

Guide to completing the semiannual report for Moldova IT Park

Reporting period

A separate semiannual report must be completed for each calendar half-year:

- First half-year - 1 January to 30 June;
- Second half-year - 1 July to 31 December.

Data for the second half-year do not include data for the first half-year.

If resident status is acquired during the half-year, the report covers the period during which the special tax regime applies.

Example: a company signed its agreement with Moldova IT Park on 12 January and starts applying the special tax regime in February. Its first-half report covers February-June, i.e. 5 months. The number of employees is reported as at 30 June.

Deadline and completion procedure

The semiannual report must be submitted on the mitp.md platform through the company profile by the 25th day of the month following the reporting period and electronically signed by the company administrator or a person authorised under a power of attorney.

If the company had no revenue or employees, or a numerical indicator equals 0, enter 0 in the relevant field. Numerical fields must not be left blank. Use the units of measurement specified in the form.

No.	Indicators	Instructions
1	Total number of employees	Enter the number of employees at the end of the reporting period (30 June or 31 December) working under individual employment contracts, excluding employees whose contracts are suspended. Include persons working under apprenticeship contracts. Do not add together monthly headcounts.
1.1	Number of employees whose individual employment contracts are suspended	Report separately the number of employees whose contracts are suspended at the end of the reporting period. Do not include them in item 1.
2	Number of employees directly engaged in the activities specified in Article 8 of Law No. 77 of 21 April 2016 on Information Technology Parks	Enter the number of employees directly engaged in eligible activities at the end of the period. Include administrative or support staff only if they are directly involved in these activities. Example: an administrator who also serves as chief engineer (CTO) is counted once. Check: item 2 ≤ item 1.
3	Of the employees directly engaged in the activities specified in Article 8 of Law No. 77/2016	Break down the employees in item 2 by sex. Check: item 3.1 + item 3.2 = item 2.
3.1	men	Enter the number of men among the employees reported in item 2.
3.2	women	Enter the number of women among the employees reported in item 2.
4	Breakdown by citizenship of employees directly engaged in eligible activities	Break down the employees in item 2 into the categories below. Check: item 4.1 + item 4.2 = item 2.
4.1	citizens of the Republic of Moldova	Enter the number of citizens of the Republic of Moldova included in item 2.
4.2	foreign citizens or stateless persons	Enter the number of foreign citizens or stateless persons included in item 2.

No.	Indicators	Instructions
5	Average monthly salary of employees directly engaged in the activities specified in Article 8 of Law No. 77/2016	Enter the average monthly salary per employee , calculated using the remuneration fund for all employees directly engaged in the activities specified in Law No. 77/2016 during the reporting period. Monthly $S = \text{remuneration fund for the month} / \text{number of employees used in the monthly calculation}$. Semiannual $S = (S_1 + S_2 + \dots + S_m) / m$, where m is the number of months reported: 6 for a full half-year, or the actual number of months for a partial period. Example for 6 months: $(30\,000 + 32\,000 + 35\,000 + 36\,000 + 40\,000 + 42\,000) / 6 = \text{MDL } 35\,833.33$.
6	Total sales revenue	Enter total revenue from the sale of products and goods, provision of services or performance of works, recorded in account 611 during the reporting period in accordance with National Accounting Standards (NAS) or IFRS. Check: item 6 = item 7 + item 8.
7	Total revenue from activities specified in Article 8 of Law No. 77/2016	Enter revenue from eligible activities recorded in account 611 during the reporting period in accordance with NAS or IFRS. Break down the amount into domestic sales and exports, with details by type of activity. Check: item 7 = item 7.1 + item 7.2.
7.1	of which revenue from domestic sales	Enter domestic sales revenue from eligible activities and complete the sub-items by type of activity. The sum of the sub-items must equal item 7.1. Enter 0 if there were no domestic sales.
7.2	of which export revenue	Enter export revenue from eligible activities and complete the sub-items by type of activity. The sum of the sub-items must equal item 7.2. Enter 0 if there were no exports.
8	Other sales revenue - total	Enter revenue recorded in account 611 during the reporting period from activities not specified in Article 8 of Law No. 77/2016, in accordance with NAS or IFRS.
9	Total investment in the resident's operations	Enter investments made during the reporting period in tangible and intangible non-current assets, as well as in share capital.
9.1	Investment in non-current assets	Enter total investments made in non-current assets during the reporting period. Check: item 9.1 = item 9.1.1 + item 9.1.2 + item 9.1.3.
9.1.1	investment in tangible non-current assets directly related to activities specified in Article 8 of Law No. 77/2016	Enter the value of investments in fixed assets, land and tangible assets under construction made during the reporting period and measured in accordance with NAS or IFRS.
9.1.2	investment in intangible non-current assets directly related to activities specified in Article 8 of Law No. 77/2016	Enter the value of investments in intangible non-current assets made during the reporting period and measured in accordance with NAS or IFRS.
9.1.3	other investment in non-current assets	Enter investments in non-current assets made during the reporting period that are not included in items 9.1.1 and 9.1.2.
10	Total cost of sales for activities specified in Article 8 of Law No. 77/2016	Enter the value of resources consumed in manufacturing products or providing services within eligible activities, recorded in account 711 for the reporting period in accordance with NAS or IFRS. If other sales revenue does not exceed 10% of total sales revenue, the entire cost of sales may be included in this item without reporting a separate amount in item 11, provided that the difference between items 7 and 10 is not negative.

No.	Indicators	Instructions
11	Total cost of sales not included in item 10	Enter the cost of sales for activities not specified in Article 8 of Law No. 77/2016, recorded in account 711 for the reporting period in accordance with NAS or IFRS. Check: item 10 + item 11 = total cost of sales for the reporting period.
12	Technologies used	Select the technologies used in eligible activities during the reporting period.
12.1	PHP	Select if used during the reporting period.
12.2	C++	
12.3	.NET	
12.4	Java	
12.5	iOS	
12.6	Android	
12.7	Windows	
12.8	Other technologies	List any additional technologies used.
13	Project types	Select the types of projects carried out during the reporting period.
13.1	Business-to-Business	Projects for legal entities, individuals engaged in entrepreneurial activity or NGOs.
13.2	Business-to-Consumer	Projects for individuals who are not engaged in entrepreneurial activity.
13.3	Business-to-Government	Projects for the Government and other public institutions.
14	Sector of activity	Select the main sector in which projects were carried out during the reporting period. For example, if IT services were provided to financial institutions, select "Banking".
14.1	Banking	Select the main sector corresponding to the projects carried out.
14.2	Telecommunications	
14.3	Education	
14.4	Public administration	
14.5	Healthcare	
14.6	Trade	
14.7	Transport	
14.8	Entertainment	
14.9	Tourism	
14.10	Agriculture	
14.11	Other sectors	List them.
15	Resident's products	Enter the resident's products developed during the reporting period.
16	Official partners	Enter the official partners with whom the resident interacted during the reporting period. Completion is optional.
17	Official distributors	Enter the resident's official distributors during the reporting period. Completion is optional.

Note: Items 16-17 are completed at the resident's discretion.