

Law of Ukraine № 2261-IX

«On amendments to the Tax Code of Ukraine on peculiarities of determining rent for the subsoil use for the natural gas extraction during the martial law»



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Innovations to the Tax Code to Ukraine





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Law of Ukraine

2261-IX as of 12.05.2022

«On amendments to the Tax Code of Ukraine on peculiarities of determining rent for the subsoil use for the natural gas extraction during the martial law»

entered into force on 27.05.2022.



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Law provides for **the introduction of a special** **mechanism for rent payment**

for the subsoil use for the natural gas extraction (hereinafter – Rent) for extracted, under Article 257 of the Tax Code of Ukraine (hereinafter – Code) deadline, volumes of natural gas (hereinafter – Gas), except for volumes of Gas, which in this period are placed by the subsoil user in an underground Gas storage.



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Particularly, rent payers for the Gas volumes, except for the Gas volumes intended for fulfillment of special responsibilities for the Gas resource formation for household consumers and producers of thermal energy, temporarily (in a period from 01.04.2022 to the last day (inclusively) of the third calendar month after termination or abolition of the martial law in Ukraine) have a right not to pay Rent tax liabilities for the Gas volumes extracted and pumped into an underground storage facilities in the reporting (tax) period (hereinafter – pumped Gas).



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Herewith for a period of validity of the Law from 01.04.2022 to the last day (inclusively) of the third calendar month after termination or abolition of the martial law in Ukraine, payers of Rent for Gas in order to confirm amount of pumped Gas are obliged to submit to the central executive body that implements the state tax policy not later than the deadline for submitting tax declaration on gas rent, copies of acts on the movement of gas in storage in the appropriate place (Clause 7 of Sub-paragraph 69.30 Paragraph 69 Sub-section 10 of “Transitional Provisions” of the Code)

Accounting system of the Gas volumes placed by the subsoil user in an underground Gas storage,

as well as application of the weighted average effective rent rate, which in each reporting (tax) period will be calculated by each subsoil user based on the declaration of tax liabilities at the actual sales price of Gas volumes of each Gas category, will ensure possibility of tax authorities to control tax liabilities on rent objects, which are fulfilled both for the Gas volumes for the reporting (tax) period and for the Gas volumes performed in case of realization (transfer of ownership) of such Gas volumes in future reporting (tax) periods.



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Please note that

right not to pay Rent tax liabilities for Gas in part of injected Gas for relevant reporting (tax) period, including April 2022, can be used by Rent payers who comply with requirements of Clause 7 of Sub-paragraph 69.30 Paragraph 69 Sub-section 10 of “Transitional Provisions” of the Code.