



| Report name | Issued recommendations | Execution status |
|---|---|---|
| Systemic report "Abuse of powers by the law enforcement authorities in their relations with business" | To amend Section 2.5 of the Methodological Recommendations Regarding Procedure of Cooperation between Divisions of the State Fiscal Service while organizing, carrying out and implementing materials of audit of taxpayers, approved by the Order of the SFS of Ukraine No.22, dated 31 July 2014, to ensure that materials of tax audit can be transferred to the investigatory units for financial investigations (i.e., tax police) only after final acknowledgement of the tax liability under the framework of administrative and/or judicial procedure (in case taxpayer sought judicial assistance - from the date when court decision entered into force). State Tax Service of Ukraine | Implemented — comments: The BOC's recommendation has been implemented via adoption of the SFS' Order dated 18 July 2016 No.633 "On amending the SFS's order dated 31 July 2014 No.22" |