

Report name	Issued recommendations	Execution status
Systemic report "Main problems faced by business in customs sphere"	<p>To prepare governmental Draft Law of Ukraine introducing amendments to Chapter 11 "Liability" of Section II "Administering Taxes, Duties, Payments" of the Tax Code of Ukraine and Chapter 67 "General Provisions on Customs Offence and Liability for Them" of Section XVIII "Customs Offence and Liability" of the Customs Code of Ukraine to eliminate the possibility of bringing individuals to liability if assignment of incorrect Ukrainian Classification of Goods for Foreign Economic Activity code resulted from actions conducted in good faith. Ministry of Finance</p> <p>To prepare text of the governmental Draft Law of Ukraine on introducing amendments to Sections XVIII "Customs Offences and Liability" and XIX "Customs Offence Proceedings" of the CCU (or setting forth these sections in the new wording) aimed at ensuring balance, commensurability and fairness of liability for customs infringements, taking into account best practices employed in the EU, in particular, Proposal for a Directive No. 2013/0432/COD (draft). In particular, such Draft Law should provide for/contain:</p> <ul style="list-style-type: none"> a) financial liability for legal entities that infringed customs rules during their business activity, - to be introduced as an alternative to administrative liability of their officials (or with a significant softening of the latter); b) reference to a specific form of guilt (intention or negligence) as a mandatory element of each administrative offence; c) sufficiently specified list of aggravating and attenuating circumstances (including, inter alia, status of Empowered economic operator; level of cooperation with the customs authority demonstrated in course of customs infringement's investigation, etc.); d) lower and upper liability thresholds (in the form of the amounts of fines) for each article to make it possible to vary amount of fines depending on the circumstances of the case; e) amounts of fines for infringing customs rules (which are established depending on the value of goods) to be brought in line with the indicative figures, specified in the Proposal for a Directive No. 2013/0432/COD (draft). Ministry of Finance State Tax Service of Ukraine 	<p>Not started</p> <p>Not started</p>