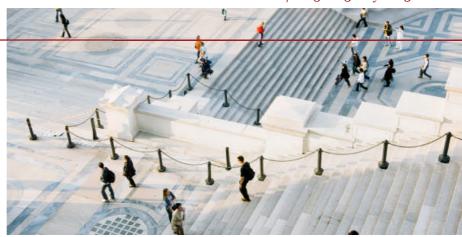
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Changes to VAT invoices



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Customs declaration details in the VAT invoice

Starting from 01 July 2013, VAT invoices issued for the supply of previously imported goods should contain the number and date of the respective customs declaration issued during the customs clearance of the goods.*

According to the recent explanation of the Ministry of Revenues and Duties of Ukraine, taxpayers may not specify the customs declaration details in VAT invoices before the introduction of a new VAT invoice form.**

Please notice that this explanation does not have the status of a general tax ruling. Therefore, in order to secure input VAT and protect against fines, we recommend:

- filing complaints about VAT invoices non-compliant with the law together with the respective VAT returns;
- applying for an individual tax ruling.

We will continue monitoring this issue and keep you updated on further developments in this area.



^{*} Article 201.1. (i) of the Tax Code came into force

^{**} Letter of the Ministry of Revenues and Duties of Ukraine No 9684/7/99-99-19-04-01-17 dated 27.06.2013