ANNEX VI

TO CHAPTER 8 (TAXATION) OF TITLE IV

The Republic of Moldova undertakes to gradually approximate its legislation to the following EU legislation and international instruments within the stipulated timeframes.

Indirect taxation

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

The following provisions of that Directive shall apply:

— Subject matter and scope (Title I, Articles 1, 2(1)(a), 2(1)(c), 2(1)(d))

— Taxable persons (Title III, Articles 9(1), and 10-13)

— Taxable transactions (Title IV, Articles 14-16, 18, 19, 24-30)

Timetable: those provisions of that Directive shall be implemented within 5 years of the entry into force of this Agreement.

— Place of taxable transactions (Title V, Articles 31-32)

Timetable: those provisions of that Directive shall be implemented upon the entry into force of this Agreement.

— Place of taxable transactions (Title V, Articles 36(1), 38, 39, 43-49, 53-56, 58-61)

Timetable: those provisions of that Directive shall be implemented within 3 years of the entry into force of this Agreement.

— Chargeable event and chargeability of VAT (Title VI, Articles 62-66, 70, 71)

Timetable: those provisions of that Directive shall be implemented upon the entry into force of this Agreement.

— Taxable amount (Title VII, Articles 72-82, 85-92)

Timetable: those provisions of the Directive shall be implemented upon the entry into force of this Agreement.

— Rates (Title VIII, Articles 93-99,102, 103)

Timetable: those provisions of that Directive shall be implemented within 5 years of the entry into force of this Agreement.

— Exemptions (Title IX, Articles 131-137, 143, 144, 146(1)(a, c, d, e), 146(2), 147, 148, 150(2), 151-161, 163)

Timetable: Without prejudice to other chapters in this Agreement, for all exemptions in the scope of Council Directive 2006/112/EC related to goods and services in free zones, the provisions of that Directive shall be implemented within 10 years of the entry into force of this Agreement.

For all other exemptions, those provisions of that Directive shall be implemented within 5 years of the entry into force of this Agreement.

— Deductions (Title X, Articles 167-169, 173-192)

Timetable: For all deductions for taxable persons referring to legal entities, the provisions of that Directive shall be implemented within 3 years of the entry into force of this Agreement. For all other deductions, the provisions of that Directive shall be implemented within 5 years of the entry into force of this Agreement.

— Obligations of taxable persons and certain non-taxable persons (Title XI, Articles 193, 194, 198, 199, 201-208, 211, 212, 213(1), 214(1)(a), 214(2), 215, 217-236, 238-242, 244, 246-248, 250-252, 255, 256, 260, 261, 271-273)

Timetable: those provisions of that Directive shall be implemented within 5 years of the entry into force of this Agreement.

— Special schemes (Title XII, Articles 281-292, 295-344, 346-356)

Timetable: those provisions of that Directive shall be implemented within 5 years of the entry into force of this Agreement.

— Miscellaneous (Title XIV, Article 401)

Timetable: those provisions of that Directive shall be implemented upon the entry into force of this Agreement.

Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries

The following provisions of that Directive shall apply:

— Section 3 on quantitative limits

Timetable: those provisions of that Directive shall be implemented within 3 years of the entry into force of this Agreement.

Tobacco

Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied on manufactured tobacco

Timetable: that Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement with the exception of Articles 7(2), 8, 9, 10, 11, 12, 14(1), 14(2), 14(4), 18 and 19 of that Directive which shall be implemented by 2025. The Association Council will decide on a different timeline for implementation should the regional context so require.

Alcohol

Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages

Timetable: that Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Energy

Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity

Timetable: For all provisions related to rates that Directive shall be implemented within 10 years of the entry into force of this Agreement. All other provisions of that Directive shall be implemented within 5 years of the entry into force of this Agreement.

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty

The following provisions of that Directive shall apply:

— Article 1 of that Directive

Timetable: those provisions of that Directive shall be implemented within 2 years of the entry into force of this Agreement.

— Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes — arrangements for the refund of value added tax to taxable persons not established in Community territory

Timetable: For taxable persons referring to legal entities, that Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement. All other provisions of that Directive shall be implemented within 5 years of the entry into force of this Agreement.