



# **Raiffeisen Business Online (BIFIT)**

**Payment of taxes and fees to the budget  
with a STRUCTURED PURPOSE OF PAYMENT**

Available in the system after 01.12.2023



# New requirements: payment of taxes and fees to the budget with a structured purpose of payment

Effective from **01.07.2023** all the tax payments and the payments to the budget payable by the Banks' Customers to the accounts of the State Tax Service and the State Customs Service opened with the State Treasury Service



a) will be received in a new format exclusively, with **STRUCTURED PURPOSE OF PAYMENT**,  
b) During the transition period, which lasts until **01.12.2023**, such payments will be accepted in the current format (without the structured purpose).



Basis:  
Order of the  
MINISTRY OF FINANCE  
OF UKRAINE dated  
[22.03.2023 № 148](#)

All tax payments and payments to the budget are subdivided into 4 types:

1

Payments with the indication of the payment type code

2

Payments to the single account, without the payment type code and without the indication of the area to which funds are directed

3

Payments to the single account, without the payment type code and with the indication of the area to which funds are directed

4

Payments for the state-owned property lease

# Important changes and requirements of the State Tax Service of Ukraine, State Customs Service starting from 01.12.2023

Starting from **01.12.2023** all tax payments, payments to the budget and other payments made to the accounts with the State Treasury with MFO "899998" (NBU ID code) – **shall be generated only in the new format with the structured purpose of payment, i.e. via the section "TO THE BUDGET"**

## Attention!

According to the requirements of the State Tax Service of Ukraine, State Customs Service starting from 01.12.2023, if the payment to the accounts with the State Treasury with MFO "899998" is generated without the structured purpose:

- A) The Bank will not allow the Customer to generate such payment in the accounts remote servicing systems, by making the respective configurations and displaying the message of "prohibiting" nature,
- B) The Bank will not be able to process and send the respective payment according to its purpose,
- C) Payments to the accounts with MFO "899998" without the structured purpose that are DENIED by the State Treasury WILL NOT BE successfully credited to the recipient, and such payments will be returned.

## Attention!

Starting from 01.12.2023 **you can pay taxes and make payments to the budget** via Raiffeisen Business Online (BIFIT) **only for yourself or your company**. If you need to pay taxes and duties for your subsidiaries you should fill in the information specifically for your subsidiary as a taxpayer in the section "Actual payer". You can carry out the respective payment via the branch, by submitting the payment instruction on paper medium according to new full form. The payment will be executed according to the Bank's tariffs for the payments on paper media.

# Payments in hryvnia: possibility to generate payments of two different types

Гривневе доручення | ЗВИЧАЙНЕ | ДО БЮДЖЕТУ

To make payment of taxes and fees to the budget select type **"TO THE BUDGET"** in the Payment Order in Hryvnia

автонумер.  валютов.

Дата документа  не обов.

Дата валютув.

Прощу перерахувати

ПДВ 20%  ПДВ 14%  ПДВ 7%

З рахунку

Плановий залишок

**Отримувач**

ЄДРПОУ  Країна резидентності

На рахунок

Банк

Призначення платежу  ПДВ 20% ПДВ 14% ПДВ 7% Без ПДВ

Гривневе доручення | ЗВИЧАЙНЕ | ДО БЮДЖЕТУ

автонумер.  18.04.2023  не обов.

Дата документа  18.04.2023  Дата валютув.  не обов.

Прощу перерахувати

З рахунку

Плановий залишок

**Отримувач**

ЄДРПОУ  Країна резидентності

На рахунок

Банк

Структуроване призначення бюджетного платежу

# Screen for the payment generation will change

Гривневе доручення | **ЗВИЧАЙНЕ** | ДО БЮДЖЕТУ

Номер автонумер. Дата документа 18.04.2023 Дата валютув. не обов.

Прошу перерахувати 0.00

З рахунку UA333003350000026000001235000

Плановий залишок 977 298.15

**Отримувач**  
Починайте вводити найменування

ЄДРПОУ Країна резидентності  
Починайте вводити не обов.

На рахунок  
Починайте вводити

**Сплата до бюджету** X  
на бюджетні/небюджетні/єдиний/депозитний рахунки (із зазначенням коду виду сплати)

Код виду сплати  
Починайте вводити код або вид сплати

Додаткова інформація запису

0 / 140

**ДОДАТИ В ПЛАТІЖ** ЗАКРИТИ

1. Select the tab with the required type of payment

**TO THE BUDGET**

*If you need a standard form of payment – select the tab*

**ORDINARY**

2. In PAYMENT TO THE BUDGET select one out of 4 types (drop-down list

- 1) Payments with the indication of the payment type code,
- 2) Payments to the single account, without the payment type code and without the indication of the area to which funds are directed,
- 3) Payments to the single account, without the payment type code and WITH the indication of the area to which funds are directed,
- 4) Payments for the state-owned property lease.

# Payment to the budget (1): with the indication of the payment type code

Номер: автонумер. Дата документа: 18.04.2023. Дата валютув.: не обов.

Прошу перерахувати: 0.00

З рахунку: UA333003350000026000001235000

Плановий залишок: 977 298.15

Отримувач: Починайте вводити найменування

ЄДРПОУ: Починайте вводити. Країна резидентності: не обов.

На рахунок: Починайте вводити

Two fields are mandatory:

**Сплата до бюджету**  
на бюджетні/небюджетні/єдиний/депозитний рахунки  
(із зазначенням коду виду сплати)

Код виду сплати  
101 Сплата суми податків, зборів, платежів, єдиного внеску  
Сплата суми податків, зборів, платежів, єдиного внеску

Додаткова інформація запису  
рентна плата за користування надрами за лютий 2022 року,  
спеціальний дозвіл від 13.06.2016 № 668

96 / 140

ДОДАТИ В ПЛАТІЖ | ЗАКРИТИ

- 1. Code of payment type (Код виду сплати)** – is selected by the Payer from the reference, for example – “101”.
- 2. Additional information of the record (Додаткова інформація запису)**- the information on the funds transfer is specified in a free form.  
For example: Payment of single tax for August 2023

➔ In printed form of payment instruction the purpose of payment will look as follows:  
101; Payment of single tax for August 2023

➔ Printed form of the payment instruction will NOT CHANGE in the system.  
New fields WILL NOT BE ADDED to the printed form!

## Payment to the budget (2): to the single account, without the payment code type and WITHOUT specification of the area to which funds are directed

Номер: автонумер. Дата документа: 18.04.2023. Дата валютув.: не обов.

Прошу перерахувати: 0.00

З рахунку: UA333003350000026000001235000

Плановий залишок: 977 298.15

**Отримувач**

Починайте вводити найменування

ЄДРПОУ: Починайте вводити. Країна резидентності: не обов.

На рахунок: Починайте вводити

One field is mandatory:

**Сплата до бюджету** ×

на єдиний рахунок (без зазначення коду виду сплати)

Вказати напрям спрямування коштів з єдиного рахунку

**Додаткова інформація запису**

єдиний внесок, нарахований на суму заробітної плати за першу половину лютого 2022 року, та військовий збір за лютий 2022 року

125 / 140

**ДОДАТИ В ПЛАТІЖ** **ЗАКРИТИ**

**1. Additional information of the record (Додаткова інформація запису)-** the information on the funds transfer is specified in a free form.  
For example : Single contribution accrued on the amount of salary for the first half of October 2023 and war duty for October 2023

- ➔ In printed form of payment instruction the purpose of payment will look as follows: Single contribution accrued on the amount of salary for the first half of October 2023 and war duty for October 2023
- ➔ Printed form of the payment instruction will NOT CHANGE in the system. New fields WILL NOT BE ADDED to the printed form!

Номер: автономер. Дата документа: 18.04.2023. Дата валюты: не обов.

Прошу перерахувати: 0.00

З рахунку: UA333003350000026000001235000

Плановий залишок: 977 298.15

Отримувач: Починайте вводити найменування

ЄДРПОУ: Починайте вводити. Країна резидентності: не обов.

На рахунок: Починайте вводити

## Payment to the budget (3): to the single account, without the code of payment, WITH the specification of the area to which funds are directed

Two fields are mandatory:

1. **Budget or non-budget IBAN** – account number for the respective tax payment is filled in by the Payer

2. **Information on the tax notice (decision) (Інформація про податкове повідомлення (рішення))**- the field is filled in if the funds are paid based on such documents (**not a mandatory field**).

3. **Additional information of the record (Додаткова інформація запису)**- the information on the funds transfer is specified in a free form.  
For example: War duty for October 2023

**Сплата до бюджету** на єдиний рахунок (без зазначення коду виду сплати)

Вказати напрям спрямування коштів з єдиного рахунку

Бюджетний/небюджетний рахунок: UA258147369258147369258147369

Сума податку: 1 000.00

Інформація про податкове повідомлення (рішення): не обов'яз.

Додаткова інформація запису: військовий збір за квітень 2022 року

ДОДАТИ В ПЛАТІЖ | ЗАКРИТИ

In printed form of payment instruction the purpose of payment will look as follows:  
UA258147369258147369258147369;war duty for October 2023

Printed form of the payment instruction will NOT CHANGE in the system.  
New fields WILL NOT BE ADDED to the printed form!



# Payment to the budget (4): for the state-owned property lease (LE)

Screen of the Payer-Legal entity

All fields are mandatory:

**1. Additional information of the record** – Payer fills in the information (the components of the said information are separated with ";" without blanks) regarding funds transfer.

### Payer (lessee) – legal entity

1. tax code of the state enterprise with which an agreement on the state property lease is concluded (asset holder);
2. tax code of the business company with which the agreement on the state property lease is concluded (lessee);
3. Lease agreement number;
4. Lease agreement date;
5. Tax code of the privatization authority with which the lease agreement is approved;
6. Digit-attribute of lease payment type (possible values: 1 – lease pay, 2 – penalty, 3 – advance payment, security deposit).

**(example of filling in the detail "Additional information of the record")**

00000000;11111111;N<sup>o</sup>150;02.07.2021;22222222;1

**2. Code of budget income classification** – is selected by the Payer from the reference, for example – "18010600".

In printed form of payment instruction the purpose of payment will look as follows:  
18010600;00000000;11111111;N<sup>o</sup>150;02.07.2021;22222222;1

Printed form of the payment instruction will NOT CHANGE in the system.  
 New fields WILL NOT BE ADDED to the printed form!

Номер: автономер. Дата документа: 18.04.2023. Дата валюты: не обов.

Прощу перерахувати: 0.00

З рахунку: UA333003350000026000001235000

Плановий залишок: 977 298.15

Отримувач: Починайте вводити найменування

ЄДРПОУ: Починайте вводити. Країна резидентності: не обов.

На рахунок: Починайте вводити

Сплата до бюджету за оренду державного майна

Додаткова інформація запису

:11111111;

13 / 140

Тип: Починайте вводити код або найменування доходу бюджету

ДОДАТИ В ПЛАТІЖ | ЗАКРИТИ



# Payment to the budget (4): for the state-owned property lease (individual entrepreneur)

Screen of the Payer- individual entrepreneur.

All fields are mandatory:

**1. Additional information of the record** - Payer fills in the information (the components of the said information are separated with ";" without blanks) regarding funds transfer.

## Payer (lessee) – individual entrepreneur

1. tax code of the individual entrepreneur who entered into the lease agreement (lessee);
2. Lease agreement number;
3. Lease agreement date;
4. Tax code of the privatization authority with which the lease agreement is approved;
5. Digit-attribute of lease payment type (possible values: 1 – lease pay, 2 – penalty, 3 – advance payment, security deposit).

(example of filling in the detail "Additional information of the record")

3333333333;N°150;02.07.2021;22222222;1

**2. Code of budget income classification** – is selected by the Payer from the reference, for example – "18010600".

In printed form of payment instruction the purpose of payment will look as follows:  
18010900;3333333333;N°150;02.07.2021;22222222;1

Printed form of the payment instruction will NOT CHANGE in the system.  
New fields WILL NOT BE ADDED to the printed form!

Номер автономер. Дата документа 18.04.2023 Дата валюту. не обов.

Прощу перерахувати 0.00

З рахунку UA333003350000026000001235000

Плановий залишок 977 298.15

Отримувач Починайте вводити найменування

ЄДРПОУ Починайте вводити Країна резидентності не обов.

На рахунок Починайте вводити

Сплата до бюджету за оренду державного майна

Додаткова інформація запису

3333333333;;

14 / 140

Тип Починайте вводити код або найменування доходу бюджету

ДОДАТИ В ПЛАТІЖ ЗАКРИТИ



## Help and tips in Raiffeisen Business Online ?

If the Payer tries to generate a budget payment to MFO 899998 after 01.12.2023 but selects the wrong type of payment "ORDINARY" - instead of "PAYMENT TO THE BUDGET"



# Payment in UAH: generation of payment to MFO 899998

Гривневе доручення | ЗВИЧАЙНЕ | ДО БЮДЖЕТУ

Номер автонумер. Дата документа Дата валютув. не обов.

Прощу перерахувати 0.00

З рахунку

Плановий залишок

**Отримувач**  
Казначейство України (ЕАП)  
ЄДРПОУ 37993783 Країна резидентності не обов.

На рахунок UA368999980313050106000026005

Банк Казначейство України

Зберегти у довідник

Структуроване призначення бюджетного платежу  
Оберіть тип бюджетного платежу

Section "Ordinary", after filling in the field "To the account" with MFO 899998 will not be available.

*When generating PI to MFO 899998 in the section "Ordinary" the system will be automatically switched to the section "To the budget".*



## Help and tips in Raiffeisen Business Online?

If the Payer tries to generate a budget payment after 01.12.2023 by copying the previous payment generated IN VIOLATION of the new requirements of the State Tax Service



Гривневе доручення | ЗВИЧАЙНЕ | ДО БЮДЖЕТУ

## Payer copied previous budget payment

Номер  
автонумер.

Дата документа  
не обов.

Дата валютує.  
не обов.

Прошу перерахувати  
0.00

З рахунку

Плановий залишок

### Отримувач

Казначейство України (ЕАП)

ЄДРПОУ  
37993783

Країна резидентності  
не обов.

На рахунок  
UA368999980313050106000026005

Банк  
Казначейство України

Зберегти у довідник

Структуроване призначення бюджетного платежу  
Оберіть тип бюджетного платежу

System immediately opens a type "BUDGETARY PAYMENT".

Saved details of the recipient the State Tax Service.



## Help and tips in Raiffeisen Business Online?

If the Payer tries to import after 01.12.2023 **the payment with MFO 899998 without the structured purpose of payment.**



## Результат імпорту документів

дія	РЕЗУЛЬТАТ	
Імпорт документа № 84090 на суму 117.50 грн	помилка	Платіж повинен бути створений з типом "ДО БЮДЖЕТУ"

Імпорт не виконано (імпортовано документів 0 з 1)

**If the payer imports the payment with MFO 899998 without the structured purpose of payment , the notification on the necessity to generate a payment according to new requirements will be shown**





Clarifications regarding the procedure for generation of payments of the type "administrative services", "fines for the violation of the traffic rules" etc., starting from 01.12.2023



**Starting from 01.12.2023**, if the Customer wants to make a payment for various "administrative services", fines for the traffic rules violation etc. (i.e. payments of "non-tax" nature) to the account with the State Treasury with MFO "899998":

- According to the requirements of the NBU and the State Treasury, the respective payment should be also generated in the new format with the structured purpose of payment.

## Attention

Payment for all administrative services and payment of fines to the accounts with the State Treasury with MFO "899998" – SHOULD be also generated in accounts remote servicing systems – with the structured purpose.

## Recommendations:

Channel / means of the payment generation :	Recommendation:	Clarification:
Raiffeisen Business Online (Bifit)	Select PAYMENT TO THE BUDGET/ Type-2 "To single account (without the payment type code and without the indication of the area to which funds are directed).	For this type of the budget payment only one field is available for the filling in "Additional information", i.e. purpose of payment" – to be filled in a free form.

# Examples of the payments to the accounts with the State Treasury, to MFO (NBU ID code)

"899998"

Payment for  
administrative  
services:

- Administrative duty for the state registration of property rights to real estate and encumbrances thereof
- Payment for provision of other administrative services
- Administrative duty for the state registration
- Payment for the data provision – Extract from the USR
- Registration/change/cancellation of the will copy
- Payment of the state duty for the divorce certificate
- Payment of the state duty for issue of the passport of the citizen of Ukraine
- Payment of the state duty for issue of the passport instead of the lost or damaged one
- Court duty
- Issue of the veterinary certificate/passport for the animal
- For registration of the place of residence
- Other

Fine for the violation  
of the traffic rules:

- Payment of the fine for parking
- Payment of the fine for the violation of the traffic rules according to the protocol
- Other...



Clarifications regarding the payment of taxes and making payments to the budget for another person or organization, i.e. for another “actual payer”

There are cases, when the Customer needs to pay a tax/make a payment to the budget/other payments– not for the Customer itself, but for another person, i.e. another “Actual payer”:

- in Raiffeisen Business Online payment of taxes /making payments to the budget/ other payments– is implemented only if the Customer-Payer makes payments under its own obligations.

**Payment for another actual payer in Raiffeisen Business Online – IS NOT AVAILABLE (the functionality is being developed).**






The customer has the possibility to pay taxes/make other payments “for another actual payer”- at the Bank’s branch:

- a) Payment with cash in the cash desk of the branch, or
- b) With the execution of the extended payment instruction, using the full template (paper-based).

The payment will be executed according to the Bank’s tariffs for the payments on paper media.



Templates of the printed forms of the payment instructions (full - extended) are publicly available at the Bank’s Website / DOCUMENTS / BUSINESS / Templates of the payment instructions [here](#).

2. New templates of payment instructions from 07.07.2023 (full-extended)
-  Payment instruktion template (full)
  -  Payment instruction template (full), budget payment (1) with payment type code
  -  Payment instruction template (full), budget payment (2) to a single account
  -  Payment instruction template (full), budget payment (3) to a single account with direction
  -  Payment instruction template (full), budget payment (4) for the lease of state property



## Additional Information

Official documents (Order, Procedure),  
Examples of filling,  
References.



Order of the [MINISTRY OF FINANCE OF UKRAINE No. 148 22.03.2023](#) – “Procedure for filling the “Purpose of Payment” detail of the payment instruction during payment (collection) of taxes, duties, customs, other fees, single contribution for mandatory state social insurance, advance payments (prepayments), cash collateral, as well as the return thereof”, [at the link](#).



“Classification of budget income” reference:

Order of the [MINISTRY OF FINANCE OF UKRAINE No. 11 of 14.01.2011](#) – “On budget classification”, [at the link](#).



Contacts of the State Tax Service of Ukraine for consultations:

- Hotline - 0800-501-007; Email - [post@tax.gov.ua](mailto:post@tax.gov.ua); more contacts/hotlines are available [here](#)
- [Additional clarifications of the State Tax Service of Ukraine](#) – “To the attention of the payers! Details regarding the procedure of the filling in of the payment instructions for the payments to the budget and social insurance funds”, [here](#).



Templates of payment instructions for payment of taxes and payments to the budget, if the document needs to be filled and submitted to the Bank on a paper medium.





[Templates of printed payment instruction](#) forms are freely available on the Bank’s Website / DOCUMENTS / BUSINESS / Templates of payment instructions [at the link](#).

- PAYOR’S MEMO is also available in the templates.

Служба підтримки Raiffeisen Business Online

 **0 800 505 770** — по Україні  
**0 800 400 470**  
 **044 495 41 40** — у Києві

Інформаційний центр

 **0 800 505 045** — по Україні  
**0 800 400 445**  
 **044 590 24 98** — у Києві

Дзвінки із-за кордону

 **+38 044 230 99 98**  
(за тарифами оператора) або  
[raif@phone.aval.ua](mailto:raif@phone.aval.ua) (безкоштовно зі Skype)  
**rbo.raiffeisen.ua**

Дізнайтесь  
більше

