

Flash Report

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New templates for VAT reporting (continuation)



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VAT payers to report under the new templates starting from January 2016

Following recent update of the VAT reporting templates and procedure, on 3 February 2016 the State Fiscal Service of Ukraine published the clarification letter* in which they stated that the first period to be reported under the new templates is **January 2016**. Such demand is not in line with the Tax Code** and previous practice of the Ministry of Finance.

As we earlier mentioned in our Flash Report #2 dated 1 February 2016, in our view, the first period to be reported under the new templates should be **February 2016**.

We will continue to monitor the situation and keep you updated on the issue.

*Letter №3240/7/99-99-19-03-00-17 dated 2 February 2016 6 "On the value added tax return from 1 January 2016"

**Paragraph 46.6 of Article 46 of the Tax Code