Payment and receipt of value added tax

DEADLINE FOR PAYMENT OF VAT

A taxable person or taxable person with limited liability shall pay the amount of VAT due by the date of submission of the VAT return, i.e. by the 20th day of the month following the taxable period. The person shall, pursuant to the same procedure, pay any amount of VAT which the person has indicated in an invoice or other sales document issued in violation of provisions of law (subsection 1 of § 38 of the VAT Act).

If a person not registered as a taxable person has erroneously indicated the amount of VAT on an invoice or other sales document issued, the person shall pay VAT by the twentieth day of the month following the month in which the corresponding invoice or other sales document is issued (subsection 3 of § 38 of the VAT Act).

If the 20th day falls on a public holiday or other holiday, VAT must be paid on the first working day following the day off.

RECEIPT OF VAT

Value added tax shall be paid into the state budget.

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