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8 Reporting:

- calculation of vehicle tax as of July 1, 2014 (form 701.00).

- ## 15
- excise tax and calculation of structural units for May 2014 (forms 400.00, 421.00);
 - signature bonus and commercial discovery bonus, if payment date occurred in May 2014 (form 510.00).

- ## 21
- indirect taxes (VAT and excise) on the imported goods in June 2014 (forms 320.00 and 328.00);
 - current payments to pay for the use of land (form 851.00);
 - environmental emission payments applicable to taxpayers with volume up to 100 MCIs cumulative for 2014 (form 870.00).

8 Payments:

- vehicle tax for the year 2014.

- ## 21
- excise tax for June 2014;
 - import VAT in CU countries due for June 2014;
 - environmental emission payments.

- ## 25
- CIT advance payments due for July 2014;
 - WHT due for June 2014;
 - payroll taxes (PIT, Social Tax) for June 2014;
 - contributions (OPP, SC) for June 2014;
 - external visual advertising fee due for June 2014.

July

2014

pwc



Implementation of e-invoices

The issuance of invoices in electronic form by suppliers of goods, works and services will be put into effect starting 1 July 2014 on a voluntary basis. Reception, processing, registration, transfer and storage of electronic invoices will take place through the informational system of e-invoices. For the purpose of implementation of this project, the additions related to the rules of invoicing are being introduced into the relevant articles of the Tax Code of the RK.



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