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# Ministry of Finances of the Republic of Belarus Specified Dates of Completing Business Operations

## Ministry of Finances of the Republic of Belarus Specified Dates of Completing Business Operations

Amendments concern business operations relating to performance of works, rendering services and lease relations.

While **rendering services, which results the customer can use during the term of the agreement**, the date of completing this business operation shall be:

- ▶ last calendar day of each month of provision of services and the last day of provision of services – if the term of the agreement exceeds one month;
- ▶ last calendar day of the month, when provision of services is started, and (or) the day of completing of provision of services – if the term of the agreement does not exceed one month.

While **performing works, rendering services, which results the customer can not use before completing performance of the works (services)**, the date of completing this business operation shall be:

- ▶ day of completing performance of works (stage of works), rendering services (stage of services) specified in the primary accounting document, if this specification is stated in the agreement concluded between a contractor (executive) and the customer in written;
- ▶ day of completing of performance of works (stage of works), rendering services (stage of services) specified in the primary accounting document, if this specification is stated in the agreement concluded between a contractor (executive) and the customer in written;
- ▶ date of drafting the primary accounting document – in cases not mentioned above.

**In case of temporary possession and use or a temporary use of property under a lease agreement or a financial lease agreement**, the date of completing this business operation shall be the last calendar day of each month of temporary possession and (or) use of the property and the last day of temporary possession and (or) use of the property in accordance with the lease (financial lease) agreement concluded between a lessor and a lessee in written.

The document shall enter into force from January 1, 2019.

*Resolution of the Ministry of Finances of the Republic of Belarus dated 08.08.2018 No. 55 "On Dates of Completing Certain Business Operations"*

## Өңірлер

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