



Business  
**OMBUDSMAN**  
Council



Q2 2022

# Quarterly report

April 1 - June 30, 2022

# TABLE OF CONTENTS

1	Work format in wartime	04
2	Areas and results of BOC operations	05
3	BOC role in Ukraine's integration into the EU and post-war reconstruction	13
4	Analysis of legislative changes and their impact on business	17
5	Systemic issues identified and solved	18
6	Cooperation with stakeholders	21

*BOC and the Council are used interchangeably throughout the text to refer to the Business Ombudsman Council.*



**Roman Waschuk**  
Business Ombudsman

If the defining feature of our Business Ombudsman Council team's activities in the first quarter of 2022 was rapid adaptation to the wartime needs of Ukraine's business community in the wake of Russia's invasion on February 24, the period from April to June saw a shift to helping stakeholders and partners chart a way forward through often unfamiliar terrain.

This new focus was best reflected in our activities in support of Ukraine's quest for European Union candidate status, as well as in national-level planning for postwar renewal. Working on these projects was a source of pride and satisfaction for the team, both because of the sense that we were contributing to historic turning points for the country, and because of new synergies with EBRD partner project Ukraine Reform Architecture.

The enforced pause in regular case management activity owing to the suspension of legal procedures and closure of administrative databases, while disappointing for both complainants and our team, was nonetheless an opportunity for us to reflect on priorities and procedures after seven years of operations. Starting with a staff-driven internal strategic thinking exercise in May, feeding into a first-ever Supervisory Board-level strategy session, operating assumptions were challenged, and potential improvements assessed. Board decisions and implementation are expected in the third quarter.

As this Quarterly Report details, our BOC team continued delivering results and solutions for hundreds of Ukrainian companies through our flexible and responsive Helpline channel, as well as seeking to pre-empt misunderstandings and abuses by hosting explainer webinars on wartime tax and customs changes in cooperation with the relevant government agencies. Our resilient team, having gone through multiple individual evacuations and returns home, deserves the utmost thanks for dedication in the face of adversity.

As the initial shock of Russian aggression has worn off, and the Ukrainian economy seeks a new equilibrium on a wartime footing, the need to relaunch the Business Ombudsman's more comprehensive complaints investigation process has become apparent. In developing our strategy to resume full operations, we will be applying the lessons of our own strategy sessions and the watchwords of the Lugano Ukraine Recovery Conference to which we have contributed: we will not be simply going back to February 23, 2022, but joining Ukraine and its business sector in moving forward into a hard-fought European future.

## 1

# Work format in wartime

Due to the state of war, in Q2 2022, the Business Ombudsman Council continued working remotely.

## The Council's offices are in two locations

### Kraków

A temporary BOC Representative Office, provided for its employees with the assistance of Polish SME Ombudsman

### Ivano-Frankivsk

in Promprylad.  
Renovatsia premises



Despite working remotely, the team led by the Business Ombudsman is in daily contact through online meetings.

### The Business Ombudsman:

- properly coordinates employees' activities,
- sets strategic directions and work priorities,
- resolves and coordinates budgetary and personnel issues.



## Memorandum of Partnership

In order to strengthen cooperation in solving business problems related to the war, on April 11, 2022, the Business Ombudsman of Ukraine Roman Waschuk and Polish SME Ombudsman Adam Abramowicz signed a Memorandum of Partnership. The heads of institutions agreed to jointly help entrepreneurs working on the territory of Ukraine and Poland and to exchange information on the state of business.



# 2

## Areas and results of BOC operations

In order to solve business issues during the war in accordance with the needs, the Council switched its activities to a helpline mode.



BOC provides operational assistance to businesses through

### the Helpline

Within the Helpline, the Council's investigators consult and support businesses free of charge in solving issues arisen in connection with the introduction of martial law in Ukraine and in interaction with state bodies and local government.

### 2.1 Number of appeals received on helpline from April 1 till June 30, 2022

In Q2 2022, the Council received

# 261

appeals requesting legal assistance.

# 171

appeals successfully processed.

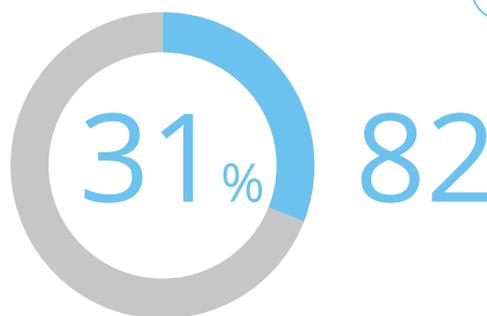
No later than

# 48

hours or earlier, each applicant received feedback from the BOC investigator.

## Categories of appeals

### Critical imports list expansion



Taking into account the currency restrictions effect for importers, introduced by Resolution of the Cabinet of Ministers No. 153 of February 24, 2022, the number of appeals regarding inclusion of goods in the critical imports list showed an upward trend (+6 pp) as compared to the previous quarter.

#### The Council helps businesses:

- draw up an application for adding a new product category to the list,
- formulate appropriate arguments,
- add its own legal assessment based on the criteria approved by the Cabinet of Ministers.

#### Case examples:

**An agricultural equipment manufacturer intended to supply foreign equipment to Ukraine for a sowing campaign.** He could not purchase equipment from national manufacturers because they were located in the regions where active hostilities were taking place. At the same time, a woodworking enterprise could not purchase raw wood from state enterprises from other regions due to disrupted logistics. Both companies experienced difficulties with settlements for imported goods.

The BOC investigators helped companies to draw up applications regarding inclusion of goods categories in the critical imports list. The Council sent a letter to the Ministry of Economy in which recommended to include planters and unprocessed timber products in the critical imports list.

On March 19, 2022, the Cabinet of Ministers introduced amendments to the Resolution No. 153 of February 24, 2022, which expanded the critical imports goods list.

**Since the beginning of the war, cast-iron movable wood stoves began to be in great demand among the military and migrants from the war zone.** The main part of stoves in the Ukrainian market is supplied by foreign manufacturers. However, the company was unable to pay for them, because this type of goods was not included in the critical imports list. Despite the necessity of buildings and infrastructure restoration from destruction, bricks were also off the list. Meanwhile, a German equipment manufacturer and distributor informed the Council that Ukrainian

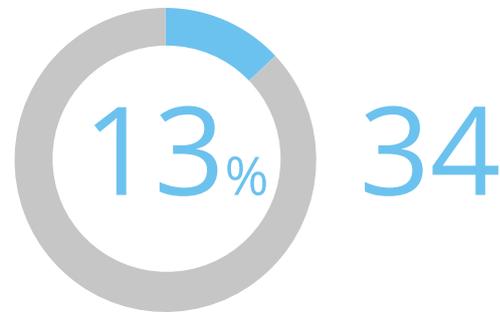
industrial and metallurgical enterprises had a request for foreign machine tools, industrial vacuum cleaners, topographical devices and tools.

In all cases the BOC investigators advised the companies on how to draw up applications to include these categories of goods in the critical imports list. The Council recommended the Ministry of Economy supplement the Cabinet of Ministers Resolution No. 153 by respective categories of goods. As a result, the Cabinet of Ministers expanded the critical imports list.

**On June 24, 2022, the Verkhovna Rada adopted the Draft Law No. 7418, which brought customs duties and VAT taxation back on imported goods and customs clearance of cars. The law adoption created prerequisites for revising the critical imports mechanism and cancelling currency restrictions.**

## Categories of appeals

Tax issues



Tax issues occupy the second place in the list of the most common subjects of appeals in Q2. An increase in the number of tax-related requests (+ 6 pp. as compared to the previous quarter) is the result of VAT electronic administration system operation resumption at the end of May. Therefore, during May-June, entrepreneurs began experiencing common tax problems, including tax invoices suspension, non-enforcement of court decisions on tax invoices registration and inclusion in the risky taxpayers' lists.

Meanwhile, in Q2 this year, the Council advised business on tax changes during martial law.

### Case examples:



**The BOC investigators consulted a private entrepreneur from Chernihiv (the city which survived the siege) via the helpline regarding transition to a simplified taxation system from 5% to 2% rate.** They explained that for the transition to a single tax payment at the 2% rate during the martial law, a state of emergency, a private entrepreneur has to submit an application to the local tax service at the place of registration or a nearby supervisory authority. The investigators advised how to correctly fill out the application and informed the entrepreneur about the terms of transition to the simplified system at the 2% rate. As a result of the consultation, the entrepreneur submitted an application via electronic e-office and switched to a simplified system at a rate of 2% of income. The applicant was rendered a free BOC service. The business is saved.

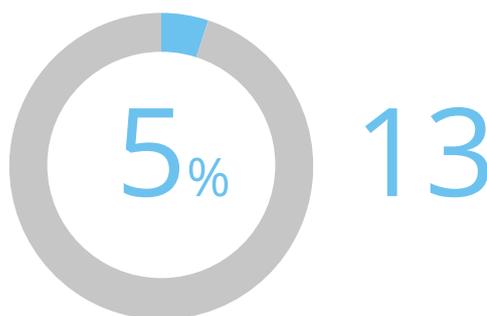


**An enterprise informed BOC that the MD STS in Kyiv did not take into account the court's decision on the company's tax debt write-off, which entered into force in November 2021.** In particular, at the end of May-beginning of June 2022, the MD STS in Kyiv began sending collection orders to the company's servicing bank for forced debt collection.

The BOC investigator held a conference call with the representatives of the MD STS in Kyiv and the applicant. During the discussion with the company through the BOC mediation, the tax authority confirmed it "ticked" the court's decision for itself by attaching it to the case file. The tax authority admitted collection orders were erroneous and assured a formal decision on writing off the accounted debt would be made soon.

## Categories of appeals

### Mobilization and reservation of employees of critical importance for companies



In April-June 2022, enterprises lodged with the Council 3 pp. fewer appeals regarding reservation of employees compared to Q1 this year, which coincided with the first month of the war. Assistance in solving this category of appeals mainly involved consulting support of the BOC.

#### Case examples:



**A woodworking enterprise informed BOC about the mobilization of a large part of the male staff, due to which production of barrels and enterprise operations could be completely stopped.**

The enterprise received a detailed consultation from the Council on the procedure for reserving employees who had not been mobilized yet, on deferment based on Art. 23 of the Law of Ukraine "On Mobilization Preparation and Mobilization". The enterprise submitted an application to reserve his employees to Zakarpattia Military Administration. After approval of the employees list with the Ministry of Defense, the Ministry of Economy reserved 11 employees for the company.



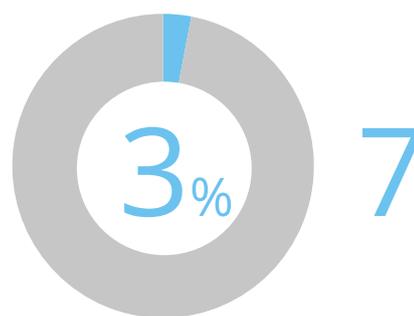
**The company having its own video production studio has a limited number of technical specialists who can work at the studio, it decided to reserve the said employees.**

The applicant asked BOC for advice in choosing a state body for submitting a proposal for reserving conscripts. The investigator detected the enterprise had no clear affiliation to a certain ministry, so she recommended that the company should contact the military administration at the enterprise's place of registration to reserve employees.

Given that the company is registered in Kyiv, the investigator recommended that it submit proposals for reserving conscripts to Kyiv City Military Administration and sent it an explanation on the procedure for submitting proposals through the mentioned military administration.

## Categories of appeals

### Cross-border logistics and border crossing



The Council helps companies in cross-border movement of goods between Ukraine and EU member states, particularly in organizing logistics for importing and exporting goods.

#### Case examples:



**Due to Ukrainian Black Sea ports having been blocked by the occupant, goods of the repair and construction manufacturer equipment, which he imported from abroad, was sent to Ukraine in transit through the Romanian Port of Constanta.** Romanian customs officers refused to ship two containers with cargo restraints – the goods got stuck in the Romanian port for a month. After receiving an appeal to the helpline, the Council communicated with the Port of Constanta administration. As a result, two containers with the goods were unloaded and sent to Ukraine by road.

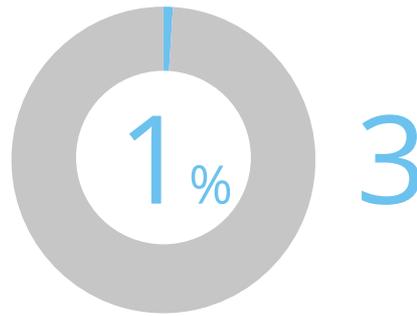


**A Mariupol transport company truck was on Belarus territory on the first day of the war.** Having escaped from Mariupol basements after 25 days of bombardment, the owners managed to transport the truck abandoned in Belarus to the territory of Poland. However, at the Polish-Ukrainian border at the Hrebenne-Rawa Ruska checkpoint, the vehicle was detained for six days. Polish border guards did not want to let the truck back into Ukraine without a stamp of departure from Ukraine. In particular, for this the company was threatened with a fine of PLN 12k (UAH 84k!).

The Business Ombudsman took personal control of the case. Having joined efforts with representatives of the Embassy of Ukraine in Warsaw, the Council held talks with the Ministries of Infrastructure and Customs Services of both countries. The Business Ombudsman managed to persuade Polish customs officers to let the truck home without unnecessary bureaucratic procedures.

## Categories of appeals

Business relocation within the country and abroad



### Case examples:



**The production of hydraulic systems for agricultural equipment and military armored vehicles developer and distributor was located in Kharkiv where active hostilities have been going on since the first days of the war.**

The company applied for participation in the state business relocation program from the combat zone, having found new premises in Ivano-Frankivsk region. However, it turned out that Ukrposhta did not have enough capacity to organize transportation of the company's production.

The BOC investigator provided the company with a contact base of logistics companies that could move Kharkiv's hydraulics production. As a result, with the help of one of the carriers, the company was successfully relocated to Ivano-Frankivsk Oblast.



**Since the war began, one of Ukraine's largest private medical universities decided to open a branch in Poland to continue training future medical professionals - its international and Ukrainian students.**

Having received an appeal on the helpline, the Business Ombudsman and the investigator held several online meetings with the medical university administration. As a result, the university developed an action plan to create a branch in the Republic of Poland.

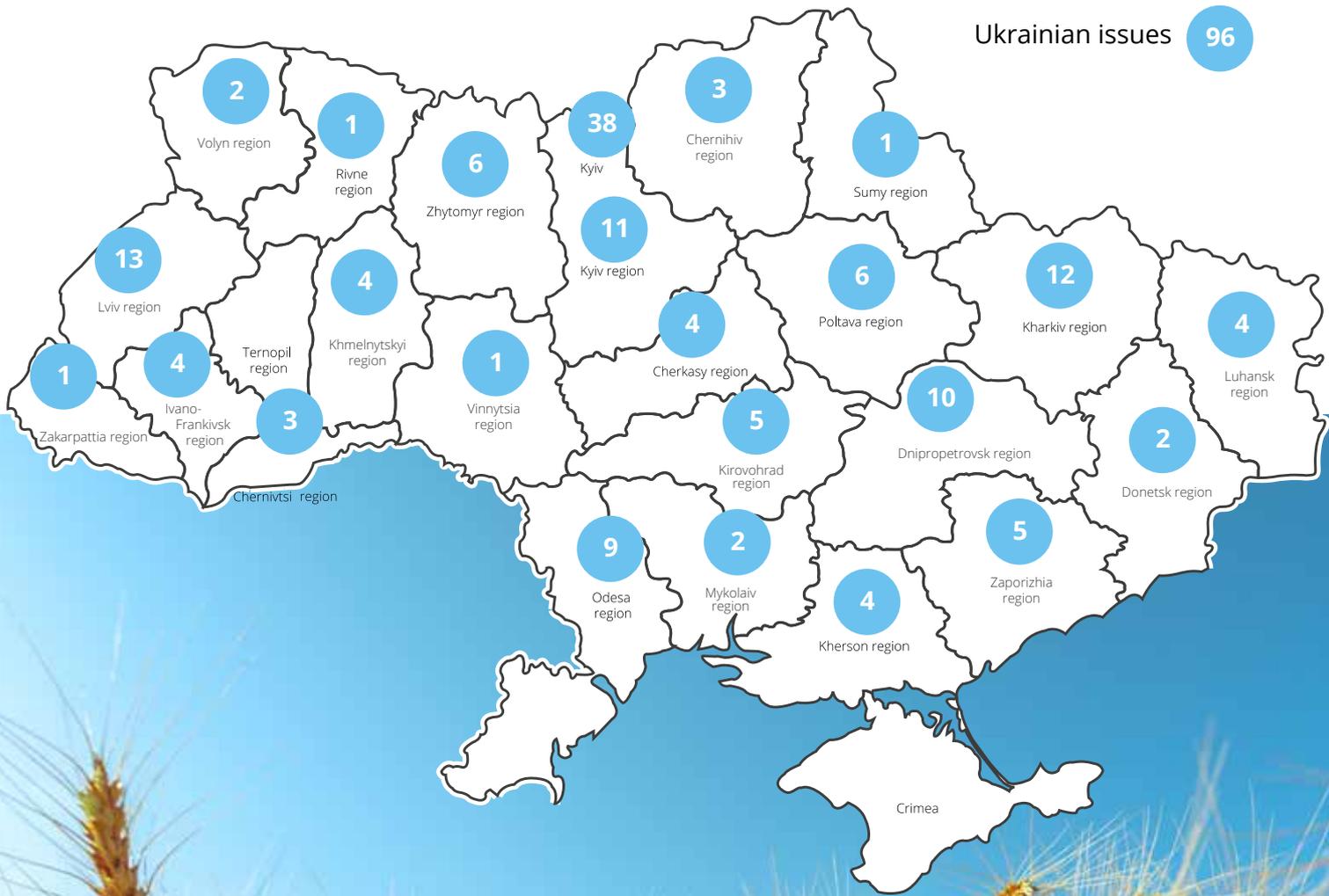
BOC appealed to the Ministry of Economy and the Ministry of Education and Science of Ukraine and helped the university obtain the necessary documents to open a branch.

At present, the Medical University successfully approved creation of the branch with the Ministry of Education and the Ministry of Foreign Affairs of Poland. The university is expected to start on-site training of students in Poland from July 2022.

## 2.2 Categories of appeals



### 2.3 Geography of appeals



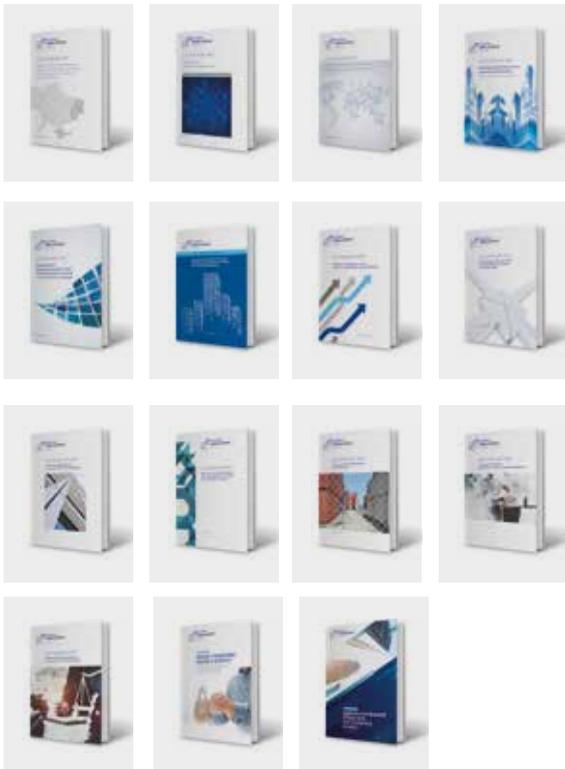
## 3

# BOC role in Ukraine's integration into the EU and post-war reconstruction

## 3.1 Contribution of the Business Ombudsman Council at the Association Agreement implementation stage and the free trade area establishment

2015-2022

### Prepared systemic reports



Almost each systemic report of the Business Ombudsman Council since 2015 has provided for implementation of the European legislation, harmonization with the decisions of European courts, Ukraine's fulfillment of obligations in establishing the free trade area with the EU and applying international standards.

November 2014

### BOC establishment

The Business Ombudsman Council's contribution to the European integration started together with launch of our operations. The Revolution of Dignity of 2014 opened a new page in the European integration of Ukraine and highlighted key priorities in the systemic work of BOC in improving the business climate in the country.

2015-2022

### Implemented systemic recommendations

**In the foreign trade sphere** WTO norms and rules were executed.

One of Ukraine's commitments to the EU **in construction sphere** concerning production and construction materials flow regulation was implemented.

The EU standards in the sphere of state aid **in the antimonopoly sphere** were put into practice.

**At different times the best practices** related to decentralization, exporting, administrative services delivery, administrative appeal, operation of customs and administering of taxes were reflected.

In view of its experience in creating favorable conditions for doing business and adaptation of Ukrainian legislation to the EU acquis, the Business Ombudsman Council's team joined the process of **filling out the questionnaire**, received by Ukraine in April 2022, for **gaining the EU candidate status**.

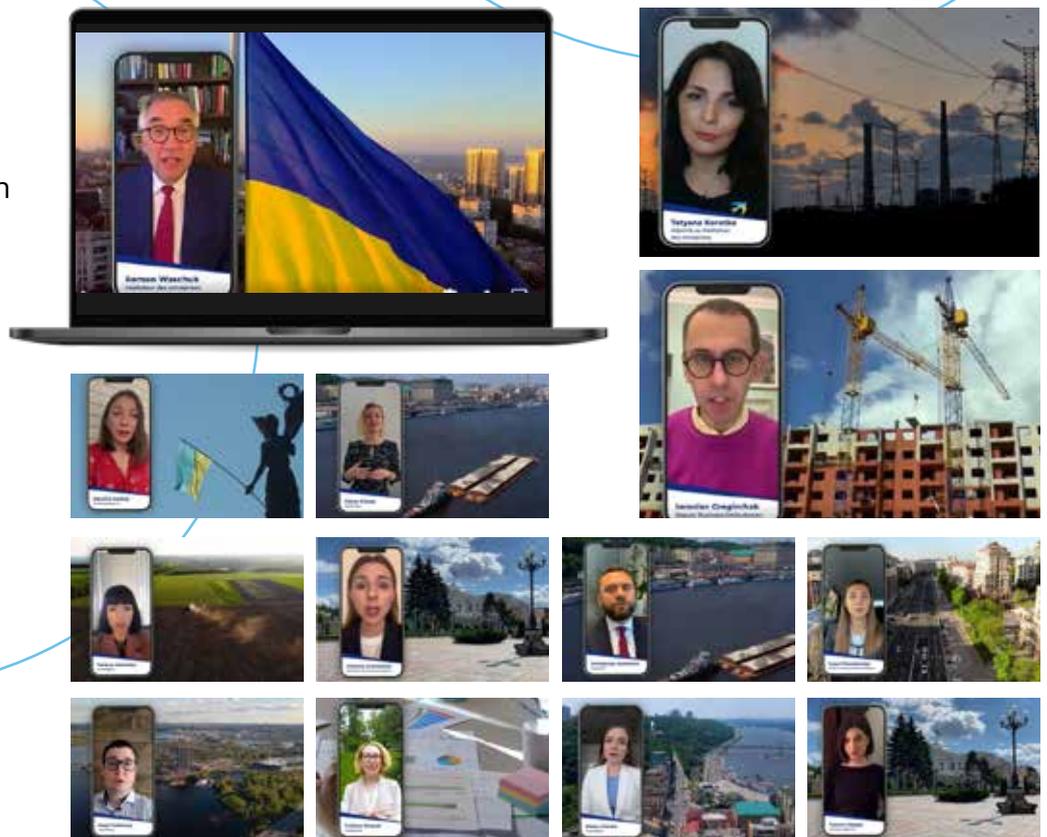
### 3.2. Preparation for Ukraine's gaining EU candidate status

In partnership with colleagues from the Government of Ukraine and international initiatives, in particular the EBRD Ukraine Reforms Architecture project, the BOC experts processed and edited texts of several chapters of the English edition of the European Commission's Questionnaire: **"Corporate Law", "Justice and Fundamental Rights", "Customs Union", "Financial and Budgetary Provisions", "Political Criteria", "Trade Security" and "Rights of the EU Citizens"**.



BOC also joined the government information campaign in support of Ukraine's EU bid. The BOC team prepared a series of videos in official EU languages summarizing the Council's achievements in protecting Ukrainian business over seven years.

Watch

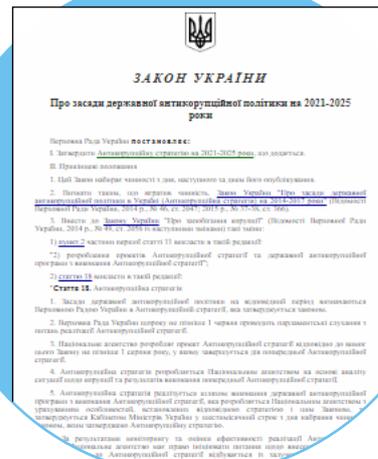


### 3.3 Engagement of BOC in preparation of the Recovery Plan of Ukraine and fulfillment of obligations of the EU candidate state

## Ukraine's Recovery Plan Preparation

The advisory role of the Business Ombudsman Council also reflected in its work on the Recovery Plan of Ukraine presented to the international community at the conference in Lugano, Switzerland at the beginning of July. The Business Ombudsman Council representatives worked in the working groups under the auspices of the National Council for the Recovery of Ukraine from the War established by the Presidential Decree No. 266/2022 of April 21, 2022.

BOC was represented in the working groups on business development (including SMEs), finances (with a focus on tax and customs issues), anticorruption policy. During May-June, the Council's experts participated in a few dozens of meetings within the respective working groups. The proposals included in the Recovery Plan in terms of tax, customs and regulatory policies, as well as the anti-corruption sphere are based on the Council's systemic recommendations, taking into account challenges and country needs in its fight against the aggressor.



## Anticorruption strategy until 2025 and BOC institutionalization

The need for adoption of the Anti-Corruption Strategy for 2021-2025 with a provision of the BOC institutionalization at the legislative level was not only a prerequisite for gaining the EU candidate status by Ukraine, but it has become a part of the Recovery Plan anticorruption provisions implementation.

It is noteworthy that on June 20, 2022, the **Business Ombudsman Council's role was underpinned in the Anti-Corruption Strategy of Ukraine for 2021-2025** adopted by the Parliament.

**The document, in particular, provides for:**

- development of cooperation of state bodies with BOC in implementing its systemic recommendations for eliminating obstacles to doing business in Ukraine
- adoption of the law on the Business Ombudsman Institution that will contribute to preventing corruption as well as violation of entrepreneurs' legal rights on the part of state bodies and local government authorities



## Engagement of BOC in Ukraine's post-war initiatives

The post-war recovery of Ukraine foresees not only return of citizens to the normal way of life, full resumption of state bodies' operations, but also creation of conditions for the rapid economic recovery with changes made to meet the Ukrainian and European community expectations.

In this sense, BOC does not only have a professional team and relevant experience, but also energy for combination of its direct functions with a proactive involvement in the post-war recovery initiatives.

In order to discuss the BOC role in the country's recovery and possible extension of its functions, the Business Ombudsman Roman Waschuk visited the EBRD Headquarters in London and the European Commission in Brussels.

- **In London** Roman Waschuk met with the Director for Governance and Political Affairs at EBRD
- **In Brussels** Roman Waschuk met with the representatives of the Support Group for Ukraine assisting Ukraine in implementation of comprehensive reforms on its way to the EU



## Internal strategic session

In May 2022, on their own initiative, the Business Ombudsman and his team conducted an internal strategic session regarding the Council's operations. During the event the BOC specialists analysed the institution's toolkit in overcoming business challenges during war and outlined processes requiring improvement for further operation in wartime and post-war reconstruction.

The second part of the strategic session with participation of business associations in the format of the BOC Supervisory Board, was planned for June. However, since the event was postponed to July, we will inform you about its results in the next quarterly report.



## 4

# Analysis of legislative changes and their impact on business

The Business Ombudsman Council regularly monitors changes in Ukrainian legislation, including those introduced during martial law, analyzes their impact on business and makes efforts to share this knowledge with its applicants and stakeholders. In the reporting quarter, the BOC team prepared and shared:

The war mainstreamed many issues requiring additional clarification. To help businesses understand how to overcome wartime challenges, we prepared the following materials:

## Memo

### Requisition of property under martial law



Jointly with the Ukrainian Bar Association

Read

## Brochure

### A package of amendments to tax and customs legislation



**Authors:**  
Yuliana Revyuk and  
Yuliia Mykhailiuk

Read

## Memo

### Enterprises' property mobilization under martial law



Jointly with the Ukrainian Bar Association

Read

**Authors:**  
Tetyana Korotka,  
Olena Kutsay,  
Maryna Pavlenchuk  
and Kyryl Nominas

**Authors:**  
Tetyana Korotka,  
Olena Kutsay,  
Maryna Pavlenchuk  
and Kyryl Nominas

## 5

# Systemic issues identified and solved

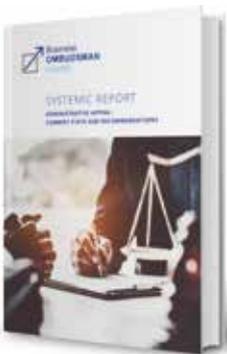
The Business Ombudsman Council provides systemic recommendations to state bodies on the basis of individual cases and in accordance with published systemic reports.

For seven years of operations the Council has prepared and issued

**18** systemic reports on selected business problems

**+400** recommendations to state bodies.

**In particular, in Q2 2022, it should be noted of 27 BOC recommendations implemented by one law:**



## Systemic report Administrative Appeal: Current State and Recommendations

(July 2019)

### Issue/Task

A rather limited possibility of internal (administrative) appeal of decisions of public authorities, set forth in selected laws and codes.

As the relevant rules were adopted at different times and within different reforms, they are not systemically aligned. It resulted in

inconsistent and fragmented regulation of the administrative procedure as a whole, and administrative appeal mechanism in particular. Meanwhile, the degree of details embedded in current framework varies considerably – from a relatively detailed regulation to one provision simply declaring existence of the right to appeal.

**Therefore, until recently, there was a broad array of the following main problems in the field of administrative appeal:**

1. Legal framework governing internal (administrative) appeal was not codified and unified;
2. Internal (administrative) appeal mechanisms were absent or underdeveloped in many areas, causing low level of trust at the part of public and business vis-à-vis what appears to be already implemented mechanisms;
3. The declarative nature of the right to file complaints against any decisions or actions of public entities to higher-level entities, without the real mechanisms behind enabling proper exercise of this right.

## BOC's recommendation

---

In view of the scale and nature of the problem, the Council recommended solving the mentioned problems and/or attaining respective tasks by adopting a comprehensive legal framework, which would systematically govern the field of administrative appeal.

## Actions taken by government agencies

---

On June 15, 2022 the President of Ukraine signed the Law No.2073-IX «On Administrative Procedure», which is due to enter into force on December 15, 2023. The provisions of the Law No. 2073-IX ensure implementation of 27 out of 54 Council's systemic recommendations (or 67.5% of the 40 recommendations, whose implementation requires formalization at the level of the primary source of legislation (law)).

**In particular, the following novel provisions have been introduced:**

1. The right to appeal not only decisions, but also actions and inactions of a public authority
2. The complainants are vested with the right to submit complaints and receive decisions in electronic or paper form at their own discretion
3. The possibility of temporary suspension of the contested administrative act
4. The complainants are vested with the right to provide explanations and/or comments via video conference outside the premises of the administrative body, subject to the availability of appropriate technical capabilities, except in cases where attendance is mandatory
5. Unification of principles of administrative appeal
6. The right to appeal guaranteed both in instance of absence of a higher ranked authority and of an appeal commission in the body of a primary appeal
7. The grounds for recusal and respective procedure have been introduced
8. The advance notification of proceedings participants about the review and the procedure for familiarization with the materials have been introduced
9. Both the obligation to provide the full text of the decision and the requirements for the structure and content of the decision (including obligation to provide justification and motivation thereto) have been introduced.

10. The right to independent participation in the review of the complaint and the right to involve representatives and third parties is now explicitly envisaged
11. Photography, video and audio recording (subject to legal restrictions) have been permitted
12. The duty of the appeal body to establish the circumstances that are important for the resolution of the case and, if necessary, to collect documents and other evidence for this purpose on its own initiative has been established; including, without the involvement of the complainant, to demand documents and information, to obtain approvals and conclusions necessary for the resolution of the case
13. It is prohibited to demand from the complainant the provision of documents and information that are in the possession of the appeal body or other public authority
14. Both the duty of the appeal body to independently request the documents necessary for consideration from other state/local authorities, and the corresponding duty of such other authorities to provide the requested documents have been established
15. The duty of the appeal body to independently adopt the necessary administrative act based on the results of the appeal (provided that such an opportunity exists) has been established
16. The possibility of a public apology is envisaged in fulfillment of the complainant's request made in the context of the exercise of the latter's right to seek performance of a certain action
17. A clear procedure for calculating terms in administrative proceedings has been established
18. 30 calendar days are provided for filing a complaint starting from the day when the participant in the administrative proceedings became aware of the disputable procedural action or procedural decision
19. The time limit for considering a complaint is established as a reasonable period, which in any case is limited to 30 calendar days (45 in case of a hearing) to be calculated from the day of registration of the application by the administrative body
20. A clear procedure for filing a complaint about inaction and about actions/decisions is provided
21. A non-exclusive list of grounds for missing the deadline for filing a complaint has been introduced; including duty of the appeal body to notify the complainant in a separate decision about the renewal of the appeal period with the indication of specific grounds for missing the appeal period
22. The obligation to take immediate actions by the appeal body to restore the violated rights of the complainant, as well as the obligation to take control in case of entrusting execution to another body, have been established
23. The general duty of the administrative body to send the complainant a written notice of leaving the application without movement within 3 working days from the day of receiving the application has been established
24. The duty of the appeal body to provide a reasonable period for eliminating the deficiencies of the application with the possibility of its extension, as well as postponing the review for the period of correction of the deficiencies, have been established
25. A clear list of means of proof is provided, which includes evidentiary tools recommended by the Council
26. While exercising its discretionary powers, the appeal body should not deviate from previous decisions made by the same body in the same or similar cases, except when justified. The duty to provide proper substantiation in the event of change of assessment and conclusions in the same or similar cases has been established
27. Specific grounds for annulment of the decision in whole or in part have been provided for, such as: violation of the norms of substantive law; grave breach of the procedural rules or incorrect or incomplete determination of the circumstances of the case, which led to the adoption of an illicit administrative act

## 6

# Cooperation with stakeholders

## 6.1 Online events with partners

### Webinars with the State Tax Service of Ukraine

In the reporting quarter, the Business Ombudsman Council continued cooperation with the State Tax Service of Ukraine and held a series of online events to inform the business community about peculiarities of taxation in wartime. During the webinars moderated by the Council's investigators, STS of Ukraine representatives talked about specifics of legislative changes in taxation introduced during the martial law and the state of emergency.

At webinars participants could freely ask speakers questions and get answers at once. Due to the large number of requests, BOC investigators forwarded questions to the STS of Ukraine for additional processing – the Council distributed received answers to the events attendees. Over 300 participants attended one of the webinars.

#### During May-June, the following webinars were held:



24.05.2022

"Peculiarities of Taxation Aimed at Supporting Business and Citizens During Martial Law"



31.05.2022

"Taxes During War: What Basic Changes Occurred in the Work of Tax Officers?"



07.06.2022

"Control over International Taxation: What Has Changed?"



14.06.2022

"Business Relocation: What Are Taxation and Reporting Rules?"



21.06.2022

"VAT and War: How These Two Phenomena Currently Coexist?"

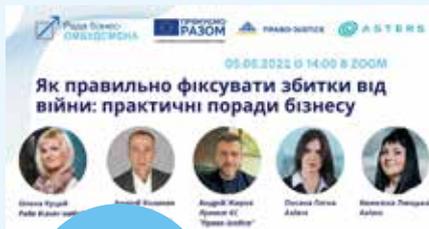


28.06.2022

"2 % Single Tax: Is Everything Really That Simple?"

[Watch the webinars](#)

## Online events with partners



05.05.2022

### “How to Correctly Record War Losses: Practical Business Advice”

Jointly with EU-funded “Pravo-Justice” project and Asters law firm



26.05.2022

### “Types and Mechanisms of Possible Compensation for War Losses for Business”

Jointly with EU-funded “Pravo-Justice” project and Sayenko Kharenko law firm



25.05.2022

### “Labor Relations and Labor Disputes During Martial Law”

In cooperation with the International Society of Polish Entrepreneurs in Ukraine and LC Alliance Ratushniak and Partners with the assistance of the Foreign Trade Bureau in Kyiv JSC Polish Investment and Trade Agency

## 6.2 Information project with the State Customs Service

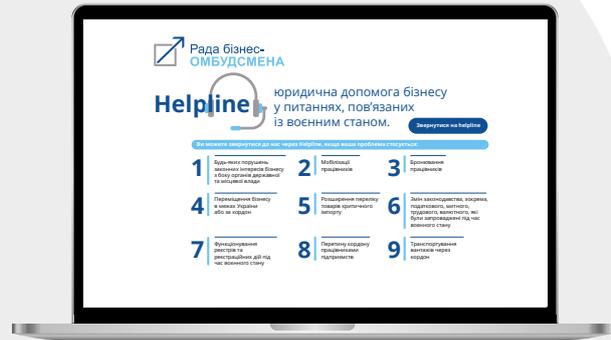
In the reporting quarter, within the framework of cooperation with the State Customs Service of Ukraine, the Council focused on the communication direction of the customs reform. Jointly with Lviv Customs of the State Customs Service of Ukraine and “Help UA Lviv” Humanitarian Headquarters of Lviv Customs, BOC implemented an information and education project on highlighting peculiarities of movement of goods across the customs border of Ukraine. During April-May, the Council, jointly with Lviv Customs, launched a survey on current business problems at customs and prepared three videos with answers to these questions.

On May 11, 2022, the Deputy Business Ombudsman Tetyana Korotka delivered a lecture to second-year students of the Institute of Economics and Management of Lviv Polytechnical University on the impact of innovations on customs during martial law. In particular, the Head of Lviv Customs Daniil Menshykov joined the lecture.



## 6.3 Information materials about the helpline

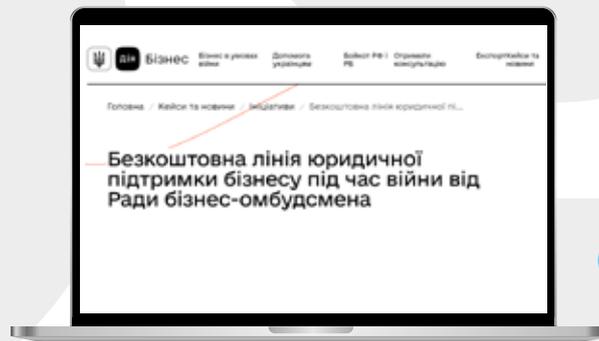
In order to increase awareness of the Business Ombudsman Council's helpline and the possibility of solving business appeals, the Council's team prepared a brochure:



Read

Дія Бізнес

DIIA.Business published information about the BOC helpline in the "Business Support in Wartime" section on the business.diia.gov.ua platform.



Read

## 6.4 Events

**01.04.2022**

Meeting with the EU-funded «Pravo-Justice» project, Asters law firm and the Ukrainian Bar Association

**Organized by**

Business Ombudsman Council

**07.04.2022**

XXXI meeting of the Council of Entrepreneurs

**Organized by**

Office of the SMEs Spokesperson (Poland)

**07.04.2022**

Meeting with the Head of the State Tax Administration in Ivano-Frankivsk Oblast

**Organized by**

MD STS in Ivano-Frankivsk Oblast

**08.04.2022**

Meeting with the Head of the Economic Department of the Embassy of Ukraine in Poland Ihor Baranetskyi

**Organized by**

Embassy of Ukraine in Poland

**11.04.2022**



Briefing in Ukraine Media Center "Open Customs for Businesses Using Customs Services"

**Organized by**

Lviv Customs of the State Customs Service of Ukraine and the Business Ombudsman Council

**13.04.2022**



Meeting with the Head of the International Turkish Ukrainian Businessmen Association (TUID) Burak Pehlivan

**Organized by**

Business Ombudsman Council

**15.04.2022**

Meeting with the management team of the State Customs Service of Ukraine

**Organized by**

State Customs Service of Ukraine

**09.05.2022**

Meeting with the State Tax Service of Ukraine representatives

**Organized by**  
State Tax Service of Ukraine

**12.05.2022**

Online conference "Relocation of Business Abroad: Who, What and How Can Help?"

**Organized by**  
Professional Association of Corporate Governance, Center for International Private Enterprise (CIPE), Kinstellar law firm

**23-24.05.2022**

Conference "Business Despite the War: Ukrainian Experience"

**Organized by**  
Polish-Ukrainian Chamber of Commerce

**01.06.2022**

Meeting with heads of business associations, members of the Supervisory Board

**Organized by**  
Business Ombudsman Council

**03.06.2022**

Meeting of the ULIE Anti-Crisis Headquarters

**Organized by**  
Ukrainian League of Industrialists and Entrepreneurs

**09.06.2022**

ON - Law Marathon "Business During War: Compensation Mechanisms"

**Organized by**  
Yurydychna Praktyka Publishing House

**12.06.2022**

Europe Liberty Forum

**Organized by**  
Atlas Network, Economic Freedom Foundation and Civil Development Forum

**15.06.2022**

IX BUSINESS & LEGAL TAX FORUM

**Organized by**  
Yurydychna Praktyka Publishing House

**16.06.2022**

Strategic discussion "Membership in the EU. To-Do List for Ukrainian Business"

**Organized by**  
Ukrainian Network of Integrity and Compliance (UNIC)

**16.06.2022**

Ukraine Symposium of the European Academy of Management

**Organized by**  
European Academy of Management (EURAM) and ZHAW School of Management and Law

**22.06.2022**

Forum of Polish and Ukrainian entrepreneurs in Warsaw

**Organized by**  
Warsaw Chamber of Commerce

**30.06.2022**

Ukraine Economic Resistance Forum

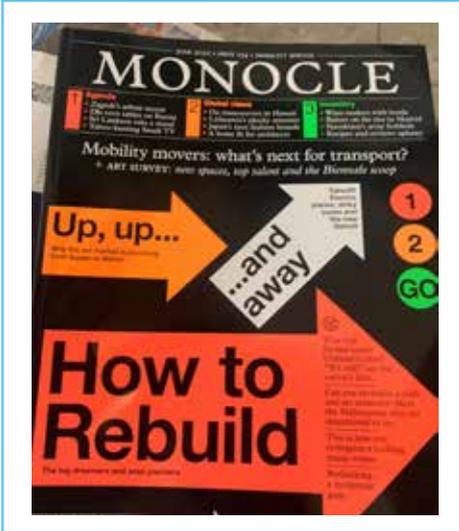
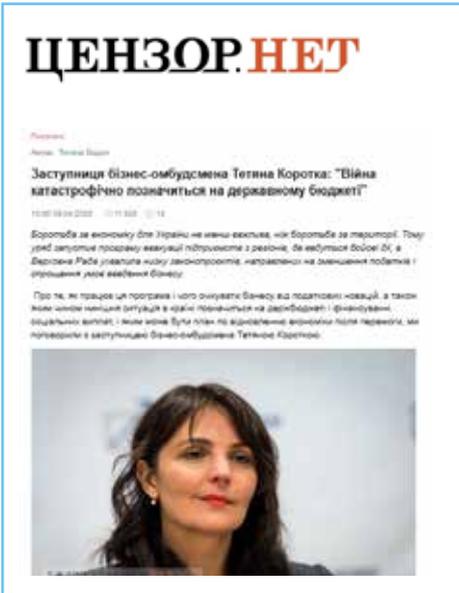
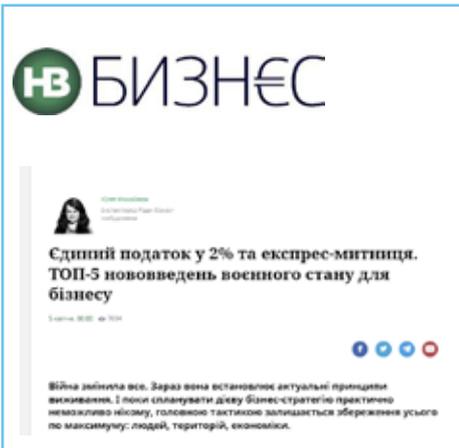
**Organized by**  
Invest Forum UA and the National Investment Council of Ukraine

6.5 The media

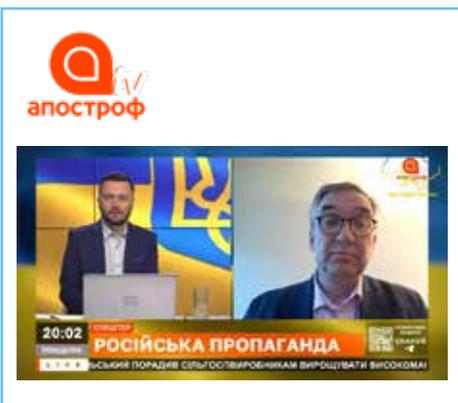
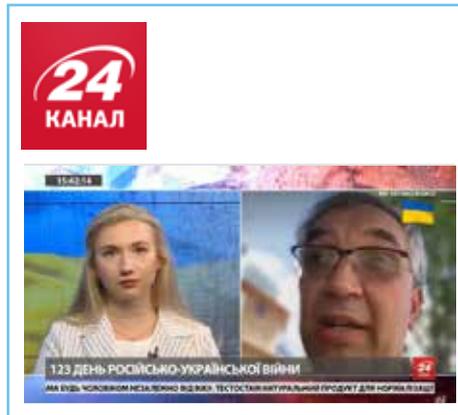
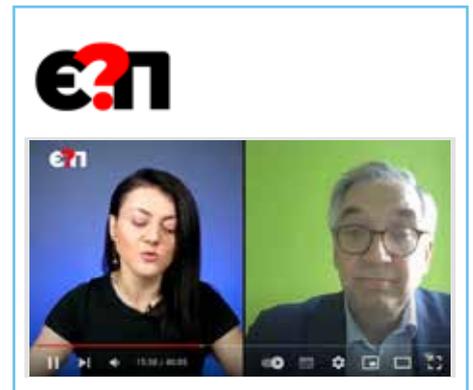
When interacting with the media, the Business Ombudsman and his office cover the BOC activities in wartime, share their own analysis of legislative changes affecting the business environment and also encompass geopolitical issues in view of the ongoing war.

In Q2 2022, we implemented about **30** media initiatives.

Online and printed media



# TV and radio



**INDEPENDENTLY.  
CONFIDENTIALLY.  
FREE OF CHARGE.**



[www.boi.org.ua](http://www.boi.org.ua)  
[www.facebook.com/  
BusinessOmbudsmanUkraine](https://www.facebook.com/BusinessOmbudsmanUkraine)