

# Flash Report

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## Certificate of unified taxpayer



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### *The Unified Register of Single Tax Payers will substitute certificates*

With effect from 1 January 2014, the "certificate of unified/single tax payer" will no longer be available and all existing certificates will be cancelled.

This may have a significant impact on companies that deal with these individuals as such certificates have been the basis for not withholding taxes and applying social security charges to such payments.

Rather than issuing certificates, the Ministry of Revenue and Duties will introduce the Unified Register of Single Tax Payers. Thus, registration, amendments and cancellation will be carried out for single tax payers by entries in the respective records of the Register.

All of the information required about registered single tax payers will be free to access:

- on the website of the State Enterprise Information Resource Centre ([www.irc.gov.ua](http://www.irc.gov.ua)), and
- on the website of the Ministry of Revenue and Duties ([www.minrd.gov.ua](http://www.minrd.gov.ua)).

However, this means that companies will likely need to analyse this website in advance of every payment because individuals could be deregistered without notification.