



# Implementation of SAF-T UA in Ukraine

May 2024

# Obligation to submit SAF-T UA

**From  
27.08.2021**

large taxpayers at the request of the tax authority during the audit no later than 2 business days following the day when the request was received (para. 85.2, the TCU); \*

**From  
01.01.2025**

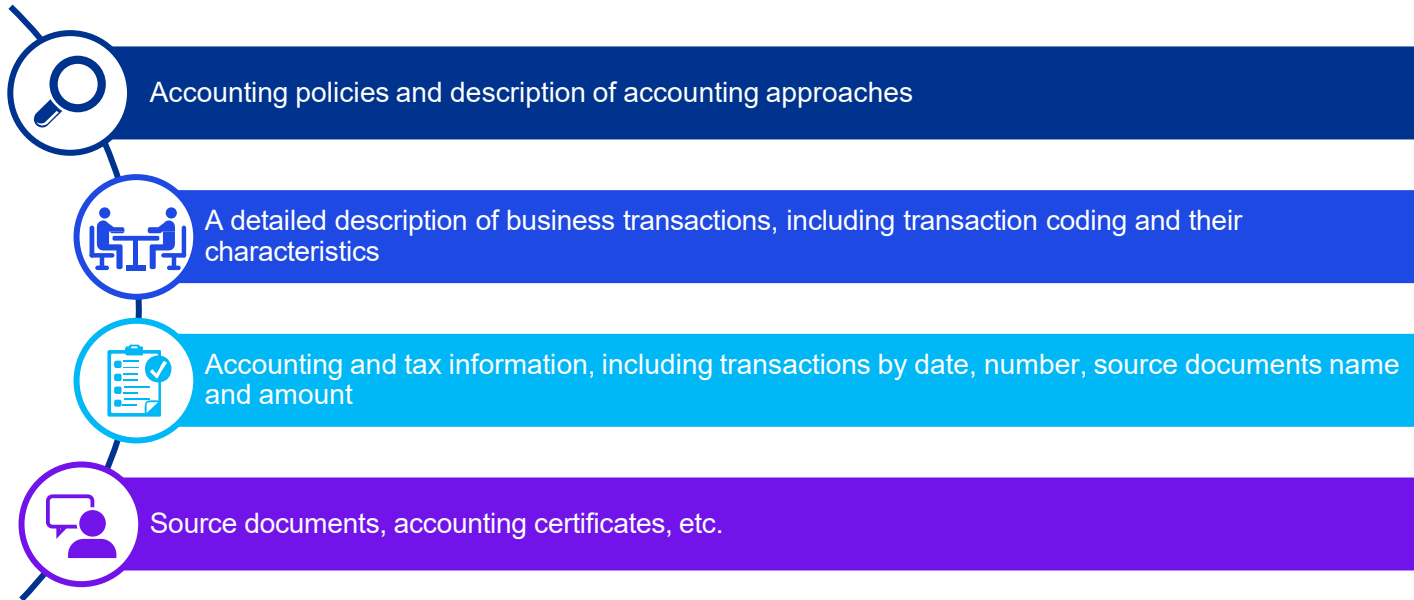
large taxpayers - mandatory submission of a file (Draft Law No. 6255 dated 02.11.2021);

**From 01.01.2022,**

all VAT payers - mandatory submission of a file (Draft Law No. 6255 dated 02.11.2021)

\*The State Tax Service is currently updating the taxpayers' electronic cabinet for SAF-T UA. All large taxpayers are likely to receive requests for SAF-T UA after the State Tax Service resumed its tax audits on 08.01.2023

# The main information provided in SAF-T UA:



For the SAF-T UA structure follow the link [On approval of amendments to the Procedure... | No. 561 dated 15.09.2020 \(rada.gov.ua\)](#)

# SAF-T UA structure



## I. Title

1.1 General information on the LTP (Large tax Payer) (date of establishment, software, authorized persons, information on owners, contacts, etc.)



## II. Directories

- 2.1 **Accounting policies**
- 2.2 Transaction directories (description of types of business transactions, including transaction coding and characteristics)
- 2.3 Owners (founders) (information on owners and their contributions to the capital)
- 2.4 Balance sheet / current accounts (by accounts/ subaccounts and analytics)
- 2.5 Counterparties
- 2.6 Products (goods/works, services)
- 2.7 Inventories
- 2.8 Non-current assets



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## III. Accounting journal of

3.1 **Accounting transactions** (including dates, number and names of primary documents, accounting entries, transaction amounts without VAT, VAT)



## IV. Information on accounting records documentary

- 4.1 Information on sales (in detail)
- 4.2 Information on acquisition / procurement (detailed)
- 4.3 Information on payments not related to the sale/purchase of goods, works and services
- 4.4 Inventory transactions
- 4.5 Transactions with non-current assets
- 4.6 **Information on accounting certificates and other source documents**



## V. Tax differences

5.1 **Tax differences** that an entity may have

# SAF-T UA: Key issues



**LTP software readiness to form SAF-T UA**



**Extensive detailed list of information to be provided as part of and together with SAF-T UA (Annex to Order No. 561: 5 sections and 17 subsections)**



**Requirement to back accounting data with source documents (in electronic form, or, if no obligation to prepare electronic documents, in pdf format)**

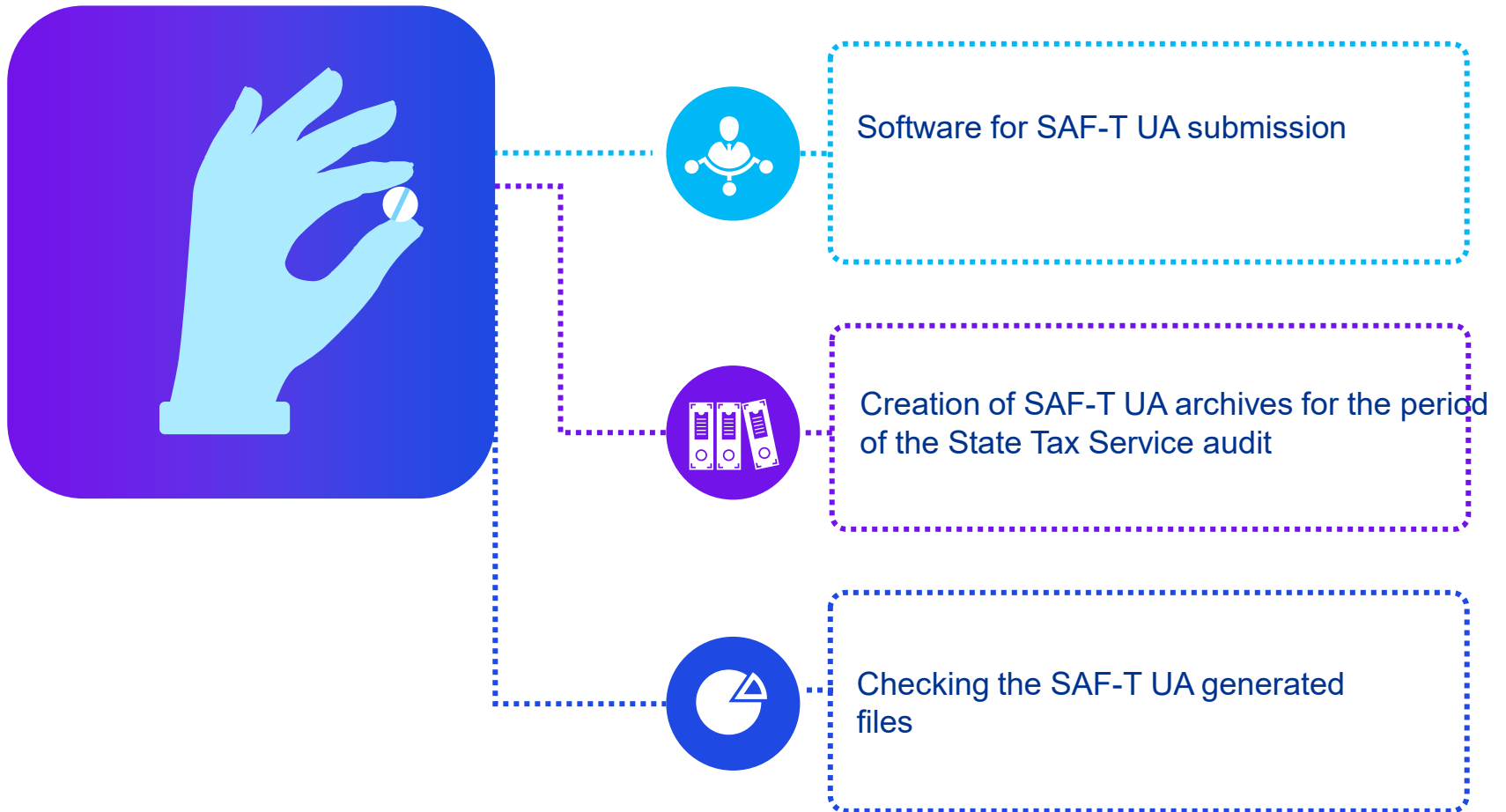


**Requirement to provide copies of administrative documents about approval of accounting policies and other detailed information along with SAF-T UA**



**Short terms for providing information (subpara. 85.2, the TCU: for a taxpayer in case of an audit by the STS - no later than two business days following the day the request is received)**

# Main preparatory efforts



# Implementation of SAF-T UA in Ukraine (1/2)

## How can KPMG Ukraine help?

01

**KPMG specialists will analyze your Accounting Policy and provide recommendations for its improvement and/or improvement of the Accounting Policy**

We will analyze the accounting policies and key accounting processes that exist in the Company. We will provide recommendations for improving the accounting policy and/or update the accounting policy (by KPMG professionals) to properly formalize accounting procedures, taking into account important tax and documentary aspects and specifics of the Company business

02

**Tax diagnostics will be carried out to identify possible tax risks in the Company activities and measures will be planned to mitigate the risks (optional)**

We will help you identify possible tax risks and estimate their amount. We will provide recommendations on measures aimed to mitigate the risks

03

**The correctness of the mandatory data to be prepared by the Company for the SAF-T UA file will be verified (in case of independent generation of the SAF-T UA file by the Company)**

We will check the data that the Company will prepare for conversion to xml against the requirements set forth by the applicable legislation and the latest clarifications of the tax authorities (if it is agreed that the SAF-T UA will be prepared by the Company and/or the Company IT provider)

# Implementation of SAF-T UA in Ukraine (2/2)

## How can KPMG Ukraine help?

04

**Terms of reference will be prepared for the cooperation between the Company's accounting department and IT provider**

We will help the Company to prepare the terms of reference for the Company IT provider in accordance with the requirements of the law and the latest clarifications of the tax authorities. We will assist in establishing communication between the accounting department and the Company's IT provider

05

**Methodological accounting and tax support and providing recommendations / advice on the preparation of SAF-T UA, depending on your requests**

We will offer recommendations in the process of preparing the Company SAF-T UA on the selection of mandatory and other data for the SAF-T UA. We will provide advice on importing data from the Company accounting registers into a tabular (Excel) format and an xml file. We will advise on the Company tax and accounting requests in the process of forming SAF-T UA



# Contacts



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