

Procedure for notifying foreign companies about their tax registration in Ukraine

On 4 November 2020, the Cabinet of Ministers adopted its Resolution No.1054 approving the procedure for notifying foreign companies and organizations of their registration as taxpayers in Ukraine.

It should be noted that Law of Ukraine No.466 dated 16 January 2020, stipulates that non-residents (foreign companies, organizations) operating in Ukraine through separate divisions, including permanent representations, or organizations that purchase real estate or acquire property rights to such property in Ukraine, or open accounts in banks of Ukraine, are obliged to register with regulatory authorities. In order to comply with this norm, the procedure for notifying non-residents of their registration as taxpayers has been developed.

Thus, in case such entities register with regulatory authorities, after they submit application and documents, a relevant certificate is sent or issued to these non-residents within one working day.

If the registration of a non-resident is carried out by the decision of the regulatory authority based on an inspection report (without an application for registration), a notification of registration as taxpayer is sent to such a non-resident.

The notification is sent in a way that allows establishing the fact of its delivery, the date of delivery, as well as the person who received it:

- through a user account, with simultaneous sending of information to the e-mail address of a non-resident's separate unit about the type of document, date and time of its sending to the user account;
- to the address of a separate unit or authorized representative by registered mail with return receipt (or personally delivered to the authorized representative against a receipt).

If the notification cannot be delivered to a separate unit of a non-resident or an authorized representative due to their absence at the location or refusal to accept it, the tax authority sends the notification to the non-resident via international registered mail with a return receipt.