

**Payment of taxes and fees to the budget  
with a STRUCTURED PURPOSE OF PAYMENT  
(a general description of the changes)**

from 01.12.2023



# 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' Clients to the accounts of the State Tax Service and the State Customs Service opened with the State Treasury Service



a) can be accepted in a new format with **STRUCTURED PURPOSE OF PAYMENT**,  
b) during the transition period, which will last until **01.12.2023**, such payments can be accepted in the current format (without structured assignment).



Basis:  
Order of the  
MINISTRY OF FINANCE  
OF UKRAINE dated  
[22.03.2023 #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 STS, the SCS from 01.12.2023

**Until December 1, 2023**, there is a transitional period during which ALL tax payments and payments to the budget paid by Bank Clients to the accounts of the State Tax Service and the State Customs Service are opened at the State Treasury Service: can be accepted both in the old format and in the new format, with a structured payment assignment.

**From 01.12.2023**, all tax payments, payments to the budget and other payments made to accounts in the State Treasury with ID code NBU «899998» - **must be created exclusively in a new format, with a structured payment assignment.**

## Attention!



According to the requirements of the State Tax Service and the State Customs Service from 01.12.2023, if a payment to the accounts at the State Treasury from ID code NBU «899998» is created without a structured assignment, then:

- A) The Bank will not allow the Client to create such a payment in remote account maintenance systems by setting settings and messages of a "prohibitive" nature,
- B) The bank will not be able to process and send such a payment as intended,
- C) Payments to accounts from ID code NBU «899998» without a structured assignment **may be declined by the State Treasury**, will NOT be successfully credited to the recipient, payments will be returned.



Accordingly, the Client's tax/budgetary obligations as a taxpayer will NOT be paid!

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

**Specific feature:** "purpose of payment" detail – structured, consists of **two** different fields

	field	status	explanation	
Purpose of payment:	<b>Code of payment type</b>	To be filled on a mandatory basis	The digital value of the payment code type defined by the List of payment code types used by the payors.	Reference "codes of payment types" according to the Order of the Ministry of Finance of Ukraine dated <a href="#">22.03.2023 # 148</a>
	<b>Additional information of the record</b>	To be filled on a mandatory basis	<p>The information on funds transfer in a free form is specified.</p> <ul style="list-style-type: none"> <li>Business entities that carry on business based on a license and/or a special permit indicate the information on the reporting (tax) period for which tax liabilities are paid, and a permit (the type of permit, number and date).</li> </ul>	

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

**Specific feature:** "purpose of payment" detail – structured, consists of **one** field

	field	status	Explanation
<b>Purpose of payment:</b>	<b>Additional information of the record</b>	To be filled on a mandatory basis	<p>Information on the funds transfer in a free form is specified.</p> <ul style="list-style-type: none"> <li>When funds are paid to a single account opened with the Treasury in the name of the State Tax Service, without the indication of the area to which funds are directed from the single account to budgetary/nonbudgetary account, in the "Purpose of payment" detail the payer fills only the "Additional information of the record" field with the information on the funds transfer in a free form.</li> </ul>

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

**Specific feature:** "purpose of payment" detail – structured, consists of **three** fields

	field	status	explanation
Purpose of payment:	<b>Number of budgetary or non-budgetary account</b>	To be filled on a mandatory basis	Account number is filled in IBAN format, for the payment of the respective tax
	<b>Additional information of the record</b>	To be filled on a mandatory basis	Information is filled on funds transfer in a free form.
	<b>Information on the tax notice (decision)</b>	Optional	Number of tax notice/decision/demand and/or decision regarding the single contribution (the field is filled if the funds are paid based on such documents).

# Payment to the budget (4): for the state-owned property lease

**Specific feature:** "purpose of payment" detail is structured, consisting of **two** fields

	field	Status	Explanation	
<b>Purpose of payment:</b>	<b>Code of budget income classification</b>	To be filled on a mandatory basis	Digital value of the code of budget income classification, as specified in the reference.	The reference "Code of budget income classification" according to the Order of the MINISTRY OF FINANCE OF UKRAINE No. 11 of 14.01.2011 – "On budget classification" <a href="#">at the link</a> .
	<b>Additional information of the record</b>	To be filled on a mandatory basis	Payer fills in the information (the components of the said information are separated with ";" without blanks) regarding funds transfer. The lists of information for the Legal entity and for the Individual Entrepreneur are different!	
		<b>Payor (lessee) – legal entity</b>	<b>Payor (lessee) – individual entrepreneur</b>	
		<ol style="list-style-type: none"> <li>1. tax code of the state enterprise with which an agreement on the state property lease is concluded (asset holder);</li> <li>2. tax code of the business company with which the agreement on the state property lease is concluded (lessee);</li> <li>3. Lease agreement number;</li> <li>4. Lease agreement date;</li> <li>5. Tax code of the privatization authority with which the lease agreement is approved;</li> <li>6. Digit-attribute of lease payment type (possible values: 1 – lease pay, 2 – penalty, 3 – advance payment, security deposit).</li> </ol>	<ol style="list-style-type: none"> <li>1. tax code of the individual entrepreneur who entered into the lease agreement (lessee);</li> <li>2. Lease agreement number;</li> <li>3. Lease agreement date;</li> <li>4. Tax code of the privatization authority with which the lease agreement is approved;</li> <li>5. Digit-attribute of lease payment type (possible values: 1 – lease pay, 2 – penalty, 3 – advance payment, security deposit).</li> </ol>	
		(for example)	(for example)	
		00000000;11111111;№150;02.07.2021;22222222;1	3333333333;№150;02.07.2021;22222222;1	



Explanation regarding the procedure for making payments of the type «administrative services», «fines for traffic violations», etc., from 01.12.2023





**From 01.12.2023**, if the Client wishes to pay a payment for various administrative services, traffic fines, etc. (that is, payments of a "non-tax" nature) to an account at the State Treasury with ID code NBU «899998», then:

- according to the requirements of the National Bank of Ukraine and the State Treasury, such a payment must also be created in a new format, with a structured purpose.

### Attention!



Payments for administrative services, payment of fines, to the accounts of the State Treasury with the ID code NBU «899998» - ALSO must be made in remote account maintenance systems - with a structured purpose.

### recommendations:

Channel / payment creation method:	Recommendation:	Explanation:
Raiffeisen Business Online (Web)	Select BUDGET PAYMENT / Type-2 «To a single account (without a payment type code) and without the direction of funds transfer».	For this type of budget payment, one field is available for filling – «Additional information», i.e., the purpose of the payment - fill in freely.
Raiffeisen Business Online (Mobile App)	When creating a payment, enable the "Budget payment" check-box.	Fill in the fields: <ul style="list-style-type: none"> <li>• "Payment type code" - any code, for example 101,</li> <li>• "Additional information", that is, the purpose of payment - fill in freely.</li> </ul>
Branch (payment instructions are filled out on paper)	On the Bank's website, in the section Documents / Business / Templates of payment instructions, select the payment instruction template (abbreviated), budgetary payment (type-2) to a single account, by following the <a href="#">link</a> .	Fill in the "Additional record information" field, that is, the purpose of the payment - fill in freely.

Payment for  
administrative  
services:

- Administrative fee for the state registration of property rights to real estate and encumbrances thereof
- Payment for other administrative services
- Administrative fee for the state registration
- Payment for information provision – Extract from the USR register
- Registration/change/cancellation of the duplicate will
- Payment of the state duty for the certificate of divorce
- Payment of the customs duty for the issue of the Ukrainian citizen passport
- Payment of the state duty for the issue of the passport instead of a lost or a damaged one
- Court fee
- Issue of a veterinary certificate/pet passport
- For registration of the place of residence
- Other options...

Payment of a fine for  
violating traffic rules:

- Payment of a penalty for parking
- Payment of a penalty for traffic rules violation based on the report
- Other options...

# 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 mandatory 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 STSU](#) - "Attention of payers! Nuances of the procedure for filling out payment instructions for the payment of payments to the budget and social insurance funds" via the [link](#).




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.

Raiffeisen Business Online support service

 **0 800 505 770** – in Ukraine  
 **0 800 400 470**  
 **044 495 41 40** – in Kyiv

Call Center

 **0 800 505 045** – in Ukraine  
 **0 800 400 445**  
 **044 590 24 98** – in Kyiv

Calls from abroad

 **+38 (044) 230 99 98**  
(based on the operator's tariffs) or  
[raif@phone.aval.ua](mailto:raif@phone.aval.ua) (free of charge with  
Skype)  
**rbo.raiffeisen.ua**

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