

Jurisdiction's name:	Ukraine
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>1) Entities</p> <p>(i) Entities that have EDRPOU code</p> <p>The identification code in the Uniform State Register of Enterprises and Organizations of Ukraine (<i>in Ukrainian abbreviated as “ЄДРПОУ”</i>, hereinafter referred to as “EDRPOU code”) is assigned to the following categories of entities:</p> <ul style="list-style-type: none"> • all legal persons incorporated in Ukraine, and their registered separate subdivisions (EDRPOU code is assigned in the course of state registration), and • accredited (registered, legalized) in Ukraine separate subdivisions (branches) of foreign companies or organizations nonresident in Ukraine for tax purposes (EDRPOU code is assigned in the course of accreditation). <p>The State Tax Service (STS) uses the EDRPOU code as the identifier of a legal entity – a resident of Ukraine, and of a separate subdivision (branch) of any entity (both resident and non-resident of Ukraine). The EDRPOU code is a tax number (TIN) for such taxpayers.</p> <p>The EDRPOU code is retained by the entity to which it is assigned throughout the entire period of its existence, and it is unique.</p> <p>(ii) Entities that don't have EDRPOU code</p> <p>To certain taxpayers that are not subject to the state registration requirements for legal entities of Ukraine and that do not have EDRPOU codes, the registration numbers are assigned by the STS upon registration of such taxpayers with the bodies of the STS. Registration numbers are assigned to:</p> <ul style="list-style-type: none"> • companies, organizations established in accordance with the legislation of other jurisdictions; • foreign diplomatic missions and consular institutions, representative offices of the international organizations in Ukraine; • authorized persons under the agreements on joint activity, property managers under property management agreements, investors (operators) under the product sharing agreements, executors of international technical assistance projects (programs) and representative offices of donor institutions in Ukraine, other persons, and taxpayers in case of their additional registration with the STS. <p>2) Individuals</p> <p>(i) Taxpayers identified by RNOKPP</p> <p>All individuals – payers of taxes and duties are registered with the controlling authorities by including information about them in the State Register of Individuals – Taxpayers (hereinafter – the State Register). During registration in the State Register, the individual is assigned with a registration number of the taxpayer's account card (<i>in Ukrainian abbreviated as “PHOKIII”</i>, hereinafter referred to as “RNOKPP”), which is also a tax number (TIN).</p> <p>RNOKPP does not change throughout the life of an individual, except in the cases of refusal from the RNOKPP.</p> <p>(ii) Taxpayers identified by passport number</p> <p>Pursuant to the Tax Code of Ukraine, an individual has the right to refuse to accept RNOKPP if they cannot have identification numbers due to their religious beliefs.</p> <p>An individual taxpayer must notify the STS about the refusal to accept RNOKPP. The taxpayers who refused to have RNOKPP are identified as taxpayers by the STS by the individual's last name, first name, middle name, the series (if available), and the number of a valid passport of the citizen of Ukraine (except for the travel passport). A special stamp, which indicates the right to make any payments under the series and the number of the passport, is made in the passport of the relevant citizens of Ukraine who refuse to use RNOKPP.</p>	

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	Yes*	Entities (Legal Entities)	Yes
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response: Individuals who refuse to use RNOKPP and who properly notified the STS about this are identified by the series and number of their passports.			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response: not applicable			
Section II – TIN Structure			
For a legal entity (legal person) and a separate subdivision of a legal entity:			
1) EDRPOU Code is the eight-digit numerical code (without use of letters, hyphens, or other symbols) and which has a control category.			
2) Registration number assigned by the controlling body (STS) is the nine-digit numerical code (without use of letters, hyphens, or other symbols).			
The structure of it is as follows: XX000000K, where:			
XX - takes the value 77 - for the taxpayers – residents of Ukraine , 88 - for the taxpayers - non-residents of Ukraine;			
000000 – sequence number;			
K – the control category, which is formed according to the algorithm determined by the STS.			
For individual:			
RNOKPP is the ten-digit numerical code (without use of letters, hyphens, or other symbols).			
The structure of RNOKPP is as follows: XXXXXNNNNK, where:			
XXXXX – sequence number of registration of birth date of an individual (for one date of birth two or more sequence numbers can be given);			
NNNN – sequence number of the account card;			
K – control category.			
Section III – Where to find TINs			
1) EDRPOU code of an entity is indicated in:			
(i) an extract from the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations:			

ВИТЯГ
з Єдиного державного реєстру юридичних осіб, фізичних осіб-підприємців та громадських формувань

Відповідно до статті 11 Закону України "Про державну реєстрацію юридичних осіб, фізичних осіб-підприємців та громадських формувань" на запит: _____ від _____ за кодом _____ станом на _____ відповідно до наступних критеріїв пошуку:

Код ЄДРПОУ юридичної особи: XXXXXXXX

До документу внести:

Відомості про центральний чи місцевий орган виконавчої влади, до сфери управління якого належить юридична особа публічного права або який здійснює функції з управління корпоративними правами держави у відповідній юридичній особі

(ii) the document confirming assignment of the EDRPOU code.

2) **Registration number assigned by the STS to an entity** is indicated in the certificate (form No.34-ОПП) of registration of the taxpayer information about whom is not subject to inclusion in the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations. See example of form No.34-ОПП:

Форма № 34-ОПП

Лицьовий бік

від "____" _____ 20__ року № _____

ДОВІДКА
про взяття на облік платника податків, відомості щодо якого не підлягають
включенню до Єдиного державного реєстру*

Повідомляємо, що платник податків _____

X	X	X	X	X	X	X	X	X	X
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(податковий номер або серія (за наявності) та номер паспорта**)

_____ (повне найменування або прізвище, ім'я, по батькові (для фізичної особи))

_____ (місцезнаходження, місце проживання)***

керівник (представник) _____ (прізвище, ім'я, по батькові та реєстраційний номер облікової картки платника податків або серія (за наявності) та номер паспорта**)

узятий на облік у контролюючих органах
"____" _____ року за № _____

На дату видачі цієї довідки перебуває на обліку у _____ (найменування та код контролюючого органу)

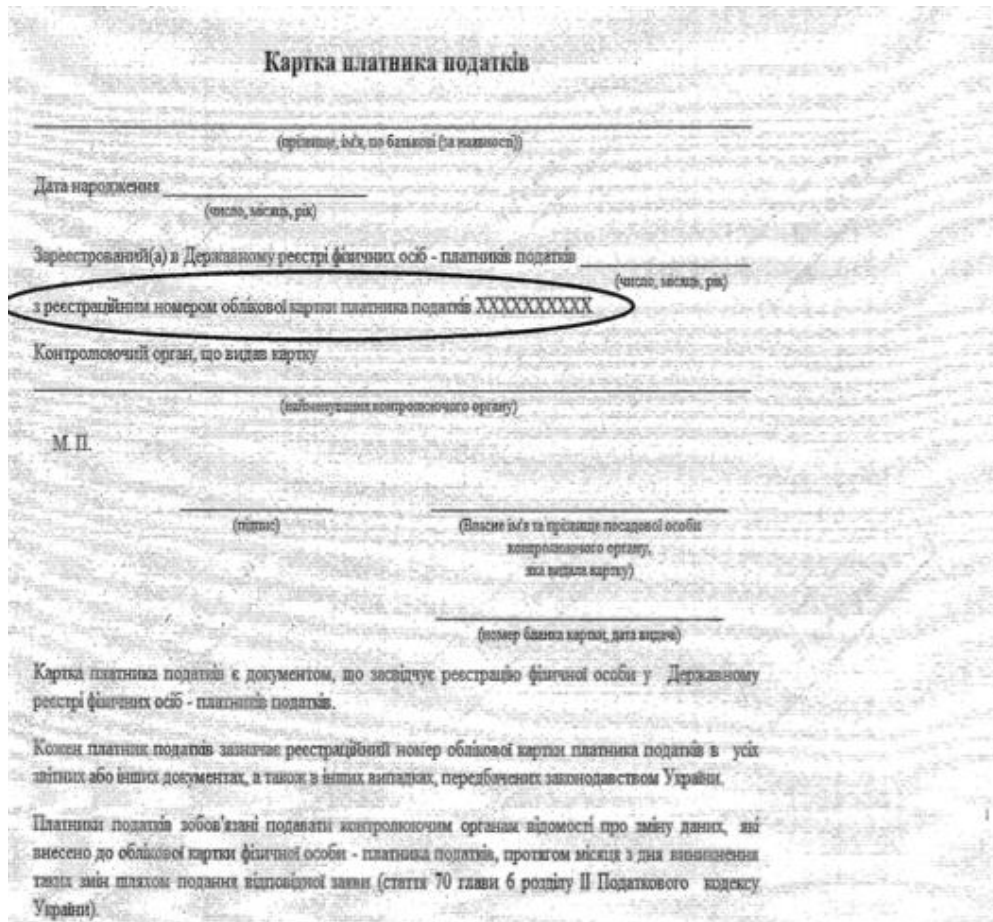
Довідка дійсна до внесення змін у дані, що вказуються у цій довідці, з урахуванням обмеження строку її дії _____ (вказати дату або „необмежено“)

Керівник (заступник керівника або уповноважена особа) контролюючого органу _____ (підпис) _____ (ініціали, прізвище)

М. П.

3) **RNOKPP** of an individual is indicated in:

(A) the taxpayer's card (see example below):



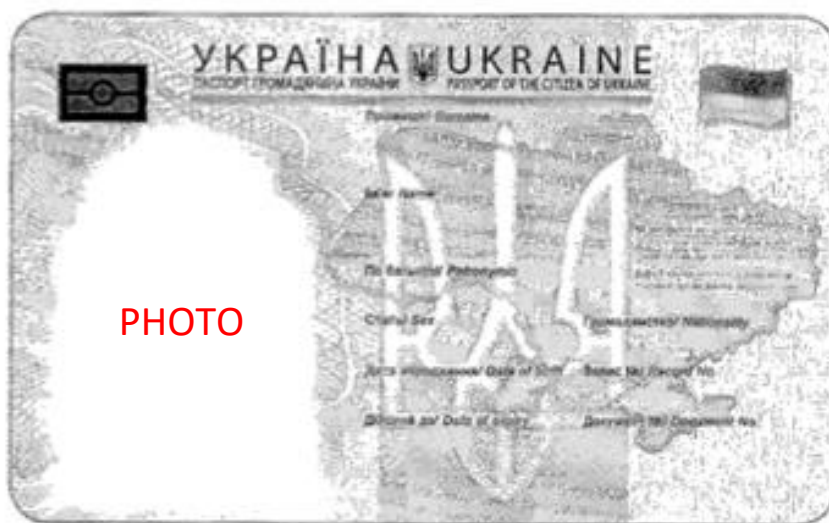
(B) the domestic passport of a citizen of Ukraine (NOT the travel passport):

(i) in a passport issued in a booklet form a special stamp (70mm X 40mm) is made, which looks as follows:

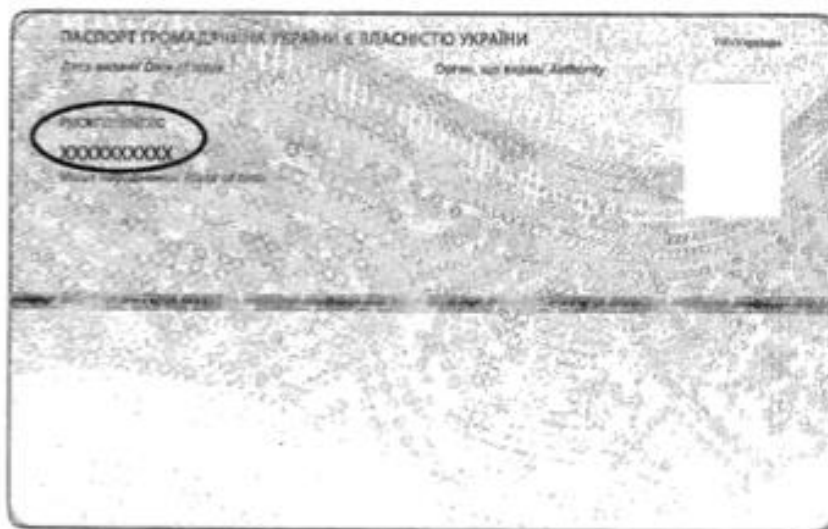


(ii) in a passport issued in a card form (biometric passport), RNOKPP is identified on the back side of the passport card:

Лицьовий бік Front side



Зворотний бік Back side

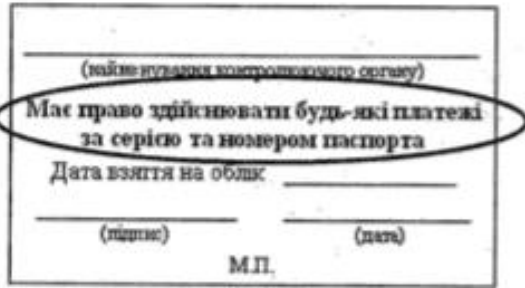


(C) the birth certificate.

4) Passport number of an individual who refused to accept RNOKPP/ absence of RNOKPP

If an individual refuses to have RNOKPP, he/she is identified by passport series and number of the passport of a citizen of Ukraine. In such case, a special stamp (70mm X 40mm), which indicates “the right to make any payments under the series and the number of the passport”, is made in the passport of the relevant citizen of Ukraine.

The stamp looks as follows:



Section IV – TIN information on the domestic website

<https://tax.gov.ua>

Paragraph 63.6, Article 63, Tax Code of Ukraine (<https://zakon.rada.gov.ua/laws/main/2755-17#n1458>)

Section II of Procedure for Registration of Payers of Taxes and Duties approved by Order of the Ministry of Finance of Ukraine as of the 9th of December 2011 Ref. No. 1588, registered in the Ministry of Justice of Ukraine on the 29th of December 2011 under No. 1562/20300 <https://zakon.rada.gov.ua/laws/show/z1562-11#Text>

Section XIII of Regulation for Registration of Individuals in the State Register of Individuals – Taxpayers, approved by Order of the Ministry of Finance of Ukraine as of the 29th of September 2017 Ref. No. 822, registered in the Ministry of Justice of Ukraine on the 25th of October 2017 under No. 1306/31174 (<https://zakon.rada.gov.ua/laws/show/z1306-17#Text>)

Section V – Contact point for further information

State Tax Service of Ukraine

<https://tax.gov.ua>