



| Report name | Issued recommendations | Execution status |
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| Systemic report "How business can seek execution of court decisions in Ukraine" | <p>To amend internal regulations and to take appropriate organizational steps in order to indicate a responsible department with functions of:</p> <ol style="list-style-type: none">(1) monitoring court decisions to be executed,(2) monitoring the process of such decisions execution and(3) preparation of regular public reports on the implementation, as well as on problematic issues creating obstacles to proper court decisions execution. <p>State Tax Service of Ukraine State Customs Service</p> <p>To adjust the administrative practice, when applying certain legislation, with regard to the case-law on similar issues. This should provide not only for formal monitoring, but also for a real change in the law application practice of a state body. In particular, to amend the regulations related to the administrative appeal procedure and to oblige the authorities to add a brief overview of the relevant court practice in the text of each decision made as a result of the administrative appeal procedure and/or to make the decision in line with the court practice or to provide relevant reasoning for deviations from it. The criterion for changing law application practice may be a significant change in the results of court proceedings (up to the rate of decision-making to satisfy the claim of business entities to the state body no more than 40% in the respective categories of cases) or a significant reduction in the total number of lawsuits (mutatis mutandis/in other conditions being equal).</p> <p>State Tax Service of Ukraine State Customs Service</p> <p>To amend the Procedure for organizing the work of State Tax Service of Ukraine authorities during preparation and support of cases in courts, approved with the State Tax Service of Ukraine Order dated 17.10.2019 No. 124, and/or other applicable regulations, according to which:</p> <ul style="list-style-type: none">• to ensure the possibility of making a decision on appealing/not appealing against a court decision within the appeal/cassation appeal terms;• to set criteria for simplifying a decision on further judicial appeal ineffectiveness, in particular: when (1) the administrative court of first instance ruled in favor of the taxpayer, (2) such a decision was upheld by the court of appeal and (3) the dispute financial result is insignificant for the budget (for example, up to UAH 100,000) – the tax authority will recognize such a decision and will not appeal it in cassation, except when decisions are contrary to the practice of the Supreme Court/Supreme Court of Ukraine in similar cases. <p>State Tax Service of Ukraine</p> | <p>Not started - new recommendation</p> <p>Not started - new recommendation</p> <p>Not started - new recommendation</p> |