintenance and is not a fee quotation. BRIS Group professional fees, ASP/official charges, registered-office services, IDNP assistance, translations/notarisation, accounting/tax, banking support and other optional services are quoted separately according to the structure and required work.

Important Legal Notes & Official Sources

This brochure is a general commercial guide and does not constitute Moldovan or foreign legal, tax, accounting, regulatory or investment advice. **Moldova is not a blanket 0% foreign-source jurisdiction.** The ordinary business income-tax regime is 12%. The 4% SME and 7% IT Park regimes are distinct statutory regimes with specific eligibility and tax-base rules.

Primary official/legal sources reviewed: Republic of Moldova Public Services Agency (ASP), including current SRL registration requirements, foreign-founder documents and 2026 registration tariffs; State Tax Service (SFS), including 2026 VAT guidance, SME regime guidance and dividend/treaty materials; and the official Legis.md text of Law No. 135/2007 on Limited Liability Companies.

Information reviewed: August 2026. Moldova amended important SME tax rules in March 2026. Eligibility for the 4% regime, VAT registration, IT Park qualification, dividend/non-resident withholding and annual filing requirements should therefore be reconfirmed for the client's actual facts before incorporation or transactions.

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