



<b>Report name</b>	<b>Issued recommendations</b>	<b>Execution status</b>
Systemic report "Problems with administering business taxes in Ukraine"	To eliminate the requirement of depositing the balance of VAT accounts with operational cash from the Tax Code due to its' non-compliance with the best international practices and harmful effect for the day-today activities of the taxpayers. Thus, VAT electronic administration shall cease to be employed as a tool for replenishing state budget through cash advances and start performing its core administrative function. State Tax Service of Ukraine Ministry of Finance	Recommendation is no longer relevant — comments: Respective amendments were proposed by the BOC during the discussion of amendments to the Tax Code of Ukraine in December 2015. However, the proposals were not approved by the Ministry of Finance.