



DYNAMICS OF ROAD TAX IN THE REPUBLIC OF MOLDOVA (2009-2019)

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Abstract *The road toll system in the Republic of Moldova is branched into seven major groups. In this research is represented a scheme of the road tax system in the republic. One of the groups of this system: road use taxes by motor vehicles registered in the Republic of Moldova was analyzed in dynamics for the years 2009-2019, this being the main object of the research. The dynamics of these taxes is important for a further analysis of the state economy and for the formulation of eloquent conclusions for their reduction in certain tariff positions.*

Key words:

Vehicles, taxes, system, roads, drive

JEL Codes:

C02
H39

1. INTRODUCTION

The tax system of the Republic of Moldova represents the totality of taxes and duties, principles, forms and methods of setting, modifying and canceling them. At the same time, the system represents the totality measures to ensure their payment.

According to the Fiscal Code, the taxes established by the RM are classified according to two criteria:

a) according to the background and form: direct and indirect;

b) according to the institutions that administer them: general state and local.

The system of state taxes and duties includes:

1. Income tax;
2. Value Added Tax;
3. Excise duties;
4. Private tax;
5. Customs duty;
6. Road taxes.

In this research, were used such methods as: documentation and secondary analysis. . In this paper, the author has studied a variety of materials to perform a dynamic analysis. The material collected through the documentation was rearranged and interpreted for other purposes and in a new context. In this paper, to distinguish the road taxes in the Republic of Moldova, the author has developed Figure 1. The road tax system consists of six large groups.

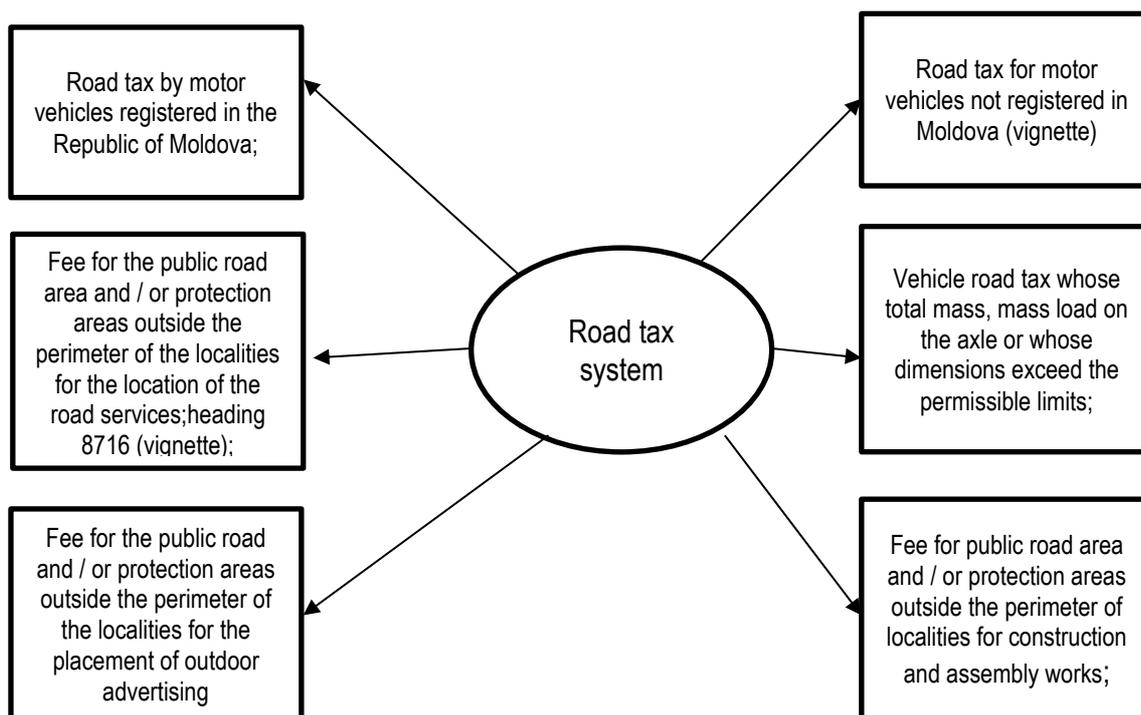


Figure 1. The road toll system in the Republic of Moldova
Source: Elaborated by the author according to the source [1]

Road taxes are charges imposed on subjects who have vehicles that use roads and / or their protection areas.

Road taxes have a special destination, they are used to finance:

- a) maintenance, repair and reconstruction of national and local public roads;
- b) road design; the development of the production base and the units serving the roads;
- c) the production of road construction materials;
- d) procurement of machinery and equipment for road maintenance;
- e) scientific research, property and construction in the field;
- f) road administration.

For this research, the author has analyzed road tolls by motor vehicles registered in Moldova. A representative and descriptive scheme of this tax group is represented in Figure 2.

The author notes that this system fee group is the largest and comprises 5 subgroups of 2, 3, 4 or 5 segments each.

The author also notes that this subgroup brings the most liquidity to the state budget.

The author believes that taxes should be set for individuals and legal entities. In this research, the author made a recommendation to the Government of the Republic of Moldova: to reduce the customs clearance charges for individuals.

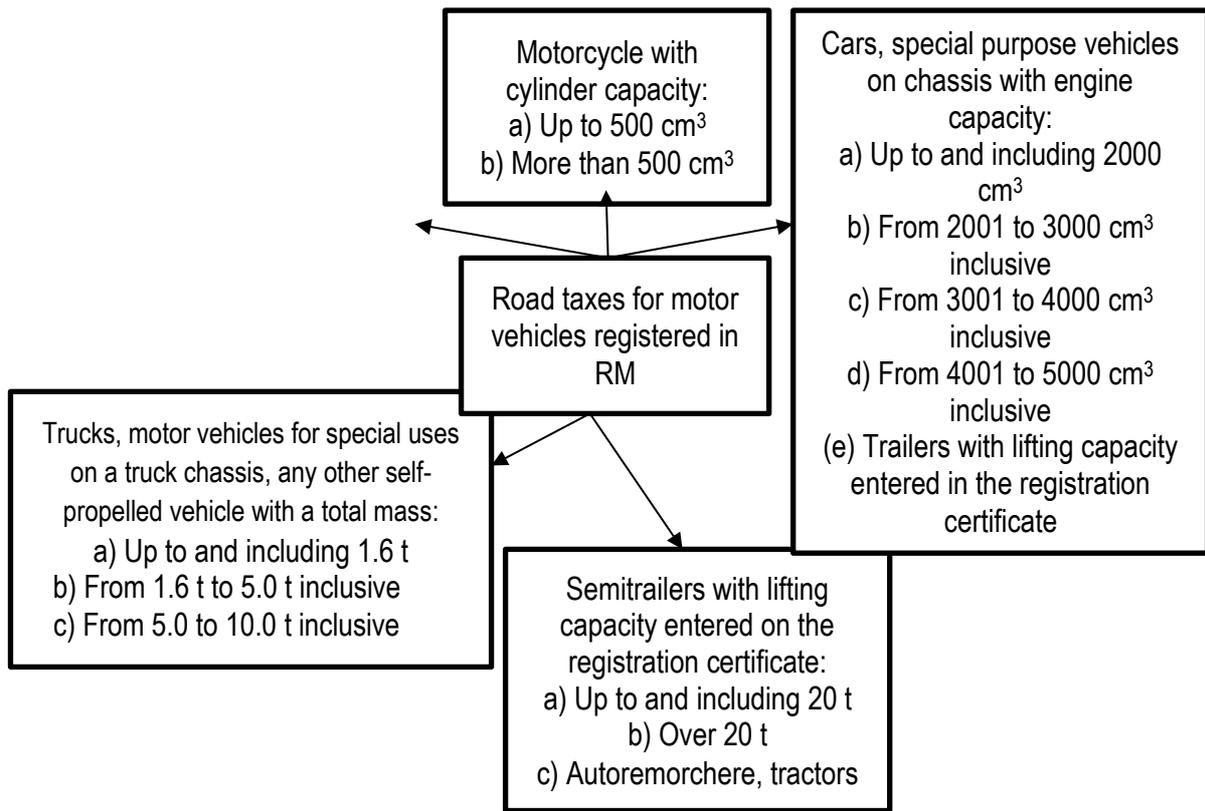


Figure 2. Road taxes for motor vehicles registered in RM
 Source: Elaborated by the author, according to the source [1]

In this research, the author analyzed in particular the road tax for motor vehicles registered

in the Republic of Moldova. Table 1 shows the subject of charging this tax and the types of vehicles that are not subject to taxation.

Table 1. Road taxes for motor vehicles registered in the Republic of Moldova

Tax subjects (vehicles registered permanently or temporarily in RM)	Motorcycles;	Cars;	Trucks;	Auto tugs;
	Vehicles for use on the chassis of a passenger car or a microbus;	Trailers;	Semi trailer;	Minibuses;
	Buses;	Any other self-propelled vehicles;		Tractors;
It is not a tax subjects	Tractors and trailers used in agricultural activity;	Motor vehicles for electric wagon transport;	Vehicles equipped with foreign military forces.	

Source: Elaborated by the author, according to the source [1]

The fiscal year is the calendar year. Tax subjects pay tax:

a) at the date of the state registration of the motor vehicle;

b) at the date of registration of the current state of the motor vehicle, if until this date the tax has not been paid;

c) on the date of the technical inspection / technical testing of the vehicle, if until this date the tax has not been paid.

How to calculate and pay the fee: The tax is calculated by the subject of self-imposed taxation, depending on the subject of taxation and the tax rate.

Facilitations: People with disabilities who have manual drive cars are exempt from tax.

Motorcycles are the first type of vehicles in the list of road tolls for vehicles registered in the Republic of Moldova. Motorcycles with engine capacity up to 500 cm³ increased dynamically from 200 lei / unit in 2009 to 300 lei / unit in 2019. The author mentions that the lowest tax was registered in 2012, of 100 lei / unit. Motorcycles with a cylinder capacity of more than 500 cm³ register an increase in dynamics from 400 lei / unit in 2009 to 600 lei / unit in 2019. The lowest tax on this segment was recorded in 2012, of 20 lei/unit.

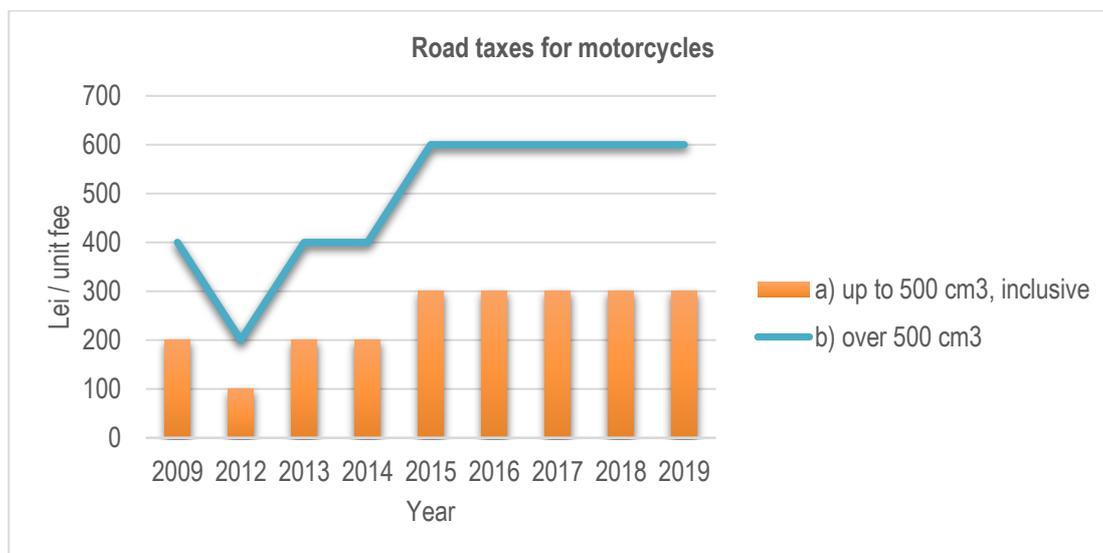


Figure 3. Road taxes for motorcycles
Source: Elaborated by the author, according to the source [1, 4]

Road taxes for cars, cars for special uses on the chassis of a car, also pursues an increase in dynamics. Only 2012 marks a decrease in taxes and the period 2015-2019 is intended to be constant. The highest taxes are recorded by the

segment of cars and special vehicles on the chassis with cylinder capacity from 4001 to 5000 cm³.

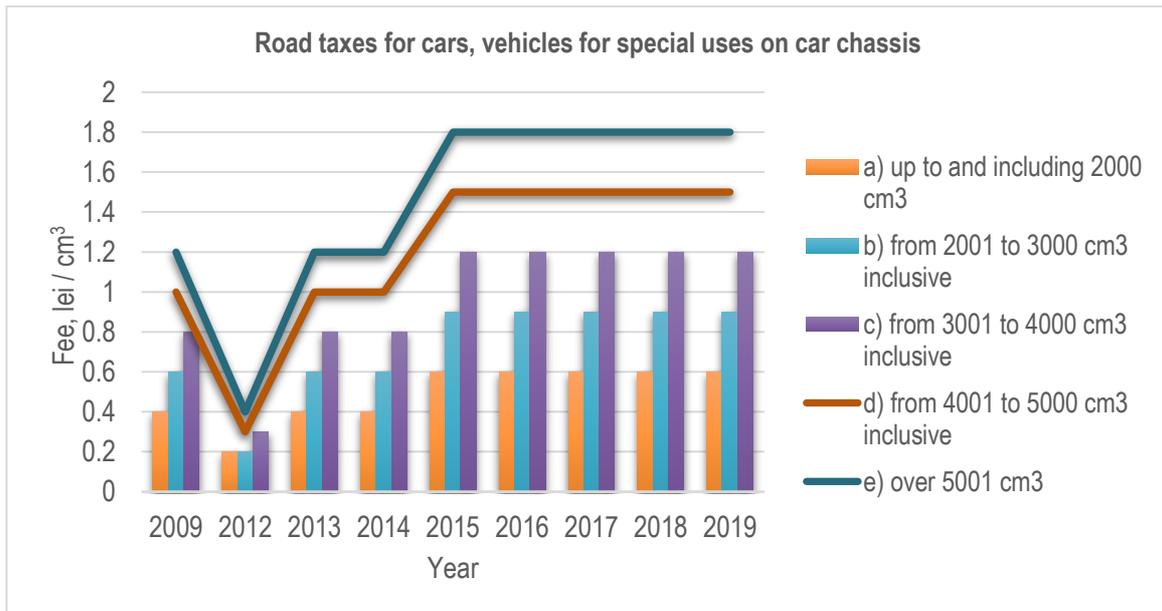


Figure 4. Road taxes for cars, vehicles for special uses on car chassis
 Source: Elaborated by the author, according to the source [1, 4]

For the period 2009-2019, the trailer charges are increasing, only in 2012 was the lowest

tax of 120 lei. In 2009 and 2013 the tax is 180 lei, and in the years 2015-2019 the tax is constant at 270 lei.

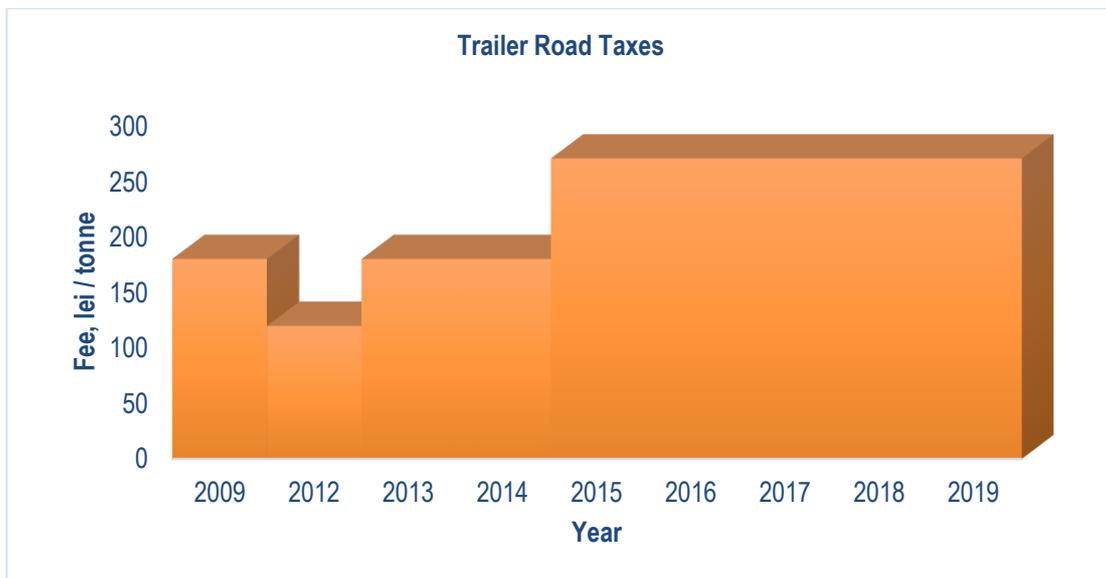


Figure 5. Trailer Road Taxes
 Source: Elaborated by the author, according to the source [1, 4]

Road fees for semi-trailers are classified into two groups: up to 20 t (inclusive) and over 20 t. The tax difference between the two groups is colossal, in 2019 it is 4,275 lei. Dynamics for semi-trailers of up to 20 t (including) is growing from 150

lei in 2009 to 225 lei in 2019. However, this increase in dynamics is not as rhythmic as for the fees for

semi-trailers of over 20 t, which in 2009 reached the tax of 3000 lei, and in 2019 they reached the fee of 4500 lei.

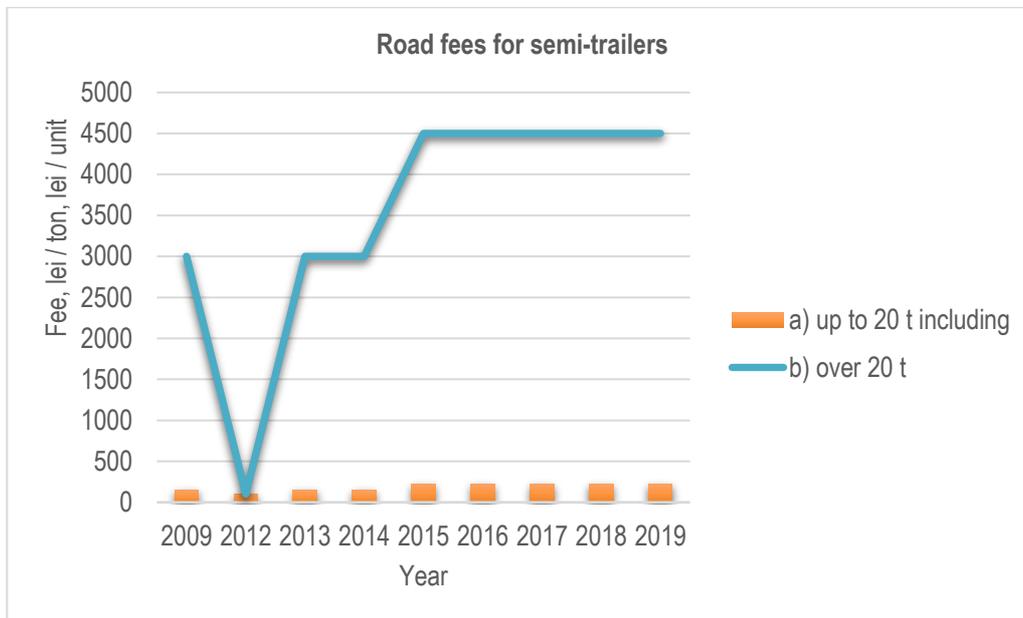


Figure 6. Road fees for semi-trailers
 Source: Elaborated by the author, according to the source [1, 4]

Road taxes for autoremorchere and tractors also follow an increasing trend, only in 2012

there is a decrease of the taxes up to 1000 lei / unit, and in 2019 the fee is 2250 lei / unit.

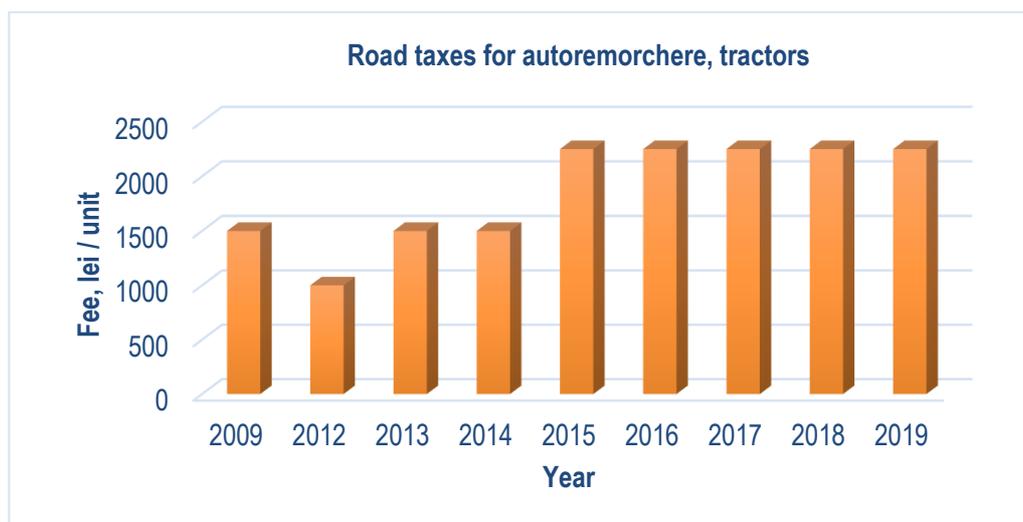


Figure 7. Road taxes for autoremorchere, tractors
 Source: Elaborated by the author, according to the source [1,4]

Road taxes for trucks, cars for special uses on the truck chassis, any other self-propelled vehicles are extremely different. The lowest tax on this subgroup for 2009-2019 is recorded in 2009 for

the segment up to 1.6 t (including) -800 lei, and the maximum tax is recorded in 2019 for the segment over 10 t - 4500 lei. In general, the trend of segment taxes is growing.

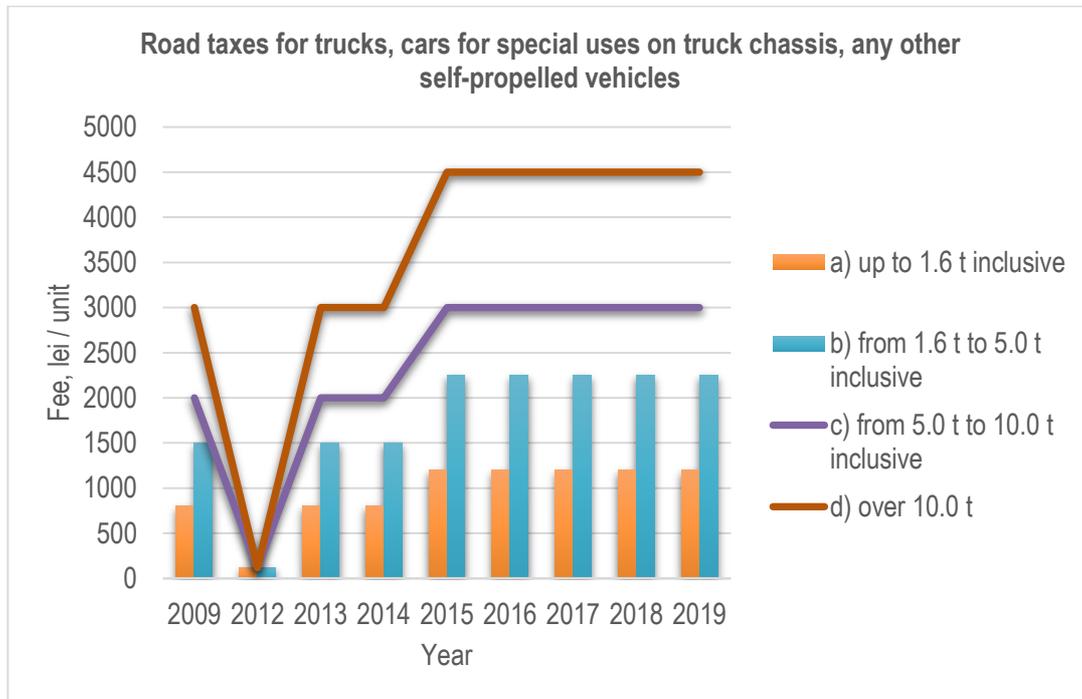


Figure 8. Road taxes for trucks, cars for special uses on truck chassis, any other self-propelled vehicles
 Source: Elaborated by the author, according to the source [1, 4]

Road tax rates for buses are on the rise. Only in 2012 there is a decrease in taxes. The lowest segment tax is recorded for buses with

capacity up to 11 seats - 1950 lei / unit, and the highest fee for this subgroup is recorded for the segment over 40 seats - 5400 lei / unit in 2019.

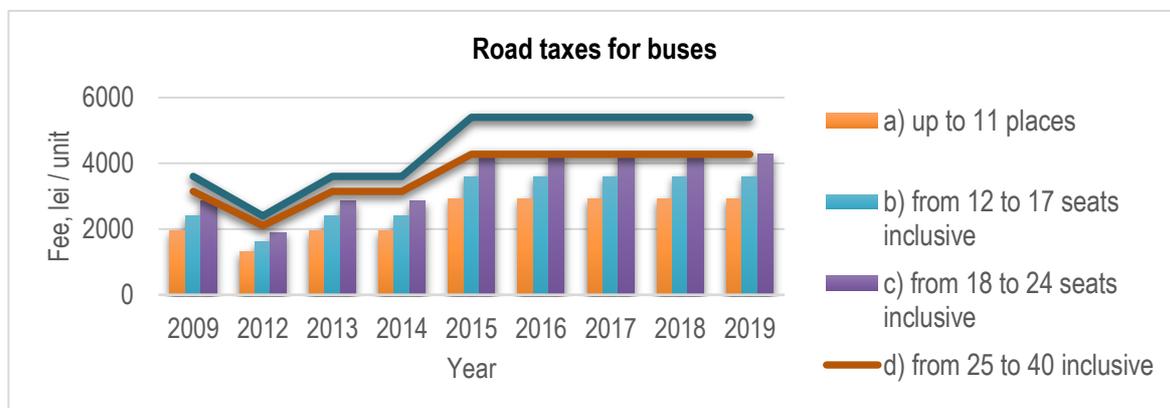


Figure 9. Road taxes for buses
 Source: Elaborated by the author, according to the source [1, 4]

The author presented illustratively the differences between the taxes of the years 2009 and 2019, he elaborated figure 10: Road taxes in comparison. This chart shows the increasing trend of each charge. We remind that some of them are

taxed in lei / unit, others on lei / ton and others on lei / cm³. In a fair economy taxes increase with salaries on the economy, but in fact they do not grow to the same extent as a tax trend.

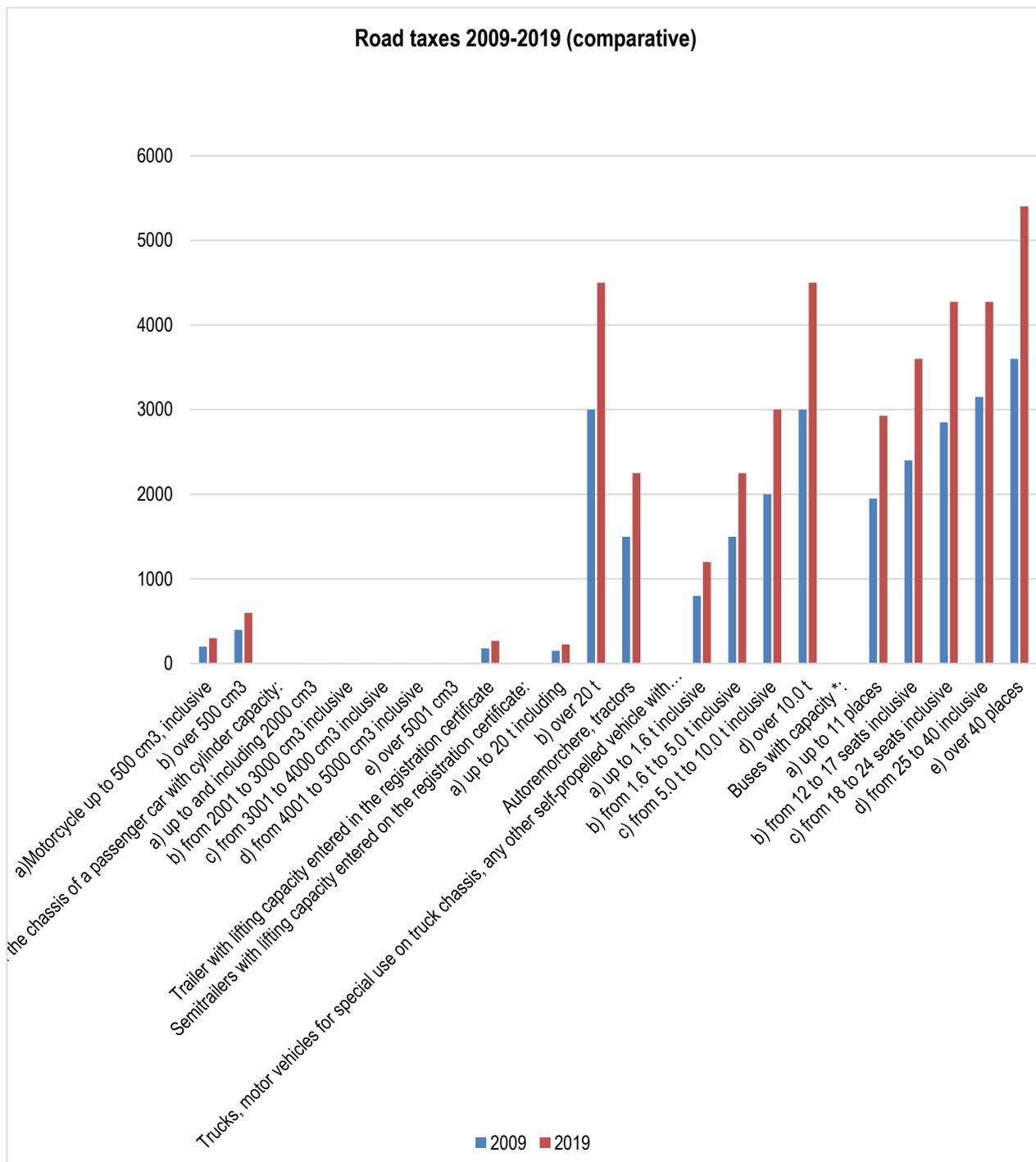


Figure 10. Road taxes 2009-2019 (comparative)
 Source: Elaborated by the author, according to the source [1, 4]

CONCLUSIONS

The tax system of the Republic of Moldova represents the totality of taxes and duties, principles, forms and methods of setting, modifying and canceling them. At the same time, the system represents the totality measures to ensure their payment.

In this research, the author noted 6 large groups in the road tax system in the Republic of Moldova. Similarly, the author delimited and characterized a system group: the road tax for motor vehicles registered in the RM. These taxes are composed of 5 other groups that are delineated on other segments. The purpose of the paper was to analyze the dynamics of taxes for the years 2009-2019. Thus, it was concluded that the trend of all segments of the research delineation group is increasing. Similarly, it is mentioned that in 2012 only, the trend is decreasing and for the period 2015-2019 the trend remains constant, following the same values. In this research, the author made a recommendation to the Government of the Republic of Moldova: to reduce the customs clearance charges for individuals.

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