



## Tax and Legal News

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### Contents

- ▶ **State Tax Service of Ukraine clarifies procedure for filling in VAT invoices in view of amendments to the Tax Code**
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On 21 August 2012 the State Tax Service of Ukraine (“the STSU”) issued Letter No. 1272/0/71-12/15-3117 which clarified the procedure for filling in VAT invoices in light of amendments introduced by the Law of Ukraine “On Amending the Tax Code of Ukraine Regarding the State Tax Service and In Connection with the Administrative Reform Implementation in Ukraine” No. 5083-VI of 5 July 2012 (hereafter - the “Law No. 5083”).

Law No. 5083, among other things, supplemented the list of mandatory requisites that must be included to separate lines of the VAT invoice. From now on, the taxpayers will be required to additionally indicate in the VAT invoice the “number and date of the customs declaration which confirms the customs clearance of goods imported to the customs territory of Ukraine.”

In its Letter No. 1272/0/71-12/15-3117 of 21 August 2012 the STSU concludes that the above additional mandatory requisites will have to be included to the VAT invoice after relevant changes to the form of VAT invoice to be introduced by the respective central governmental body have taken effect.

This conclusion complies with the Tax Code’s provisions under which the form of and the procedure for filling in VAT invoices shall be adopted by the central governmental body that ensures formation of the state financial policy (i.e. the Ministry of Finance of Ukraine).

We will keep you updated on further tax law developments.

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