



## VAT standard rate

The standard VAT rate in Ukraine in 2023 is 20%

## VAT reduced rate

The 14% rate applies to imports of goods and supplies of certain types of agricultural products.

The reduced rate of 7% applies to the supply and import of medicines and medical devices, medical equipment, transportation, cultural services, and tourism.

## VAT zero rate

The list of goods on the territory of Ukraine for which the 0% rate applies includes export goods, healthcare products and medicines, international transportation, and international financial services.

## Threshold

1 000 000 UAH for the previous calendar year is the threshold for a company after which it is obliged to register as a VAT payer. The application for registration must be submitted by March 31 of the following year.

A taxable person who has not reached this amount may voluntarily register as a VAT payer by submitting an application no later than 10 days before the beginning of the reporting period.

If non-residents who are not registered as tax payers bring goods into the customs territory of Ukraine in quantities subject to taxation under the law, such individuals

must pay the tax during the customs clearance of goods without registering as taxpayers of such tax.

Low value goods. Goods of a total value not exceeding 150 euro exempt from customs duties and VAT.

## **Deductible vat**

As a rule, VAT paid on the purchase and/or import of goods and services used by a registered business entity in its business activities may be refunded by crediting the original VAT.

## **Registration procedure**

The registration application of a value-added taxpayer is submitted to the supervisory authority at the location (place of residence) of the payer using the information and communication system "Electronic Cabinet", which can be accessed at [cabinet.tax.gov.ua](http://cabinet.tax.gov.ua) or the information and communication system "Single Window for Electronic Reporting".

## **Vat representative**

Appointing a VAT representative for non-resident companies are not required.

## **VAT returns filing date and VAT payment date**

VAT must be declared monthly with a deadline for the submission of returns 20 days after the end of the period.

VAT must be paid 10 days after reporting deadline.