

CUSTOMS CODE OF THE REPUBLIC OF MOLDOVA

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

Chapter 11 Temporary admission

Article 67. General provisions

1. The customs regime of temporary admission allows for the use on the territory of Moldova, with partial or total suspension of import fees and without application of economic policy measures, of foreign goods and transport means aimed for re-export in the same condition, except for their natural wear.
2. For the entire duration of the temporary admission customs regime, the goods and transport means have to remain in the property of the foreign person. They can not be sold, rented, sub-rented, given as pledge, transferred or put at the disposal of another person on the territory of Moldova, unless with the agreement of the customs body, after the payment of the import fees and performance of customs procedures of release into free circulation, except for the derogations provided for by the present chapter.
3. The goods introduced on the basis of an international financial leasing shall be placed under temporary admission regime, with total suspension for payment of the import fee and exemption from the duty of guaranteeing the customs obligation.

Article 68. Authorization of temporary admission of goods

The customs body shall authorize the temporary admission only of goods and transport means that can be identified and are not prohibited to be introduced in Moldova.

Article 69. The term of placement of goods and transport means into temporary admission regime

1. the customs bodies shall establish the term in which the imported goods and transport means have to be re-exported or to be granted another customs destination approved in the customs. This term can not be larger than 3 years from the moment of placement of goods and transport means under the regime of temporary admission.
2. In exceptional circumstance, the Customs Service, upon the grounded request of the solicitor, can prolong the term specified at line 1, for the authorization use of goods and transport means.
3. The term of placement under the temporary admission customs regime of goods placed on the basis of an international financial or operational leasing contract, shall be set according to the duration of the contract but can not exceed 7 years.

Article 70. The use of the system of total suspension

The cases and conditions in which the temporary admission customs regime can be used with the total suspension of import fees shall be established in accordance with the national legislation and the international agreements to which Moldova is part.

Article 71. The use of partial suspension system

1. The goods – property of a foreign person that do not correspond to the provisions of art. 70 can be placed, with the aim of temporary admission, only under the regime of temporary admission with partial suspension of import fees.
2. The amount of customs tax related to goods placed under the temporary admission custom regime with partial suspension of import fees shall be established at 5% for each month or part of the month for which the goods were placed in temporary admission regime, from the amount of customs tax that ought to be paid for the mentioned goods if they were released into free circulation, at the date when they were placed under the temporary admission regime. The lifting of the established customs tax shall be done at the conclusion of the regime temporary admission, taking into account the exchange rate of the national currency at that date, for the whole period of temporary admission with partial suspension of import fees. It can not exceed the amount to be paid in case the same goods were imported.

Article 72 Transmission of the temporary admission regime

In case when the holder of the temporary admission regime decide to transmit the regime, each of the owners shall pay the import fees related to the period of use of the goods. When within the same month, the use of the good and transport mean has been performed by both holders, the import fees shall be paid by the first.

Article 73. Release into free circulation of goods and transport means

1. The goods and transport means placed in customs regime of temporary admission can be placed into free circulation only after the payment of the import fees. In this case the amount of import fees shall be determined on the basis of the taxation elements and other payments in force at the placement of the goods under regime of temporary admission. The exchange rate used for the national currency will be that of the date of performance of formalities if release into free circulation.
2. In case of release into free circulation of a leasing object, as result of performance by the lessee of the option of purchase of the good at the expiry of the contract and the total payment of the leasing amounts, the calculation basis of import fees shall be the residual value, in case of financial leasing, and, respectively, the value of property transfer, in case of operational leasing, as agreed by the parties.