

FORCED COERCION MEASURES OF NON-COMPLIANT TAXPAYERS FROM THE REPUBLIC OF MOLDOVA

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Abstract: In accordance with the provisions of the Fiscal Code, *the basic task of the State Tax Service* is to ensure an efficient process of tax administration and service by creating conditions for taxpayers to comply with the legislation, the uniform application of policy and regulations in the tax field, thus guaranteeing the level of resources needed by the state to finance social projects and the good development of society as a whole (State Tax Service, 2024). In order to carry out the main duties and objectives, voluntary compliance measures are applied. Compliance represents the process of matching, adapting and submitting to certain regulations, and the final goal of the voluntary compliance of taxpayers can and will be felt by increasing the standard of living of the citizens of the Republic of Moldova (Tax Monitor, 2024). At the same time, the State Tax Service *ensures the permanent examination and identification* of the segments of the national economy *with increased risk of fiscal non-compliance*.

The State Tax Service systematically analyzes the available information with reference to the activity of economic agents and individuals and evaluates their risk level. After the identification of the risks, the evaluation stage follows, the final aim of which is to establish the hierarchy of risks, their prioritization according to the risk tolerance and, respectively, the identification of compliance measures by applying the treatments according to the Compliance Program for the current year (Fiscal Code of the Republic of Moldova, 1997).

Keywords: forced compliance, non-compliant taxpayers, compliance treatments, enforcement, unpaid tax obligations

JEL Classification: H27, H71, H72

1 Introduction

The basic priority of the State Tax Service (STS) is that the voluntary compliance actions undertaken contribute to increasing the level of compliance with the legislation by the taxpayer, so that forced intervention, control actions are reduced to a minimum. The State Tax Service aims to create a climate based on trust and mutual respect in the relationship with taxpayers. Maintaining trust in the STS requires permanent information of taxpayers regarding its development policy and strategy.

The compliance program provides assistance and support policies for taxpayers who fulfill tax obligations on time and in full, as well as policies to identify and discourage taxpayers who consciously avoid paying taxes, fees and other mandatory payments. Also, the Program establishes the procedure for monitoring taxpayers with the application of compliance treatments (State Tax Service, 2024d).

Each country's tax authorities are looking for the right methods and actions to increase compliance as much as possible. In other words, to get taxpayers to voluntarily register to pay taxes by correctly

declaring all their sources of income. Some states have opted for preventive actions, while others have sought solutions to intervene post-factum in the event of detection of incorrect taxpayers.

In Belgium, the tax administration has opted to send reminder letters, through which taxpayers are informed about the objectives for which the Belgian state will use the public money collected through the payment of fees and taxes. The approach of the authorities resulted in the increase of advance payments of taxes, and the action itself had a profit of more than 50 times the cost of the approach itself. An experiment from a behavioral perspective took place in Poland and targeted a number of approximately 150,000 individual taxpayers, both from urban and rural areas. They received, at random, either an informative letter, reminding them of payment debts, or one of the nine letter models created with the role of changing citizens' behavior in a positive way. Soft-toned messages were used, focusing on social responsibility and what concrete problems could be solved by the Polish state from the collected taxes and fees. But somewhat harsher messages were also sent outlining the penalties for non-payment.

Obviously, taxpayers responded differently to the same approach. For example, to the message about what the Polish state can do with the public money collected from taxes and fees, the positive reaction came mainly from young people, among whom the compliance rate increased, while among the elderly between 50 and 64 years, the effect was below expectations.

In the year of the outbreak of the pandemic, 2020, Estonia introduced an electronic service that gives taxpayers the opportunity to find out in which risk category they are placed by the tax authority. The tax office has introduced three risk levels here: green (in order from the point of view of the tax administration), yellow (there are some deficiencies), red (with serious deficiencies). Assessments are made based on the analysis of previous tax returns and the findings of control bodies, as well as on data received from third parties. This way of assigning taxpayers to a certain level of risk gives taxpayers the opportunity to correct their tax deficiencies voluntarily.

And other states, more proactive in measures and actions, have had important tax education initiatives. A good example is Italy, where the Treasury met with over 1,500 students annually, also Spain, with programs attended by over 45,000 students.

Last year, the National Tax Administration Agency (NTAA) initiated an extensive information campaign aimed at sending a simple message, in a very clear direction: we want to increase the degree of voluntary tax compliance among individuals. NTAA relies on the spirit of civic responsibility of taxpayers, but also on information campaigns regarding the procedures for declaring incomes and paying taxes. All these actions are aimed at helping taxpayers and aim to create a partnership relationship between the Tax Authority - Taxpayer, exactly as it happens in advanced economies.

What is wanted to remain in the minds of taxpayers, from large corporations to small entrepreneurs to individual taxpayers, is that a higher level of collection will translate into a healthy national budget, social responsibility meaning, among other things, and tax compliance by taxpayers. On the other hand, this act of every Romanian citizen could reduce the risk of a potential increase in taxes, a measure that the authorities sometimes resort to to fill budget revenue gaps (EY Romania, 2024).

The European Commission helps EU Member States to reform *their fiscal-budgetary policies and tax administrations* in order to collect taxes in a fair, sustainable and efficient way. It also supports EU Member States in the process of reforming *their public finance management and expenditure policies* in order to achieve an efficient allocation of public funds.

The Commission also helps public authorities in EU Member States to design and implement *institutional tax reforms*. Public authorities include ministries of finance, tax authorities, tax and customs administrations, budget councils, supreme audit institutions and other delegated and independent bodies. Technical support is tailored to your requirements and covers a wide range of topics.

Strengthening tax compliance is an essential component of effective resource mobilization. Tax authorities are developing new approaches to increase voluntary compliance, manage cases of non-compliance, minimize compliance costs and increase overall confidence in the tax regime. The Commission provides technical support for the design and implementation of the compliance management system.

Examples of support:

- Improving compliance risk management and strategies.
- Establish compliance programs based on cooperation.
- Facilitating the implementation of behavioral approaches.
- Carrying out communication and awareness campaigns (European Commission, 2024).

2. Tax compliance in the Republic of Moldova

It can be said with certainty that, in addition to macroeconomic developments and the fiscal policy applied in the Republic of Moldova, the increase in receipts at the National Public Budget (NPB) is also due to taxpayers' awareness of voluntary compliance, which contributed to compliance with fiscal obligations and improved quality STS communication with taxpayers.

In the Taxpayer Compliance Plan we distinguish 2 notions: Voluntary Tax Compliance and Forced Tax Compliance. ***Voluntary tax compliance*** is correct calculation, reporting and full payment, within the budget period, of the tax obligation by the taxpayer voluntarily. ***Forced tax compliance*** is the taxpayer's tax compliance as a result of the application by the competent authorities of legal coercive measures (State Tax Service, 2024d).

The objective of the Taxpayer Compliance Program is to achieve a high level of voluntary compliance with tax legislation, by applying the treatments established by the program, informing society and the taxpayer regarding the provisions of the legislation in force, the way to exercise the obligations established by law and the consequences of admitting violations of fiscal order.

The main purpose of the Compliance Program is to identify and respond to the risks of tax non-compliance in the tax system through a series of measures targeting the main causes of behavioral inconsistency.

Non-compliance risk management is a continuous process aimed at identifying risks from taxpayers' activity and applying the simplest and most effective treatments to mitigate non-compliance risks and increase the level of voluntary tax compliance.

The State Tax Service operates with eight categories of tax non-compliance risks, which have been registered in the Register of tax non-compliance risks, namely (State Tax Service, 2024d):

1. General risks	- the risks identified in the activity of all categories of taxpayers carrying out the activity of an entrepreneur in the part that concerns the general aspects of the organization of the activity of an entrepreneur, the periodicity of the control activity of the STS towards the taxpayer, the general aspects that characterize the activity of a taxpayer.
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2. Specific risks	- the risks related to the actual entrepreneurial activity of the taxpayer and aimed at identifying the probability of avoiding the payment of all taxes, fees and other mandatory payments to the NPB.
3. Risks related to VAT	- risks related to the activity carried out by VAT subjects and/or taxpayers who meet the necessary criteria for registration as a VAT subject, as well as taxpayers who register economic transactions with VAT subjects.
4. Risks related to individual taxpayers citizens	- the risks related to the activity carried out by individual taxpayers, citizens.
5. Tax compliance risks related to large taxpayer economic agents	- the risks related to the administration of economic agents that meet the criteria necessary to obtain the status of large taxpayers and are served by the Directorate for servicing large taxpayers.
6. Risks related to individuals with high incomes	- the risks identified according to the information presented by the information sources provided for in art. 226 ¹¹ of the Tax Code.
7. Risks related to individual taxpayers – large taxpayers	- the risks related to the administration of individual taxpayers – large taxpayers.
8. Risks related to economic agents beneficiaries of the VAT refund	– determine the risks related to the taxpayers who are beneficiaries of the VAT refund.

Risk management is a systemic process where the tax administration makes deliberate choices about compliance treatments based on knowledge of individual taxpayer behavior that could be used to effectively encourage voluntary compliance and prevent tax evasion, taxes and other mandatory payments.

The information on the risks of fiscal non-compliance, held by the STS, is examined and contrasted for the purpose of assessing the risks of non-compliance, the risk criteria met by each taxpayer being assessed and compliance treatments established according to the assessed level of risks.

Depending on this will be established:

- The list of taxpayers (taxpayers who carry out entrepreneurial activity for more than 2 fiscal periods) from the sectors of the national economy, which are established as a priority for the year 2024, which will be subject to continuous monitoring during at least 12 months, through the application of voluntary compliance measures;
- List of taxpayers to be included in the control plan;
- The list of taxpayers liable to be monitored through the fiscal posts;
- The list of taxpayers against whom operative control measures are to be applied;
- List of taxpayers to be subject to fiscal controls focused on specific objectives (detection and sanctioning of the use of undeclared work, VAT fraud, illegal transport, other specific objectives).

From the analysis of taxpayers' behavior, *the reasons for non-compliance* are identified, some of which may be the following:

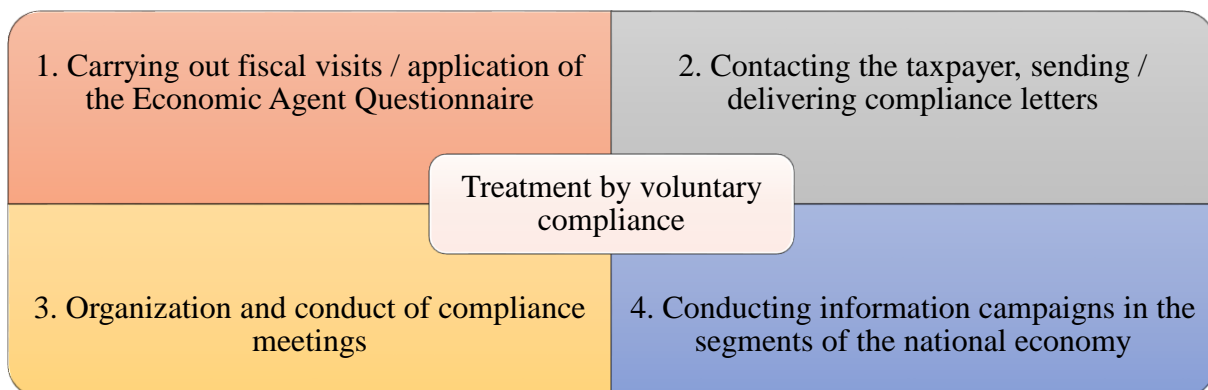
- Unfamiliarization with the legislation in force;
- The low level of tax education;

- Lack of fair competition;
- The social environment;
- Tax evasion for the purpose of personal enrichment.

3. Analysis of results through the lens of tax compliance treatments

Within the Compliance Program, depending on the established risks, the application of 2 possible types of treatment is opted for:

1. Treatment by voluntary compliance;
2. Treatment by forced compliance. (State Tax Service, 2024d)



In 2023, tax visits were made to 10,709 economic agents and 151 seminars were held for employees and employers in sectors with a high risk of non-compliance regarding the application of legislation in the field of labor relations. As a result of the compliance measures taken, there was an increase in the part related to the calculated fiscal obligations related to salary payments in the total amount of 341.17 thousand lei or 28.49% more compared to 2022.

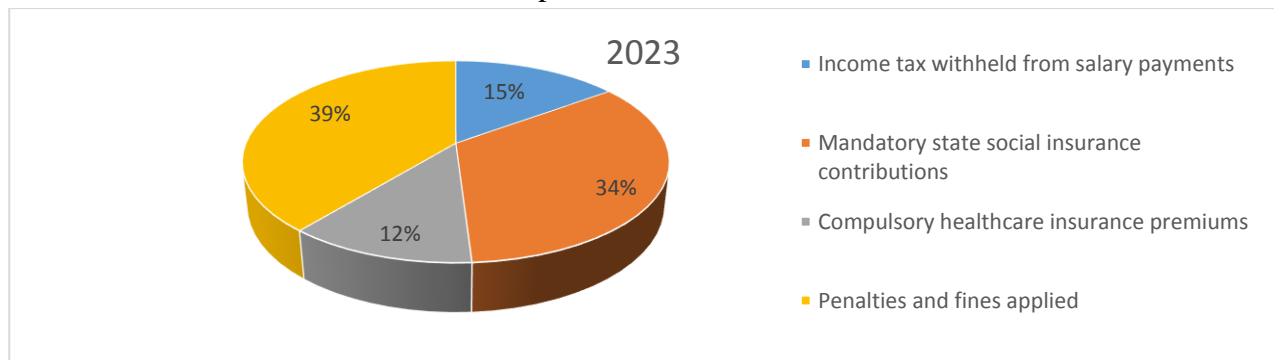
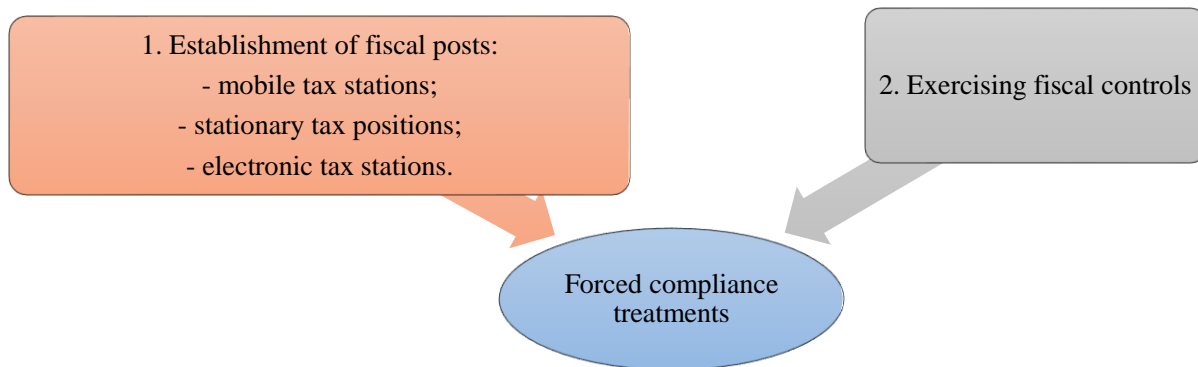


Figure 1. Obligations related to salary payments calculated additionally for payment to the budget

Source: adapted by the author after (State Tax Service, 2024a)

Also, 285 decisions were adopted on cases of violations of the legislation in the field of labor relations (reduction of the payroll, income tax, social insurance contributions and mandatory medical assistance insurance premiums), including regarding the violations aimed at the correctness of the calculation and the payment of salary payments, taxes and breakdowns related to them. At the same time, obligations related to salary payments were additionally calculated for payment to the budget in the total amount of 27.79 million lei, of which 22.41 million lei were paid (State Tax Service, 2024a).

If the taxpayer does not comply voluntarily, the measures of forced compliance will be applied in order to collect the obligations due.



During the year 2023, **29,789 fiscal controls** were carried out, with **4,824 audits less** than in 2022, or **13.94% less**.

At the same time, the number of fiscal controls in which violations of the fiscal legislation were established decreased by 425, or by 1.98%, less than the previous year (21,504 controls).

The effectiveness of fiscal controls is 71%, compared to 2022 - 62%.

The amount of fiscal obligations calculated additionally to the budget as a result of fiscal controls decreased by 207.42 million lei (822.26 million lei) or by 20% compared to the previous year, including total amounts calculated:

- the amount of taxes, fees, late payment and other payments amounts to 635.03 million lei;
- fiscal sanctions applied – 187.23 million lei.

From the total calculated amounts:

- 311.47 million lei were calculated related to control cases in connection with the initiation of insolvency proceedings, or 38% (of which 208.54 million lei calculated by methods and from indirect sources);
- 128.81 million lei were calculated by methods and from indirect sources, or 16%.

The amount of tax liabilities collected increased by 27.69 million lei, or by 11.41% compared to the previous year.

As a result of the controls carried out and the decisions adopted, the amount of fiscal losses was reduced by 513.3 million lei and the amount of VAT to be deducted by 94.01 million lei.

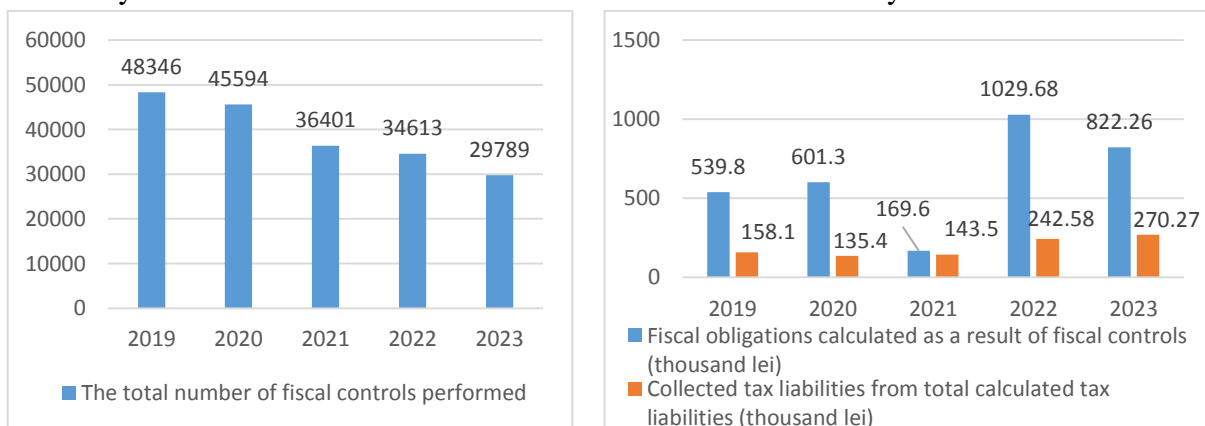


Figure 2. Dynamics of the number of fiscal controls performed, as well as the amount of fiscal obligations calculated and paid in the period 2019-2023

Source: adapted by the author after (State Tax Service, 2024a)

As of 31.12.2023, both the annual and monthly control plans have been achieved at 100% level.

As a result, there is a considerable decrease in the number of controls planned to be carried out in 2023 compared to those planned in 2022, as follows:

- **The annual control plan – the decrease in the number of controls is 9%;**

- **The monthly control plan – the decrease in the number of controls is 72%.** (State Tax Service, 2024a)

Through the tax audit, it can be determined whether some tax obligations have been reduced intentionally or unintentionally by the taxpayer. Thus, depending on the type of outstanding fiscal obligation, the assets owned by the taxpayer, the type of activity, etc., *the enforcement measures* that will be taken against the arrearer taxpayer will be identified. The size of the registered arrears will also be taken into account. If the size of the tax liability not paid on time is considerable, the tax official through the prism of article 196 para. (5) of the Fiscal Code, is entitled to simultaneously apply several enforcement actions (State Tax Service, 2024d).

According to art. 177 of the Fiscal Code, Extinction of the fiscal obligation through enforced execution takes place through the actions taken, within the limits of competence, by the State Tax Service for the forced collection of arrears in accordance with fiscal legislation.

The forced execution of the fiscal obligation is carried out by:

- a) collection of funds, including in foreign currency, from the bank accounts and/or payment accounts of the taxpayer, with the exception of those from credit and provisional accounts (for the accumulation of financial means for the formation or increase of the social capital);
- b) collection of cash from the taxpayer, including foreign currency;
- c) tracking of the taxpayer's assets, except for those recorded in letters a) and b);
- d) follow-up of taxpayers' debts through the methods provided for in letters a), b) and c).

The tracking of goods is done by seizing, trading and lifting (Fiscal Code of the Republic of Moldova, 1997)

In order to ensure good tax administration and better collection, the tax administration must not only be limited to the dynamic collection of budget revenues, but also the full and short-term recovery of budget arrears.

In this sense, it is necessary to undertake prompt, diversified and reasonable insurance and enforcement methods and measures, as well as the consecutiveness of actions in order to ensure an efficient collection of arrears with minimal risks and expenses.

The priority strategic objective remains to ensure the recovery of arrears, as well as the reduction of their amount through the consistency of the measures taken based on the existing legislative framework (State Tax Service, 2024d)

As of 31.12.2023, according to data from the Information System (IS) of the STS, there is arrears in basic payments in the total amount of 1,440.8 million lei. Compared to the situation on 31.12.2022, the arrears decreased by 55.6 million lei, or by 3.7%.

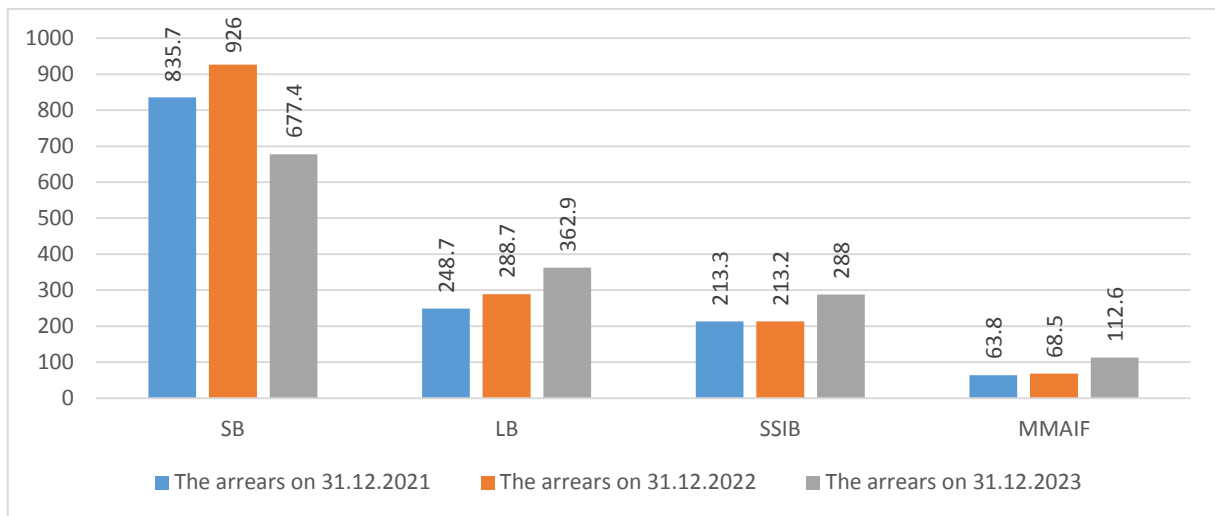


Figure 3. Dynamics of the recorded arrears, by budget types, in the period 2021-2023, million lei
 Source: adapted by the author after (State Tax Service, 2024a)

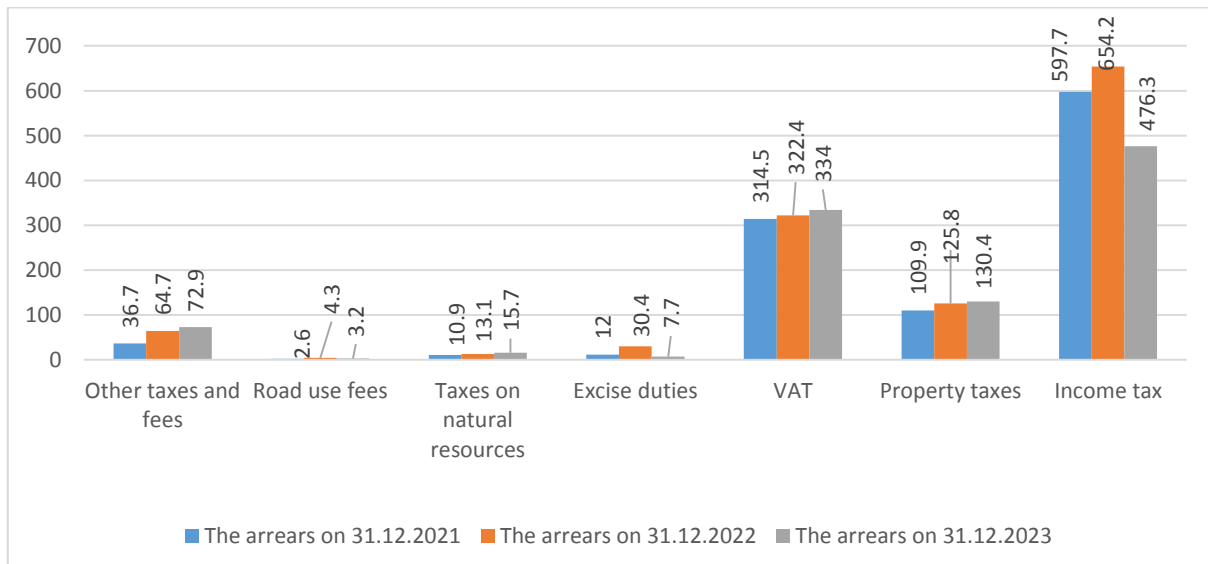


Figure 4. Dynamics of the recorded arrears, by budget types, in the period 2021-2023, million lei
 Source: adapted by the author after (State Tax Service, 2024a)

In order to settle the tax obligations of the taxpayers with arrears, during 2023, the STS applied *the methods of forced execution* provided by the Fiscal Code (FC), through which *1.93 billion lei* were collected, or *272.48 million lei* more than before from the previous year, inclusive:

1882.2 million lei

- collected from the bank accounts of taxpayers with arrears and their debtors, or 260.95 million lei more than in 2022

43.0 million lei

- arrears were collected from the cashiers of economic agents, or 5.62 million lei more than in 2022

126.67 million lei

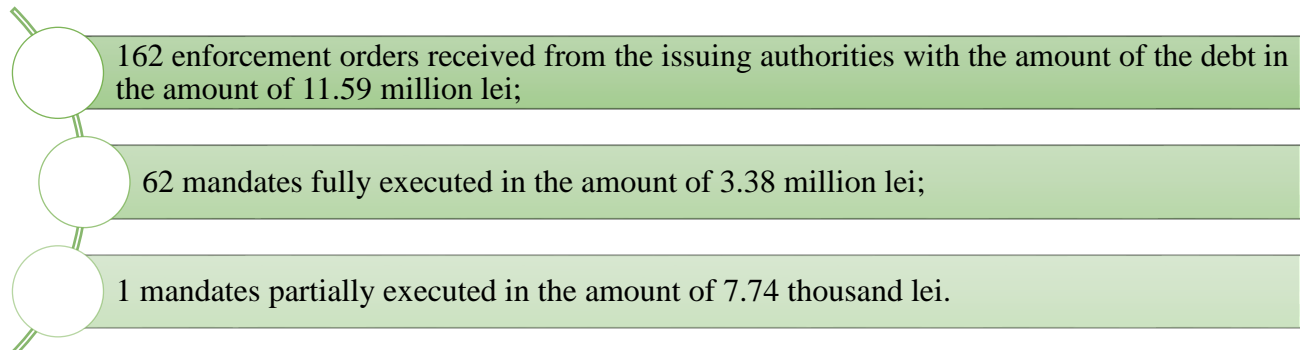
- the value of the assets seized as an enforcement measure, to be sold, and the collected amounts - transferred to the budget

5 concluded contracts for modification of the term of extinguishment of the fiscal obligation by installments

7.95 million lei, the amount of the staggered tax liability

21 pledges worth 24.44 million lei

Execution of monetary claims based on provisions of public law:



Cooperation with bailiffs: (State Tax Service, 2024a)

40 visits made to the bailiffs in order to verify the correctness of the request and the restitution of the amounts advanced in the execution procedures;

12.29 million lei in tax receivables collected as a result of working with bailiffs.

Statistical data on the tax obligations collected in the period 2017-2023 through enforcement measures are presented in progress below.

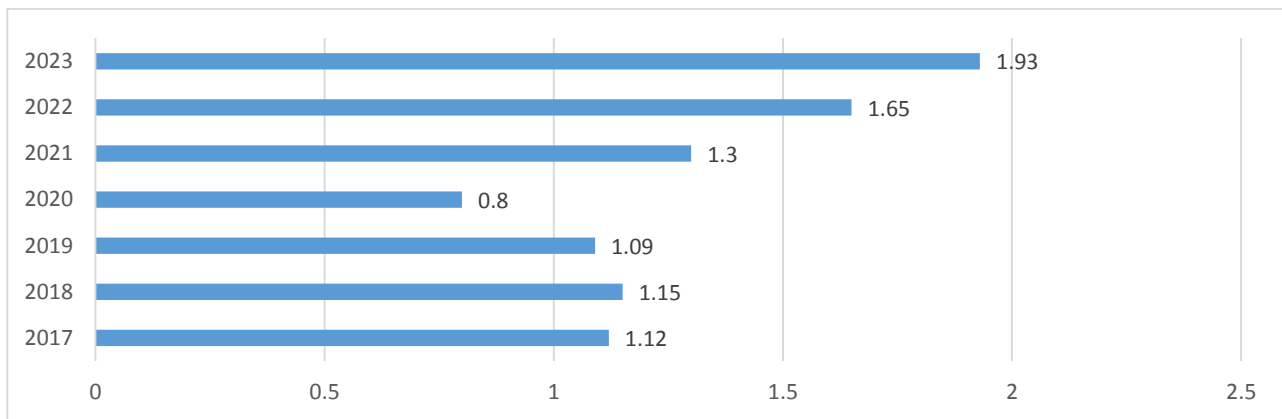


Figure 5. Fiscal obligations collected through enforcement measures, billion lei

Source: developed by the author based on the State Tax Service's open data (State Tax Service, 2024c)

Based on figure 5, we can observe an increasing trend of collection from tax obligations through enforcement measures, which can be appreciated as an indicator of the efficiency of the STS in terms of the measures to detect tax evasion/fraud schemes and, respectively, the efficiency of the measures of enforcement.

In its activity, the STS aims to ensure good fiscal administration, which represents the activity of state bodies empowered and responsible for ensuring the full and on-time collection of taxes and fees, penalties and fines in the budgets of all levels, as well as the performance of actions of criminal prosecution in the event of the existence of circumstances attesting to the commission of fiscal crimes. The collection and honoring of fiscal obligations in cases where they cannot be extinguished amicably, is carried out by forced execution. According to article 177 of the FC, the extinguishment of the fiscal obligation by forced execution takes place through the actions taken by the fiscal body for the forced collection of arrears in accordance with the fiscal legislation (Fiscal Code of the Republic of Moldova, 1997). There are various methods of forced execution of the fiscal obligation, and the tracking of goods is done *by seizing, selling and lifting goods*. The commercialization of confiscated goods takes place through the fiscal bodies, according to the provisions of GD no. 972 of 11.09.2001. Thus, the State Tax Service proposes to economic agents, which carry out their activity in the field of trade and production, various confiscated goods. The list of goods confiscated and put up for sale is accessible to all interested parties on the website of the STS (State Tax Service, 2024b). The funds obtained through the sale of goods are transferred to the budget account, where the amounts received from the sale of confiscated goods are recorded (Government Decision No. 972, 2001).

As of 01.01.2023, there were stocks of confiscated goods in the amount of 40.34 million lei in the STS records, and during 2023 confiscated goods in the amount of 35.86 million lei were taken into the records. At the same time, the amount transferred to the State Budget, resulting *from the proceeds from the sale of confiscated goods*, is 6.86 million lei, and *the amount of destroyed confiscated goods* is 0.03 million lei.

4. Conclusion

By fiscal obligation within the meaning of art. 129 para. 6 of the Fiscal Code (1997) is understood, - the taxpayer's obligation to pay a certain amount to the budget as tax, fee, late payment (penalty)

and/or fine. From the analysis of the notion of fiscal obligation, it follows the direct obligation of the taxpayer to honor his obligation towards the state.

The tax liability arises with:

- the obligation to declare taxable assets and income or, as the case may be, taxes, fees, contributions and other amounts owed to the general consolidated budget;
- the obligation to calculate and record in the accounting and fiscal records the taxes, fees, contributions and other amounts due to the general consolidated budget;
- the obligation to pay taxes, fees, contributions and other amounts due to the general consolidated budget at the legal deadlines;
- the obligation to pay interest, late penalties or late increases, as the case may be, related to taxes, fees, contributions and other amounts due to the general consolidated budget, called ancillary payment obligations;
- the obligation to calculate, retain and record in the accounting and payment records, at the legal deadlines, the taxes and contributions that are made through withholding at source;
- any other obligations that fall to taxpayers, individuals or legal entities, in the application of tax laws (Gulca, 2024).

It is extremely important for tax payers to understand the fiscal burdens they have, to be aware of the importance of correct declaration and full payment of taxes and fees owed to the NPB so that the state, in turn, can provide citizens with quality services. Encouraging voluntary compliance is one of the solutions to increase budget revenues with the involvement of minimal administrative costs and with a friendly intervention in the activity of the taxpayer.

Each year, the STS establishes certain priority segments of the national economy for monitoring through the Taxpayer Compliance Program. Respectively, taxpayers who operate in the respective segments are selected for camera and/or on-site monitoring in order to assess the risks of fiscal non-compliance, to provide advisory/informative support in order to exclude the established risks. The risk analysis carried out by STS is a permanent activity, through which data and information about taxpayers, owned or to which STS has access, are processed and analyzed, in order to identify, monitor and ensure fiscal compliance and carry out fiscal controls, especially for taxpayers with increased risk of non-compliance. The development of the risk system is the guarantee of ensuring that the level of compliance with the legislation is appropriate.

Voluntary/forced compliance actions are taken against taxpayers who carry out activity in areas with an increased risk of practicing illegal activity according to the objectives of the Action Plan regarding combating illegal activity. The priority in the activity of the State Tax Service is to establish a constructive dialogue with the business environment, so that through the services provided by the STS it is ensured that compliance with the obligations established by law is not a burden for the taxpayer, but can be carried out at least of effort and additional costs.

The State Tax Service continues to direct its efforts towards increasing the level of voluntary compliance, developing the risk analysis and assessment system, in order to support fair competition and prevent cases of defrauding the state budget, and control actions are taken to support voluntary compliance, to discourage the intention of some taxpayers to commit intentional violations of legislative norms (Nemerenco, 2024).

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