

LCRM – Legal Resources Centre from Moldova

The Ministry of Justice opened a new round of registration for non-commercial organizations to the 2% mechanism

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Between 1-30 September 2018, the Ministry of Justice invites eligible non-commercial organizations in the country to submit applications for registration to the percentage designation mechanism (2% Law). The 2% Law is a mechanism that allows taxpayers to designate 2% of the amount of income tax earned in the previous year to non-governmental organizations acting in the public interest and to religious entities. Pursuant to [Government Decision No. 1286 of 30 November 2016, approving the Regulation on the percentage designation mechanism](#), the Ministry of Justice receives annually the applications for registration in the 2% beneficiaries list, checks the compliance with the eligibility requirements of the applicant organizations, prepares and regularly updates the List of beneficiaries of the 2% Law.

For the 2% mechanism can apply:

1. public associations, foundations and private institutions performing public utility activities, according to art. 30 of Law 837 on Public Associations;
2. religious cults and their constituent parts carrying out social, moral, cultural or charitable activities, according to art. 15 of Law 125 on Freedom of Conscience, Thought, and Religion.

Are eligible to participate in the 2% mechanism non-commercial organizations that:

- Operate for at least one year until filing the application for registration in the List of 2% beneficiaries;
- have no debts to the national public budget for previous tax periods (the situation regarding debts is verified by the Ministry of Justice, without the obligation to submit any certificate by the organization).
- declare on their own responsibility that they did not support, and during the valorisation of the sources obtained after the percentage designation, they will not support the activity of a political party, a social-political organization or a candidate for elections, within the meaning of the Electoral Code.

N.B. Organizations wishing to be registered in the List of 2% beneficiaries are NOT required to hold public utility status issued by the Certification Commission attached to the Ministry of Justice but must demonstrate that they practice public utility activities.

In order to be registered in the List of beneficiaries, organizations will submit an application that can be downloaded here: [Download the application form](#).

The application may be filed either by post or at the Ministry of Justice at 31 august 1989, no. 82, MD-2012, mun. Chişinău, and in electronic format at secretariat@justice.gov.md.

The application is to be signed directly by the head of the organization or the legal representative by enclosing the copy of the power of attorney.

Organizations that have already been included in the [List of 2% beneficiaries for 2018](#) do not have to submit repeatedly applications for registration.

The Ministry of Justice will check the presence of the debts and will offer 10 days for the payment of debts, subject to the exclusion from the List of 2% beneficiaries. Based on the List of 2% beneficiaries, in 2019, individuals will choose the organizations to which they will designate 2% of the income tax. By the end of 2018, the Ministry of Justice will examine the organizations' requests and publish the List of 2% Beneficiaries for 2019.

[The application form can be downloaded here](#).

[Additional information on the 2% mechanism and the registration procedure](#).

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