

System's VAT return (KMD) classifiers

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Introduction

This document gives the description of the System's KMD classifiers that have taken effect since the taxable period November 2014. **The changes in classifiers that will come into effect since the taxable period January 2017 are in red.**

Classifiers

1.1. Tax rate in Part A of VAT INF (TAX_RATE_SALES)

Code	Name
20	20%
9	9%
20erikord	Special arrangements 20%
9erikord	Special arrangements 9%

1.2. Special Code in Part A of VAT INF (COMMENT_SALES)

Code	Name
01	The supply subject to VAT under the special arrangements provided for in §§ 41 and 42 of the VAT Act
02	The supply subject to VAT under the special arrangements provided for in § 41 ¹ of the VAT Act, if the acquirer of the goods shall calculate the amount of the VAT mentioned on the invoice issued for the transaction as the amount of VAT to be paid by the acquirer instead of the transferor
03	<p>The invoice includes, <i>inter alia</i>, the supply taxable at the 0 per cent VAT rate or the supply exempt from tax, or the transactions or acts not considered as supply (valid from the taxable period November 2014 to December 2016)</p> <p>The invoice includes, <i>inter alia</i>, the supply taxable at the 0 per cent VAT rate or the supply exempt from tax, or the transactions or acts not considered as supply; or the invoice includes the supply that is taxable at two different tax rates (20%, 9%), including negative supply (valid since the taxable period January 2017).</p>

Note: the system accepts on loading xml and csv files codes 1, 2, 3 as well.

1.3. Special code in Part B of KMD INF (COMMENT_PURCHASES)

Code	Name
11	Partial deduction of input value added tax according to § 32 or subsection 29 (4) of the VAT Act (valid for the taxable period November 2014) Partial deduction of input value added tax according to § 29 (4), § 30 or § 32 of the VAT Act (valid since the taxable period December 2014)
12	The acquisition of goods subject to VAT under the special arrangements provided for in § 41 ¹ of the VAT Act, if the acquirer of the goods shall calculate the amount of the VAT mentioned on the invoice issued for the transaction as the amount of VAT to be paid by the acquirer instead of the transferor