

RECENT DEVELOPMENTS AND PROSPECTS OF EXCISE TAX REVENUES RELATED TO PRODUCTS IMPORTED INTO THE REPUBLIC OF MOLDOVA

UDC: 339.543.36(478)

DOI: <https://doi.org/10.53486/mfsne2025.05>

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Abstract: Moldova's participation in Customs and Fiscalis programmes is an important step in further strengthening operational cooperation in the areas of customs and taxation and is emblematic of the mutual commitment towards closer ties. The Customs programme also promotes cooperation between authorities, particularly through its support for the development and operation of the central IT systems for EU customs. The programme helps customs administrations to deal more efficiently with increasing trade flow and emerging trends and technologies, while providing a better response to security threats.[3] Starting with July 1, 2024, the Customs Service launched the first transit operations at the national level in the NCTS (New Computerized Transit System) system, and from October 1, 2024, a single electronic system is used in the Republic of Moldova for submitting transit declarations. [7] Customs harmonisation and the adoption of the system make the import process (and therefore the collection of excise duties on imports) more transparent, predictable and efficient. This can influence the volume of imports, compliance costs and the potential for evasion. At the same time, in the context of tax harmonisation with the EU (and especially for excisable products such as tobacco, alcohol, energy products) there is an obligation to align with EU standards — which may change the tax base, excise duty rates, or the way of administration.

The Republic of Moldova has committed to progressively harmonizing its national legislation with that of the European Union, in accordance with Annex VI to Chapter 8 (Taxation) of Title IV of the Association Agreement between the Republic of Moldova and the European Union. In this regard, the Ministry of Finance has developed a draft amendment to Title IV of the Tax Code no. 1163/1997. The provisions will regulate harmonised excise duties, which are special taxes levied directly or indirectly on the consumption of the following products: alcohol and alcoholic beverages; processed tobacco and energy products and electricity. Excisable products will be subject to the excise duty regime at the time of their production, including, where applicable, at the time of their extraction; their import or their irregular entry into the customs territory. [6]

Keywords: Customs programme, excise tax harmonization, legislative changes, import excise duties

JEL Classification: H27, H71, H72

INTRODUCTION

Excise duties on imported products represent an essential component of the budget revenues of the Republic of Moldova. They contribute not only to the financing of public spending, but also to fiscal and environmental policy, by adjusting consumer behavior and stimulating national production. The analysis of recent trends in these revenues provides an important perspective on how domestic and external economic developments affect the state's budgetary sources.

It is known that a large part of the state budget revenues consists of taxes and fees. A large part of these come from indirect taxes. Most indirect taxes are value added tax and excise duties, predominantly those collected on imports.

Table 1: Revenues from indirect taxes for the years 2019-2025, mil lei

	2019	2020	2021	2022	2023	2024	2025
Taxes and duties	40054,2	39752,2	49388,8	57524,2	63006,1	68481,3	75894,3
Indirect taxes	28340,7	28142,3	35242,5	39310,9	42746,1	47332,0	52648,4
VAT, total	20183,3	19775,3	25508,8	29056,7	30209,3	33410,1	37410,7
VAT on goods produced and supplied on the territory of the R.M	7633,5	7813,3	8918,4	9532	11626,6	12669,7	15151,7
VAT on imported goods	15454,4	14914,2	19614,6	24058,5	23348,4	25449,8	27403,5
VAT refund	-2904,6	-2952,2	-3024,2	-4533,8	-4765,7	-4709,4	-5144,5
Excise duties, total	6222	6468,8	7608,3	8012,5	10138,1	11447,6	12588,3
Excise duties on goods produced on the territory of the R.M.	555,1	570,9	903,8	886,1	1143,2	1205,9	1601,1
Excise duties on imported goods	5693,1	5909,8	6731,5	7144,7	9025,8	10265,9	11011,8
Excise duty refund	-26,2	-11,9	-27	-18,3	-30,9	-24,2	-24,6
Other taxes on goods and services	1935,4	1898,2	2125,4	2241,7	2398,7	2474,3	2649,4

Source: developed by the author based on the Reports on the execution of the PNB

Based on the table above, we can see that the revenues from VAT and excise duties on imported goods exceed 74 percent as a share of total indirect taxes. **The role of the Customs Service in the administration of VAT and excise duties on imported goods is essential, as it represents the authority that ensures the correct and timely collection of indirect taxes** at the time of entry of goods into the customs territory of the state. At the same time, customs duties are also taken into account here, which as a whole represent import duties. When import operations are carried out in the country, taxation is carried out according to the customs regime, which serves the economic growth of the country and ensuring the well-being of the population. The procedure for calculating and paying import duties applied to goods during import operations is carried out in accordance with customs regulations. [5]

Among the main duties of the Customs Service are:

- ensuring state budget revenues;
- compliance with tax and customs legislation;
- combating smuggling and undervaluation of goods;
- harmonizing tax and customs policies, including in the context of European integration.

At the same time, the Customs Service:

- is the main administrator of VAT and import excise duties;
- ensures the efficient collection of indirect taxes;
- plays a decisive role in the stability of budgetary revenues;
- contributes to the economic security of the state. [1]

Regarding the role of the Customs Service in the **administration of VAT on imports**, it is responsible for calculating, controlling and collecting VAT on imported goods, in accordance with tax and customs legislation. Main responsibilities:

- Determining the VAT tax base, which includes:
 - the customs value of the goods;

- customs duties;
- excise duties (if applicable);
- other taxes and charges related to the import.
- Calculating VAT at the legal rate in force (standard or reduced).
- Verification of the correctness of the declaration of goods (value, origin, tariff classification).
- Collection of VAT at the time of customs clearance or application of the deferral/exemption regimes provided by law.
- Preventing and combating tax evasion, through customs and documentary control.

Thus, the Customs Service acts as a fiscal intermediary between the importer and the state budget.

If we talk about **the administration of import excise duties**, the Customs Service has a direct and determining role for goods subject to excise duties (alcohol, tobacco products, energy products, automobiles, etc. Specific responsibilities: Identificarea mărfurilor accizabile conform legislației fiscale.

- Application of excise duty rates (specific, ad valorem or mixed).
- Control of imported quantities, essential in the case of specific excise duties.
- Verification of fiscal markings (excise stamp), where required by law.
- Collection of excise duties before the release of goods into free circulation.
- Supervision of specific fiscal regimes (tax warehouses, transit, customs warehouses).

During 2025, **the state budget received revenues administered by the Customs Service in the amount of 41,150,478.3 thousand lei (over 41.15 billion lei)**, 2,873,566.0 thousand lei more (+7.5%) compared to the same period in 2024.

The main share in the revenue structure is held by VAT, with about 66.6%, followed by excise duties – 26.8% and customs duties – 6.4%.

Import excise duties – 11,011.77 million lei, which represents 26.8% of the total payments collected to the state budget. Compared to the same period of the previous year (when 10,265.98 million lei were accumulated), there is an increase of 745.79 million lei or +7.3%.

Structure of excise duties collected:

- **Excise duties on imported petroleum products** – 4,619.93 million lei (42.0% of total excise duties), up 14.4% (+581.53 million lei) compared to the same period of the previous year (4,038.40 million lei);
- **Excise duties on tobacco products** – 3,649.26 million lei (33.1%), up 0.1% (+2.62 million lei) compared to the previous year (3,646.64 million lei);
- **Excise duties on imported means of transport** – 2,150.72 million lei (19.5%), reflecting an increase of 8.2% (+163.47 million lei) compared to the same period of the previous year (1,987.24 million lei);
- **Excise duties on imported liquefied gases** – 229.30 million lei (2.1%), down by 2.4% (-5.70 million lei) compared to the same period of the previous year (234.99 million lei);
- **Excise duties on imported beer** – 119.28 million lei (1.1%), up by 19.5% (+19.47 million lei) compared to the previous year (99.81 million lei);
- **Excise duties on brandy, liqueurs, divinities and other alcoholic beverages** – 190.20 million lei (1.7%), down by 7.8% (-16.09 million lei) compared to the same period of the previous year (206.30 million lei);
- **Excise duties on other goods** – 48.26 million lei (0.4%), up by 3.6% (+1.67 million lei) compared to the previous year (46.59 million lei);
- **Excise duties on imported wines** – 4.82 million lei (0.04%), down 19.7% (-1.18 million lei) compared to the same period of the previous year (6.00 million lei). [11]

The positive developments recorded in most payment categories confirm the efficiency of revenue collection and the measures of the Customs Service.

In order to highlight the significant role of excise tax revenues on imported products, a comparative analysis of them with excise tax revenues collected for goods manufactured on the territory of the Republic of Moldova is proposed.

Table 2: Excise tax revenues for 2025, million lei

Order No.	Type of income	Amount of excise duties on imported products	Amount of excise duties on goods manufactured on the territory of the Republic of Moldova
1.	excise duties on brandy, liqueurs, divins and other spirits	190,2	293,8
2.	excise duties on wines	4,82	0,35
3.	excise duties on beer	119,28	274,9
4.	excise duties on tobacco products	3 649,26	1030,1
5.	excise duties on petroleum products	4 619,93	0,06
6.	excise duties on other goods	48,26	1,9
7.	excise duties on imported means of transport	2 150,72	----
8.	excise duties on imported liquefied gases	229,30	----
	Total	11 011,77	1601,17

Source: developed by the author based on Customs Service data and Information on NPB receipts administered by STS for the period 01.01-31.12.2025 (source [4])

At the top of the imported excise products that have the greatest impact on the state budget are **petroleum products**, with a share of revenues of over 42%. In 2025, the contribution of petroleum products amounted to 4619.93 million lei, 581.53 million less than the same period in 2024.

Taking into account the war in Ukraine, **tobacco imports** have begun to decrease. If during 2024, state budget revenues from tobacco product imports amounted to about 3,646.64 million lei, then in the same period of 2025 a decrease of 2.62 million lei is recorded.

In third place are **means of transportation**, with a contribution to the state budget of 2,150.72 million lei compared to 1,987.24 million lei compared to the same period in 2024. [10]

FACTORS INFLUENCING EXCISE TAX REVENUES:

- Digitalization of Customs: according to the Customs Service, the modernization process, better targeted controls and the use of technology contribute to more efficient collection. Thus, excise duties reflect both *the mix of imports* (e.g. fuels, means of transport, etc.) and *the effect of control on sensitive products*. [13]
- Frequent *adjustments to excise duty rates* or fiscal and customs policies can affect the share of excise duties on imported goods and the mix of imported products. In the last 5 years, excise duty rates have been increasing.
- Volume of imports of excisable goods. As mentioned above, in recent years excise tax revenues on imports of petroleum products, tobacco products and means of transport have had an increasing trend.

Table 3: Evolution of excise duty rates in the Republic of Moldova

Product name	Unit of measurement	Year					
		2020	2021	2022	2023	2024	2025
Beer made from malt	liter	2,63 lei	2,76 lei	2,90 lei	3,05 lei	3,05 lei	3,05 lei
Vermouths and other wines made from fresh grapes	liter	15,00 lei	15,75 lei	16,54 lei	17,37 lei	17,37 lei	17,37 lei
Brands, liqueurs, divins and other spirits	liter of absolute alcohol	104,33 lei	109,55 lei	111,02 lei	132,27 lei	132,27 lei	132,27 lei
Tobacco products	1000 pieces /value in lei	540 lei + 13%, but no less than 700 lei	621 lei+13%, but no less than 834 lei	715 lei+13% but no less than 959	893,75 lei+13% but no less than 1198,75	983,12 lei +13%, but no less than 1318,62 lei	1081,43 lei +13%, but no less than 1450,48 lei
Diesel	ton	2508 lei	2734 lei	2980 lei	3248 lei	3475,36 lei	3718,64 lei
Gasoline intended for use as a motor fuel or heating fuel ex. 290220000	ton	5960 lei	6496 lei	7082 lei	7719 lei	8259,33 lei	8837,49 lei

Source: developed by the author based on the source [2]

The volume of imports is significantly influenced by domestic demand, GDP level, exchange rate and trade policies. In the Republic of Moldova, imports constitute a substantial part of GDP, being driven by the need for energy resources and consumer goods. In January-September 2025, the increase in domestic demand determined an increase in the value of imports, totaling 7,848.6 million dollars, which stimulated the acquisition of goods from abroad intended both for final consumption and for economic and investment activity. Imports were 3 times higher than exports, and the degree of coverage of imports by exports was only 33.5%.

The increase in imports in January - September 2025 (+18.7% compared to 2024), which amounted to 7,848.6 million dollars, was mainly determined by the relaunch of domestic demand, which stimulated the acquisition of goods from abroad intended for both final consumption and economic and investment activity. Imports of goods from EU countries and other countries increased. Half (53.6%) of the goods imported during January - September 2025 came from EU countries, increasing by 28.9% compared to the same period of 2024. Imports from the other countries group increased by 10.4%, holding a share of 43.4% in total. At the same time, imports from CIS countries decreased by 11.7% and held a share of 2.9%.

From the top 10 countries - main trading partners of the Republic of Moldova, about 74.6% of goods were imported. **Romania** ranked first in the development of imports. Imports from this country increased by 1.7 times and amounted to 1,755 million dollars, with a total share of 22.4%. The degree of influence on the evolution of imports was 10.8 p.p. Approximately 35.7% of the total value of imports is represented by the import of well gas and other gaseous hydrocarbons, the value of which increased by about 9 times compared to January - September 2024. The value of electricity imports increased by 2.8 times, with a total share of 10%, the import of petroleum oils or oils from bituminous minerals increased by 1%. Cumulatively, these 3 sections represented 75.9% of the total goods imported from this country.

China is in second place, imports from this country increased by 18.5% (1,062.5 million dollars) and held a share of 13.6% of total imports. The degree of influence on the evolution of imports was 2.5 p.p. The largest share in total imports is held by telephones and other equipment for the mobile telephone network, about 9.5%, with an increase of 10% compared to the same period last year. Cars and other motor vehicles had a share of 5.8% and an increase of 38.4% compared to January - June 2024. In third place in total imports were semiconductor devices, with a share of 4.2% and an increase of 15.6%.

The third position belongs to **Ukraine**. Imports from this country decreased by 2.0% in January - September 2025. With a share of 10.5% (825.7 million dollars) of total imports, it negatively contributed to the evolution of imports by 0.3 p.p. The largest decreases were recorded in the following product categories: well gas and other gaseous hydrocarbons (-87.9%), sunflower seed oil (-61.4%), milk and cream from milk, not concentrated, without added sugar or other sweeteners (-12%). On the other hand, certain categories of goods recorded significant increases, and the largest share of imports from Ukraine was electricity, which increased in the period January - September by about 7.8 times and had a share of 10.1%, followed by sawn or split wood, which had a share of 4.75 and increased by 1.3 times compared to the same period last year. Goods in the category of other bars and rods of iron or non-alloy steel with a share of 4.5% and an increase of 1.5 times.

There was an increase in imports from Turkey (\$557.5 million) – by 12.1%, Germany (\$522 million) – by 6.4%, Italy (\$381.7 million) – by 8.9%, Poland (\$275.1 million) – by 3.2%, France (\$184 million) – by 8.2%, Czech Republic (\$143.1 million) – by 10.2%, but imports from Russia (\$145.9 million) – by 8.5% decreased.

The commodity sections that recorded increases in the value of imports in January-September 2025 and, respectively, positively influenced the evolution of imports:

- mineral products increasing +51.4% compared to the same period in 2024 (22.3% of total imports), of which: mineral fuels, mineral oils and products resulting from their distillation – by 51.4%, the degree of positive influence on the evolution of imports constituting +8.8 p.p., salt; sulfur, earths and stones – by 55.2% (0.2 p.p.);
- live animals and animal products: +25.4%, of which: live animals – 2.9 times (0.2 p.p.), products of animal origin – by 42.4% (0.1 p.p.), milk and dairy products, bird eggs, natural honey – by 22% (0.4 p.p.);
- base metals and articles of base metals: +20.3%, of which: cast iron, iron and steel – by 27.9% (+0.6 p.p.), articles of cast iron, iron or steel – by 19.9% (+0.4 p.p.);
- plant products: +20.2% including: edible fruits and nuts – by 46.3% (+0.5 p.p.), vegetables, plants, roots and edible tubers – by 30.3% (+0.3 p.p.), coffee, tea, mate and spices – by 23.7% (+0.1 p.p.);
- food industry products; beverages, tobacco: +16.9% including sugars and sugar products – by 50.6% (+0.2 p.p.), cocoa and cocoa preparations – by 45.2% (+0.2 p.p.), beverages, alcoholic liquids and vinegar – by 18.6% (+0.2 p.p.);
- vehicles, aircraft: +16.3%, of which land vehicles – by 15.6% (+1.4 p.p.);
- machinery and apparatus, electrical equipment, sound recording or reproducing apparatus: +10.2% of which nuclear reactors, boilers, machinery, apparatus and mechanical devices; parts thereof – by 14.7%, (+1.2 p.p.), machinery, apparatus and electrical equipment - by 6.5% (+0.7 p.p.). [8]

The European Union is undoubtedly the most important economic partner of the Republic of Moldova, representing 53.7% of the country's total trade in 2023. Moldovan exports to the EU have grown steadily over the last decade, reaching 65.4% of total national exports in 2023. Moldova ranks 65th among the EU's trading partners, with a trade volume of 7.2 billion euros in 2023, of which 2.4 billion are Moldovan exports and 4.8 billion euros are imports from the EU (an increase of 2% compared to 2022).

Moldova's main trading partners in the EU

- *Romania – 1.3 billion euros (53% of total Moldovan exports to the EU)*
- *Italy – 240 million euros*
- *Germany – 204 million euros*

Moldovan products, such as plums, grapes and cherries, have become increasingly present on the European market. [12]

EU-Moldova trade relations are determined by **the free trade area established through the Deep and Comprehensive Free Trade Area (DCFTA)**, part of the Association Agreement. Thanks to the DCFTA, which has been in force since 2016, the EU is Moldova's main trading partner. In 2024, the EU accounted for 54% of Moldova's total trade in goods, and 65.6% of Moldovan exports are destined for the EU market.

The DCFTA establishes a free trade area between the EU and Moldova in accordance with the principles of the World Trade Organization.

The DCFTA allows for:

- Elimination of import duties on most goods traded between the EU and Moldova
- Ensuring broad reciprocal access to trade in services for both partners
- Both EU and Moldovan companies can set up a subsidiary or branch on a non-discriminatory basis. This means that when a company is set up, it receives the same treatment as domestic companies in the partner's market.

An important part of the DCFTA is the alignment of Moldovan trade legislation with certain EU legislation. The aim of Moldova's adoption of EU approaches to policy-making is to improve governance, strengthen the rule of law and provide more economic opportunities by expanding the EU market for Moldovan goods and services. [14]

In the same time, regarding indirect taxation, the Association Agenda between the European Union and the Republic of Moldova also provides that the parties will strengthen cooperation aiming to improve and develop the tax system and administration of the Republic of Moldova based on EU and international standards. This will include preparation to gradually bring legislation in the Republic of Moldova more in line with EU law and the international instruments mentioned in annex to the Association Agreement, and in particular work to short-term priorities and medium-term priorities. [9]

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