



Report name	Issued recommendations	Execution status
Systemic report “Big challenges for small business”	To review the Action Plan to the SME Strategy and determine its relevance, priority and expediency. Ministry for Development of Economy, Trade and Agriculture of Ukraine Other CEBs	In process
	To approve an updated realistic action plan for the support and development of SME, taking into account the BOC's recommendations according to this report. The SME Action Plan should cover activities for all groups of entities (micro-, small and medium-sized businesses) and be backed by appropriate financial resources Ministry for Development of Economy, Trade and Agriculture of Ukraine Other CEBs	In process
	The development of the updated action plan to the SME Strategy should be based on the participatory principle, in particular, all key stakeholders both from the state and the business community representing all groups of entrepreneurs should be involved in this process. The overall focus of this document should be on creating conditions for transforming small businesses into medium-sized enterprises, as well as for more rapidly growing small businesses, enterprises with export potential or enterprises with a significant innovation component. Ministry for Development of Economy, Trade and Agriculture of Ukraine Other CEBs	In process
	To develop the concept of creating information sharing and/or business consulting areas. Ministry for Development of Economy, Trade and Agriculture of Ukraine The SME Development Office Ministry of Digital Transformation	In process
	To introduce the practice of informing SMEs of major changes in the legislation (for example, through publication at the SME Development Office's website) that directly set new requirements for micro- and small-sized businesses. Ministry for Development of Economy, Trade and Agriculture of Ukraine The SME Development Office Ministry of Digital Transformation	In process

Report name	Issued recommendations	Execution status
	<p>To elaborate recommendations for self-government authorities on the unified presentation/ placement of business-relevant information on their websites. Ministry for Development of Economy, Trade and Agriculture of Ukraine The SME Development Office Ministry of Digital Transformation</p>	In process
	<p>To regularly hold awareness-raising activities among central and local authorities' officials, including compliance with the requirements of the Law of Ukraine "On Principles of State Regulatory Policy in the Sphere of Business Activity" (preparation of RIA, disclosure of information, public discussions, establishment of a professional dialogue with relevant business associations). State Regulatory Service</p>	In process
	<p>To regularly hold awareness-raising activities among central and local authorities' officials, including M-Test application. It may be expedient to modernize the methodology of this test, taking into account available information, current conditions, etc. State Regulatory Service</p>	In process
	<p>To ensure that in case of tax invoice suspension or inclusion of a taxpayer in the list of risky taxpayers the respective entrepreneur receives information about the actual reasons/ circumstances that led to such a decision. Such information should allow the taxpayer to understand which documents to submit or how to adjust his activity to achieve tax invoice registration or exclusion from the list of risky taxpayers. State Tax Service of Ukraine</p>	In process
	<p>To take appropriate steps to simplify the labour-related document flow and transform it into electronic format. Cabinet of Ministers of Ukraine Other CEBs</p>	In process
	<p>To continue providing the Export Promotion Office with appropriate resources, expanding support services according to the Export Strategy and SMEs' demand, and disseminating information about the Office's capabilities among SMEs' representatives. Cabinet of Ministers of Ukraine</p>	In process

Report name	Issued recommendations	Execution status
	<p>To ensure transparent and efficient functioning of the ECA in accordance with the best international practices. When taking final legislative steps to launch the ECA, it is recommended that the CMU, the MinFin and the MinEconomy carry out additional analysis of:</p> <p>a) the level of the ECA's capitalization and state support so that the institution could cover as many businesses as possible, including SMEs, and make their own functionality more accessible and</p> <p>b) the support areas outlined in Art. 8 of the Law, first of all in the context of their consistency with the identified priority sectors of the Export Strategy. Cabinet of Ministers of Ukraine Ministry of Finance Ministry for Development of Economy, Trade and Agriculture of Ukraine</p> <p>To finally approve and implement the creation of a fully operational structure of foreign (trade representative) offices provided with sufficient resources and functionality to effectively support domestic businesses, including SMEs, with the gradual expansion of the geographical presence of such offices. In this context, it is deemed appropriate to ensure close co-operation of foreign agencies with the Export Promotion Office when processing requests, particularly those submitted by SMEs. Ministry for Development of Economy, Trade and Agriculture of Ukraine Ministry of Foreign Affairs</p> <p>To take steps to launch the National export web portal, its proper and regular filling with useful and accessible information for active and potential exporters, as well as introduce a separate section dedicated to promotion and using innovation opportunities by exporters, as set forth in the Action Plan to the Export Strategy. Ministry for Development of Economy, Trade and Agriculture of Ukraine Export promotion office</p> <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. Cabinet of Ministers of Ukraine Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	<p>In process</p> <p>In process</p> <p>In process</p> <p>In process</p>

Report name	Issued recommendations	Execution status
	<p>To initiate training programs for SMEs aimed at improving access to finance through technical assistance programs. Consider regular conducting of such programs on the ongoing basis with budget and/or donor funding, for example, through regional business support centres. To avoid a formalized approach to implementing such programs (for example, when performance is assessed based on the fact of the training itself), introduce measurable and focused key performance indicators, such as quantitative indicators of the SMEs' participation, the number of SMEs that have tried to or received funding after participation in training programs, and others. The SME Development Office</p>	In process
	<p>To analyze the implementation of financial and credit regional business support programs at the expense of budgetary funds that have been active since 2018, in terms of their effectiveness and to develop an optimal approach to providing financial and credit support for business entities. Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	In process
	<p>To consider introducing criteria for participation in concessional lending programs according to the state policy priorities, such as:</p> <ul style="list-style-type: none"> • assistance in adapting to the corresponding EU standards; • enterprises/projects founded by employees dismissed over the last year; • enterprises registered in regions with high unemployment rate and/or low economic activity (the so-called "depressed regions"). <p>Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	In process
	<p>To enhance the implementation of measures aimed at strengthening the institutional capacity of business associations (business support organizations), in particular, the implementation of a relevant Program developed during the SME Strategy's implementation. Prioritize measures within the Program designed to support the competitiveness and SMEs' interest's presentation and communication Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	In process

Report name	Issued recommendations	Execution status
	<p>To prioritize the implementation of the Innovation Strategy for the period up to 2030 aimed at enhancing copyright, improving the national patent protection system and harmonizing the national patent law with the relevant EU standards, in particular:</p> <ul style="list-style-type: none"> • approximate technical regulation, standards, and conformity assessment; • normatively regulate the process of transferring intellectual property objects; • introduce state support for patenting of intellectual property of Ukrainian innovators abroad through co-financing, etc. <p>Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	In process
	<p>To promote further enhancing of the SME Development Office institutional capacity.</p> <p>Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	In process
	<p>To encourage the development of partnership with collective actions in the private sector (e.g., Ukrainian Network of Integrity and Compliance) for creating a single mentorship platform to advise on compliance and business integrity for SMEs.</p> <p>Ministry for Development of Economy, Trade and Agriculture of Ukraine The SME Development Office</p>	In process
	<p>To strengthen the educational capacity of the created platform aimed at raising companies' awareness of international compliance standards and their implementation by the private sector, by holding country-wide events and creating a resource guide/program with success stories for SMEs' representatives, etc.</p> <p>Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	In process
	<p>To develop a practical compliance workshops program by engaging various stakeholders, including those in the regions, to increase overall business awareness about business integrity practices, as well as further joint development of a common minimum compliance standard (guidelines) with further SMEs' support in implementing compliance practices.</p> <p>Ministry for Development of Economy, Trade and Agriculture of Ukraine The SME Development Office</p>	In process

Report name**Issued recommendations****Execution status**

Systemic report
"Administrative
appeal: current
state and
recommendations"

To initiate developing a minimum standard (guidelines) on business integrity tailored to SMEs' compliance needs. The implementation of such a standard should lay down the necessary foundation for determining the compliance culture sustainability in Ukraine, in particular, by introducing company certification provided that they have more sophisticated and well-established compliance programs. Following the introduction of the standard with the stakeholders' involvement, study legislation to simplify regulation for SMEs applying the compliance standard.

Ministry for Development of Economy, Trade and Agriculture of Ukraine

In process

To properly and timely complete implementation of activities envisaged by the SME Strategy in terms of training, education aimed at developing competencies/skills and awareness-raising of SMEs in the field of business integrity.

Ministry for Development of Economy, Trade and Agriculture of Ukraine

The SME Development Office

Other CEBs

In process

To continue maintaining an active dialogue and holding specialized forums for SMEs. At the same time, it is advisable for these entities to analyze the current state and expand preparation of step-by-step instructions with detailed information on key business processes required to start or liquidate certain types of business and to uniquely present/post information on their websites. Additionally, such information should be accompanied by interactive self-testing tools for SMEs so that they can independently check their compliance level.

Ministry for Development of Economy, Trade and Agriculture of Ukraine

Kyiv City State Administration

Other CEBs

In process

To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order:

To retain provision set forth in the Draft Law No. 9456 enabling a person to employ administrative appeal mechanism to challenge not only any decision but also actions and inactions of public authorities.

Cabinet of Ministers of Ukraine

In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify respective selected provisions which were set forth in the Draft Law No. 9456 to ensure:</p> <p>An appellant's discretionary right to lodge appeals and obtain decisions on appeals in an electronic or a hard copy form.</p> <p>Cabinet of Ministers of Ukraine</p>	<p>In process</p>
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify respective selected provisions which were set forth in the Draft Law No. 9456 to ensure:</p> <p>Administrative act's entering into force is subject to expiration of the term for launching administrative appeal or - if such procedure was launched - not earlier than completion of such an appeal procedure (with possible exceptions - related to critically important public interests - when an administrative act becomes effective immediately).</p> <p>Cabinet of Ministers of Ukraine</p>	<p>In process</p>
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify respective selected provisions which were set forth in the Draft Law No. 9456 to incorporate new provisions establishing:</p> <p>An appellant's right to lodge a motion with an appeal authority seeking suspension of execution or validity of an administrative act (with respect to acts entering into force immediately), as well as prohibition of certain actions by administrative body (its officials) for the period of appeal.</p> <p>Cabinet of Ministers of Ukraine</p>	<p>In process</p>

Report name	Issued recommendations	Execution status
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To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify respective selected provisions which were set forth in the Draft Law No. 9456 to incorporate new provisions establishing:

In process

The right of appellants and administrative bodies to demand participation of their representatives in consideration of appeals by an appeal authority remotely (in particular, via video- or teleconference).

Cabinet of Ministers of Ukraine

To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order:

In process

To retain provisions which were set forth in the Draft Law No. 9456 and which foresaw establishment of the unified framework for the administrative (internal) appeal procedures in all spheres of public administration.

Cabinet of Ministers of Ukraine

Report name**Issued recommendations****Execution status**

To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption setting forth the rules governing delegation of powers to resolve administrative cases, which would foresee:

- 1) Obligation of public authorities to develop internal criteria determining when issuance of decision upon completion of administrative appeals shall be carried out directly by the head of a public authority or could be delegated to authorized persons (collegial bodies);
- 2) Rule that the delegated authority cannot be exercised by a person other than an authorized one;
- 3) Mandatory publication of decisions on delegation of powers in the framework of administrative appeal (as well as decisions on revocation and cancellation thereof);
- 4) Prohibition of further delegation (sub-delegation) of powers granted to authorized persons within the framework of the administrative appeal;
- 5) Possibility for further delegation (sub-delegation) of the signing authority by authorized persons within the framework of the administrative appeal.

Cabinet of Ministers of Ukraine

In process

Report name	Issued recommendations	Execution status
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To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order:

Authorizing public authorities to set up appeal commissions, whose activities shall comply with the minimum neutrality (impartiality) guarantees in accordance with the requirements established by the Cabinet of Ministers of Ukraine regarding:

- 1) Method of forming composition of appeal commission on a permanent (for authorities with a significant number of appeals) or temporary (for authorities with a small number of appeals) basis, as well as method of distributing the administrative appeals in the manner excluding occurrence of conflict of interests;
- 2) Inclusion of civil society representatives to the appeal commission's composition;
- 3) Procedure of recusal (self-recusal) of an appeal commission's member;
- 4) Peculiarities of organizational, informational and logistic support aspects in the activities of appeal commission ensuring absence of its excessive dependence on a public authority under whose auspices it operates;
- 5) Competence of the public authority's head to delegate his authority to adopt final decision upon completion of administrative appeal to the appeal commission acting as a collegial body.

In process

Cabinet of Ministers of Ukraine

To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order:

Existence of the administrative appeal procedure to enable challenging decisions (actions or inactions) of those authorities, where higher-level bodies do not exist, even if relevant appeal commissions were not created therein.

Cabinet of Ministers of Ukraine

In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order: Introducing recusal (self-recusal) procedure via-a-vis a person authorized to consider the administrative appeal. Cabinet of Ministers of Ukraine</p>	<p>In process</p>
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order: To incorporate a new provision vesting the Cabinet of Ministers of Ukraine with authority to establish special (quasi-judicial) appeal bodies operating outside the hierarchy of public authorities, whose decisions (actions or inactions) are challenged to enable handling of certain types of administrative appeals. Cabinet of Ministers of Ukraine</p>	<p>In process</p>
	<p>To develop and approve a model regulation on appeal commission set up within the public authority, whose provisions would regulate such commission's activities in compliance with the recommendation above. Cabinet of Ministers of Ukraine</p>	<p>In process</p>
	<p>While elaborating the Draft Concept on Reforming the System of the State Supervision (Control) - to consider the idea of creating special (quasijudicial) appeal bodies operating outside the hierarchy of public authorities, whose decisions (actions or inactions) are challenged, to enable handling certain types of administrative appeals. Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	<p>In process</p>

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>In advance notification of the parties to the proceedings about the place and time of the appeal's consideration and the procedure for familiarization with the appeal materials.</p> <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>Disclosure of the full text of a decision containing substantiation and motivation for its adoption to participants of the proceedings.</p> <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would establish:</p> <p>Possibility of participation of the appellant (its representatives), representatives of the authority that made the decision (whose official committed an action or inaction) and third parties facilitating the proceedings (particularly on the initiative of the authority and/or based on the motion of the participants of the appeal) in the appeal's consideration.</p> <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would establish:</p> <p>Technical recording of appeal's consideration by the persons present (save for closed hearings).</p> <p>Cabinet of Ministers of Ukraine</p>	In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would establish: Publication of the adopted decisions in depersonalized form. Cabinet of Ministers of Ukraine</p>	In process
	<p>To develop and approve a model regulation on appeal commission set up within the public authority, whose provisions would envisage: Prior notification of the participants of the proceedings about the place and time of appeal's consideration. Cabinet of Ministers of Ukraine</p>	In process
	<p>To develop and approve a model regulation on appeal commission set up within the public authority, whose provisions would envisage: Access to materials of the case prior to and during appeal's consideration. Cabinet of Ministers of Ukraine</p>	In process
	<p>To develop and approve a model regulation on appeal commission set up within the public authority, whose provisions would envisage: Access to the full text of the decision by the appellant and other persons who participated in the consideration of the appeal. Cabinet of Ministers of Ukraine</p>	In process
	<p>To develop and approve a model regulation on appeal commission set up within the public authority, whose provisions would envisage: Publication of decisions made on the basis of the outcomes of appeal's consideration on a respective authority's website. Cabinet of Ministers of Ukraine</p>	In process
	<p>To develop and approve a model regulation on appeal commission set up within the public authority, whose provisions would envisage: Technical recording of the appeal's consideration process by the persons present. Cabinet of Ministers of Ukraine</p>	In process
	<p>To ensure adaptation of central executive bodies' websites to people with special needs. Cabinet of Ministers of Ukraine</p>	In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>The right of an appeal authority to collect any evidence necessary for a full and comprehensive consideration of the case on its own initiative.</p> <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>Prohibition for an appeal authority to demand directly from the appellant any documents or information being in possession of the appeal authority or any other public authority.</p> <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>The right of an appeal authority to demand any data and documents necessary for the resolution of a case from other authorities in charge of administration of official registers.</p> <p>Cabinet of Ministers of Ukraine</p>	In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order:</p>	
	<p>To incorporate new provisions, which would establish a requirement to adhere to "sincere cooperation" principle between public authorities within the administrative appeal procedure, particularly by signing Memorandum of Cooperation and Exchange of Information between them. Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify general provisions which were set forth in the Draft Law No. 9456, by establishing an obligation to issue the decisions in the administrative appeal procedure based on effect of the principle of proportionality with regard to the following: The scope of the administrative appeal procedure (full, shortened, with/without parties, etc.). Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify general provisions which were set forth in the Draft Law No. 9456, by establishing an obligation to issue the decisions in the administrative appeal procedure based on effect of the principle of proportionality with regard to the following: The need for an appeal authority to involve resources (own and the appellant's) for checking and/or establishing circumstances of the appeal. Cabinet of Ministers of Ukraine</p>	In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify general provisions which were set forth in the Draft Law No. 9456, by establishing an obligation to issue the decisions in the administrative appeal procedure based on effect of the principle of proportionality with regard to the following:</p> <p>The use of certain tools of redress in the result of administrative appeal consideration. Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would foresee:</p> <p>Application of the principle of proportionality, taking into account the case-law of the Ukrainian courts, the European Court of Human Rights, and the European Court of Justice. Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would foresee:</p> <p>Possibility to carry out administrative appeal procedure in a simplified (shortened) form without hearings, in cases where, given obvious nature of circumstances of the case, the administrative authority intends to rule in favor of the appellant and the parties do not insist on a full consideration. Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would foresee:</p> <p>Possibility for the appeal body to give a public apology when challenged actions are found to be unlawful. Cabinet of Ministers of Ukraine</p>	In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>Unification of approaches to calculation of procedural time limits in the administrative appeal procedure (particularly as regards starting point of their elapsing; their calculation by calendar or business days; shifting the last day of the term falling on the weekend, a holiday or a day-off).</p> <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>Establishing deadline for lodging an appeal against a decision (an administrative act) to be calculated based on the day it was received by the appellant rather than the day of its adoption (with the exception of cases of failure to receive a duly sent decision due to appellant's bad faith or negligence).</p> <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>Setting a clear standard term for the appeal's consideration (with the possibility of setting another term by special laws in certain areas).</p> <p>Cabinet of Ministers of Ukraine</p>	In process

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To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify general provisions which were set forth in the Draft Law No. 9456 regarding:

Establishing deadline for lodging an appeal challenging actions or inactions, which would enable lodging an appeal:

- 1) On continuous actions or inactions - at any time when actions or inactions are occurring;
- 2) On completed (finished) actions or inactions - within a clearly defined period of time to be calculated from the date of completion (the end) of such actions or inaction (the day when the appellant found out or should have found out about their completion).

Cabinet of Ministers of Ukraine

In process

To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify general provisions which were set forth in the Draft Law No. 9456 regarding:

Determining the appeal authority's right to renew the missed deadline for lodging an appeal at the appellant's request subject to existence of valid reasons, with an indicative non-exhaustive list of such valid reasons to be set forth in the legislation to be achieved by:

- 1) Extending non-exhaustive list of such valid reasons originally specified in the Draft Law No. 9456;
- 2) Determining obligation of the appeal authority to state the fact of renewal of the missed term for appeal, grounds for its renewal and evidence supporting these grounds - to be done in the decision on results of appeal consideration or in a separate procedural decision on time limits renewal.

Cabinet of Ministers of Ukraine

In process

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To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to determining the appeal authority's right to extend the term for appeal's consideration - by:

1) Creating an indicative list of grounds for extending the term for appeal's consideration (depending on complexity of appeal, a significant amount of materials and other factors objectively affecting length of consideration) as well as establishing maximum term of extension and a maximum number of extensions;
2) Appeal authority's obligation to disclose the number and ratio of appeals for which the period of consideration has been extended in public statistics related to the administrative appeal procedure.
Cabinet of Ministers of Ukraine

In process

To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify general provisions which were set forth in the Draft Law No. 9456 regarding:

The norms which regulate enforcement of the decisions taken after the appeal's consideration - by clearly securing the appeal authority's obligation in case of satisfaction of the appeal (including satisfaction based on "tacit consent" principle) to promptly take actions aimed at restoring the infringed rights and legitimate interests of the appellant (or to assign another authority with the task to perform such actions, including follow-up on implementation thereof).
Cabinet of Ministers of Ukraine

In process

To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would establish:

A clear, short period during which an appeal is scrutinized by an appeal authority for formal defects preventing its acceptance into consideration.
Cabinet of Ministers of Ukraine

In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would establish: The obligation of an appeal authority, which detected formal defects of the appeal preventing its consideration, to defer consideration of an appeal by granting the appellant reasonable term for their remedying, so that the appeal could be left without consideration only upon expiration of such a term and failure to eliminate such defects. Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to incorporate new provisions, which would establish: The rule contemplating satisfaction of appeals lodged to challenge decisions (administrative acts) based on the "tacit consent" principle in the event of an appeal authority's failure to issue any decision or send it to the appellant within the term prescribed by law. Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine the Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw: A list of admissible means of proof in the administrative appeal procedure, comprising, inter alia, explanations of the parties or witnesses, documents, things, expert explanations or reports, specialist advice. Cabinet of Ministers of Ukraine</p>	In process

Report name	Issued recommendations	Execution status
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine the Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to retain provisions which were set forth in the Draft Law No. 9456 and which foresaw:</p> <p>Obligation of appeal authorities to provide proper justification in case of a change of assessment and conclusions reached in similar cases.</p> <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine the Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order to further specify general provisions which were set forth in the Draft Law No. 9456 containing the list of issues due to be scrutinized by appeal authority in the framework of the administrative appeal, by referring to:</p> <ul style="list-style-type: none"> • compliance with requirements of material law; • compliance with the procedure (including competence issues), • correct and complete identification of circumstances of the case based on proper and admissible evidences. <p>Cabinet of Ministers of Ukraine</p>	In process
	<p>To prepare and lodge with the Verkhovna Rada of Ukraine the Draft Law of Ukraine "On the Administrative Procedure" (in replacement of the Draft Law No. 9456 of December 28, 2018) and, within its competence, to facilitate its adoption in order:</p>	In process
	<p>To incorporate a new provision, which would ensure making decisions of the appeal authorities public (subject to compliance with confidentiality requirements) in an easy to use, intellectually searchable format.</p> <p>Cabinet of Ministers of Ukraine</p>	

Report name**Issued recommendations****Execution status**

To approve a legal act (regulations, procedure, methodology, etc.) determining the procedure for setting key performance indicators, effectiveness and quality of service activities (KPIs) of executive authorities (their structural divisions, officials) whose functions include consideration of appeals filed according to the administrative appeal procedure, which would envisage:
Mandatory application of the "ratio of confirmation by the courts of decisions made according to the administrative appeal procedure" KPI (calculated as the ratio of cases resolved in favor of the public authority out of the total number of cases considered in courts after their going through the administrative appeal procedure; for decisions having monetary measurement - the ratio in monetary terms is additionally calculated).
Cabinet of Ministers of Ukraine

In process

To approve a legal act (regulations, procedure, methodology, etc.) determining the procedure for setting key performance indicators, effectiveness and quality of service activities (KPIs) of executive authorities (their structural divisions, officials) whose functions include consideration of appeals filed according to the administrative appeal procedure, which would envisage:
Setting an optimal reporting period for calculation of the indicator depending on the load of a certain appeal authority (the more the load, the shorter the reporting period), for instance:
• less than 1000 appeals per year - annual period,
• over 1000 appeals per year - quarterly period.
Cabinet of Ministers of Ukraine

In process

To approve a legal act (regulations, procedure, methodology, etc.) determining the procedure for setting key performance indicators, effectiveness and quality of service activities (KPIs) of executive authorities (their structural divisions, officials) whose functions include consideration of appeals filed according to the administrative appeal procedure, which would envisage:
Mandatory measurement and updating (with the foregoing frequency) of the status of measurement of the above KPI for at least 3 years after the end of the reporting period, metrics of which are measured.
Cabinet of Ministers of Ukraine

In process

Report name	Issued recommendations	Execution status
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To approve a legal act (regulations, procedure, methodology, etc.) determining the procedure for setting key performance indicators, effectiveness and quality of service activities (KPIs) of executive authorities (their structural divisions, officials) whose functions include consideration of appeals filed according to the administrative appeal procedure, which would envisage:
Mandatory publication of the latest results of the measurement of the foregoing KPI on the official public authority's website and/or in other public sources.
Cabinet of Ministers of Ukraine

In process

To approve a legal act (regulations, procedure, methodology, etc.) determining the procedure for setting key performance indicators, effectiveness and quality of service activities (KPIs) of executive authorities (their structural divisions, officials) whose functions include consideration of appeals filed according to the administrative appeal procedure, which would envisage:
Recommended use of other KPIs, depending on a specific features of a given sphere, which, among other things, may include:

In process

KPIs related to timeliness of appeals' handling (average time for handling appeals, the ratio of appeals considered in a timely manner, the ratio of appeals against which consideration period was extended, etc.)
Cabinet of Ministers of Ukraine

Report name	Issued recommendations	Execution status
	<p>To approve a legal act (regulations, procedure, methodology, etc.) determining the procedure for setting key performance indicators, effectiveness and quality of service activities (KPIs) of executive authorities (their structural divisions, officials) whose functions include consideration of appeals filed according to the administrative appeal procedure, which would envisage:</p> <p>Recommended use of other KPIs, depending on a specific features of a given sphere, which, among other things, may include: KPIs, related to subjective satisfaction of participants with the administrative appeal procedure, this process overall quality and its particular aspects (according to the surveys, which should be conducted among all participants and provide an appropriate level of anonymity for survey participants), etc. Cabinet of Ministers of Ukraine</p>	In process
Systemic report "Business focus on labor-related issues"	<p>To develop and submit for respective approval the procedure for interaction between the SLS, the Labor commissions under local governance, and the SFS, when carrying out the state supervision in the labor relations sphere. State Tax Service of Ukraine State Labor Service</p> <p>To develop and submit for respective approval the procedure for interaction between the SLS, the Labor commissions under local governance, and the National Police of Ukraine, when carrying out the state supervision in the labor relations sphere. State Labor Service National Police of Ukraine</p> <p>To provide the territorial bodies with a guidance for compliance within the process of approval of mining operations development plans. Such a guidance should clearly address the following: (i) a maximum time limit for processing of submitted documents; (ii) an exhaustive list of grounds for refusal of approval; (iii) a minimum time limit for correction of weaknesses in the mining operations development plan (if any). State Labor Service</p> <p>To develop a legal framework and an implementation mechanism for the "E-Office" that would meet international standards and the best European practices for the labor-related procedures (in particular, for obtaining of the work permit for foreign specialists). State Labor Service State Employment Service</p>	In process In process In process In process

Report name	Issued recommendations	Execution status
	<p>To prepare draft laws introducing: - a simplified procedure for obtaining the work permit for foreign students and/or the graduates; - an administrative appeal procedure against refusals to issue the work permit; - issuance of the work permit duplicate as well as the one in the electronic form. State Employment Service</p>	In process
	<p>To redesign the process of the occupational safety education, amend Model Regulation on the Procedure for Training and Knowledge Assessment on Occupational Safety Issues, approved with the Order of the State Committee of Ukraine on Supervision of Labor Protection No. 15 dated January 26, 2005 and other applicable acts, in particular, to: - grant a right to lecturers of private training centers, who trained employees, to be a part of examination commissions; - provide a detailed procedure with requirements for a request to assign an examination commission, as well as a concrete algorithm of actions, when such a commission does not arrive in time. - to develop and to approve a detailed procedure for assessment of knowledge in the field of occupational safety and health, which would eliminate ambiguities and excessive discretion inherent to the existing process, in particular – regarding allowed examination cards, additional questions, and success threshold. State Labor Service</p>	In process
	<p>To develop and to implement a confirmation system of competence and quality management of the educational institutions and training centers, which would prevent indecent participants from operating in the market, e.g. introducing a requirement of certifying compliance with recognized international standards. State Labor Service</p>	In process
	<p>To build capacity on compliance by training its staff regularly to enable it for better promotion and achievement of compliance through (i) working partnerships with businesses, and (ii) conducting training of labor inspectors on subjects related to professional conduct, ethics, behavior, and communication skills. Such training should be public (to the extent possible) to disseminate a uniform understanding of issues as well as released on the SLS web-site or other official public sources. State Labor Service</p>	In process
	<p>To develop and enforce a performance assessment system for labor inspectors which accounts not only for quantitative results of their activities but, most importantly, for a qualitative part of their performance, in terms of the measurement of the extent to which they have contributed to the improvement of workplaces that they have inspected. State Labor Service</p>	In process

Report name	Issued recommendations	Execution status
Systemic report "Main problems faced by business in customs sphere"	<p>To improve an existing practice of issuing practical recommendations for business based on the best compliance practices through disclosure of inspection results from a labor compliance perspective as well as periodical reports of inspectorates addressing specific sectoral compliance issues. Such pieces of advice should contain self-explanatory illustrations of what labor compliance risk, risk factor, or counter-factor it relates to and how such a risk could be mitigated. Information is to be released on a regular basis (not less than quarterly) on the SLS web-site through a single point of reference. State Labor Service</p>	In process
	<p>To create a single point for guidance to be regularly developed by the SLS so that business can comply with regulations, which are often of the technical and complex nature, and to ensure that such information reflects the law correctly, is clear and easy to follow and at no cost for the business community. State Labor Service</p>	In process
	<p>To develop and introduce interactive self-assessment toolkits with a special focus on the micro-enterprises and SMEs, and to ensure that businesses can assess themselves against the inspection criteria. Additionally, to arrange regular educational campaigns to encourage businesses to apply such toolkits and to ensure that they can contribute towards improving compliance via regular feedback forms/ surveys. State Labor Service</p>	In process
	<p>To develop a draft law on introducing amendments to the Code of Ukraine on Administrative Offenses of Ukraine by supplementing Chapter 12 of the Code of Ukraine on Administrative Offenses of Ukraine ("Administrative Offenses in the Areas of Trade, Public Catering, Services, Finance and Entrepreneurship") with an article to govern administrative liability of officers (officials) of customs authorities for violation of customs legislation, as well as to grant the power to issue protocols on such violations to the central executive authority tasked to implement the state regulatory policy, the policy on supervision (control) in the field of business activity, licensing and permit system in the field of business activity, as well as deregulation of business activity. Ministry of Finance Ministry of Justice</p>	In process
	<p>To develop and publish guidelines on procedures for declaring and controlling accuracy of customs value's determination, including specification of the main stages of interaction between declarant and customs authority, as well as their rights and obligations (following the model employed in the UK Notice 252). Such an interpretation should be posted on the State Fiscal Service of Ukraine website or other official public sources. Ministry of Finance</p>	In process

Report name	Issued recommendations	Execution status
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To prepare governmental draft Law of Ukraine introducing the following amendments to the Customs Code of Ukraine:
1.1. To supplement Paragraph 7 of Article 55 of the Customs Code of Ukraine to ensure that the general rule stating that validity period of guarantees issued by guarantors pursuant to Section X of the Customs Code of Ukraine "...shall not exceed 90 calendar days as of the date of the goods' release" would not apply to financial guarantees issued in the form of a document.
1.2. To supplement Article 312 of the Customs Code of Ukraine with the provision stating that the validity period of a financial guarantee issued in the form of a document shall not exceed 365 calendar days after release of goods, provided that within 120 calendar days, following adoption of decision on customs value's adjustment, a declarant would notify customs authority about its disagreement with such a decision.
1.3. To amend Article 314 of the Customs Code of Ukraine in order to harmonize eligibility criteria for parties entitled to grant financial guarantees to secure payment of customs duties with the current European practices (particularly taking into account provisions of Article 27 and Article 28 of the Convention on a Common Transit Procedure EU/EFTA).
Ministry of Finance

In process

To ensure creation of a public electronic register of decisions on classification of goods, similar to practice employed in the EU. In the Council's view, not only decisions adopted by customs authorities during customs clearance should be entered into such a registry, but also those ones adopted by the State Fiscal Service authorities during documentary inspections and (for the sake of comprehensiveness of registry information) court decisions adjudicating correctness of the classification of goods.
Ministry of Finance
State Tax Service of Ukraine

In process

To issue Methodological Recommendations to ensure proper consideration by customs authorities of the existing case law on classification according to the relevant Ukrainian Classification of Goods for Foreign Economic Activity codes. Among other things such a document would have to establish that while conducting classification of goods under UCGFEA having the same, identical or similar characteristics, due attention should be paid to practice generated by both domestic courts as well as by the European Court of Justice.
State Tax Service of Ukraine

In process

To prepare and conduct educational training programs for the personnel of the State Fiscal Service of Ukraine on reasoning decisions on classification of goods by using examples from the practice of the European Court of Justice. Such trainings should be public (to the extent possible) to disseminate a uniform understanding of issues pertaining to classification of goods.
Ministry of Finance
State Tax Service of Ukraine

In process

Report name	Issued recommendations	Execution status
	<p>To elaborate and approve Inter-Agency Instruction on interaction of customs and law enforcement authorities. Such a document should, among other things, regulate (1) time limits for customs clearance, including liability (sanctions) for failure to observe such time limits; (2) restrictions with respect to the number of actions aimed at retrieving samples of the declarant's goods; (3) communication between customs and law enforcement agencies in the course of such interaction.</p> <p>State Tax Service of Ukraine Ministry of Finance Ministry of Internal Affairs of Ukraine State Security Service of Ukraine</p>	In process
	<p>In order to (1) place actions substantially similar to search outside the scope of customs examination procedure; and (2) narrow down powers of the law enforcers to demand from customs authorities carrying out such actions, - prepare governmental draft law on introducing amendments to Paragraph 2 Article 325 of the Customs Code of Ukraine to explicitly state that law enforcement authorities are not entitled to demand from persons that are transferring goods, commercial transportation vehicles through customs border of Ukraine carrying out operations, foreseen in paragraph one of this article (i.e., loading, unloading, reloading, fixing damaged packaging, unpacking, packing, re-packing, weighting along with the determination of other substantial characteristics of goods subjected to customs clearance, including taking samples of such goods, replacement of identification signs or marks on such goods or packaging thereto, commercial transportation vehicles as well as replacement of commercial transportation vehicles). Yet, such powers of the fiscal authorities shall remain in the effective wording of this article</p> <p>Ministry of Finance Ministry of Justice</p>	In process
	<p>To implement Clauses 15.3 - 15.9 of the European Union Customs Blueprints, - in particular, to create a central IPR unit as a center of operational expertise under the State Fiscal Service of Ukraine.</p> <p>Ministry of Finance State Tax Service of Ukraine</p>	In process
	<p>To adopt a secondary legislative act (in the form of an order), which would establish the possibility and necessity (at least for the first two or three years while Authorized Economic Operator mechanism is being put into operation) to engage foreign specialists to train local personnel and actually conduct audits, required for granting Authorized Economic Operator status.</p> <p>Ministry of Finance</p>	In process

Report name**Issued recommendations****Execution status**

To ensure openness of data about average time required for release of goods, taking into account methodology contained in the "Time Release Study" document of the World Customs Organization. The relevant data can be regularly published at the official website of the SFS of Ukraine. Along with the publication of this data, an interactive survey of companies should be carried out in terms of such data's authenticity/acknowledgement.

Ministry of Finance

State Tax Service of Ukraine

In process

To introduce a transparent system for evaluating the effectiveness of post-clearance audit of companies; based on which risk criteria for operations and/or enterprises should be continuously updated. The relevant statistics should be disclosed and provided on a regular basis (on quarterly and annual basis), according to the following indicators:i.the number of carried out audits; ii.total amounts of additionally imposed charges with a separate indication of the amount of so-called "agreed obligations";iii.percentage correlation between the total number of inspections and audits where an additional charge was imposed in the amount exceeding certain indicator (this indicator may be set as a fixed UAH amount or as a percentage of the total amount of operations of the company that became the subject of an audit). The introduction of the relevant indicator will enable systemic assessment of post-clearance audit effectiveness, preventing small amounts from distorting overall figures;iv.percentage of audits (amongst the total number of inspections) where customs declarations were checked without physical examination of goods and/or seeking disclosure of additional documents and/or issuing decisions on classification of goods and/or adjustments of customs value;v.percentage of customs declarations whose clearance involved employing customs control measures in the form of physical inspection of goods and/or request for additional documents, making decisions regarding classification of goods and/or adjustments of customs value;vi.financial indicators demonstrating outcomes of customs control measures in the form of physical inspection of goods and/or request for additional documents, making decisions regarding classification of goods and/or adjustment of the customs value;vii.the number of cases launched for infringing customs rules;viii.the total amount of sanctions imposed to customs rules infringers following consideration of cases on infringement of customs rules;ix.percentage correlation between the total number of cases on customs rules infringement and cases where sanctions were imposed on infringers.

Ministry of Finance

State Tax Service of Ukraine

In process

Report name	Issued recommendations	Execution status
	<p>In order to control the declared customs value, ensure functioning of the system of interaction between fiscal authority and a declarant, where all information exchange will be carried out in electronic form. It appears it might be achieved by introducing changes to the respective software of the State Fiscal Service of Ukraine. Ministry of Finance State Tax Service of Ukraine</p>	In process
	<p>To ensure a gradual switch of customs value control from customs clearance to post-clearance audit stage, save when fiscal authority has reasonable doubts (to be justified by the respective criteria) about ability to collect amounts of additionally imposed charges in the future. For instance, use of risk-oriented system based on score-ranking method is advisable vis-à-vis entities incorporated shortly before customs clearance, where managers/owners have changed or have been brought to criminal or administrative liability. It appears that initially such a switch of control could be determined in methodological recommendations (letters) issued by the State Fiscal Service of Ukraine and/or the Ministry of Finance of Ukraine followed by introducing respective amendments to the Customs Code of Ukraine. Ministry of Finance State Tax Service of Ukraine</p>	In process
	<p>To update software employed for communication between the State and declarants. Based on successful examples of other countries - to ensure functioning of a single, up-to-date online system that would maximize automation of relevant iterations, simplify declaring procedures and ensure transparency. Ministry of Finance State Tax Service of Ukraine</p>	In process
Systemic report "Control over controllers: status of control bodies reform implementation"	<p>To set clear deadlines for the alignment of regulations of the control bodies with the Law of Ukraine "On Basic Principles of the State Supervision (Control) in the Sphere of Economic Activity" and the CMU Resolution No.752 To propose amendments to legislation that would not allow the control bodies that have not implemented the risk-oriented approach to enter the information into the IAS and, accordingly, to conduct inspections;To enhance disciplinary liability for heads of control bodies for non-compliance with the law, in particular the failure to implement the risk-oriented approach;To ensure the development of checklists for each supervisory authority with issues which can be checked during scheduled inspections. Cabinet of Ministers of Ukraine</p>	In process
	<p>To continue monitoring the progress made by the state control bodies in bringing their legal acts in compliance with the Law "On State Supervision (Control)" and the CMU Resolution No.752. State Regulatory Service</p>	In process

Report name	Issued recommendations	Execution status
	<p>To continue the development of the IAS and to ensure its installation and commissioning in accordance with the current legislation by the end of 2018. Ministry for Development of Economy, Trade and Agriculture of Ukraine State Regulatory Service</p>	In process
	<p>To ensure the population of the IAS with information and its full operation. State Regulatory Service</p>	In process
	<p>To consider standardization of documents that the SRS issues in cases of violations by control bodies, licensing and permitting authorities. Ministry for Development of Economy, Trade and Agriculture of Ukraine State Regulatory Service</p>	In process
	<p>To prepare amendments to the legislation on the licensing and permit system to eliminate conflicting provisions regarding the liability of officials of such authorities (including heads of control bodies) for failure to execute the SRS orders. In particular, these amendments should focus on eliminating violations in the following areas:-revocation of licenses;- registration of declarations of conformity of material and technical facilities with the law;-deadlines for submission of conclusions and results of examinations, surveys, and other scientific and technical assessments required for the issuance of a permit. Ministry for Development of Economy, Trade and Agriculture of Ukraine State Regulatory Service</p>	In process
	<p>To draft amendments to the current legislation, particularly:- Article 5 of the Law of Ukraine "On the Licensing of Certain Types of Economic Activities" should be amended by introduction of legally binding deadlines for implementation of SRS's orders based on decisions of Expert Appeal Council.-in Article 1 of the Law of Ukraine "On the Permit System in the Sphere of Economic Activity" a broader definition of the "permitting document" should be added, including declarations;it should also be allowed to issue permits in other than electronic form (i.e. on paper). amend Article 166-10 of the CAO regarding the establishment of liability of heads of control bodies for violations identified by the SRS when conducting control measures. Ministry for Development of Economy, Trade and Agriculture of Ukraine State Regulatory Service</p>	In process

Report name	Issued recommendations	Execution status
Systemic report "Combatting raidership: current state and recommendations"	<p>To introduce the system of notification of owners of a legal entity or their representatives (by forwarding messages to e-mail and, as an additional administrative service, SMS-messages) of the receipt by the state registrars of the applications for registration actions in respect of such legal entity and/or its separate subdivision Ministry of Justice</p>	<p>In process — comments: Upon the results of the meeting of the Ministry of Justice, State Enterprise "NAIS" and the World Bank, starting from October, 2017, and as of today, the State Enterprise "NAIS" jointly with the representative of the technical cooperation project "Support to reforms in agriculture and land relations in Ukraine" of the World Bank take measures for introduction of this service (without involvement of commercial organizations in the process of rendering specified services) as regards notifying of pending changes with the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Formations (corporate rights). In particular, the concept and task specification of the relevant software are currently being approved.</p>
	<p>To introduce amendments to the Procedure for state registration of legal entities, physical persons entrepreneurs and public formations without legal entity status, as approved by the Order of the Ministry of Justice of Ukraine No.359/5, dated 9 February 2016, according to which: (1) the state registrars shall be obliged, when making changes in the USR in respect of ownership of corporate rights, to verify data of the SREMP to ascertain existence of registered encumbrances of such corporate rights; (2) in the presence of any encumbrances prohibiting the transfer of ownership of corporate rights - the respective registration actions shall be rejected on the basis of clause 5 of part one of Article 28 of Law No.755-IV. Ministry of Justice</p>	<p>In process — comments: Is being discussed in the Ministry of Justice.</p>
	<p>To develop a single regulations, which would set forth the procedure for assigning postal addresses to immovable property in the territory of Ukraine and harmonization of the latter with the existing legislative provisions. Ministry of Regional Development, Construction and Residential Services</p>	<p>In process — comments: On 20 March 2018, the Council received a letter from the Ministry of Regional Development, Construction and Residential Services dated 02.03.2018. No.7/14-2227, according to which it prepared Draft Law "On Amendments to Certain Laws of Ukraine regarding Improvement of Urban Development" (dated 04.05.2016 No.4585), which governs the issue of assigning postal addresses to construction sites within and outside the settlements. However, by the letter of the Cabinet of Ministers of Ukraine dated 30.12.2017 No.7532/0/2-17, the said draft law No.4585 was withdrawn from VR. At present, suggestions for regulating the issue of determining the procedure for providing an address for a construction site are included in the draft laws "On Introducing Amendments to Certain Legislative Acts of Ukraine on Improving the Investment Climate in Ukraine" (No.6540 dated 06.06.2017) and "On Amendments to Certain Legislative acts of Ukraine in the sphere of urban development" (No.7085 dated 06.09.2017), which are included in the agenda of the seventh session of the VRU of the eighth convocation in accordance with the resolution of the VRU of No.2149-VIII dated 10 March 2017. On 22.03.2018 the draft law "On Amendments to Certain Legislative acts of Ukraine in the sphere of urban development" No.7085 dated 09.06.2017 was adopted in the first reading. At the moment, the draft law is being prepared for second reading.</p>
	<p>To initiate changes in the Unified Registry of Notaries, which would allow for disclosure of information about the notaries whose access to state registries was blocked/cancelled. Ministry of Justice</p>	<p>In process — comments: The Deputy Minister of Justice has, on several occasions, confirmed the Ministry's intention to eventually implement such a recommendation.</p>
	<p>To prepare an explanation (or introduce amendments to the relevant legislation) to properly specify the conditions (perhaps, depending upon severity of violation), whose occurrence might trigger cancellation of certificate affirming one's right to conduct notarial activity. Ministry of Justice</p>	<p>In process — comments: The Ministry of Justice is reportedly cooperating with the Notary Chamber of Ukraine on this matter.</p>
<p>To provide clarification that the provision of the applicants with scan copies of the documents on whose basis the registration actions have been taken should take place in the same manner as the provision of other information from the state registries To speed up work aimed at ensuring technical interaction between the State Registry of Real Rights Over Immovable Property and the Unified State Registry of Court Decisions. To prepare methodological guidelines for the state registrars regarding automatic enforcement of court decisions whose operative parts are ambiguous and/or vague. Ministry of Justice</p>	<p>In process — comments: Is being discussed in the Ministry of Justice.</p>	

Report name	Issued recommendations	Execution status
	<p>To introduce amendments to the Procedure for Carrying Out Notarial Actions by the Notaries of Ukraine, approved by the Order of the Ministry of Justice of Ukraine No.296/5, dated 22 February 2012, by supplementing it with a separate section about notarization of images of scanned documents, based on which the registration actions were made, on the PC screen (screenshots). Ministry of Justice</p> <p>To develop and approve the Methodological Guidelines for Prosecutors in accordance with clause 9 of part 1 of Article 9 of the Law of Ukraine "On Prosecution", in order to ensure more uniform application of legislative acts of Ukraine when conducting the prosecutorial activities in the procedural management over the investigation of "raidership" crimes. Given that, in accordance with the applicable Criminal Procedural Code of Ukraine, the prosecutors, in the exercise of the procedural management, are empowered with procedural management over the progress of the pre-trial investigation, the Council believes that such Methodological Guidelines should help the prosecutors effectively coordinate the work of investigators in the investigation of intricate "raidership" schemes. Prosecutor General's Office of Ukraine</p> <p>To speed up work aimed at ensuring technical interaction between the State Registry of Real Rights Over Immovable Property and the Unified State Registry of Court Decisions. State Judicial Administration</p> <p>To strengthen the training capacity of the National Corruption Prevention Agency and the Ministry of Justice of Ukraine to raise awareness of companies about the international standards and their implementation by the private sector. National Agency on Corruption Prevention</p> <p>To encourage the development of the network of partnership relations with business circles and non-for-profit organizations for collective counteraction of raidership risks. For example, in May 2017 the Council, with the support of the European Bank for Reconstruction and Development (EBRD) and the OECD, presented the Ukrainian Network of Integrity and Compliance. Ministry of Justice National Agency on Corruption Prevention</p>	<p>In process — comments: The process of developing amendments to the relevant regulatory acts in conjunction with introduction of the "electronic notary" is underway.</p> <p>In process — comments: As reported by the Deputy Prosecutor's General some time ago at the Meeting Of the Inter-Governmental Working Group aimed at Combatting Raidership, chaired by First Deputy Prime Minister of Ukraine.</p> <p>In process — comments: Coordination of consultations between two technical administrators are still ongoing.</p> <p>In process — comments: The NACP Development Strategy for 2017-2020 and plans for its implementation, approved by the NACP decision dated 22.06.2017 No.234, provides for the annual studies on implementation of the assessment of corruption risks in the activities of legal entities. Thus, the NACP informs about carrying out 6 trainings for authorized persons responsible for implementation of anti-corruption programs of the state enterprises, which belong to the sphere of management of the relevant ministries.</p> <p>In process — comments: Although according to Art. 11 of the Law of Ukraine "On Preventing Corruption", the counteraction to the risks of raidership does not fall under the authority of the NACP, as far as 2018 is concerned, the NACP, in conjunction with the "Transparency and Integrity of the Public Sector" project of the United Nations Development Program has scheduled 5 roundtables to discuss the issues that were raised by representatives of business community during implementation of the anti-corruption programs.</p>
Systemic report "Challenges for government and business in dealing with local government"	<p>To finish drafting regulations governing the decentralization of government powers in all branches and spheres providing administrative and social services, and clearly identify the functions of local executive bodies and LGAs at all levels in terms of providing such services. Ministry of Regional Development, Construction and Residential Services</p>	<p>In process — comments: A number of laws have been adopted , the provisions of which regulates the issue of delegating powers from executive to local authorities, in particular, powers in the field of architectural and construction supervision (control) and improvement of urban planning legislation; provision of an administrative service for issuance of permits and provision of administrative services through the ASCs (Administrative Services Centers).</p>

Report name	Issued recommendations	Execution status
	<p>To establish a constitutional basis for regulating the devolution of power and simultaneously instituting state oversight of LGA decisions while continuing to work on amending the Constitution as necessary, via Draft Law No.2217a dated 1 July 2015 "On amendments to the Constitution of Ukraine (regarding decentralization of power)". Ministry of Regional Development, Construction and Residential Services Verkhovna Rada of Ukraine</p>	<p>In process — comments: Status as of 10 December 2015 Committee's submission for review was presented. Pending review.</p>
	<p>To adopt the Draft Law No.2489 "On serving in local government agencies" dated March 30, 2015, which defines the principles, legal and organizational basis for serving in local government agencies, regulates the status of LGA employees, and ensures comprehensive reforms of serving in LGAs, keeping in mind the staffing needs for decentralization. Verkhovna Rada of Ukraine</p>	<p>In process</p>
	<p>To institute drafting transparent competitive procedures for selecting personnel to staff LGAs and the executive bodies of local governments, and formulating the necessary qualification requirements. Ministry of Regional Development, Construction and Residential Services</p>	<p>In process — comments: As of today, the outdated procedure for conducting a competition for filling vacancies of civil servants listed in the CMU Resolution No.169 dated 15 February 2002, is being followed.</p>
	<p>To join forces with all-Ukrainian associations of LGAs to draft a law establishing the procedure for the further functioning or elimination of county councils in counties whose boundaries coincide completely with those of territorial communities. Ministry of Regional Development, Construction and Residential Services Regional State Administrations All-Ukrainian associations of LGAs</p>	<p>In process</p>
	<p>To support the Bill "On prefects," which give prefects the power to rescind any acts by local government agencies that violate the Constitution or Laws of Ukraine and simultaneously appeal to a court. Ministry of Regional Development, Construction and Residential Services Verkhovna Rada of Ukraine</p>	<p>In process</p>
	<p>To provide a mechanism for taking individuals working at local government agencies to court, for instance, by amending the Criminal Code and the Code on Administrative Violations to increase the liability of government personnel at the local level. Ministry of Regional Development, Construction and Residential Services</p>	<p>In process</p>

Report name	Issued recommendations	Execution status
Systemic report "Challenges and problems in the sphere of competition protection and oversight"	<p>To draft amendments to the Law of Ukraine "On protecting the atmosphere" to ensure that a list and document requirements for commercial entities seeking a stationary plant emissions permit are established in a special law. Ministry of Justice Ministry of Environment and Natural Resources State Regulatory Service</p>	<p>In process — comments: The Ministry of Ecology and Natural Resources informed that the recommendation was taken into account by the MEDT. The Draft Law is aimed at improving procedures for issuing permits and establishing basic requirements in respective laws regulating issuance of permits, determined by the Laws of Ukraine "On Administrative Services" and "On Permit System in the Sphere of Economic Activities".</p>
	<p>To draft amendments to Arts. 53-5 of the Code of Administrative Violations to increase the liability of government officials in proportion to the severity of their breaches, such as ignoring deadlines, both for approving land development documentation and for reviewing applications for permits to draw up land development plans. Ministry of Justice Ministry of Agricultural Policy and Food State Regulatory Service</p>	<p>In process</p>
	<p>To ensure the adoption of changes to CMU Resolution No.284 dated 19 April 1993, to establish: a clear and thorough list of circumstances for compensating damages to land owners and users; a regulated procedure for reviewing requests to establish the extent of damages; timeframes for reviewing requests to establish damages and making the necessary decision. Ministry of Justice Ministry of Environment and Natural Resources Ministry of Agricultural Policy and Food State Regulatory Service</p>	<p>In process</p>
	<p>To adopt legislative amendments aimed at unleashing the AMCU's existing institutional capacity. Antimonopoly Committee of Ukraine</p>	<p>In process — comments: The relevant Draft Law No.6724 dated 14 July 2017 "On amending certain laws on protection of economic competition" has been adopted in the 1-st hearing on 9 November 2017.</p>
	<p>The AMCU's advocacy activities has to be broadened by (i) strengthening cooperation with other government bodies; and (ii) improving existing practice of issuing practical recommendations based on the prior market studies performed by the AMCU. Antimonopoly Committee of Ukraine</p>	<p>In process — comments: The AMCU continues work aimed at improving cooperation with the state authorities, in particular by signing memorandums and holding public events (conferences).</p>
	<p>To develop a roadmap aimed at implementing the NCDP Concept for 2014-2024 by the ministries and other state bodies. Antimonopoly Committee of Ukraine</p> <p>To accelerate working relations between the AMCU and the state authorities (with the focus on sectoral regulators) by expanding the practice of entering into respective cooperation agreements/memorandums on competition-related issues. Antimonopoly Committee of Ukraine</p>	<p>In process — comments: Currently the AMCU is elaborating an Action plan focused on implementation of the National Concept on Competition Development in Ukraine for 2014-2024. The relevant draft shall be prepared and submitted to the CMU until the end of 2018.</p> <p>In process — comments: The AMCU has signed memoranda on cooperation with the National Commission, which carries out state regulation in the fields of energy and utilities, the Ministry of Agricultural Policy and Food as well as with the State Service of Ukraine for food safety and consumer protection.</p>

Report name	Issued recommendations	Execution status
	<p>In order to facilitate effective exercise of powers vested with the AMCU in connection with anti-trust clearance of privatization transactions, ensure that not only the AMCU itself but also other authorities should play active role in eliminating some of the existing impediments. Hence, the Council recommends as follows: a) To specify the exact scope of duties to be borne by each institution involved into privatisation process (for instance, the SPF, sectoral regulators, etc.). b) To introduce transparent procedure for the exchange of information between the AMCU and the relevant bodies (including the SPF, the regulators managing the state enterprise, bidders, etc.) for the purpose of the AMCU's transaction clearance. If such an approach were to be employed (for instance, between the AMCU and the SPF), this would help addressing allegation of the business that the SPF might provide inaccurate or incomplete information about the potential target.</p> <p>Antimonopoly Committee of Ukraine Verkhovna Rada of Ukraine State Property Fund of Ukraine</p>	<p>In process — comments: On 18 January 2018 the VRU adopted the Law of Ukraine No.7066 "On privatization of state and municipal property (the Law No.7066)", which entered into force on 7 March 2018 and which, among other things, further specifies the powers of state authorities in the field of privatization.</p>
	<p>To amend the Procedure of Notifying the AMCU for Prior Approval of Concentration of Undertakings to ensure that consideration of consent on concerted actions due to execution of non-competition agreement is conducted on the basis of simplified procedure, provided that receipt of concentration consent is already carried out on the basis of simplified procedure.</p> <p>Antimonopoly Committee of Ukraine Verkhovna Rada of Ukraine</p>	<p>In process — comments: Currently, the AMCU is elaborating the draft law on amending the Law of Ukraine "On protection of economic competition" in respect of procedure for obtaining the prior approvals of concentrations.</p>
	<p>To amend Article 52, para. 2, part 2 of the Competition Protection Law to ensure clear identification of parties liable for failure to notify about concentration.</p> <p>Antimonopoly Committee of Ukraine Verkhovna Rada of Ukraine</p>	<p>In process — comments: Currently, the AMCU is elaborating the draft law on amending the Law of Ukraine "On protection of economic competition" in respect of procedure for obtaining the prior approvals of concentrations.</p>
	<p>To set clear deadlines for consideration (investigation) of cases on abuse of monopolistic (dominant) market position by introducing respective amendments into Chapter VII of the Competition Protection Law and/or Chapter VII of the Rules of Consideration of Applications and Cases on Violation of Legislation on Economic Competition, approved by the Resolution of the AMCU No.5, dated 19 April 1994 (hereinafter - the "Rules of Consideration of Applications on Violation of Competition Legislation").</p> <p>Verkhovna Rada of Ukraine</p>	<p>In process — comments: The relevant Draft Law "On amending certain laws of Ukraine to ensure adherence with the principles of procedural justice and increasing the efficiency of proceedings in cases of violations of the legislation on the protection of economic competition" No.6746 dated 17 July 2017 has been adopted in the 1-st hearing on 9 November 2017.</p>
	<p>To adjust the AMCU's internal decision making procedure to ensure that when rendering an initial decision on its' merits falls under the authority of the AMCU's Board of Commissioners, the adoption of such a decision shall require majority of the AMCU's composition established by law (i.e., 5 persons), save for the Commissioner who investigated the case. The latter, nonetheless, should remain to be involved into decision making process by being entitled to present results of investigation during the respective procedural hearing.</p> <p>Antimonopoly Committee of Ukraine</p>	<p>In process — comments: The recommendation is reflected in the Draft Law No.6746 (amendments to the Article 48 of the Law of Ukraine "On protection of economic competition").</p>

Report name	Issued recommendations	Execution status
	<p>The AMCU, prior to the adoption of the Methodology for calculating the amount of fines, to carry out monitoring of application of the existing Recommended Explanations and regularly (at least once per quarter) publicize information about its' practical application. Antimonopoly Committee of Ukraine</p>	<p>In process</p>
	<p>To adopt the Draft Law No.2431 in so far as it envisages existence of the Methodology for calculating amount of fines as binding legislative act. Verkhovna Rada of Ukraine</p>	<p>In process — comments: The Draft Law “On amending the laws on protection of economic competition regarding determination by the AMCU’s bodies of the amount of fines for violation the legislation on the protection of economic competition” No.2431 dated 19 March 2015 has been forwarded for the repeated second hearing.On 16 June 2016, the table with revisions has been prepared.</p>
	<p>To amend the Competition Protection Law to enable judicial challenge of the amount of fine imposed by the AMCU body, subject to existence of the Methodology for calculating the amount of fine for breach of competition laws, adopted in the form of legislative act, whose application is mandatory for both the AMCU and the bodies of judicial power. Verkhovna Rada of Ukraine</p>	<p>In process — comments: The Draft Law “On amending the laws on protection of economic competition regarding determination by the AMCU’s bodies of the amount of fines for violation the legislation on the protection of economic competition” No.2431 dated 19 March 2015 has been forwarded for the repeated second hearing.On 16 June 2016, the table with revisions has been prepared.</p>
	<p>To introduce electronic database that would enable applicants to retrieve general information about the current status of consideration of requests/applications lodged with the AMCU, which is not confidential in nature. Antimonopoly Committee of Ukraine</p>	<p>In process — comments: Although the AMCU has generally supported the BOC"s recommendation, it emphasized the need to allocate additional funding in order to implement the recommendation.</p>
	<p>To amend Article 40 of the Competition Protection Law in order to:a) set maximum time limits for (i) responding with further explanations and/or clarifications requested by the AMCU; and (ii) lodging objections by the parties that disagree with the AMCU’s interim procedural decisions in cases on mergers/ concerted actions;b) establish specific/maximum time limits for the AMCU’s consideration of requests on access to the case materials lodged by the parties;c) expressly enable interested parties to lodge requests with the AMCU to seek initiation of hearing on concentrations/concerted actions, with such requests being subject to the AMCU’s mandatory consideration and provision of grounded answer within reasonable time limits. Antimonopoly Committee of Ukraine Verkhovna Rada of Ukraine</p>	<p>In process — comments: The AMCU will consider the possibility for implementation the aforesaid recommendation during preparation of the next set of amendments to legislation.</p>
	<p>To reduce fines for parties other than the first one to file, thus making the existing leniency regime more inclusive. Verkhovna Rada of Ukraine</p>	<p>In process — comments: The relevant Draft Law "On amending certain laws of Ukraine to ensure adherence with the principles of procedural justice and increasing the efficiency of proceedings in cases of violations of the legislation on the protection of economic competition" No.6746 dated 17 July 2017 has been adopted in the 1-st hearing on 9 November 2017.</p>
	<p>Methodology for calculating amount of state aid. Cabinet of Ministers of Ukraine Antimonopoly Committee of Ukraine</p>	<p>In process — comments: The draft document is currently being approved with the Energy Community, as requested by the Electricity Market Law.</p>
<p>Systemic report "Reducing the risk of corruption and attracting investment to the construction industry"</p>	<p>To propose amendments to Ukrainian land legislation to directly obligate LEBs to re-sign leasing agreements for land plots with new owners of the properties following a simplified, transparent procedure Ministry of Regional Development, Construction and Residential Services Ministry of Justice</p>	<p>In process</p>

Report name	Issued recommendations	Execution status
Systemic report "Abuse of powers by the law enforcement authorities in their relations with business"	<p>To prohibit criminal prosecution of person for tax evasion until tax liability is finally "approved/acknowledged" (i.e., as foreseen in Section 3.5.6. of the Coalition Agreement between the Factions of the Deputies in the Verkhovna Rada of 8th Convocation, being an integral part of the Program of Activity of the Cabinet of Ministers of Ukraine (the "Coalition Agreement")). In order to do so the Council suggests amending Articles 212 and 212-1 of the CCU to expressly provide that "actual non-arrival of money to budgets or state earmarked funds" (in Article 212 of the CCU) and "actual non-arrival of money to mandatory state social insurance funds" (in Article 212-1 of the CCU) means "failure to pay the sums of approved/acknowledged tax obligation in compliance with time limits, established by law". Verkhovna Rada of Ukraine</p>	<p>In process — comments: The following draft laws has been prepared: The Draft Law "On Amending the Tax Code of Ukraine regarding special aspects of criminal proceeding in the tax relations and administration of taxes and levies" No.3448 dated 10 November 2015. On 21 April 2016 the aforesaid draft law was sent for further review by the Parliamentary Committee on Taxation and Customs Policy.ii. On 20 March 2018 the Draft Law "On National bureau of financial security of Ukraine" No.8157 was sent for consideration to the relevant committee.</p>
	<p>To provide persons authorized to perform the organizational/management functions (for example, a CEO, a financial director, a chief accountant, a member of the board of a joint stock company) on behalf of a legal entity and regarding which investigative actions are conducted, the certain procedural rights, envisaged under the Article 42 of the CPCU ("Suspect, Defendant") for persons who have been notified of suspicion. The foregoing idea might, for instance, be fulfilled by expanding the scope of persons, who fall under the category of "parties" or "participants" of the criminal proceeding, by introducing respective amendments to the Chapter 3, §5, Article 3 of the CPCU ("Court, Parties and Other Participants of the Criminal Proceeding"). Verkhovna Rada of Ukraine</p>	<p>In process</p>
	<p>To amend the Law of Ukraine "On Judicial Expertise" to establish that standard time limits for conducting expertise shall be 3 months subject to extension by an investigatory judge/court, if necessary. The Council also proposes amending the Code of Ukraine On Administrative Violations to establish expert's liability for the breach of maximum time limits, foreseen for conducting expertise. Verkhovna Rada of Ukraine</p>	<p>In process</p>
Systemic report "Natural monopolies vs. competitive business: how to improve relations"	<p>To oblige operators of engineering network system to publish technological requirements for hook-ups and warehouse facilities to facilitate the implementation of investment programs. National Energy and Utilities Regulatory Commission</p>	<p>In process — comments: According to the information provided by the NEURC, this requirement is currently established for gas transmission and gas distribution system operators due to the relevant provisions of the Code on Gas Transmission System, and the Code on Gas Distribution Systems. Also, in accordance with the clause 4.1.38 of the Code on Distribution Systems, the DSO shall publish and update all necessary information on their official websites and bear responsibility for timely disclosure of information and its authenticity. However, current legislation does not oblige operators of other engineering network systems (heat, water supply and sewage) to publish information on technological requirements for hook-up to networks.</p>
	<p>To require licensees to disclose all consumer applications to hook up and their status, etc. National Energy and Utilities Regulatory Commission</p>	<p>In process — comments: According to the information provided by the NEURC, starting from 11 December 2017 applicants for hook-up services provision can monitor online the detailed flow of events concerning the organizational and technical measures that are carried out by the electricity transmission company in order to provide the hooking-up service. Operation of the personal online cabinet is regulated by the paragraph 4.9 of the Code on Distribution Systems. At the same time, this requirement is not implemented in relation to other engineering network systems (gas, heat, water supply and sewage).</p>

Report name	Issued recommendations	Execution status
	<p>To ensure that the situation is analyzed on a regular basis and that licensees duly fulfil their duties. Antimonopoly Committee of Ukraine</p>	<p>In process — comments: As it is set forth in the Memorandum, concluded between the AMCU and the NEURC, they agreed, among other things, (i) to exchange information on problematic issues in the markets of electricity, natural gas, heat-, water supply and sewage for ensuring the possibility of taking prompt actions aimed at their settlement within the limits of their competence, (ii) create an efficient competitive environment for introduction of new models of electricity, natural gas, heat-, water supply and sewage, simplifying the procedure of hooking-up services provision: http://www.amc.gov.ua/amku/control/main/uk/publish/article/130144;jsessionid=847042A438B05A2E8334164C53780D1B.app1 However, the Council is not aware of the nature, frequency, and efficiency of measures taken by the NEURC jointly with the AMCU within the framework of the Memorandum implementation.</p>
	<p>To develop the legal framework for establishing the authority of local government agencies and the procedure for determining the priority of contracts for the purchase of heat energy, should two or more heating supply companies be connected to the heating network. Ministry of Regional Development, Construction and Residential Services</p>	<p>In process — comments: Article 21 of the Law of Ukraine "On heat supply" sets forth the conditions for the increase of competition in the heat energy market and establishes basic principles of such competition, which, however, were not further developed. In particular, the procedure for conducting tenders for prioritizing conclusion of the heat energy purchase contracts, should two or more heating supply companies be connected to the heating network, is not currently developed or approved.</p>
	<p>To hold consultations with licensees, experts and the public on issues regarding hooking-up of producers and consumers to heating networks and ways to resolve them. National Energy and Utilities Regulatory Commission Ministry of Regional Development, Construction and Residential Services Antimonopoly Committee of Ukraine</p>	<p>In process — comments: The NEURC in cooperation with the consultants of the USAID Municipal Energy Reform is working on drafting relevant regulatory documents for hooking up to centralized heating supply system. Within the framework of this USAID project, the NEURC's specialists are members of a working group on the development of the procedure (methodology) for hooking up to heat networks, calculation of the hooking-up fee and financing of hook-up services, etc. The said procedures (methods) are not yet approved and therefore relevant consultations should continue to be carried out, if necessary</p>
	<p>To renew the rules for connecting to water supply and sewage systems so that they regulate, among others, the issue of providing/receiving Technical Specifications, establishing the hooking-up fees for the water supply and sewage networks based on a formula using the costs of the works and services needed at various stages in this process. The new rules should clearly define "access" and "connection/hook-up" as well as contain norms that regulate a number of issues related to: issuing and receiving hook-up permission; drawing up construction blueprints showing the water and sewage connections; providing and receiving Technical Specifications, which includes establishing the order or methodology for formulating the value of specification issuing services; establishing the procedure for paying for a hook-up that includes the value of works and services at various stages of this process, including works and services related to hooking up to water supply and sewage networks; determining the equity contribution, with the intention of preventing cases where customers are pressured under the guise of an equity contribution to buy materials and/or to carry out certain works on behalf of the provider that are not directly related to the procedure of hooking up ordered by the customer; covering temporary connections; launching networks for further transporting of water resources; changing ownership to prevent abuse and setting excessive installation requirements. National Energy and Utilities Regulatory Commission Ministry of Regional Development, Construction and Residential Services</p>	<p>In process — comments: According to the information provided by the NEURC and the Ministry of Regional Development, Construction and Residential Services, the latter is currently working on amendments to the Rules for the use of centralized municipal water supply and sewage systems in settlements of Ukraine, in particular, to regulate the issue of specifications for hooking-up to centralized water supply and sewage systems. The relevant task is included in the Plan of applied scientific and technical developments in the priority areas of activity in the spheres of construction, housing and communal services and regional development of the Ministry of Regional Development, Construction and Residential Services in 2017. To date, the relevant changes have not been developed and approved.</p>

Report name	Issued recommendations	Execution status
Systemic report "Problems with administering business taxes in Ukraine"	<p>To develop a plan for the switch from cost-plus rate setting to RAB methodology for power and gas companies and implement all the necessary measures to ensure incentive-based rate setting in centralized heating, water and sewage services. National Energy and Utilities Regulatory Commission Ministry of Regional Development, Construction and Residential Services</p>	<p>In process — comments: During 2015-2017, the NEURC has developed a regulatory framework for implementation of incentive management in the fields of energy and utilities, namely power transmission, power distribution field, heat- water supply and sewage. Thus, the Council is currently attempting to identify areas in which the concept of switching from "cost plus" rate setting methodology to RAB has not been yet developed and needs further regulatory settlement.</p>
	<p>To draft amendments to the respective asset valuation methodology to improve the base for assessing and verifying results. National Energy and Utilities Regulatory Commission Ministry of Energy and Coal Industry Ministry of Regional Development, Construction and Residential Services State Property Fund of Ukraine</p>	<p>In process — comments: The representatives of the NEURC, together with the SPFU representatives, participated in the working group on development of amendments to the Methodology for valuation of assets of natural monopolies entities, business entities on adjacent markets in the field of combined production of power and heat energy, approved by the SPFU Order No.293, dated 12 March 2013. Based on Working Group joint work results and cooperation with the USAID Project consultants, the changes were prepared for consideration and proposals, as well as sent for the SPFU's consideration by the letter No.1510/18/7-17 dated 13 February 2017. Preparatory work for introduction of incentive management in the field of heat supply with respect to development of aggregate cost of reproduction value, which shall be attached to the Methodology, is carried out directly by the participants of the pilot project, namely PJSC "Kyivenergo" and PJSC "Oblteplocomunenergo" in Chernihiv with the participation of the State Enterprise "Scientific - Research institute of Building Production".</p>
	<p>To set up a single information system for the sector and a benchmarking system. National Energy and Utilities Regulatory Commission</p>	<p>In process — comments: As reported by the NEURC to the Council, the development and creation of an information system for collection of information from licensees is provided by the District Heating Regulatory Reform Support Program at the expense of the Swedish for International Cooperation and Development Agency (SIDA) Grant. However, the Council is not aware of the actions taken by the NEURC to create such a system.</p>
	<p>To establish the requirement on service providers to present information about key indicators of their operations on their websites. National Energy and Utilities Regulatory Commission Regional State Administrations Municipal Executive Authorities</p>	<p>In process — comments: The requirements for the service providers to disclose main indicators of their activity on web pages are determined by the Law of Ukraine "On the specifics of access to information in power and natural gas supply, centralized hot water, centralized drinking water and sewage services", which was adopted by the Parliament on 10 December 2015. However, service providers mostly did not ensure implementation of the Law.</p>
	<p>To ensure proper technical functioning and maintenance of the VAT electronic administration system. Manual control and unauthorized intrusion into the system, resulting, inter alia, in a questionable "losses" of VAT invoices, refusals to register VAT invoices due to "state 9", etc., shall be eliminated. Same approach shall be employed in relation to those instances, when the records in the VAT return and the VAT administration system do not reconcile. This can be achieved, inter alia, by introducing personal disciplinary, administrative and financial liability of the officials of the tax authorities. In addition, the Tax Code shall be amended to provide for financial liability of third-party entities providing technical maintenance and support of the electronic administration system (for instance, sanctions shall be imposed if the taxpayer is unable to register VAT returns due to inaccessibility of the system or its' failure). State Tax Service of Ukraine</p>	<p>In process — comments: Implementation of the Law No.1797 dated 21 December 2016 "On Amendments to the Tax Code of Ukraine to Improve the Investment Climate in Ukraine" is still in process of its' eventual implementation. It is aimed at simplifying tax administration and is an important part of the reform of the SFS. This is a joint work of the VR deputies, experts and business representatives dating back to the last year.</p>
<p>To ensure that the local tax authorities are trained and prepared to effectively support the taxpayers with all kinds of issues arising in connection with the implementation of VAT electronic administration. Besides, the State Fiscal Service shall promptly collect information about typical problems arising in connection with the VAT electronic administration followed by the practice of issuing formal clarifications. State Tax Service of Ukraine</p>	<p>In process — comments: This recommendation has been discussed many times during the meetings between the BOC and the SFS. Although, the SFS provides taxpayers with explanations of the most typical problems, the territorial tax authorities are usually not ready to effectively support taxpayers for all types of issues arising from the functioning of the electronic system of VAT administration.</p>	

Report name	Issued recommendations	Execution status
	<p>The Tax Code shall provide for an effective procedure of administrative appeal (please see Section "Administrative appeal" for details) whereby the supervising tax authorities will monitor compliance by the lower-level tax authorities with all VAT refund procedures. State Tax Service of Ukraine</p>	<p>In process — comments: On October 21, 2015, the Ministry of Finance has issued the Order No.916 "On approval of the procedure for registration and filing of complaints by taxpayers and their review by the controlling bodies".In particular, in accordance with the Order No.916, the review of the complaint materials in a closed meeting takes place with the participation of the authorized representative of the BOC; the BOC has the opportunity to file its own objections.However, the administrative appeal procedure needs further improvement.</p>
	<p>To amend the Tax Code to provide for personal disciplinary, administrative and financial liability of the officials of the tax authorities for unlawful delays with processing VAT refunds. Ministry of Finance</p>	<p>In process</p>
	<p>To ensure proper and effective control over regulatory practices employed by the local tax authorities, especially when they did not comply with the procedures, envisaged by the Procedure of Taxpayers' Record Keeping. Strict compliance therewith shall be ensured through personal liability of the officials of the tax authorities for malpractice. State Tax Service of Ukraine</p>	<p>In process — comments: Local control agencies are vested with servicing functions only; whereas the control is transferred to the MD SFS.The procedure for holding liable remains difficult to apply, enabling the officials to evade disciplinary liability.</p>
	<p>To apply and interpret tax laws and regulations with the due regard being given to common court practice shall be communicated by the State Fiscal Service of Ukraine to the tax authorities of all levels. The practice when, despite existence of similar cases (or even regarding the same taxpayer) the tax authorities continue embarking upon questionable argumentation which have been routinely assessed by courts in the taxpayer's favour, shall be eliminated. State Tax Service of Ukraine</p>	<p>In process</p>
	<p>The administrative appeal procedures available to the taxpayers willing to challenge the results of the tax audits shall be effective and time-efficient, rather than formalistic as it often appears to be (please see Section "Administrative appeal" for details). While appointing and performing the tax audit, the tax authorities shall strictly comply with the procedures prescribed by the law, and the supervising authorities shall ensure such compliance in an effective manner. The Tax Code shall be amended to specify particular sanctions to be imposed on the officials of the tax authorities for procedural and other violations during appointment and performance of the tax audit. Such sanctions shall be personalized and variable (from reprimand to dismissal and fine) depending on the degree of violation by the particular official. Ministry of Finance State Tax Service of Ukraine</p>	<p>In process — comments: Although this recommendation has been discussed repeatedly, the extent of its' practical implementation remains quite limited.</p>
	<p>Instances of abuse of power by the tax authorities in launching criminal proceeding based on the results of the tax audit or against the taxpayer's officials shall be eliminated. Prevention of fraud and malpractice in the course of launching and performing of tax criminal investigations could be guaranteed by "checks and balances" system and personalized liability of the tax authorities' officials. The BOC will address these issues in its systemic report for the forth quarter of 2015 on abuses of criminal procedural law by law-enforcement agencies. State Tax Service of Ukraine</p>	<p>In process — comments: In 2016, the Methodological Recommendations were amended respectively. The number of criminal proceedings has generally decreased. Only in rare cases the criminal proceedings are initiated before the administrative appeal procedure completed.</p>

Report name	Issued recommendations	Execution status
	<p>To forbid the tax authorities to initiate criminal proceedings against the taxpayer's officials based on the results of the tax audit until the taxpayer's tax obligation is duly acknowledged (i.e., until the administrative appeal and / or consideration in a court are finished). If the results of the tax audit are successfully challenged by the taxpayer in court, the criminal proceedings initiated merely based on results thereof, shall be immediately ceased. Ministry of Finance</p>	<p>In process — comments: Article 56.22. of the Tax Code of Ukraine provides as follows: "If a taxpayer challenges a decision of a control authority to the court or through the appropriate administrative procedure, such taxpayer cannot be accused of tax evasion exclusively on the ground of such decision of the control authority until the proceedings have been ultimately settled by the court or through the appropriate administrative procedure."</p>
	<p>To reflect in the Tax Code and enforce in practice the approach evidenced by a widespread judicial practice, whereby minor mistakes or deficiencies in primary documents cannot be used as a ground for charging additional tax liabilities, penalties and fines on the taxpayer. Ministry of Finance</p>	<p>In process — comments: The Supreme Court in its decisions specifies that the facts of the occurrence of errors in executed primary documents or the absence of individual ones, shall not, as such, constitute the ground for the conclusions on the absence of the actual business transaction, - provided that the other data or evidence prove otherwise. The implementation of this recommendation requires preparation of a special explanation of the SFS with concrete examples of such errors.</p>
	<p>To implement a systemic risk-based approach to conducting unscheduled tax audits. Such approach shall ensure comprehensive evaluation of the particular taxpayer and the necessity of subjecting its activities to unscheduled tax audit to the contrary of the current approach whereby the tax authorities are empowered to launch unscheduled tax audit even if a single (and often casual) criterion pops out. State Tax Service of Ukraine</p>	<p>In process — comments: Pursuant to Article 78 of the Tax Code of Ukraine the unscheduled documentary tax audit shall be appointed if at least one of the grounds specified in the article is applicable. There is a positive dynamics, however, - the number of unscheduled tax audits somewhat reduced. At the same time, it appears that the risk-oriented system is virtually never employed in practice. At present, the issue of including the taxpayers to the plan of audits became rather significant. According to the Tax Code, the plan shall be issued for the entire year. However, since February 2018, the SFS began to make massive changes to the plan of audits in violation of direct provision of the Tax Code.</p>
	<p>To disclose to the general public statistics on the administrative appeal procedure on a regular basis (for instance, on a quarterly basis). Such information shall include, inter alia, information regarding the total number of complaints, the results (positive and negative) of administrative consideration of complaints at each appeal level, etc. State Tax Service of Ukraine</p>	<p>In process — comments: The statistics is disclosed to public on the SFS web-site, but its form and information content shall be improved.</p>
	<p>To amend the Tax Code to foresee personal administrative and financial liability of the officials of the tax authorities for instances of malpractice and nonprofessional behaviour. Ministry of Finance</p>	<p>In process — comments: The respective amendments to the legislation are being approved by the Ministry of Finance together with the relevant regulatory authorities.</p>
	<p>To ensure that the principle of interpreting ambiguous provisions of the Tax Code in favour of the taxpayer shall be consistently complied with by the tax authorities at all levels. An effective "checks and balances" system and introduction of personalized liability for the malpractice committed by the officials of the tax authorities shall be used as tools to achieve this. State Tax Service of Ukraine</p>	<p>In process — comments: The BOC and the SFS discussed this recommendation during the number of meetings. However, its' practical application is still very limited. Both the SFS and the local tax authorities apply, as a rule, fiscal approach to the interpretation of the provisions of the Tax Code. Therefore, in practice this principle almost never applies. The exception is the established position of the Supreme Court or the official position of the Ministry of Finance.</p>
	<p>To forbid the tax authorities to found their conclusions (formalized in the act of the tax audit) on internal biased information, which is not available to the taxpayer and the public. Further, the tax authorities cannot be motivated by informal internal instructions regarding the fines and penalties to be collected from the taxpayers. State Tax Service of Ukraine</p>	<p>In process — comments: The BOC and the SFS discussed this recommendation during the number of meetings. However, its' practical application is still very limited.</p>

Report name	Issued recommendations	Execution status
Systemic report "problems with cross-border trading in Ukraine"	<p>The decisions of the tax authorities to appeal in the court of law shall be subject to "second-eye review" (for instance, by the supervising tax authority) from the perspective of expediency and legal feasibility. Such approach appears to be timely given the recent changes in the procedural law whereby the court fee relief enjoyed earlier by the tax authorities was further discontinued.</p> <p>State Tax Service of Ukraine</p>	<p>In process — comments: The BOC and the SFS discussed this recommendation during the number of meetings. However, its' practical application is still very limited due to a large number of current disputes (around 100,000). At the same time since the 2016, all appeals to the Supreme Court are subject to the SFS's prior approval.</p>
	<p>To study the requirements for obtaining formal conclusions on the classification of scrap metal, such as the Green List of waste materials prepared by the Trade Ministry in cooperation with the Environment Ministry. Provided that it does not contradict the Basel Convention on the Control of Cross-border Transportation of Hazardous Wastes and their Disposal, abolish the requirement for exporters to arrange such a certificate.</p> <p>Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	<p>In process</p>
	<p>To reduce direct contact with applicants and the number of documents that must be submitted to obtain permission for export-import. Streamline the application process in favour of using e-information in state databases instead of hard copy documents.</p> <p>Ministry for Development of Economy, Trade and Agriculture of Ukraine</p>	<p>In process</p>
	<p>To adopt amendments to the Customs Code to implement post-clearance control procedures. The main idea is to transfer control from the customs declaration stage to the stage after the release of goods for free circulation.</p> <p>State Tax Service of Ukraine</p>	<p>In process — comments: The CMU has submitted to the VRU the Draft Law "On amendments to the Customs Code of Ukraine (regarding certain issues of the implementation of Chapter 5 of Section IV of the Association Agreement between Ukraine, on the one hand, and the European Union, on the other hand)", registered on 29 December 2017, No.7473, which, in particular, provides for the introduction of a new form of control - post-clearance control.</p>
	<p>To reload the post clearance control system in Ukraine and provide effective coordination, planning, implementation and execution of the procedure according to Arts. 345-354 of the Customs Code, put in place the appropriate database, audit schedule, tracking system, and so on.</p> <p>State Tax Service of Ukraine</p>	<p>In process</p>
	<p>To prepare and adopt a Law on compensation for damage caused by the unlawful actions of customs officials, to strengthen the role of administrative pre-trial settlement of disputes and prevent the abuse of power.</p> <p>Cabinet of Ministers of Ukraine</p>	<p>In process — comments: It is planned to implement the recommendation in a different way.</p>

Report name	Issued recommendations	Execution status
Systemic report "Getting access to electricity"	<p>To improve the current practice of allotting land plots required for constructing and operating power networks through wider use of a land servitude mechanism: for land plots that are in communal ownership - not requiring a servitude agreement to involve a decision by vote during a session of the local council, but accepting as sufficient the signature of authorized officials, such as the mayor, the land department manager, and the council secretary, ensuring that general grounds for termination of land servitude agreement³² may, in certain cases, not apply to servitudes executed for the placement of electrical facilities. Ministry of Energy and Coal Industry</p>	<p>In process — comments: To date, the Parliament continues working on the Draft Law of Ukraine "On Amendments to the Land Code of Ukraine and Certain Legislative Acts of Ukraine regarding the Issuance of Rights to Land under Energy Sector", registered under the number 6255, dated 28 March 2017, seeking improvement of the current legislation in the field of establishment of the land servitude on energy lands. Current status: "30 March 2017 - Submitted for review":http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=61448</p>
	<p>To hook up a customer's power unit to power network pursuant to contract only (without filing a separate application). Ministry of Regional Development, Construction and Residential Services</p>	<p>In process — comments: In accordance with the Section 3 of the Code on Distribution Systems, the DSO/oblenergo implements long-term planning for the development of the distribution system, including conducting all the necessary researches and assessments/forecasts. For this purpose, the DSO develops a DSO Development Plan, which is to be submitted for approval to the Regulator in accordance with this Code. The DSO Development Plan is a document that contains the planned items of new construction, reconstruction and technical re-equipment of the distribution system for the next 5 calendar years, with the definition of the required amount of investment and the timing for the implementation of the relevant measures. Therefore, we assume that the electrification of a certain territory may be included to the DSO development plan.</p>
	<p>To streamline tender procedures conducted by natural monopolies through wider use of framework contracts. National Energy and Utilities Regulatory Commission</p>	<p>In process — comments: According to the information, received from the Ministry of Economy on 22 January 2019, in pursuance of Article 13 of the Law "On Public Procurement" - according to which the peculiarities of the conclusion and implementation of framework agreements are determined by the Authorized Agency, - the Ministry of Economy approved Order No.1372 of 15 September 2017 "On Approval of the Procedure for Concluding and Implementing Framework Agreements". The Council also received assurances that the administrator of the electronic procurement system carried out a technical implementation of the functional, which allows customers to procure procurement under framework agreements in accordance with the above Procedure.</p>