

FLASH REPORT

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Additional VAT reporting requirements

From April the taxpayers will be required to provide certain additional information in their VAT returns (on Appendix 5). Appendix 5 should include details of all the taxpayer's trade partners with respect to VAT.

This information may be provided to the tax authorities on paper or electronically.

In addition to the above, together with the VAT returns:

- Taxpayers performing export operations are required to submit originals of the appropriately confirmed customs documents (a new export customs declaration form including the page marked "3/8");
- Taxpayers claiming a VAT refund need to provide the tax authorities with copies of their appropriately paid promissory tax notes, if any.

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