

April

2017

pwc

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17	18	19	20	21	22	23
24	25	26	27	28	29	30

10 Reporting:

- excess profit tax for the year 2016 (form 540.00).

- ## 14
- signature and commercial discovery bonus, if payment date occurred in February 2017 (from 510.00).

- ## 17
- excise tax and calculation of structural units for February 2017 (forms 400.00, 421.00);

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- 2-4Q 2017 CIT advance payment estimation (form 101.02);
- indirect taxes (VAT and excise) on imported goods from CU countries for March 2017 (forms 320.00, 328.00).

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Final payment for:

- CIT for the year 2016;
- PIT on income of tax- free individuals for the year 2016;
- property tax for the year 2016;
- land and vehicle tax for the year 2016;
- single land tax for the year 2016.

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17 Payment for:

- tax for the excess profit for the year 2016.

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- excise tax for March 2017;
- Import VAT in CU countries due for March 2017.

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- CIT advance payments due for April 2017;
- WHT due for March 2017;
- payroll taxes (PIT, Social Tax) for March 2017;
- contributions (OPP, SC) due for March 2017;
- external visual advertising fee due for March 2017.

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The deadline for reporting is extended, but payment date remains the same.

Extension of the deadline for CIT declaration

Taxpayer has a right to extend the deadline for reporting, if it is presented in the electronic form through the tax application in taxpayer's cabinet. Application should be submitted to the tax committee at the place of registration by 31 March 2017.

Deadline for submission of the reporting might be extended for the period up to 30 calendar days since the date, established for submission of declaration.

Extension of deadline for filing tax returns **does not change the deadline for payment of the tax.**



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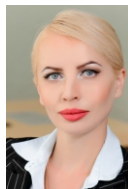
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