

# Flash Report

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## ***CPT and VAT rates for 2014***



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### ***CPT rate decreases while VAT rate remains the same***

In addition to our Flash Report #53 dated 20 December 2013, we advise that the law\* establishing the 18% Corporate Profit Tax rate and 20% VAT rate for 2014 entered into force on 01 January 2014.

The law was signed by the President on 27 December 2013 and published on 28 December 2013.

*\*The Law of Ukraine No 713-VII dated 19 December 2013*

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