

Report name	Issued recommendations	Execution status
Systemic report "Administering taxes paid by business"	<p>The Ministry of Finance of Ukraine and the State Tax Service of Ukraine - if necessary, to develop and submit to the Cabinet of Ministers of Ukraine, and the Cabinet of Ministers of Ukraine - to submit to the Verkhovna Rada of Ukraine the Draft law of Ukraine introducing amendments to paragraph 73 of subsection 2 of section XX "Transitional Provisions" of the TCU, by replacing in the first paragraph and in the second paragraph words and figures "prior to December 31, 2019" with words "prior to entry into force of the Law of Ukraine" On Introducing Amendments to the Tax Code Ukraine Aimed at Improving Tax Administration and Elimination of Technical and Logical Inconsistencies in Tax Legislation".</p> <p>Cabinet of Ministers of Ukraine State Tax Service of Ukraine Ministry of Finance</p>	Implemented
Systemic report "Big challenges for small business"	<p>To undertake all required measures (including organizational and technical), which will ensure restoring SEA VAT indicators of those VAT payers whose registration had been annulled and subsequently renewed, without the need for the taxpayers to go to courts requesting restoration of such indicators. If it is necessary to implement foregoing recommendations - to develop and submit to the Cabinet of Ministers of Ukraine, while the Cabinet of Ministers of Ukraine - to approve draft amendments to the Procedure No.569 and/or other delegated legislative acts.</p> <p>Cabinet of Ministers of Ukraine State Tax Service of Ukraine Ministry of Finance</p>	Implemented
Systemic report "Big challenges for small business"	<p>To qualitatively review and initiate amendments to the legislation by providing flexible forms of work organization and regime, including part-time employment, working in shifts, work time logging, weekends and holidays, remote work, etc.</p> <p>Cabinet of Ministers of Ukraine Other CEBs</p>	Implemented
Systemic report "Big challenges for small business"	<p>As regards the proportionality of employer's liability for violations of the labor legislation — to review sizes of fines, taking into account the nature, degree of offenses committed and an employer's degree of guilt, and to provide for the possibility of applying warnings for minor or first-time offenses and/or granting employers a grace period for their elimination without an obligation to pay respective fines</p> <p>Cabinet of Ministers of Ukraine Other CEBs</p>	Implemented
Systemic report "Control over controllers: status of control bodies reform implementation"	<p>To review and evaluate the relevance of unimplemented activities outlined in the Action Plan for the implementation of the SME Strategy, prioritize activities that may have a fast and significant effect on the SMEs' access to finance and to stop implementing ineffective measures.</p> <p>Cabinet of Ministers of Ukraine Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	Implemented
Systemic report "Control over controllers: status of control bodies reform implementation"	<p>To set a clear timetable for control bodies to introduce a risk-oriented approach to the exercise of control, namely:-To develop or to align the criteria for assessing the risk of business activity and determining the frequency of scheduled inspections;-To develop or to align the standard forms of reports to be prepared following scheduled (unscheduled) control measures, which would include comprehensive checklists depending on the risk level.</p> <p>Cabinet of Ministers of Ukraine</p>	Implemented

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Systemic report "Combatting raidership: current state and recommendations"	<p>To prepare and approve the protocol determining the structure and format of the information files to be transferred and accepted through information interaction of information systems of the State Registry of Real Rights Over Immovable Property and the State Land Cadastre according to Clause 10 of the Resolution of the Cabinet of Ministers of Ukraine No.509, dated 12 July 2017. The respective technical protocol, inter alia, shall aim at creating technical opportunities for providing the state cadastral registrars with the information about the registered real rights over immovable property by granting direct access to the State Registry of Real Rights Over Immovable Property and entering data about owners and/or users of the land plot in the data recorded with the State Land Cadastre.</p> <p>Cabinet of Ministers of Ukraine Ministry of Justice State Service of Ukraine for Geodesy, Cartography and Cadastre</p>	<p>Implemented — comments: Informational interaction became fully operational starting from mid-November, 2017. From the practical standpoint, it means, in particular, that now cadastral registrars are finally technically able to access information on ownership or lease of a particular land plot through direct access to the Register of Rights. In addition, when the state registrar makes certain changes to the Register of Rights, the data of the relevant land plot is being automatically synchronized with the Land Cadastre</p>
Systemic report "Challenges for government and business in dealing with local government"	<p>The CEBs that were managing educational, cultural, research and medical institutions and organizations, should be required, in the process of transferring such properties to UTCs: To prepare a list of current liabilities related to assets on their balance and inform the unified territorial community about all such liabilities; To notify enterprises with whom service and other contracts have been made on behalf of such CEBs and institutions about their transfer to UTC ownership.</p> <p>Cabinet of Ministers of Ukraine</p>	<p>Implemented — comments: The Ministry of Regional Development, Construction and Residential Services conducted an analysis of the of educational, cultural, social protection, physical education and sports establishments functioning in the United Territorial Community for the development of common approaches to creating typical models of a single educational, cultural, physical culture, sports and social environment in different types of basic level administrative and territorial units</p>
Systemic report "Challenges and problems in the sphere of competition protection and oversight"	<p>To ensure that pending secondary legislation is both available and adequate from both procedural and substantial standpoint. In particular, to ensure compliance with Article 6 of the State Aid Law, the CMU shall adopt: a) Resolutions on provision of state aid in specific areas (i.e., regional development; support of small and medium business development; employees' professional development; reorganization and restructuring of undertakings; development of certain branches of economy, etc.).</p> <p>Cabinet of Ministers of Ukraine Antimonopoly Committee of Ukraine</p> <p>Procedure for illicit state aid's recovery. Cabinet of Ministers of Ukraine Antimonopoly Committee of Ukraine</p>	<p>Implemented — comments: Nowadays, the Cabinet of Ministers of Ukraine has approved the majority of the Criteria for the admissibility of state aid: 1) Criteria for assessment the admissibility of state aid to business entities for the training of employees (Resolution of the CMU dated 11 January 2018 No.11); 2) Criteria for assessment the admissibility of state aid to business entities for the employment of certain categories of employees (Resolution of the CMU dated 31 January 2018 No.33); 3) Criteria for assessment the admissibility of state aid for restoring solvency and restructuring of business entities (Resolution of the CMU dated 31 January 2018 No.36); 4) Criteria for assessment the admissibility of state aid to business entities to ensure the development of regions and support of medium and small businesses (Resolution of the CMU dated 7 February 2018); 5) Criteria for assessment the admissibility of state aid to business entities for carrying out scientific research, technical development and innovation activities (Resolution of the CMU dated 2 June 2018). Currently, the Criteria for the admissibility of state aid for the protection of the environment and for supporting coal industry are being drafted.</p> <p>Implemented — comments: The CMU Resolution No.468 dated 4 July 2017.</p>

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Systemic report "problems with cross-border trading in Ukraine"	<p>To draft and adopt the new edition of the Law "On Foreign Economic Activities" to reflect modern trade regulation trends and WTO commitments, and to cover all necessary provisions of EU <i>acquis communautaire</i>, in particular: To bring the law fully in line with WTO agreements and EU requirements, which should increase access to global markets: (a) simplifying formalities and procedures; (b) harmonizing applicable laws and regulations; (c) applying international agreements; and, (d) making a commitment to regulatory cooperation. To change the regulations for foreign trade, export/import licenses and protection measures in accordance with WTO rules and regulations. For instance, licenses should be required only for the import or export of goods that effect public security, the life and health of individuals, animals and plants and so on, in accordance with the definitions used by the EU. Based on stakeholder consultations, to reduce (a) the number of cross-border trade operations subject to licensing and (b) the number of commodity groups subject to restrictions or limitations as to export or import. To implement methods for export-import quota administration according to best practices and WTO recommendations: First-Come, First-Served; Auction Quota Rights; Give Away Quota Rights. Cabinet of Ministers of Ukraine Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	<p>Implemented — comments: The licensing of export, import of goods, which is carried out in accordance with Article 16 of the Law of Ukraine "On Foreign Economic Activity", complies with the WTO norms, in particular, the Agreement on Import Licensing (WTO), is regulated by Articles 8, 11-14, 20-21 GATT 1994.</p>
	<p>To repeal CMU Resolution No.724 dated 16 September 2015, by which the State Customs is empowered to apply indicative benchmarks to import customs value arbitrarily. Cabinet of Ministers of Ukraine</p>	<p>Implemented — comments: The CMU Resolution No.724 dated 16 September 2015, was declared invalid by the CMU Resolution No.686 dated 5 October 2016.</p>
Systemic report "Problems for businesses as a result of the military situation in the east of Ukraine and the annexation of Crimea"	<p>To fulfil all financial commitments to businesses whose employees were mobilized for a "specified term" of the ATO by compensating them the average salary of such employees for the entire period starting from 27 March 2014, when Law No.1169-VII was adopted. Cabinet of Ministers of Ukraine</p>	<p>Implemented — comments: The CMU by its Resolution No.911 dated 4 November 2015 improved the procedure of payment a compensation to enterprises, institutions, organizations within an average salary of employees that were mobilized for a "specific term" of ATO.</p>
	<p>To institute targeted payments to mobilized employees by: setting up a single register to track budget payments to employees mobilized for a specified term;- establishing electronic exchange of information among he State Fiscal Service, the Pension Fund, the Ministry of Social Policy and the Ministry of Defence; working on the issue of organizing a bank account set-up for such payments. Cabinet of Ministers of Ukraine</p>	<p>Implemented</p>
	<p>To revise the criteria used as a basis for including a commercial entity on a given list. Some of the criteria presented in the Procedure for being entered into the list and the priority for reviewing such applications leave room for corruption because of the possibility of variously assessing how well the entrepreneur meets the criteria. In particular, the Procedure should clearly state: - what state agency's assessment regarding the applicants lack of links to terrorist activity is necessary and sufficient to be included in the list; - clear, quantitative parameters for determining an organization's social and export orientation. Cabinet of Ministers of Ukraine</p>	<p>Implemented</p>
<p>To get the state agencies that coordinate the process of crossing the border — SBU, MIA and SFS — to establish the timeframes and procedure for getting approvals from line ministries for special permits: a list of documents needed, timeframes, a clear series of steps the business entity must take in order to receive special permits and transport goods (freight) across the line of contact. This requires a specific list of line ministries that approve and issue such special permits. Cabinet of Ministers of Ukraine</p>	<p>Implemented — comments: The CMU issued the Resolution "On Approval of the Procedure for transportation of goods to the area or from the area of Anti-Terrorist Operation" No.99 dated 1 March 2017 ("Resolution No.99"). The Resolution No.99 settled issues of documents that are necessary for the enterprises to include them into the relevant list of enterprises, which carrying out the transportation of goods, as well as timeframes of consideration of such documents.</p>	
<p>To improve the current system of issuing permits for transporting goods (freight) using a "one-stop-shop" approach, where the responsible state agencies can review the necessary information using available registers from various agencies, thus both saving time and reducing the risks of corruption connected with the issuing of such permits Cabinet of Ministers of Ukraine</p>	<p>Implemented</p>	