



Instructions for completing the PURCHASE BOOK

Date: Enter the date of the invoice. The format should be: date / month / year, e.g. 02.01.2024. This column is mandatory.

Invoice number: Enter the purchase 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 – of the Seller, the Seller's Fiscal Number or the Seller's Personal Number. Unique Business Registration Number – the format is 9 digits, starts with 81... and contains only numbers (person registered in KBRA). Fiscal Number - the 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 CRA). In cases where the purchases are from Imports, the numbers should be set according to the table below. This column is validatable and is a mandatory column.

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

PURCHASE BOOK	
Putting the Number in the UIN/FN/PN Column	Description
81XXXXXXXX	UIN starting with 81... is set for Purchases from persons registered in KBRA.
60XXXXXXXX	FN starting with 6... is set for Purchases from persons who are registered in TAK.
1XXXXXXXXX apo 2XXXXXXXXX	Personal Number starting with 1... or 2... is set for Purchases from non-business natural persons.
8	Number 8 is set for Imports.
0	Zero is set in cases where the Purchase Book is declared without transactions, i.e. declaring the book with zero.

[a] Purchases of goods/services: Enter the purchases of goods and/or services made within the country. The format is number, it is not a mandatory column.

[b] Purchases for expenses: Enter the purchases (goods and/or services) for expenses incurred within the country. The format is number, it is not a mandatory column.

[c] Investment purchases: Enter the domestic purchases (goods and/or services) made for investment purposes. The format is number, it is not a mandatory column.

[d] Import of goods: Enter the imports of goods purchased for the purpose of resale. The format is number, it is not a mandatory column.

[e] Investment imports: Enter the investment imports. The format is number, it is not a mandatory column.

[f] Purchase of services abroad: Enter the purchases of services provided by persons abroad. The format is number, it is not a mandatory column.

[g] Total purchases: The format is a number, it is a calculating column, which sums up the columns (a + b + c + d + e + f)

Attention: The Purchase Book must be declared even if there are no transactions within the tax period. So the declaration is made with zero (0).