

CUSTOMS CODE OF THE REPUBLIC OF MOLDOVA

Law of the Republic of Moldova No. 1149-XIV of July 20, 2000

Chapter 9 Inward processing

Article 57. General provisions

1. The customs regime of inward processing allows for the following goods to be used on the territory of Moldova in one or more processing operations:

- a) foreign goods aimed at their taking out from the customs territory as compensatory products – without lifting the import rights and without application of economic policy measures (except for the tax for customs procedures), if the legislation does not provide for otherwise;
- b) the imported goods and placed in free circulation – if these are taken out from the customs territory as compensatory goods. In this case, the customs regime of inward processing shall be performed with the payment of import rights and their restitution at the moment of export.

Article 58. Used terms

In the sense of the custom regime of inward processing, the following terms shall be used:

- 1) suspension system – customs regime of inward processing as provided for by art 57 letter a);
- 2) restitution system - customs regime of inward processing as provided for by art 57 letter b);
- 3) improvement operations such as:
 - a) goods processing, including installation, assembly, and adjustment to other goods;
 - b) goods transformation;
 - c) repair of goods, including their restoration to initial form, elimination of flaws, adjustment;
 - d) utilization, in accordance with the customs regulations, of some goods which are not compensatory ones, but which allow or facilitate the production of processed products even if such goods are fully or partially consumed in the course of improvement.

Article 59. Authorization for inward processing

1. The authorization for inward processing shall be issued upon the request of the person that performs the inward processing or which is responsible for its performance.
2. Authorization for goods inward processing in the customs territory shall be issued only to legal entities from the Republic of Moldova, according to the legislation.
3. The customs bodies shall specify in the authorization the timeframe in which the compensatory products have to be exported or re-exported or to be given another customs destination approved by the custom. When establishing this timeframe, the time needed for the performance of improvement operations and export of the compensatory products shall be taken into account.
4. The timeframe mentioned at line 3 shall commence from the date when the goods are placed under the customs regime of inward processing. The custom bodies can prolong this term in the basis of a well grounded request from the owner of the authorization.

Article 60. The import of goods in case of the system of compensation through equivalency

In the case when the system of compensation through equivalency and anticipated export is being applied, the custom bodies that specify the timeframe in which the foreign goods have to be imported. This timeframe commences from the moment of acceptance of the export declaration for the compensatory products obtained in the corresponding equivalent products.

Article 61. Output share

The output share of the inward processing shall be established by the titular of the operations on the basis of the corresponding documents.

Article 62. Special provisions regarding the refund system

1. In the case of customs regime of inward processing with refund, the provisions regarding the compensatory products obtained from equivalent goods shall not be applied.
2. The titular of the authorization of inward processing can request the refund of the import rights, except for the taxes for custom procedures, at the moment when he proves that the compensatory products have been exported. The timeframe in which the refund can be requested shall be established in accordance with the legislation.