



Nr.022/396/2

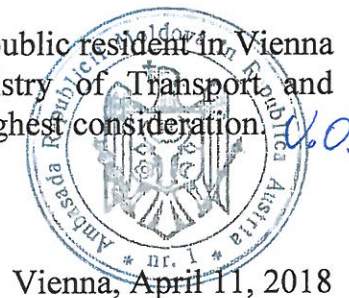
VERBAL NOTE

MINISTERSTVO DOPRAVY A VÝSTAVBY SR PODATEĽNÁ	
Dátum:	16-04-2018
Číslo zápisnice:	28844
Prílohy/Lisť:	Vyhlásenie:

The Embassy of the Republic of Moldova to the Slovak Republic resident in Vienna presents its compliments to the Ministry of Transport and Construction of the Slovak Republic and has the honor to herewith inform about the amendment of the Tax Code nr. 1163/1997 of the Republic of Moldova through the Law nr. 146 dated July 14, 2017, Article 348, Annexes 2 and 3:

- Tax rates for the use of roads in the Republic of Moldova by motor vehicles not registered in the Republic of Moldova.
- Tax rates for the use of roads in the Republic of Moldova by motor vehicles registered and not registered in the Republic of Moldova of total weight, axle loads or dimensions exceeding the permissible limits.

The Embassy of the Republic of Moldova to the Slovak Republic resident in Vienna avails itself of this opportunity to renew to the Ministry of Transport and Construction of the Slovak Republic the assurances of its highest consideration.



Vienna, April 11, 2018

*Attachment: 5 pages*

**Ministry of Transport and Construction of the Slovak Republic**  
Bratislava



Republic of Moldova

PARLIAMENT

LAW No. 146 dated July 14, 2017

on the amendment of the Tax Code No. 1163/1997

Published: August 4, 2017 in the Official Gazette No. 277-288 art. No: 475

The Parliament adopts the present organic law.

**Article I.** - Tax Code No. 1163/1997 (republished in the Official Gazette of the Republic of Moldova, special edition dated February 8, 2007), shall be amended and completed as follows:

1. Article 348 shall have the following contents:

"**Article 348.** Facilities

(1) The provisions of the respective chapter do not apply to motor vehicles registered in the States with which the Republic of Moldova has concluded bilateral or multilateral agreements on road transport, which provide for the road taxes exemption.

(2) Granting of exemptions under this Article shall be subject to the granting of reciprocal rights by the States concerned.

(3) In case road taxes are charged by the States with which the Republic of Moldova concluded bilateral or multilateral agreements on road transport, which provide for the exemption from road taxes contrary to the provisions of the agreements concluded, the use of the roads in the Republic of Moldova by motor vehicles registered in the respective States shall be subject to fees payable in accordance with generally established rules.

(4) The Ministry of Transport and Roads Infrastructure shall inform the Customs Service on a quarterly basis about the States where road taxes are being charged in breach of the provisions of the concluded agreements.

2. Annex 2 to Title IX shall have the following contents:

"Annex 2

**Tax rates for the use of roads in the Republic of Moldova  
by motor vehicles not registered in the Republic of Moldova**

No. crt.	Object of taxation	Tax rate, EURO	
		For entering the country	For transit
1.	Minivans and buses with the capacity: *		
	a) of 9 seats	6	10
	b) from 10 to 16 seats inclusively	8	14

	c) from 17 to 24 seats inclusively	10	16
	d) from 25 to 40 seats inclusively	12	18
	e) over 40 seats	16	20
2.	Trailers for minivans	10	12
3.	Trailers for buses	12	15
4.	Tracks with or without a trailer (whose axle load does not exceed the permissible limits), of total weight:		
	a) up to 3.6 tonnes inclusively	10	12
	b) from 3.6 to 10 tonnes inclusively	12	15
	c) from 10 to 40 tonnes inclusively	15	20

\*For minivans and buses, the number of seats is shown without taking into account the driver's seat.

3. Annex 3 to Title IX shall have the following contents:

"Annex 3

**Tax rates for the use of roads in the Republic of Moldova by motor vehicles registered and not registered in the Republic of Moldova of total weight, axle loads or dimensions exceeding the permissible limits**

No. crt.	Object of taxation	Tax rate, MDL (Moldovan Lei)
1.	Issue upon request of the preliminary opinion and special authorization	43.2
2.	Exceeding permissible limits on axle loads:	
	a) up to 2 tonnes inclusively	5.5 for each tonne exceeding the permissible limits per km
	b) over 2 tonnes	11 for each tonne exceeding the permissible limits per km
3.	Exceeding the permissible total weight of the vehicle with cargo (without exceeding weight load on the axle)	16 for each tonne exceeding the permissible limits per km
4.	Exceeding the permissible dimensions limits, but within the weight load limits:	
	a) width or height of up to 50 cm or length of up to 100 cm	21.5 for each kilometer

	b) width or height of up to 50-100 cm or length of up to 100-200 cm	43 for each kilometer
	c) width or height of up to 101-150 cm or length of up to 201-350 cm	65 for each kilometer
	d) width or height of up to 151-200 cm or length of up to 351-600 cm	86,5 for each kilometer
	e) width or height of up to 201-250 cm or length of up to 601-900 cm	108 for each kilometer
	f) width or height of up to 251-300 cm or length of up to 901-1200 cm	129.5 for each kilometer
	g) width or height of over 301 cm or length of over 1201 cm	162.0 for each kilometer
5.	Reweighting of the motor vehicle or remeasuring of the dimensions of the vehicle after the cargo has been removed	108 for each operation

**SPEAKER OF THE PARLIAMENT**

**Andrian CANDU**

**No. 146. Chişinău, July 14, 2017.**