

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

June, 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) 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

Exceptions

The following types of payments **are not tax payments and must not have a structured purpose of payment:**

Administrative services fee



Executed as a standard payment instruction

Payment of penalties for traffic rules violations



Executed as a standard payment instruction

Some examples:

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

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:	Code of payment type	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 22.03.2023 # 148
	Additional information of the record	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">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).	

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
Purpose of payment:	Additional information of the record	To be filled on a mandatory basis	Information on the funds transfer in a free form is specified. <ul style="list-style-type: none">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.

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:	Number of budgetary or non-budgetary account	To be filled on a mandatory basis	Account number is filled in IBAN format, for the payment of the respective tax
	Additional information of the record	To be filled on a mandatory basis	Information is filled on funds transfer in a free form.
	Information on the tax notice (decision)	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	
Purpose of payment:	Code of budget income classification	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" at the link .
	Additional information of the record	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!	



Payor (lessee) – legal entity

1. tax code of the state enterprise with which an agreement on the state property lease is concluded (asset holder);
2. tax code of the business company with which the agreement on the state property lease is concluded (lessee);
3. Lease agreement number;
4. Lease agreement date;
5. Tax code of the privatization authority with which the lease agreement is approved;
6. Digit-attribute of lease payment type (possible values: 1 – lease pay, 2 – penalty, 3 – advance payment, security deposit).

(for example)

00000000;11111111;N^o150;02.07.2021;22222222;1

Payor (lessee) – individual entrepreneur

1. tax code of the individual entrepreneur who entered into the lease agreement (lessee);
2. Lease agreement number;
3. Lease agreement date;
4. Tax code of the privatization authority with which the lease agreement is approved;
5. Digit-attribute of lease payment type (possible values: 1 – lease pay, 2 – penalty, 3 – advance payment, security deposit).

(for example)

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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](#)


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

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
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