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Amendment to the Order

Determining the maximum natural loss for certain types of goods

Based on the orders (№6483, №6474, №6482, №6482) of the head of the Revenue service, the maximum natural losses were determined for certain types of goods, namely:

- Soybean pellet (NCNFEA code: 2304)
- Sunflower pellet (NCNFEA code: 2306)
- Methyl tert-butyl ether (NCNFEA code: 2909 19 90)
- Vacuum gasoil (NCNFEA codes: 2710 19 310 00, 2710 19 350 00)
- Fuel oil (NCNFEA codes: 2710 19 620 00, 2710 19 660 00, 2710 19 670 00)
- Lubricating oil (NCNFEA code: 2710 19 710 00)
- Benzene (NCNFEA code: 2902 20 000 00).

The amendment came into force from 27 March 2024.

Rendering services by LEPL Revenue Service

On 11 April 2024 the head of Revenue Service issued the order №7088. With this order, amendments were made to the order №108 of the head of Revenue Service (15.01.2021) - "On approval of the rules for the provisions of services and production of service fee accounting card by LEPL Revenue Service determined by the Government decree №96", 30 March 2010.

The amendment affects the article 5 of the mentioned order and determines the rule of counting down the deadline established for the provision of services by the LEPL Revenue Service. According to the amendment, a new part 6¹ was added to the mentioned article, according to which it was determined that the tax authority is entitled, with a reasonable decision, to refuse to provide service defined by the 5th part (conducting a tax audit at the initiative of the taxpayer) of the approved decree about "Fees and their rates for the provision of services by the LEPL Revenue Service".

The amendment came into force from 2 April 2024.

Methodical Reference

About the calculation of the fee for the use of natural resources

On 12 April 2024, the order of the head of the revenue service N7630 was published, regarding the approval of the methodical reference on the calculation of the fee for the use of natural resources. In addition, the order N23360 (19.07.2021) of the head of the revenue service "On the approval of the methodical Reference on the calculation of the fee for the use of natural resources" was declared canceled.

The mentioned methodical reference regulates the rules for calculating the fee for the use of natural resources and determining the tax liability. As a result of the change, new examples 12-14 were added to the methodical reference, which refer to the cases when:

- The license holder canceled the mineral resources extraction license, so that the corresponding mineral exploitation plan is not approved on the said license
- The appropriate plan for the appropriate exploitation of mineral resources was approved in violation of the term established in the license
- The owner of the license transferred the mineral extraction license to another person, as a result of which the corresponding mineral exploitation plan was not approved under the said license, and the new owner approved mineral exploitation plan for the entire volume of extracted resources specified in the license. provided for the total volume of the extractable resource specified by the license.

The methodical Reference came into force from 6 April 2024.

AUTHOR'S COLUMN

This publication covers important new tax changes that business should take into consideration for their daily operations and governance.

This issue provides information on amendments to the order and methodical reference.

Please contact BDO to discuss these matters in the context of your particular circumstances.

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