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|  |  | **УВКБ ООН**  **Управління Верховного Комісара ООН у справах біженців**  Представництво в Україні  **UNHCR**  **United Nations High Commissioner for Refugees**  Representation in Ukraine  Україна, Київ 01015 Tel.: (380 44) 288 9424/9710/9686  вул. Лаврська 16 Fax: (380 44) 288 9850  16 Lavrska St. Email: ukrki@unhcr.org Kyiv, Ukraine |
| Ed. 113/2021 |  | *March 17th 2021* |

The Office of the United Nations High Commissioner for Refugees (UNHCR), Representation in Ukraine, reiterates its respect for suppliers of goods and services related to the value added tax (VAT) payers. And has the honor to recall that according to the Order No.734 of the Ministry of Finance dated from December 2nd, 2020 (registered in the Ministry of Justice on January 26th, 2021 within №100/35722) the line "code" of VAT, the source tax number shall be indicated according to the registry. We inform that for UNHCR such attribute #3 is the registration (accounting) number of the taxpayer, which is assigned by the supervisory authorities (for taxpayers not included in the EDRPOU). UNHCR informs that technical problems in filling out tax invoices are over, and version 11.02.033 of the M.E.Doc software dated from March 16th allowed unhindered registration of tax invoices according to the latest requirements.

UNHCR takes this opportunity to recall that in accordance with Order No. 763, dated from September 17th, 2018, UNHCR's tax number is 568 305 401.

When selling goods and services for UNHCR's own use under Procedure No. 1240, the top-left side of the tax invoice must be marked “X” and indicate the type of reason 12. In this case, the name should be specified in the column “Recipient (buyer)”, namely “The Office of the UN High Commissioner for Refugees, Representation in Ukraine”, and in the line “Individual tax number of the recipient (buyer)” — put the conditional ID “200000000000”.

Suppliers of goods and services that are VAT payers shall provide a copy of the tax invoice and a receipt for its registration in the unified registry for tax reporting as part of the package of documents. Improper completion of tax invoices, violation of the term of their registration in the electronic registry leads to penalties under the Tax Code of Ukraine, Article 120, as well as the need for suppliers to adjust tax invoices in subsequent periods.

The UNHCR Office is accredited by the Ministry of Foreign Affairs of Ukraine (Accreditation Certificate No.202/23-148/2-1675, dated from June 9th, 2015).

UNHCR takes this opportunity to express its respect and hope for further fruitful cooperation to suppliers.

Best regards,

*Signature*

Noel Calhoun

Deputy Representative

**To suppliers of goods and services for the needs of the Office of the UN High Commissioner for Refugees, Representation in Ukraine**

**To Management, Accounting, Sales Department**