Obligations of persons registered for VAT purposes

As of the date of registration for VAT, persons have to perform the obligations of a person liable to VAT, including to:

- add the amount of value added tax to the taxable value of the goods transferred or services provided;
- submit a value added tax return and its annex (§ 27 of the VAT Act);
- calculate the amount of value added tax due (§ 29 of the VAT Act);
- pay value added tax (§ 38 of the VAT Act);
- maintain records and keep accounts (§ 36 of the VAT Act);
- issuing invoices in accordance with the requirements of § 37 of the VAT Act.

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