

# Flash Report

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## ***VAT refund collection via court***



### **Contacts:**

#### **Camiel van der Meij**

Partner & TLS Leader

[camiel.van.der.meij@ua.pwc.com](mailto:camiel.van.der.meij@ua.pwc.com)

#### **Slava Vlasov**

Partner, Tax and Legal Services

[slava.vlasov@ua.pwc.com](mailto:slava.vlasov@ua.pwc.com)

#### **Andrey Pronchenko**

Legal Director, Tax and Legal Services

[andrey.pronchenko@ua.pwc.com](mailto:andrey.pronchenko@ua.pwc.com)

#### **PwC Ukraine**

75 Zhylyanska Street, Kyiv, 01032

Tel: +380 44 354 04 04

Fax: +380 44 354 07 90

[www.pwc.com/ua](http://www.pwc.com/ua)

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## ***The Ministry of Finance adopts a new procedure for collection of VAT refund via court***

On 22 April 2016 a new procedure regulating collection of a VAT refund via court (hereinafter – the Procedure)\* came into effect.

The Procedure clearly establishes that if a non-disputable VAT refund is collected via court, the defendants in such proceedings should be both the State Fiscal Service of Ukraine and the State Treasury Service of Ukraine (hereinafter – the STS).

Therefore, new claims before court should include two major demands:

- (1) to the tax authorities: to obligate them to transfer relevant documents to the STS; and
- (2) to the STS: to remit the funds to the taxpayer's bank account.

We will continue to monitor developments on how this Procedure will apply in practice and provide you with further updates (if any).

*\* Procedure for interaction of bodies of the State Fiscal Service of Ukraine and the State Treasury Service of Ukraine during court proceedings and execution of the court decisions on VAT refund and/or late payment interest, charged on the VAT refund indebtedness, or collection of the customs fees, approved by the Ministry of Finance of Ukraine on 9 March 2016 No.343*