

Raiffeisen Business Online (BIFIT)

Payment of taxes and fees to the budget with a STRUCTURED PURPOSE OF PAYMENT

Available in the system after 01.12.2023

New requirements: payment of taxes and fees to the budget with a structured purpose of payment



Effective from 01.07.2023 all the tax payments and the payments to the budget payable by the Banks' Customers to the accounts of the State Tax Service and the State Customs Service opened with the State Treasury Service



a) will be received in a new format exclusively, with STRUCTURED PURPOSE OF PAYMENT,

b) During the transition period, which lasts until **01.12.2023**, such payments will be accepted in the current format (without the structured purpose).



Basis:
Order of the
MINISTRY OF FINANCE
OF UKRAINE dated
22.03.2023 Nº 148

All tax payments and payments to the budget are subdivided into 4 types:

1

Payments with the indication of the payment type code

2

Payments to the single account, without the payment type code and without the indication of the area to which funds are directed

3

Payments to the single account, without the payment type code and with the indication of the area to which funds are directed

4

Payments for the state-owned property lease

Important changes and requirements of the State Tax Service of Ukraine, State Customs Service starting from 01.12.2023



Starting from 01.12.2023 all tax payments, payments to the budget and other payments made to the accounts with the State Treasury with MFO "899998" (NBU ID code) – **shall be generated only in the new format with the structured purpose of payment, i.e. via the section "TO THE BUDGET"**

Attention!

According to the requirements of the State Tax Service of Ukraine, State Customs Service starting from 01.12.2023, if the payment to the accounts with the State Treasury with MFO "899998" is generated without the structured purpose:

- A) The Bank will not allow the Customer to generate such payment in the accounts remote servicing systems, by making the respective configurations and displaying the message of "prohibiting" nature,
- B) The Bank will not be able to process and send the respective payment according to its purpose,
- C) Payments to the accounts with MFO "899998" without the structured purpose that are DENIED by the State Treasury WILL NOT BE successfully credited to the recipient, and such payments will be returned.

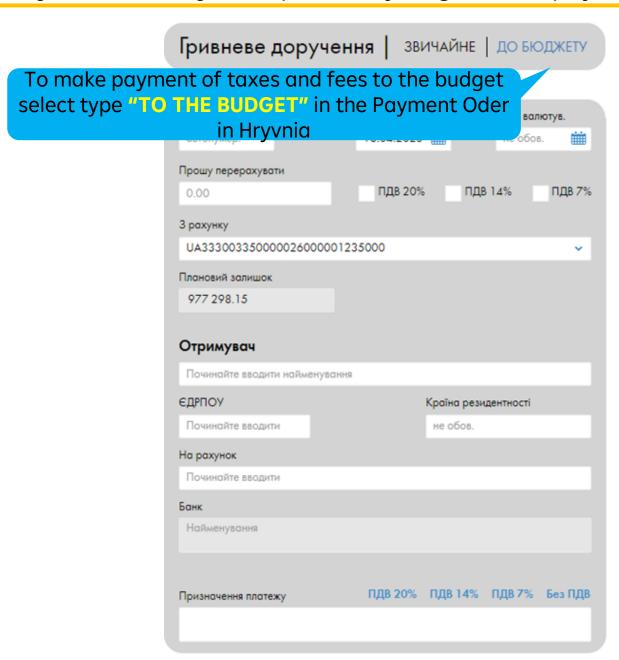
Attention!

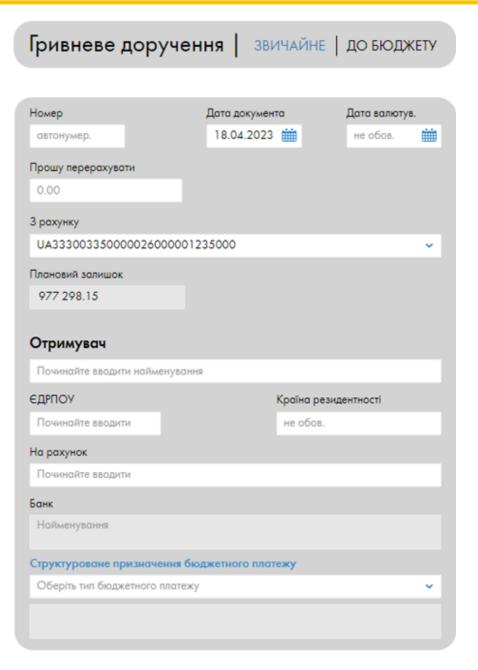
Starting from 01.12.2023 you can pay taxes and make payments to the budget via Raiffeisen Business Online (BIFIT) only for yourself or your company. If you need to pay taxes and duties for your subsidiaries you should fill in the information specifically for your subsidiary as a taxpayer in the section "Actual payer". You can carry out the respective payment via the branch, by submitting the payment instruction on paper medium according to new full form.

The payment will be executed according to the Bank's tariffs for the payments on paper media.

Payments in hryvnia: possibility to generate payments of two different types







Гривневе доручення | звичайне | до бюджету Номер Дата документа Дата валютув. 18.04.2023 Прошу перерахувати 0.00 3 рахунку UA333003350000026000001235000 Плановий залишок 977 298.15 Отримувач Починайте вводити найменування **ЄДРПОУ** Країна резидентності На рахунок Починайте вводити Сплата до бюджету на бюджетні/небюджетні/єдиний/депозитний рахунки (із зазначенням коду виду сплати) Починайте вводити код або вид сплати Додаткова інформація запису 0 / 140 ДОДАТИ В ПЛАТІЖ ЗАКРИТИ

Screen for the payment generation will change



1. Select the tab with the required type of payment

TO THE BUDGET

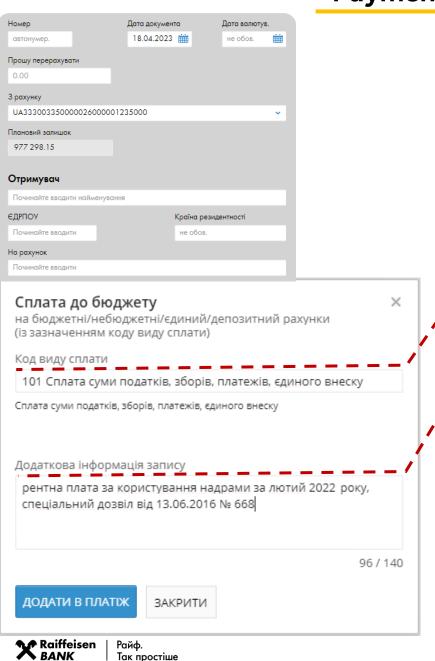
If you need a standard form of payment - select the tab

ORDINARY

- 2. In PAYMENT TO THE BUDGET select one out of 4 types (drop-down list
 - 1) Payments with the indication of the payment type code,
 - 2) Payments to the single account, without the payment type code and without the indication of the area to which funds are directed,
 - 3) Payments to the single account, without the payment type code and WITH the indication of the area to which funds are directed,
 - 4) Payments for the state-owned property lease.

Гривневе доручення | ЗВИЧАЙНЕ | ДО БЮДЖЕТУ

Payment to the budget (1): with the indication of the payment type code

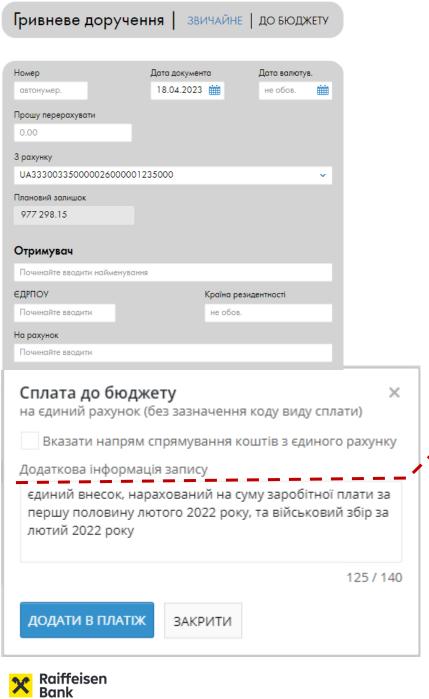


Two fields are mandatory:

- **1. Code of payment type (Код виду сплати)** is selected by the Payer from the reference, for example "101".
- **2. Additional information of the record (Додаткова інформація запису)-** the information on the funds transfer is specified in a free form. For example: <u>Payment of single tax for August 2023</u>

In printed form of payment instruction the purpose of payment will look as follows: 101; Payment of single tax for August 2023

Printed form of the payment instruction will NOT CHANGE in the system. New fields WILL NOT BE ADDED to the printed form!



Разом з Україною

Payment to the budget (2): to the single account, without the payment code type and <u>WITHOUT</u> specification of the area to which funds are directed

One field is mandatory:

1. Additional information of the record (Додаткова інформація запису)- the information on the funds transfer is specified in a free form.

For example : <u>Single contribution accrued on the amount of salary for the first half of October 2023 and war duty for October 2023</u>

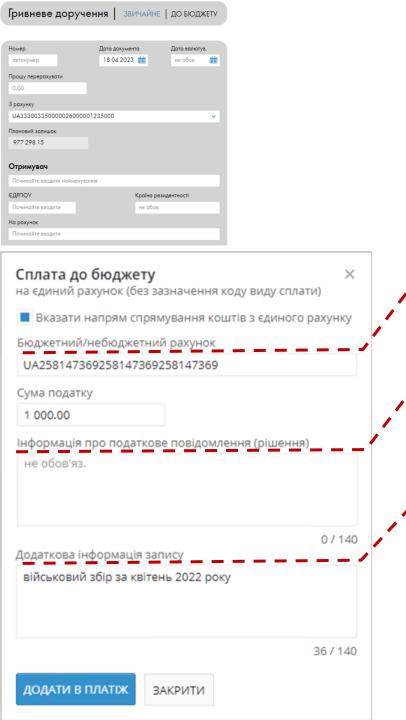


In printed form of payment instruction the purpose of payment will look as follows:

<u>Single contribution accrued on the amount of salary for the first half of October 2023 and war duty for October 2023</u>



Printed form of the payment instruction will NOT CHANGE in the system. New fields WILL NOT BE ADDED to the printed form!



Payment to the budget (3): to the single account, without the code of payment, <u>WITH the specification</u> of the area to which funds are directed

Two fields are mandatory:

- **1. Budget or non-budget IBAN** account number for the respective tax payment is filled in by the Payer
- 2. Information on the tax notice (decision) (Інформація про податкове повідомлення (рішення)- the field is filled in if the funds are paid based on such documents (not a mandatory field).
- **3. Additional information of the record (Додаткова інформація запису)-** the information on the funds transfer is specified in a free form. For example: *War duty for October 2023*



In printed form of payment instruction the purpose of payment will look as follows: <u>UA258147369258147369258147369;war duty for October 2023</u>



Printed form of the payment instruction will NOT CHANGE in the system. New fields WILL NOT BE ADDED to the printed form!

Гривневе доручення | звичайне | до бюджету Payment to the budget (4): for the state-owned property lease (LE) Дата документа Дата валютув. Screen of the Payer-Legal entity 18.04.2023 ## All fields are mandatory: Прошу перерахувать 1. Additional information of the record – Payer fills in the information (the components of the said information are separated with ";" without blanks) regarding Плановий залишов funds transfer. 977 298.15 Payer (lessee) - legal entity Отримувач tax code of the state enterprise with which an agreement on the state property lease is concluded (asset holder): **ЕДРПОУ** Країна резидентност tax code of the business company with which the agreement on the state property lease is concluded (lessee); Lease agreement number; Lease agreement date; Tax code of the privatization authority with which the lease agreement is Сплата до бюджету × approved; за оренду державного майна Digit-attribute of lease payment type (possible values: 1 - lease pay, 2 - penalty, 3 - advance payment, security deposit). Додаткова інформація запису (і) (example of filling in the detail "Additional information of the record") _111111111::: 00000000;11111111;Nº150;02.07.2021;22222222;1 **2. Code of budget income classification** – is selected by the Payer from the reference, for example - "18010600". 13 / 140 Тип Починайте вводити код або найменування доходу бюдже In printed form of payment instruction the purpose of payment will look as follows: ДОДАТИ В ПЛАТІЖ ЗАКРИТИ 18010600;00000000;11111111;Nº150;02.07.2021;22222222;1 Printed form of the payment instruction will NOT CHANGE in the system. Raiffeisen New fields WILL NOT BE ADDED to the printed form!

Разом з Україною

Гривневе доручення | звичайне | до бюджету Payment to the budget (4): for the state-owned property lease (individual entrepreneur) Номер Дата документа Дата валютув. Screen of the Payer-individual entrepreneur. 18.04.2023 ## All fields are mandatory: Прошу перерахувать 1. Additional information of the record - Payer fills in the information (the UA333003350000026000001235000 components of the said information are separated with ";" without blanks) regarding Плановий залишок funds transfer. 977 298.15 Payer (lessee) – individual entrepreneur Отримувач tax code of the individual entrepreneur who entered into the lease agreement (lessee); **ЕДРПОУ** Країна резидентност Lease agreement number; Lease agreement date; Tax code of the privatization authority with which the lease agreement is approved; Digit-attribute of lease payment type (possible values: 1 – lease pay, 2 – penalty, 3 Сплата до бюджету X - advance payment, security deposit). за оренду державного майна (example of filling in the detail "Additional information of the record") Додаткова інформація запису 3333333333;Nº150;02.07.2021;22222222;1 3233233232:::: **2. Code of budget income classification** – is selected by the Payer from the reference, for example - "18010600". 14 / 140 Тип Починайте вводити код або найменування доходу бюджет In printed form of payment instruction the purpose of payment will look as follows: ДОДАТИ В ПЛАТІЖ ЗАКРИТИ 18010900;33333333333;Nº150;02.07.2021;22222222;1 Printed form of the payment instruction will NOT CHANGE in the system. Raiffeisen New fields WILL NOT BE ADDED to the printed form!

Разом з Україною

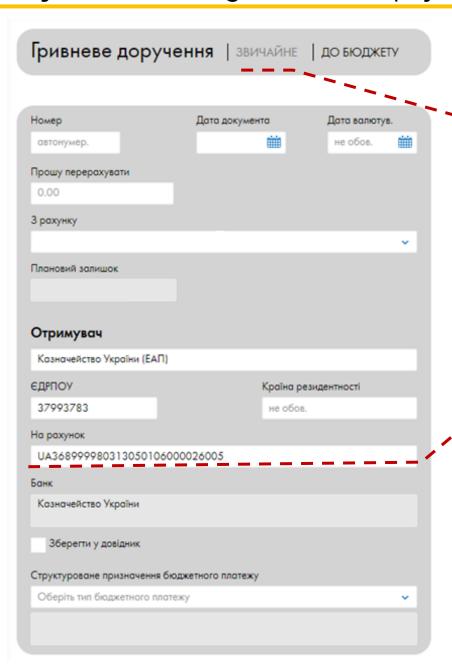


Help and tips in Raiffeisen Business Online?

If the Payer tries to generate a budget payment to MFO 899998 after 01.12.2023 but selects the wrong type of payment "ORDINARY" - instead of "PAYMENT TO THE BUDGET"



Payment in UAH: generation of payment to MFO 899998



Section "Ordinary", after filling in the field "To the account" with MFO 899998 will not be available.

When generating PI to MFO 899998 in the section "Ordinary" the system will be automatically switched to the section "To the budget".



Help and tips in Raiffeisen Business Online?

If the Payer tries to generate a budget payment after 01.12.2023 by copying the previous payment generated IN VIOLATION of the new requirements of the State Tax Service



Гривневе доручення | звичайне | до вюджету Номер Дата документа Дата валютув. не обов. автонумер. Прошу перерахувати 0.00 3 рахунку Плановий залишок Отримувач Казначейство України (ЕАП) **ЕДРПОУ** Країна резидентності 37993783 не обов. На рахунок UA368999980313050106000026005 Банк Казначейство України Зберетти у довідник Структуроване призначення бюджетного платежу Оберіть тип бюджетного платежу

Payer copied previous budget payment

System immediately opens a type "BUDGETARY PAYMENT".

Saved details of the recipient the State Tax Service.



Help and tips in Raiffeisen Business Online?

If the Payer tries to import after 01.12.2023 the payment with MFO 899998 without the structured purpose of payment.





Результат імпорту документів

ДІЯ| Мпорт документа № 84090 на суму 117.50 грн

| Платіж повинен бути створений з типом "ДО БЮДЖЕТУ"

Імпорт не виконано (імпортовано документів 0 з 1)

If the payer imports the payment with MFO 899998 without the structured purpose of payment, the notification on the necessity to generate a payment according to new requirements will be shown



Clarifications regarding the procedure for generation of payments of the type "administrative services", "fines for the violation of the traffic rules" etc., starting from 01.12.2023





Starting from 01.12.2023, if the Customer wants to make a payment for various "administrative services", fines for the traffic rules violation etc. (i.e. payments of "non-tax" nature) to the account with the State Treasury with MFO "899998":

• According to the requirements of the NBU and the State Treasury, the respective payment should be also generated in the new format with the structured purpose of payment.

Attention

Payment for all administrative services and payment of fines to the accounts with the State Treasury with MFO "899998" – SHOULD be also generated in accounts remote servicing systems – with the structured purpose.

Recommendations:

Channel / means of the payment generation :	Recommendation:	Clarification:
Raiffeisen Business Online (Bifit)	Select PAYMENT TO THE BUDGET/ Type-2 "To single account (without the payment type code and without the indication of the area to which funds are directed).	For this type of the budget payment only one field is available for the filling in "Additional information", i.e. purpose of payment" – to be filled in a free form.

Examples of the payments to the accounts with the State Treasury, to MFO (NBU ID code) "899998"



Payment for administrative services:

- Administrative duty for the state registration of property rights to real estate and encumbrances thereof
- Payment for provision of other administrative services
- Administrative duty for the state registration
- Payment for the data provision Extract from the USR
- Registration/change/cancellation of the will copy
- Payment of the state duty for the divorce certificate
- Payment of the state duty for issue of the passport of the citizen of Ukraine
- Payment of the state duty for issue of the passport instead of the lost or damaged one
- Court duty
- Issue of the veterinary certificate/passport for the animal
- For registration of the place of residence
- Other
- Fine for the violation of the traffic rules:
- Payment of the fine for parking
- Payment of the fine for the violation of the traffic rules according to the protocol
- Other...



Clarifications regarding the payment of taxes and making payments to the budget for another person or organization, i.e. for another "actual payer"



There are cases, when the Customer needs to pay a tax/make a payment to the budget/other payments- not for the Customer itself, but for another person, i.e. another "Actual payer":

• in Raiffeisen Business Online payment of taxes /making payments to the budget/ other payments— is implemented only if the Customer-Payer makes payments under its own obligations.

Payment for another actual payer in Raiffeisen Business Online – **IS NOT AVAILABLE (the functionality is being developed).**

The customer has the possibility to pay taxes/make other payments "for another actual payer"- at the Bank's branch:

- a) Payment with cash in the cash desk of the branch, or
- b) With the execution of the extended payment instruction, using the full template (paper-based).

The payment will be executed according to the Bank's tariffs for the payments on paper media.



Templates of the printed forms of the payment instructions (full - extended) are publicly available at the Bank's Website / DOCUMENTS / BUSINESS / Templates of the payment instructions here.

2. Нові шаблони платіжних інструкцій з 07.07.2023 (повні)		
٥	Шаблон Платіжної інструкції (повна)	
٥	Шаблон Платіжної інструкції (повна), бюджетний платіж (1) з кодом виду сплати	
٥	Шаблон Платіжної інструкції (повна), бюджетний платіж (2) на єдиний рахунок	
۵	Шаблон Платіжної інструкції (повна), бюджетний платіж (3) на єдиний рахунок з напрямом	
٥	Шаблон Платіжної інструкції (повна), бюджетний платіж (4) за оренду державного майна	



Additional Information

Official documents (Order, Procedure),
Examples of filling,
References.



Order of the MINISTRY OF FINANCE OF UKRAINE No. 148 22.03.2023 – "Procedure for filling the "Purpose of Payment" detail of the payment instruction during payment (collection) of taxes, duties, customs, other fees, single contribution for mandatary state social insurance, advance payments (prepayments), cash collateral, as well as the return thereof", at the link.



"Classification of budget income" reference:

Order of the MINISTRY OF FINANCE OF UKRAINE No. 11 of 14.01.2011 – "On budget classification", at the link.



Contacts of the State Tax Service of Ukraine for consultations:

- Hotline 0800-501-007; Email post@tax.gov.ua; more contacts/hotlines are available here
- Additional clarifications of the State Tax Service of Ukraine "To the attention of the payers! Details regarding the procedure of the filling in of the payment instructions for the payments to the budget and social insurance funds", here.

Templates of payment instructions for payment of taxes and payments to the budget, if the document needs to be filled and submitted to the Bank on a paper medium.



Templates of printed payment instruction forms are freely available on the Bank's Website / DOCUMENTS / BUSINESS / Templates of payment instructions at the link.

• PAYOR'S MEMO is also available in the templates.

Служба підтримки Raiffeisen Business Online

0 800 505 770 — по Україні **0 800 400 470**

4 044 495 41 40 — у Києві

Інформаційний центр

0 800 505 045 — по Україні **0 800 400 445**

4 044 590 24 98 — у Києві

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rbo.raiffeisen.ua

Дізнайтесь більше

