

## **Recoverability of input VAT**

**Country -** Ukraine

**Submission Date - 29/10/2018** 

Tax Committee clarified that VAT invoices registered as of 1 July 2017 are the only document that can support a claim for VAT refund.

Nonetheless, the State Fiscal Service (SFS) clarified that additional documents must also be submitted in order to be entitled for the deduction of the input VAT.

We remain at your disposal if you wish further information or analysis.