

Moldova Innovation Technology Park



EUROPE'S FIRST E-PARK

Moldova Innovation Technology Park (MITP), Europe's first e-Park, catalyzes innovation and growth in the IT, R&D, and Engineering sectors through strategic incentives.

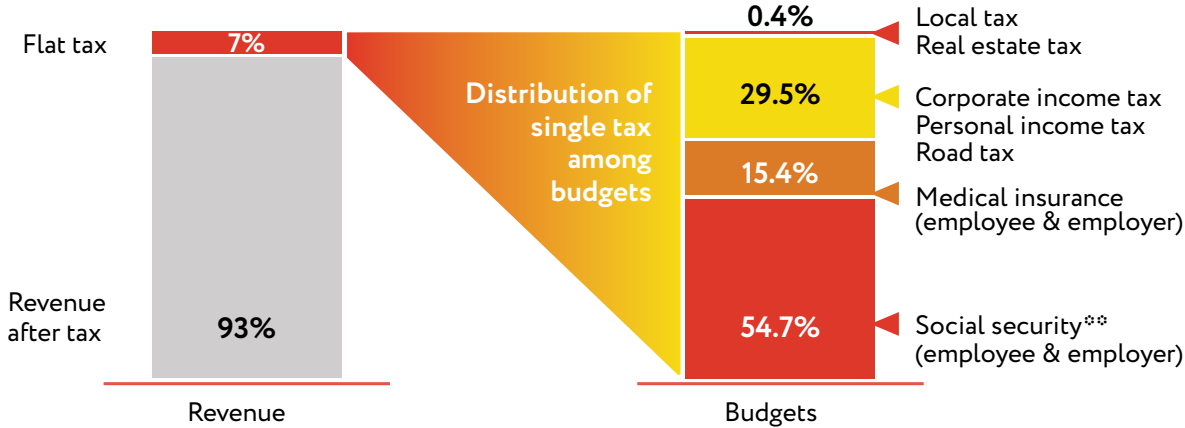
Unique Taxation: MITP residents benefit from a flat tax rate of 7% on turnover, which encompasses and simplifies multiple tax categories, including corporate income, personal income, social security, medical insurance, local, real estate, and road taxes.

Simplified Processes: Compliance with tax obligations is simplified to a monthly declaration of income, with no need to aggregate data over the year. An annual audit by a Moldovan-accredited firm ensures compliance, while minimizing the administrative burden on companies.

Extended Guarantees: MITP offers a state-backed guarantee on the tax and legal regime, securing the preferential treatment outlined upon activity inception. The government's approval of extending MITP's operational term from 10 to 20 years, effective until 2037, alongside the extension of the state guarantee until 2035, ensures long-term stability and growth potential for the sector.

Ease of Business: The Virtuality provision allows MITP residents to operate throughout Moldova without a mandatory physical presence within the park premises, granting operational flexibility and reducing overhead costs.

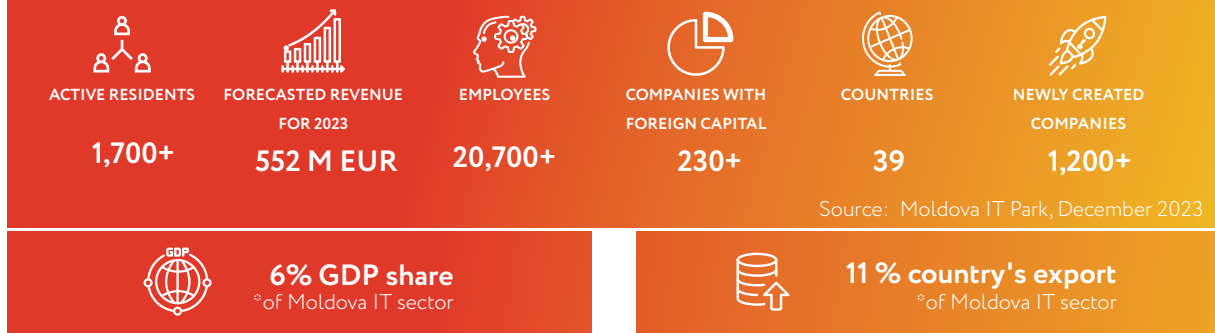
IT Visa: The MITP framework facilitates a simplified visa process for IT specialists and managers, granting up to four years of residency with options for extension, encouraging the attraction of top global talent to Moldova's tech sector.



At the same time, the Law on IT Parks and the Tax Code stipulate the minimum amount of the single tax to be paid by Park's residents, which is: 30% of the average monthly salary in the economy, forecasted for the year of the tax period of the tax concerned per employee (who worked during the tax period for at least one day on the basis of an individual employment contract).

The status of the MITP resident may be obtained by any legal or natural person who is registered in the Republic of Moldova as subject of the entrepreneurial activity and who carries out or intends to carry out as main business activity one or more types of business activities indicated in Article 8 of IT Park's Law. The main business activity should be the one that generates 70% or more of the revenue from sales.

MITP IN NUMBERS



What Activities Are Eligible for IT Park Residents?

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|---|---|---|--|
|  | Custom software development, specifically client-oriented software (62.01)*; |  | Data processing, web page management and related activities (63.11)*; |
|  | Editing activities related to other software products (58.29)*; |  | IT consulting services (62.02)*; |
|  | Other information technology service activities (62.09)*; |  | Management activities (management and operation) of computing means (62.03)*; |
|  | Other research and experimental development on natural sciences and engineering (72.19)*; |  | Research and experimental development on biotechnology (72.11)*; |
|  | Other educational activities with a focus on computer training (85.59)*; |  | Specialised design activities that employ high-performance computers (74.10)*; |
|  | Editing of computer games (58.21)*; |  | Web portal activities (63.12)*; |
|  | Call center operations (82.20)*, with a focus on export-oriented services; |  | Manufacturing of electronic components restricted to microprocessors and integrated circuits. (26.11)*; |
|  | Motion picture, video and television programme post-production activities (59.12)*, exclusively for the computer games industry, limited to the following services: |  | Other labor supply services (78.30)*, provided exclusively for international markets; |
| <ul style="list-style-type: none"> • digital color correction and rewrapping services (59.12.13); • sound editing and design services (59.12.17); • sound recording and music publishing activities (59.20)*, exclusively for the computer game industry, limited to original sound recordings (59.20.13). |  | Post - production stage of production of movies, video and television programs (52.12)*, based on the use of high – quality specialized computer equipment, limited to: | <ul style="list-style-type: none"> • services for creating video effects (59.12.14); • services in the field of animation (59.12.15) |

*According to the Classification of Activities in the Moldovan Economy (CAEM Rev 2 and CSPM 2)

Investment Incentives

Free Economic Zones

Free Economic Zones (FEZ) in Moldova serve as strategic platforms for export-oriented manufacturing entities seeking advantages from a beneficial customs and tax framework. The country hosts six FEZs strategically positioned either in proximity to national borders or within major urban centers, offering preferential operational conditions coupled with dedicated administrative support aimed at customer satisfaction.

Industrial Parks

Industrial Parks (IP) are specifically designated areas dedicated to fostering industrial production, service provision, and advancement in applied research and technological development. Moldova has developed ten Industrial Parks, aiming to stimulate industrial growth within its borders.

Incentives in Free Economic Zone (FEZ)


0% CIT for a period 3 (5) years when investing at least 1 (5) million USD

0% VAT no Excise and Customs duties


10 YEARS State guarantee on legislation changes

24/7 Customs office on site


 Road and utilities infrastructure


 EU border green lane (AEO)

 Dual vocational system


 Ongoing professional support by FEZ Administration


 0.15 - 3.5 euro/m² land sales price

 EUR/USD payments among FEZ residents

 Minimal state inspection and control regime

Incentives in Industrial Parks

 Free re-zoning of agricultural into industrial land;

 Normative (below market) prices for the purchased land;

 Reduced rental price for state land;

 Free connection to existing infrastructure in the park;

 Minimal state inspection and control regime.

Giurgiulești International Free Port Incentives:



Freedom to engage in any lawful activity within the port.



Reduced CIT rate of 3% for activities within the port, valid for 10 years from obtaining residency.



Subsequent CIT rate of 6% until 2030.



Exemption from customs duties.



VAT and excise exemptions on shipments to and within the free port.



Tax and customs regime guarantee until 2030, starting from the inception of activity.



Multifunctional Industrial Platforms:

Spanning approximately 300 hectares, these platforms serve as industrial hubs. They facilitate a thriving network of supply chains and production lines, integrating Moldova more deeply into the global market.

To assist potential investors in navigating these opportunities, the government provides a comprehensive interactive map detailing 50 potential locations for investment, demonstrating transparency and ease of access to vital information.

For a closer look at these opportunities, visit <https://www.iplatforms.gov.md/en>.



General Incentives:

Moldova offers deductions from taxable income for business expenses, including transportation costs at an affordable €3.75 per day per employee, and for professional training of employees.

Investment Incentives:

Small and medium enterprises (SMEs) benefit from a 0% tax on reinvested income. For larger enterprises, a deduction of up to 50% of the cost of a fixed asset in its first year of use.

Manufacturing Sector Incentives:

- Defer VAT and customs duties on imported raw materials for 180 days.
- Exemption from VAT and customs duties for goods introduced as equity capital.

Agricultural Sector Incentives:

- VAT exemption on the import of tractors and agricultural equipment.
- Access to a broad range of agricultural subsidies.

Industrial Platforms

