

Flash Report

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Changes to VAT invoices



Contacts:

Ron Barden

Partner & TLS Leader
ron.j.barden@ua.pwc.com

Rob Shantz

Legal Partner
rob.shantz@ua.pwc.com

Slava Vlasov

Partner, Tax and Legal Services
slava.vlasov@ua.pwc.com

Viktoria Tymoshenko

Senior Manager
Tax and Legal Services
viktoria.tymoshenko@ua.pwc.com

PwC Ukraine

75 Zhylyanska Street, Kyiv, 01032
Tel: +380 44 490 6777
Fax: +380 44 490 6738

www.pwc.com/ua

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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*