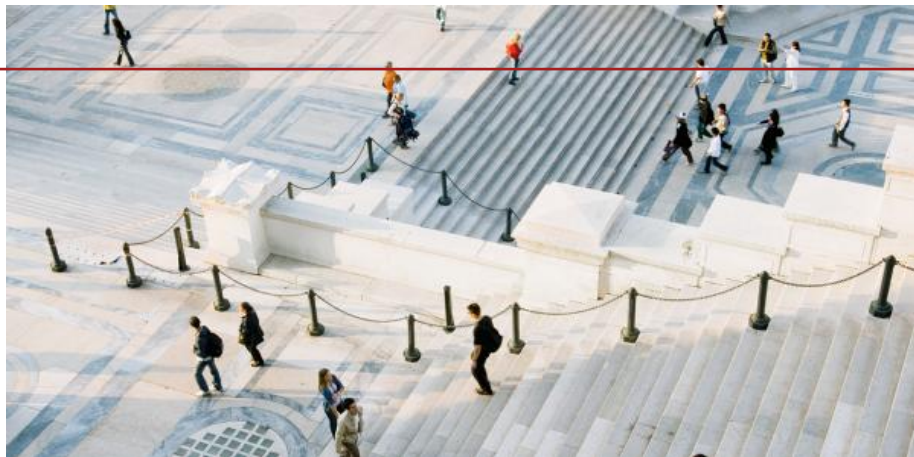


# Flash Report

Ukraine • Issue 1/2013 • 9 January 2013

## Amendments to the tax legislation



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## Various amendments to the Tax Code

The President has signed a law introducing a number of amendments to the Tax Code, which should apply from 1 January 2013 (subject to certain exemptions). The most important amendments are as follows:

1. The rates for the following UAH-denominated taxes have been increased: *charge for the first registration of a vehicle, land tax for plots without a determined value, payments for subsoil use (which is not connected to extraction of mineral resources), ecological tax, charges for the use of radio frequency resources, payments for the special use of water, payments for the special use of forest resources, excise tax on tobacco products (according to the law excise tax on alcohol and its products will be also increased, but starting from 1 April 2013).*
2. A possibility to request an electronic tax audit from the tax authorities in order to check the tax compliance (available for single taxpayers from 2014; for taxpayers of 'micro', 'small' and 'medium' business - from 2015; for other taxpayers - from 2016).
3. The requirement to indicate a number and date of customs declarations in VAT invoices has been postponed till 1 July 2013
4. The tax rates for single tax taxpayers included in Group 5 (individuals with an annual revenue of up to UAH 20 mln.) and Group 6 (legal entities with an annual revenue of up to UAH 20 mln.) will be decreased from 10% to 7% for non-VAT payers and from 7% to 5% for VAT payers.

Also the law includes certain amendments in respect of procedures and control over payment of excise tax for tobacco and alcohol producers.

\* Law #5503-VI dated 20 November 2012.