

FISCAL ASPECTS REGARDING THE INCOME TAX FROM PROFESSIONAL AND INDEPENDENT ACTIVITY

¹VIERU ROMAN, PhD Student

e-mail: roman.vieru@sfs.md

² LAZARI LILIANA, PhD, Associate prof.

e-mail: liliana.lazari@ase.md

^{1,2}Academy of Economic Studies of Moldova

61 Banulescu Bodoni Street, 2005 Chisinau, Republic of Moldova

Web page: www.ase.md

Abstract: *In this research we will examine the fiscal aspects of the incomes obtained by persons carrying out independent professional activity through the prism of the tax legislations of different states, as well as the experience of the Republic of Moldova in this respect. In particular, we will investigate the issue of taxation of income obtained by these subjects in the context of the experience of states that have implemented certain classifications for professional and independent activities carried out by taxpayers in various fields of the economy. We will pay special attention to the history of the emergence of independent and professional activity, the taxation mechanism, as well as its evolution in different tax systems. At the same time, we will make an analysis of the concept of individual and professional activity, we will study its forms according to the provisions of the legislative acts that underlie their regulation and that form the legislative basis of an efficient regulation by the state. In this research we will formulate conclusions on the specifics of the application of the researched tax regime, at the same time, we will provide the optimal positions and recommendations of other researchers in the field regarding the mechanism of tax support for self-employed and professional activities.*

Keywords: *professional activity, independent activity, subject of taxation, tax rate, object of taxation, income tax.*

JEL CLASSIFICATION: H21, H25, M41

INTRODUCTION

The importance of studying the tax aspects of income tax on professional and independent activity derives from the fact that recently the proportion of those who are self-employed has decreased compared to previous years, as can be seen from the figures recorded by the statistical body of the European Union. It is an indicator of the deterioration of the business environment and of the increased reluctance to start a self-employed activity, the so-called freelance. Beyond the importance of income tax as income paid to the state budget, the tax measures adopted with respect to self-employed persons should primarily contribute to minimizing unemployment, as well as increasing legal employment, which will inevitably favor the increase of revenues to the state budget.

This research should be carried out using methods of analysis and generalization of information sources, such as: legislative and regulatory acts of the Republic of Moldova (hereinafter Moldova), especially in the field of taxation, data and information officially declared by relevant institutions, scientific articles in this area, analysis and research, including using methods of comparison, induction and deduction, which would make possible to uncover the essence of the research topic.

BASIC CONTENT

During its evolution, Republic of Moldova had offered citizens the opportunity to manifest their entrepreneurial skills both for their own benefit and for the benefit of economic development of the entire state. Such a possibility was favored especially with the transition from the socialist system to the market economy, to free competition. It is known that the socialist economic model, known as the socialist hypercentralist system, has failed, proving that the state-owned enterprise sector is not able to offer the chance to revive the economy. That is why entrepreneurship was at stake in the economic development of the state with the achievement of independence. Analyzing the research of American scientists Reynolds, Hay and Camp (1999), we find that they have shown that one third of the differences in the rate of economic growth is due to differences in the development of entrepreneurship in each state. (1, page 4).

Examining the evolution of economic changes with the abandonment of the socialist economic model, we find that on January 3, 1992 the Parliament of the Republic of Moldova adopted the law on entrepreneurship and enterprises, which regulated the notion of "entrepreneurship" as the activity of manufacturing production, execution of works and provision of services, carried out by citizens and their associations independently, on their own initiative, on their behalf, at their own risk and under their patrimonial responsibility in order to ensure a permanent source of income. (4) According to the provisions of the mentioned Law, it was established that any citizen of the Republic of Moldova can be an economic agent, and the organizational-legal form of the entrepreneurial activity is the enterprise, which can have the status of legal person and natural person. At the same time, both forms have the same rights and obligations, except for the patrimonial liability for their obligations.

At the same time, according to art.13 of the Law, it was established that the entrepreneurial activity can be practiced in the organizational-legal form of an individual enterprise, and the individual work activity has an entrepreneurial character and is practiced in the organizational-legal form of the individual enterprise. The organizational-legal form of individual enterprise, the manner of constitution and other aspects regarding its regulation are stipulated in art. 14 of the Law.

According to the tax legislation during the first steps of independence of the Republic of Moldova, namely according to the provisions of Article 1 paragraph (5) of the Law on corporate income tax (2), economic agents - individuals were subject to taxation under the Law on personal income tax (3).

Thus, according to the provisions of the Law on personal income tax, one of the categories of taxable income of individuals is the income obtained by individuals who carry out entrepreneurial activity and other activities that are not related to the fulfillment of work obligations. According to art.7 paragraph (9) of the respective Law, the amounts of the annual tax on the incomes of natural persons carrying out entrepreneurial activity and other activities that are not related to the fulfillment of work obligations are calculated by the fiscal bodies within 2 months from the presentation date, according to the legislation in force, of the declaration on the income obtained and the expenses related to obtaining this income. The tax is calculated from the average monthly income according to the rates in the annex to the Law and is multiplied by the number of months worked. The fiscal legislation at that stage provided for 5 income tax rates for individuals engaged in entrepreneurial activity. (Table no.1).

Table 1. Personal income tax rates starting with 01.01.1993

Nr.	Monthly taxable income	Tax rate
1	up to 10 minimum wages	10% of the amount of taxable income
2	from 10 to 20 minimum wages	20% of the amount exceeding 10 minimum wages
3	from 20 to 30 minimum wages	30% of the amount exceeding 20 minimum wages
4	from 30 to 50 minimum wages	40% of the amount exceeding 30 minimum wages
5	over 50 minimum wages	50% of the amount exceeding 50 minimum wages

At the same time, it is objective and correct to state that the implemented socialist economic model has gone through different stages in its evolution, including known forms of entrepreneurship. Thus, in the distant year 1986, on November 19, progress took place - the USSR Law "On Individual Labor Activity" appeared which laid the foundations of entrepreneurship in a country where everything was built on socialist stereotypes and collectivism. According to the new changes, the notion of entrepreneurship did not have a concrete definition, this being the incipient stage of emergence of this economic form, which is why entrepreneurs were popularly called "cooperators" because they organized cooperatives in which they carried out their activities. Subsequently, on April 2, 1991, the new Law on "General Principles of Entrepreneurship of Citizens of the USSR" entered into force in the USSR, where, in fact, the first abbreviations appeared, as people were involved in entrepreneurship (24).

Thus, they were the basis of Soviet entrepreneurship, the concept that was first introduced in the USSR and lasted between 1986 and 1991, and which at its core, fully declared only the ability to work "for yourself."

If we look further into the previous periods, with the adoption of the USSR constitution in October 1977, the right of the citizens of the USSR to self-employment was enshrined, which fully corresponded to global and internal trends. In the developed countries of that period, labor law extended more and more to professions, respectively professional activities, without the need to establish legal or natural persons, these being seen only from the point of view of economic, creative and professional interests, ie from the perspective of personal interests (23, page 138).

With respect to the western states, we can refer to the crisis of the late twentieth century, when the process of industrial restructuring, rising unemployment and exacerbation of social tensions took place in many countries, and the state was looking for new tools to ease social tension and help reduce the budget burden. In such circumstances, the form of self-employment emerged, as a result of the transition of individual entrepreneurship to so-called independent professional activities. This form of economic and legal organization referred to self-employed citizens in order to obtain a regular income without involving employed workers. Another interpretation of this activity is limited to the activity of ensuring vital necessities, working independently of the employer or acting as a specialist in a free profession (artist, writer, craftsman, etc.).

Thus, during the years 1970-1980 in Europe, each state created various support programs to develop independent activities, by stimulating the creation of individual enterprises by the unemployed, providing technical assistance, credit resources, subsidies and benefits, as well as support in the form of consultations, services and practical exercises. At the same time, the structure and mechanisms used to implement programs involving the unemployed in self-employment differ from state to state, but the characteristics are common: aiming the target groups of the unemployed, complex financial support measures, obtaining qualifications and work skills. At the same time, all self-employed development programs include monitoring support measures for technical and

financial assistance, as well as evaluating the effectiveness and efficiency of the programs. Gradually, national self-employment programs were supported in the mid-1980s not only in European countries such as Belgium, Denmark, Finland, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Norway, Portugal, Spain, Sweden, but also in Australia and Canada (22, page 145-146).

Returning to the professional activities in the Republic of Moldova, at present, they can be found in the Classifier of Activities in the Economy of Moldova, Rev.2, (CAEM-2) (hereinafter Classifier), which is the basis for collecting and providing a wide range of statistical data by types of economic activities in the field of economic statistics, for example: production, occupation, national accounts, and other fields of statistics. The classifier was approved by the Decision of the College of the National Bureau of Statistics no. 20 dated 29.12.2009, being applied starting with January 1, 2014 and updated according to the Order of the National Bureau of Statistics no.28 dated 07.05.2019, being applied starting with May 7, 2019. It should be mentioned that the Classifier is fully harmonized with the Statistical Classification of Economic Activities in the European Community (NACE, 2nd revision) and provides a 1:1 ratio. Statistical data obtained on the basis of CAEM-2 are comparable at European level and, in general, worldwide, its use in the national statistical system is mandatory. Thus, in accordance with the mentioned Classifier, the professional activities in the Republic of Moldova, arranged by division and group, are classified as follows in the table below.

Table 2. Professional, scientific and technical activities

The division	Group	Name
69		Legal and accounting activities
	69.1	Legal activities
	69.2	Accounting and financial audit activities; tax consultancy
70		Activities of centralized administrative departments; management and management consultancy activities
	70.1	Activities of centralized administrative departments
	70.2	Management consultancy activities
71		Architectural and engineering activities; testing and technical analysis activities
	71.1	Architectural, engineering and related technical consultancy services
	71.2	Testing and technical analysis activities
72		Research and Development
	72.1	Research and development in natural sciences and engineering
	72.2	Research and development in social sciences and humanities
73		Advertising and market research activities
	73.1	Advertisement
	73.2	Market research and public opinion polling activities
74		Other professional, scientific and technical activities
	74.1	Specialized design activities
	74.2	Photographic activities
	74.3	Written and oral translation activities (interpreters)
	74.9	Other professional, scientific and technical activities n.c.a.
75		Veterinary activities

The classifier does not make distinctions according to the form of ownership, the legal form and the character of the activity of the productive unit, because such criteria are not related to the characteristics of the activity itself. Thus, the aspect regarding the classification according to the form of private or public property, according to the form of organization or legal structure natural or legal person or according to the working principle does not constitute the object of the respective Classifier.

With reference to the provisions of the legislation in force, the relations in the matter of entrepreneurship, regardless of the form of ownership and type of activity, are regulated by the Law on Entrepreneurship and Enterprises, by civil legislation and other laws (4, art.5 para. (1)). At the same time, the legislation in force of the Republic of Moldova establishes other legislative acts that regulate the legal, organizational, economic and social bases regarding the establishment, reorganization and liquidation of organizational-legal forms with the legal status of natural person practicing individual or professional activity, such as : the law on individual entrepreneurs (5), the law on peasant (farmer) households (6), the law on the regulation of the activity of lawyer (7), the law on notarial activity (8), the law on the activity of the bailiff (9), the law on the activity of interpreter and translator in the justice sector (10), as well as other legislative acts.

Regarding the aspects of taxation, the provisions of the Tax Code, establish several tax regimes regarding certain independent and professional activities carried out by natural persons. Thus, the provisions of Chapter 10¹ of the Tax Code regulate the taxation of persons carrying out professional activity in the justice sector and in the field of health. According to art.69¹ and 69² of the Tax Code, subjects of taxation are persons who carry out professional activity in justice and healthcare, and the object of taxation is the taxable income obtained by the subject of taxation from the professional activity in that field during the tax period. Individual taxpayers apply in this case cash accounting in accordance with art. 44 para. (2) of the Tax Code.

The persons concerned, when carrying out their professional activity in the respective sector, are allowed to deduct the expenses related to the professional activity paid or incurred during the tax period, in accordance with the provisions of chap. 3 of Title II of the Tax Code. Also, the persons who carry out professional activity in the justice sector benefit from the right to exemptions and other deductions according to the provisions of chap. 4 of Title II of the Tax Code. The calculation of income tax is performed by applying the tax rate of 18% on taxable income obtained from the respective professional activity, which is calculated annually and paid in installments, quarterly, until the 25th of the month following the corresponding quarter. The following tax return forms have been approved for these two types of professional activities: Income tax return for persons carrying out professional activity in the field of justice (Form DAJ17) (18) and Income tax return for persons carrying out professional activity in healthcare (Form DASS19) (19).

A new simplified tax regime has been introduced in the tax legislation starting with January 1, 2017 (11). According to the respective amendments, a new chapter has been introduced - Chapter 10²: the fiscal regime of the self-employed natural persons. At the same time, a new notion was introduced in General notions of art. 5 of the Tax Code, namely point 36¹), according to which *independent activities* represent trade activities carried out by a resident individual only individually, without constituting an organizational-legal form, following the performing of which income is obtained. Thus, the tax legislation has been supplemented by a new simplified tax regime, which applies only to independent activities carried out in the field of retail trade (except excise goods), by a resident natural person who operates only individually, without constituting an organizational-legal form, as a result of the performed activity the person can obtain income.

The researched tax regime contributed to the evolution of the taxation system regarding the taxation of the incomes of natural persons, subjects of independent activity carried out in the field of retail trade, which comes with new approaches in this direction. This regime establishes conditions specific to the activity in question, and encourages taxpayers to apply it in practice, to benefit from the offered facilities, which will contribute to the transparency of this area for a more efficient tax

administration, will offer the possibility to bring an increasing number of taxpayers in the legal framework, and will stimulate progressive contribution on budget revenues, respectively.

The object of taxation is the income from independent activities obtained in the fiscal period of declaration in an amount not exceeding 600000 lei in a fiscal period. The rate established for these incomes constitutes 1% of the object of taxation, but not less than 3000 lei annually. For taxpayers who initiate or cease their activity during the fiscal period, the calculation of income tax is performed by applying the income tax rate from independent activities, which cannot be less than 250 lei for each month during which the person was registered as a subject of taxation of self-employment.

The tax is calculated annually by submitting the Declaration on income tax of the self-employed natural person (Form AI17) (17, Annex 4). The payment of the tax to the budget is made in installments, quarterly, until the 25th of the month following the corresponding quarter to the treasury income account of the administrative-territorial unit according to the domicile / residence address of the taxpayer.

At the same time, the legislator also provided certain facilities, such as exemption from local taxes, namely, payment of land use tax and tax for commercial units and / or services, the right to reduce the amount of income tax due in the first fiscal period with the amount of expenses supported for the purchase of cash registers used in the activity.

It should also be noted that the new regime offers the possibility to register this activity by simply submitting an application by the taxpayer to the subdivision of the State Tax Service, which offers the right to operate in that field starting with the date of submission. The application for registration of the activity must be accompanied by a copy of the receipt of the notification regarding the initiation of the trade activity. (12, art. 13–17⁹).

Starting with *June 10, 2016*, with the publication in the Official Monitor of the Law on information technology parks, the legislator created the necessary premises for the development of activities in the field of information technology (13). According to art. 2 of the mentioned Law, the subject of the entrepreneurial activity can also be a natural person as the subject of the entrepreneurial activity, called the resident of the park. The main activities carried out by informational park residents are specified in art. 8 of the mentioned Law, in accordance with the Classifier of Activities in the Economy of Moldova - 2 (CAEM rev.2) and the Statistical Classifier of products (goods and services) of the Republic of Moldova (2 revision), and are related to information technology activities. At the same time, on August 4, 2017, the amendment to the Tax Code was published, introducing Title X - Other tax regimes, Chapter 1 Tax regime of information technology park residents. According to these changes, the notion of *single tax* was introduced in the fiscal legislation, being defined as an amount due monthly to the budget by the residents of information technology parks according to art.15 of Law no.77 / 2016 on information technology parks. At the same time, according to art.368 of the Tax Code, it is established that subjects of single taxation are any legal and natural persons registered in the Republic of Moldova as subjects of entrepreneurial activity and who cumulatively meet the conditions specified in the legislation on information technology parks.

The object of taxation with single tax is the income from sales. For the natural person who acts as the founder of the individual enterprise, the single tax constitutes 7% of the object of taxation. Considering that the natural person cannot work as an employee of the individual enterprise where they are registered as founder, the minimum amount of single tax determined monthly for each employee in the amount of 30% of the average monthly salary per economy according to art.370 para. (2) of the Tax Code, is not mandatory in this case. An important fiscal aspect is the fact that, in that the single tax is

composed of taxes, fees and contributions, as follows: the income tax from the entrepreneurial activity; payroll income tax; compulsory state social insurance contributions due by employees and employers; compulsory health insurance contributions due by employees and employers; local taxes; the tax on real estate and the tax for the use of roads by motor vehicles registered in the Republic of Moldova. The single tax is determined monthly, and its calculation and reporting is performed by park residents until the 25th of the month following the month of submission to the State Tax Service of the Declaration on the single tax (Form IU17) (14, annex 1). At the same time, the residents of the information technology parks with the status of natural person (individual entrepreneurs) will not include in the annual declaration on the income tax of the natural person the income obtained from the activity carried out in the park. The registration of park residents is carried out by its Administration in accordance with the Regulation of park residents registration, approved by the Government, which expressly and exhaustively indicates the registration procedure and requirements, as well as the model of the contract for activity in the park for a period of at least 4 years.

Another tax regime approved and implemented starting with *January 1, 2020* refers to the activity of acquisition of phytotechnical products, horticulture and / or objects of the vegetal kingdom. The respective tax regime gives the possibility to the natural persons to legalize their activities of acquisition / commercialization of the agricultural production, which favors the bringing within the legal framework of an activity that has expanded rapidly in the last years. In this regard, the Tax Code was supplemented by Chapter 10³ - "Tax regime of individuals engaged in activities in the field of procurement of plant protection products and / or horticulture and / or objects of the plant kingdom", which regulates the purpose, the subject the regime, the object of the regime, the methods of evidence, the applied tax regime, as well as the procedure of registration and evidence of the subjects of the regime in question. The subjects of the taxation of the mentioned regime are the resident natural persons, called collectors who, without constituting an organizational-legal form for carrying out the activity (it is not necessary to register a Limited Liability Company (LLC), Individual Enterprise, etc.), purchase phytotechnical products from citizens, for the purpose of selling of the purchased products to companies.

The object of the tax is the income obtained by natural person from the sale of phytotechnical and / or horticultural products and / or of the objects of the vegetal kingdom to the economic agent. At the same time, we mention that the provisions of chapter 10³ of the Tax Code stipulate that the mentioned income must not exceed the amount of 1.2 million lei during the calendar year, this would mean that the value of products sold to companies annually (from January 1 to as of December 31) must not exceed the amount of 1.2 million lei.

The simple way of registering the resident natural persons who intend to carry out the respective activity is made by submitting to the State Tax Service an application form regarding the tax registration. Subsequently, within 3 working days from the submission of the application, the STS issues to the natural person the confirmation regarding the fiscal registration and the Purchase Schedule of the phytotechnical and / or horticulture production and / or the objects of the vegetal kingdom, with the annex of the application form and the copy of said confirmation to the taxpayer's file in order to ensure the record of his activity (20, point 3 of the Regulation).

An important aspect is the fact that the subjects of this tax regime are exempted from the obligation to present the fiscal reports related to the incomes obtained from this activity, as well as from the presentation of the financial and statistical reports, they are exempted from keeping accounting and financial records and exempted from the obligation to document the quantity and

place of purchase of products from individuals on the basis of the purchase schedule of production in phytotechnics and / or horticulture and / or objects of the plant kingdom (15, annex).

As regards the method of calculating the respective income tax, we mention that the respective obligation belongs to the economic agent that procures from the mentioned subjects products of phytotechnics and / or horticulture and / or objects of the vegetal kingdom, and this is done by withholding at the source of payment of the tax established in the amount of 5% of the payments made for the benefit of the subject. At the same time, when purchasing the respective goods from the collector, the companies are to draw up a deed of acquisition of the goods (16, standard form). The taxation process for the researched regime is presented schematically, as follows:

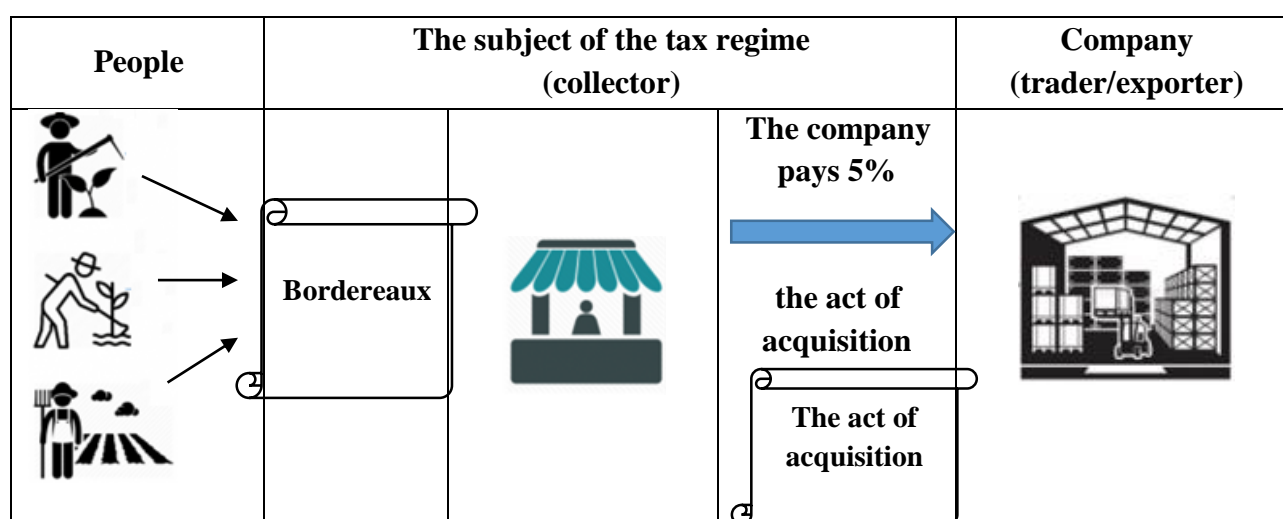


Figure 1: Schematic reflection of the taxation process

Source: Periodical publication „Monitorul Fiscal FISC.MD”

https://monitorul.fisc.md/documents_comments/noul-regim-fiscal-pentru-persoanele-fizice-care-colecteaza-produse-agricole-si-sau-obiecte-ale-regnului-vegetal-si-le-comercializeaza-agentilor-economici.html

According to art.69¹⁸ paragraph (3) of the Tax Code, the payment to the state budget of the tax withheld by the economic agent from the payments made for the benefit of collectors is to be made until the 25th of the month following the month in which the payments were made.

Thus, we establish that the natural person, subject of the regime in question is exempted from the obligation to report and pay the income tax obtained from this activity.

The ongoing trend to stimulate the development of professional and independent activities by creating various specialized support programs, focused primarily on people capable of doing business, has been highlighted in recent years in many countries. For example, the Russian Federation is currently adjusting the legal framework to formalize the legal status of the so-called “self-employed”, who are self-employed citizens based solely on their own participation in various fields, such as: private lessons; sitters; hairdressers; manicure specialists; dressmakers; citizens selling fruit, berries, independently grown vegetable products; photo operators; confectionery; drivers; freelance editors; journalists; masseurs working at home; jewelry restoration specialists; specialists in the repair and renovation of computers or household appliances that come to the customer's home; people who rent real estate.

Legislative measures adopted in relation to self-employed and self-employed citizens are essentially aimed at increasing tax collection. At the same time, the experience of other states in regulating the so-called "self-employed" activities indicate that direct tax collections do not show an increasing trend, however, the problem of unemployment is solved and, consequently, the labor market develops (21).

At the same time, it is important to highlight the tax approach in support programs, in terms of tax regimes, facilities, exemptions and other tax instruments offered to individuals to carry out professional and independent activities, including stimulation of the taxpayer to work legally and with favorable prospects for the development of the activity in this field.

In the context of the pandemic situation, when part of the companies encountered certain difficulties when forced to operate remotely, and part of the employees showed ingenuity towards the development of the field of freelance, including more activities performed at home, there is a growing need to supplement tax legislation with new tax regimes to protect this wide range of professional activities performed individually.

BIBLIOGRAPHY

1. Chişlari E., Entrepreneurship: the diversity of models and implementation mechanisms, Editura ASEM, Chişinău 2005, CZU 338.22 C 46, ISBN 9975-75-311-0;
2. Law of the Parliament of the Republic of Moldova no. 1214 of 02.12.1992 on the tax on the benefit of enterprises, published: 01.01.1993 in the Official Monitor no.012 / Lege Parlamentului Republicii Moldova nr.1214 din 02.12.1992 privind impozitul pe beneficiul întreprinderilor, publicat: 01.01.1993 în Monitorul Oficial nr. 012;
3. Law no. 1218 of 03.12.1992 on the personal income tax, published:01.01.1993 in the Official Monitor no. 012 / Legea nr. 1218 din 03.12.1992 Privind impozitul pe veniturile persoanelor fizice, Publicat: 01.01.1993 în Monitorul Oficial Nr. 012,
4. Law no. 845 of 03.01.1992 on entrepreneurship and enterprises, published:28-02-1994 in the Parliament's Monitor Nr. 2 art. 33 / Legea nr. 845 din 03.01.1992 cu privire la antreprenoriat și întreprinderi, Publicat: 28-02-1994 în Monitorul Parlamentului Nr. 2 art. 33;
5. Law no. 220 of 19.10.2007 on the state registration of legal entities and individual entrepreneurs, published: 30.11.2007 in the Official Monitor no. 184-187 art. 711; / Legea nr. 220 din 19.10.2007 privind înregistrarea de stat a persoanelor juridice și a întreprinzătorilor individuali, publicat: 30.11.2007 în Monitorul Oficial nr. 184-187 art. 711;
6. Law no. 1353 of 03.11.2000 on peasant (farmer) households, published: 08.02.2001 in the Official Monitor no. 14-15 art. 52; / Legea nr. 1353 din 03.11.2000 privind gospodăriile țărănești (de fermier), publicat: 08.02.2001 în Monitorul Oficial nr. 14-15 art. 52;
7. Law no. 1260 of 19.07.2002 on the advocacy, published: 12.09.2002 in the Official Monitor no. 126-127 art. 1001; / Legea nr. 1260 din 19.07.2002 cu privire la avocatură, publicat: 12.09.2002 în Monitorul Oficial nr. 126-127 art. 1001;
8. Law no. 246 of 15.11.2018 on the notarial procedure, published: 01.02.2019 in the Official Monitor no. 30-37 art. 89; / Legea nr.246 din 15.11.2018 privind procedura notarială, publicat: 01.02.2019 în Monitorul Oficial nr. 30-37 art. 89;
9. Law no. 113 of 17.06.2010 on bailiffs, published: 06.01.2017 in the Official Monitor no. 2-8 art. 01; / Legea nr. 113 din 17.06.2010 privind executorii judecătorești, publicat: 06.01.2017 în Monitorul Oficial nr. 2-8 art. 01;
10. Law no. 264 of 11.12.2008 on the status, authorization and organization of the activity of interpreter and translator in the field of justice, published: 20.03.2009 in the Official Monitor no. 57-58 art. 159; / Legea nr. 264 din 11.12.2008 cu privire la statutul, autorizarea și organizarea activității de interpret și traducător în sectorul justiției, publicat: 20.03.2009 în Monitorul Oficial nr. 57-58 art. 159;
11. Law no. 281 of 16.12.2016 on the amendment and completion of some legislative acts, published: 27.12.2016 in the Official Monitor no. 472-477 art. 947; / Legea nr. 281 din 16.12.2016 cu privire la modificarea și completarea unor acte legislative, publicat: 27.12.2016 în Monitorul Oficial nr. 472-477 art. 947;
12. Law no. 231 of 23.09.2010 on internal trade, published: 19.08.2016 in the Official Monitor no. 265-276 art. 571; / Legea nr. 231 din 23.09.2010 cu privire la comerțul interior, publicat: 19.08.2016 în Monitorul Oficial nr. 265-276 art. 571;

13. Law no. 77 of 21.04.2016 regarding the information technology parks, published: 10.06.2016 in the Official Monitor no. 157-162 art. 318; / Legea nr. 77 din 21.04.2016 cu privire la parcurile pentru tehnologia informației, publicat: 10.06.2016 în Monitorul Oficial nr. 157-162 art. 318;
14. Order of the Ministry of Finance no. 135 of 06.11.2017 on the approval of the forms of reports concerning the single tax due by residents of information technology parks, published: 17.11.2017 in the Official Monitor no. 399-410 art. 2014; / Ordinul Ministerului Finanțelor nr. 135 din 06.11.2017 cu privire la aprobarea formularelor dărilor de seamă ce vizează impozitul unic datorat de rezidenții parcurilor pentru tehnologia informației, publicat: 17.11.2017 în Monitorul Oficial nr. 399-410 art. 2014;
15. Order of the Ministry of Finance no. 3 of 02.01.2020 on the approval of the purchase schedule of the production of phytotechnics and / or horticulture and / or objects of the vegetable kingdom and the instruction on the ways of completion it and the responsibilities of the subject, published: 10.01.2020 in the Official Monitor no. 3-6 art. 13; / Ordinul Ministerului Finanțelor nr. 3 din 02.01.2020 privind aprobarea borderoului de achiziție a producției din fitotehnie și/sau horticultură și/sau a obiectelor regnului vegetal și instrucțiunii privind modul de completare a acestuia și responsabilitățile subiectului, publicat: 10.01.2020 în Monitorul Oficial nr. 3-6 art. 13;
16. Order of the Ministry of Finance no. 130 of 30.09.2010 on the approval of the standardized form of primary document with special regime "Acquisition of goods", published: 26.10.2010 in the Official Monitor no. 210 art. 743; / Ordin Ministerul Finanțelor nr. 130 din 30.09.2010 cu privire la aprobarea formularului tipizat de document primar cu regim special "Act de achiziție a mărfurilor", publicat: 26.10.2010 în Monitorul Oficial nr. 210 art. 743;
17. Order of the Ministry of Finance no. 2 of 09.01.2017 on the approval of standardized forms related to the activity of self-employed individuals and the Methodical Indications on the particularities of keeping records of sales and purchases for tax purposes by self-employed individuals, published: 13.01.2017 in the Official Monitor no. 9-18 art. 37; / Ordinul Ministerului Finanțelor nr. 2 din 09.01.2017 privind aprobarea unor formulare tipizate aferente activității persoanelor fizice care desfășoară activitate independentă și a Indicațiilor metodice privind particularitățile ținerii evidenței vânzărilor și procurărilor în scopuri fiscale de către persoanele fizice care desfășoară activități independente, publicat: 13.01.2017 în Monitorul Oficial nr. 9-18 art. 37;
18. Order of the Ministry of Finance no. 09 of 15.01.2018 on the approval of the standard form of the Declaration on income tax for persons carrying out professional activity in the field of justice, published: 26.01.2018 in the Official Monitor no. 27-32 art. 95; / Ordin Ministerului Finanțelor nr. 09 din 15.01.2018 privind aprobarea formularului tipizat al Declarației cu privire la impozitul pe venit pentru persoanele care desfășoară activitate profesională în sectorul justiției, publicat: 26.01.2018 în Monitorul Oficial nr. 27-32 art. 95;
19. Order of the Ministry of Finance no. 146 of 04.11.2019 on the approval of the DASS19 form - Declaration on income tax for persons carrying out professional activity in the healthcare, published: 08.11.2019 in the Official Monitor no. 329-336 art. 1852 / Ordin Ministerului Finanțelor nr. 146 din 04.11.2019 privind aprobarea formularului DASS19 - Declarația cu privire la impozitul pe venit pentru persoanele care desfășoară activitate profesională în domeniul sănătății, publicat: 08.11.2019 în Monitorul Oficial nr. 329-336 art. 1852;
20. Order of the State Tax Service no. 623 of 31.12.2019 on the approval of the Regulation on fiscal registration / cessation of activity in the field of purchases of agricultural products in horticulture and phytotechnics and objects of the vegetable kingdom, carried out by resident individuals, published: 24.01.2020 in the Official Monitor no. 14-23 art. 79; / Ordinul Serviciului Fiscal de Stat nr. 623 din 31.12.2019 cu privire la aprobarea Regulamentului privind luarea la evidență fiscală/încetarea activității în domeniul achizițiilor produselor agricole din horticultură și fitotehnie și a obiectelor regnului vegetal, desfășurate de persoanele fizice rezidente, publicat: 24.01.2020 în Monitorul Oficial nr. 14-23 art. 79;
21. Зайнуллина, С. Ф., Панченко, А. П., Гришина, Д. В. Самозанятость населения: плюсы и минусы // Аллея науки. – 2019. – Т. 2. – № 3 (30). – С. 551-555;
22. Полякова В. В., Сумбатян С. Л., Басалаев В. А., Финансовые аспекты становления института самозанятости, Вестник университета № 1, 2020, УДК 330.117 JEL E29, DOI 10.26425/1816-4277-2020-144-149;
23. СЕМЕНОВА Т. А., ЧУДНОВ И. А., ПРАВОВОЕ РЕГУЛИРОВАНИЕ САМОЗАНЯТОСТИ: СОВЕТСКИЙ ОПЫТ И СОВРЕМЕННЫЕ РЕАЛИИ, ТРУДОВОЕ ПРАВО, Научный журнал Известия высших учебных заведений. Правоведение, ISSN 0131-8039, 2018, p.137-157;
24. <https://ukuytdom-nn.ru/ro/kto-takoi-predprinimatel-opredelenie-individualnyi/>