



Manual for filling out the PURCHASE BOOK with VAT

Date: Enter the invoice date. The format should be: date / month / year, e.g. 15.01.2023. This column is mandatory.

Invoice number: Enter the sales invoice number. The format is free, the column is mandatory.

Seller name: Enter the full name of the seller from whom the buyer was supplied, e.g. "XXXXX" LLC. The format is free, the column is mandatory.

Unique Business Registration Number / Fiscal Number / Personal Number: Enter the Unique Business Registration Number – Seller, Fiscal Number of the seller or Personal Number. Unique Business Registration Number – the format is 9 digits, starts with 81... and contains only numbers (person registered in KBRA). Fiscal number - format is 9 digits, starts with 6... and contains only numbers (person registered in TAK); Personal Number – the format is 10 digits, starts with 1... or 2... and contains only numbers (person registered in ARC). In cases where the purchases are from Imports and when it concerns the Adjustments to reduce the VAT for payment, the numbers should be set according to the following table. This column is validable and is mandatory.

Below you will find clarifications on how the UIN / FN / PN column should be completed:

PURCHASE BOOK	
Enter the number in the UIN/FN/PB column	Description
81XXXXXXXX	UIN with 81... is entered for purchases from persons registered in KBRA.
60XXXXXXXX	FN with 6... is entered for purchases from persons who are registered in TAK.
1XXXXXXXXX apo 2XXXXXXXXX	Personal Number with 1... or 2... is entered for purchases from non-business natural persons.
8	Number 8 is entered for imports. So it is entered if any of the following columns are completed: 31; 32; 33; 34; 35; 37; 39; 65 and 41.
9	Number 9 is entered for adjustments to reduce VAT for payment by 18%, i.e. if column 61 is completed.
10	Number 10 is entered for adjustments to reduce VAT for payment by 8%, i.e. if column 63 is completed.
11	Number 11 is entered for expenditures abroad.
0	Zero is entered in cases where the Purchase Book is declared without transactions, i.e. declaring the book with zero.

Seller's VAT number: Enter the seller's VAT number. The format is 9 digits, starts with 3 and contains only numbers (eg 330000001). It is validated according to the VAT Number, it is not a mandatory column.

[31] VAT-free purchases and imports: Enter domestic purchases and imports that are not subject to VAT. The format is number, it is not a mandatory column.

[32] VAT-free investment purchases and imports: Enter domestic purchases and imports that are considered investments and are not subject to VAT. The format is number, it is not a mandatory column.

[33] Purchases and imports with non-deductible VAT: Enter domestic purchases and imports that are chargeable with VAT, but which do not have the right to VAT deduction. The format is number, it is not a mandatory column.

[34] Investment purchases and imports with non-deductible VAT: Investment purchases and imports with non-deductible VAT: Enter local purchases and imports that are considered investments chargeable with VAT, but which are not entitled to VAT deduction. The format is number, it is not a mandatory column.

[35] Imports: Enter imports chargeable at the standard VAT rate, 18%. The format is number, it is not a mandatory column.

[39] Investment imports: Enter investment imports chargeable at the standard VAT rate, 18%. The format is number, it is not a mandatory column.

[43] Domestic purchases: Enter domestic purchases chargeable at the standard VAT rate, 18%. The format is number, it is not a mandatory column.

[47] Domestic investment purchases: Enter domestic investment purchases chargeable at the standard VAT rate, 18%. The format is number, it is not a mandatory column.

[53] Debit note received, credit note issued: Enter the cases according to Article 47 of the VAT Law, when the taxable amount and the VAT on the tax invoice must be corrected according to Article 41.1 of this Law. The format is number, it is not a mandatory column.

[57] Bad debt invoice issued: Enter the cases according to Article 48 of the VAT Law, for bad debt invoices issued according to Article 43 of this Law. The format is number, it is not a mandatory column.

[61] Adjustments to reduce VAT for payment: Enter the adjustment of deductions under Article 41 of the VAT Law when it is determined later that the deductible VAT deduction was lower than the amount to which the taxable person was entitled. Also, according to Article 42 of the VAT Law, the value of the VAT deductible in the stocks of goods is determined in the event of starting the economic activity as a taxable person registered for VAT. The format is number, it is not a mandatory column.

[65] The right to credit VAT in relation to the Reverse Charge: Enter the right to deduct the deductible VAT for purchases of services abroad, as well as the transfer of the tax liability for VAT within the country to the recipient of the supply (currently applicable to the supply of services in the field of construction within the country) for which the "reverse charge" is applied according to Article 52 of the VAT Law. The format is number, it is not a mandatory column.

[K1] Deductible VAT at 18%: The format is a number, it is a calculation column, which collects the columns (35+39+43+47+53+57+61+65) and multiplies them with the standard VAT rate, 18%.

[37] Imports: Enter the imports that are chargeable at the reduced rate of VAT, 8%. The format is number, it is not a mandatory column.

[41] Investment imports: Enter investment imports that are chargeable at the reduced rate of VAT, 8%. The format is number, it is not a mandatory column.

[45] Domestic purchases: Enter domestic purchases that are chargeable at the reduced rate of VAT, 8%. Format is number; it is not a mandatory column.

[49] Domestic investment purchases: Enter domestic investment purchases that are chargeable at the reduced rate of VAT, 8%. Format is number; it is not a mandatory column..

[51] Purchases from farmers (flat rate application): Enter purchases from local farmers under the special scheme for farmers. Only purchases from persons who have an identification number from the MAFRD are entered here. Format is number; it is not a mandatory column.

[55] Debit note received, credit note issued: Enter the cases according to Article 47 of the VAT Law, when the taxable amount and the VAT on the tax invoice must be corrected according to Article 41.1 of this Law. The format is number, it is not a mandatory column.

[59] Bad debt invoice issued: Enter the cases according to Article 48 of the VAT Law, for bad debt invoices issued according to Article 43 of this Law. The format is number, it is not a mandatory column.

[63] Adjustments to reduce VAT for payment: Enter the adjustment of deductions under Article 41 of the VAT Law when it is determined later that the deductible VAT deduction was lower than the amount to which the taxable person was entitled. Also, according to Article 42 of the VAT Law, the value of the VAT deductible in the stocks of goods is determined in the event of starting the economic activity as a taxable person registered for VAT. The format is number, it is not a mandatory column.

[K2] VAT deductible at 8%: The format is a number, it is a calculation column, which collects the columns (37+41+45+49+51+55+59+63) and multiplies them with the reduced VAT rate , 8%.

[67] Total VAT deductible at 18% and 8%: The format is a number, it is a calculation column, which collects the columns (K1+K2).