



### **Getting a tax identification code**

Tax identification codes in Ukraine are meant for identifying persons for tax purposes. Tax identification codes are issued to both Ukrainian and foreign nationals intending to receive income and to pay taxes on such income.

The main requirement for any foreigner to obtain a tax identification code is their intention to receive Ukrainian source income and deduct taxes thereon to tax authorities. The tax identification code is thus required for the following purposes:

- working in Ukraine
- doing any business activities
- setting up any companies in Ukraine

Once the tax identification code is issued the foreigner is given a tax payer card. To obtain the card the foreign national needs to submit to any regional state tax authority or those located in Kyiv and Sevastopol (except for local city tax offices) their passport and fill in the application form in person. Applying for the tax identification code can be entrusted to any other person. In any such case the person must submit to the respective tax authority a filled in application form and copies of the foreigner's passport (these must be translated in Ukrainian and certified by the notary).

The tax payer card is issued without any fees within 14 days.

Useful information: state tax administration in Kyiv is located at: Sholudenka 33/19, Kiev, 03655.

Newsletter is provided by:

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