



Q4 2022

# Quarterly report

October 01–  
December 31,  
2022

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

*In cases and feedbacks, published in the report, companies gave permission to disclose their names.*

# Foreword



**Roman Waschuk**  
Business Ombudsman

Ukrainian business has been incredibly resilient in withstanding the physical blows and economic shocks that Russia's continuing aggression has inflicted on entrepreneurs and workers across the country. We have seen this in the surveys conducted by member associations of our Supervisory Board: 90% plus of businesses on government-controlled territory continue to operate at full or partial capacity. The Ukrainian government, primarily through the Ministry of Economy, has been trying to help, with subsidized lending and grant programs. International partners, including the EBRD, have stepped up to support lending to small business and structurally important state enterprises. But in this fourth quarter of 2022 (and the 8-11th months of full-scale war), other state agencies stumbled and ended up creating roadblocks for business, chief among them the duo of Ministry of Finance and State Tax Service.

Our usual Business Ombudsman Council flow of complaints – once again over 2/3 concerning tax issues – was augmented by a public outcry about blockages in the registration of Value Added Tax [VAT] receipts, with billions of Hryvnia and thousands of companies affected. As our contribution to addressing this spike in complaints – both formal and public – I launched the first BOC own-initiative investigation into this mounting pile of blockages in the VAT system. While a full report will only be ready in the next quarter, we have already shared some preliminary findings:

- Springing disruptive tax administration changes on business in wartime points to failures in policy development and implementation forecasting;
- Automated processing systems are being reprogrammed or manually adjusted to reject an inordinate number of transactions and businesses;

- Vague, generalized box-ticking concerning reasons for rejection forces businesses to guess at how to get to “yes”;
- Seemingly technical issues amount to freezing large amounts of badly-needed working capital on government accounts, starving already stressed businesses of funds.

To be fair, while looking into these systemic issues, our investigators have also found the State Tax Service to be ready to pick up the pace in resolving individual cases, now that we have regularly monthly Expert Group meetings. Unfortunately, improving on dozens while blocking thousands will not resolve the overall problem.

Looking ahead into a 2023 where Ukraine prevails, here are some thoughts that I shared with the listeners of Ukrainian Radio:

“Neither business, nor the government should be shooting at each other. There must be a truce on this domestic front. It seems to me that the digitalization process, which has been successful in many industries over the past three years, should be widely applied to the customs and taxation spheres. This will be an opportunity to resolve many issues that have arisen between business and the state this year. It is necessary to work openly, to consult with the business community and to fight against the temptation that nominally something is automated, but in reality the possibility of manual control remains. Senior management must be widely recognized, empowered in their organizations, so that the new systems that are implemented can function freely, without manual controls”.

## 1

# Work format in wartime

In October-December 2022, the Business Ombudsman Council continued to help business counteract abuses by state bodies. Although the reporting quarter was full of new challenges – constant attacks of the aggressor on the energy infrastructure of Ukraine, and as a result, long-lasting emergency power outages – did not stand in the way of the Council's team to further conduct investigation of entrepreneurs' issues, contact with complainants and deepen cooperation with state bodies and partners.



## Online meetings

Under the leadership of the Business Ombudsman the Council's employees regularly meet online to discuss urgent working issues and coordinate common actions for their solution.

## A hybrid work mode

During the last few months of the year, BOC worked in a hybrid mode. Adapting to emergency power cut schedules, institution employees reached out from different locations, including invincibility aid stations, which became places of rescue during power system blackouts for many Ukrainians.

Despite the ongoing war, BOC smoothly operates and makes efforts for Ukrainian business to feel supported and protected in case of state bodies' illegal actions related to legal entrepreneurial interests.

2

# Reporting quarter operational results

**305**  
appeals

received both on  
helpline and in  
traditional complaints  
format.

## 2.1 BOC Helpline

In the reporting  
quarter (October 01-  
November 17, 2022)  
BOC Helpline received

**146**  
appeals from  
entrepreneurs,

**265**

cases  
were closed  
successfully.

**95**  
appeals

were successfully  
processed.

**The Helpline functioned for eight months of the war and during all this period was the only way to lodge an appeal with the institution. Within the Helpline, the Council's investigators provided free advice to business and supported entrepreneurs in solving issues which arose in connection with the martial law introduction in Ukraine and problems in cooperation with state bodies and local government authorities.**

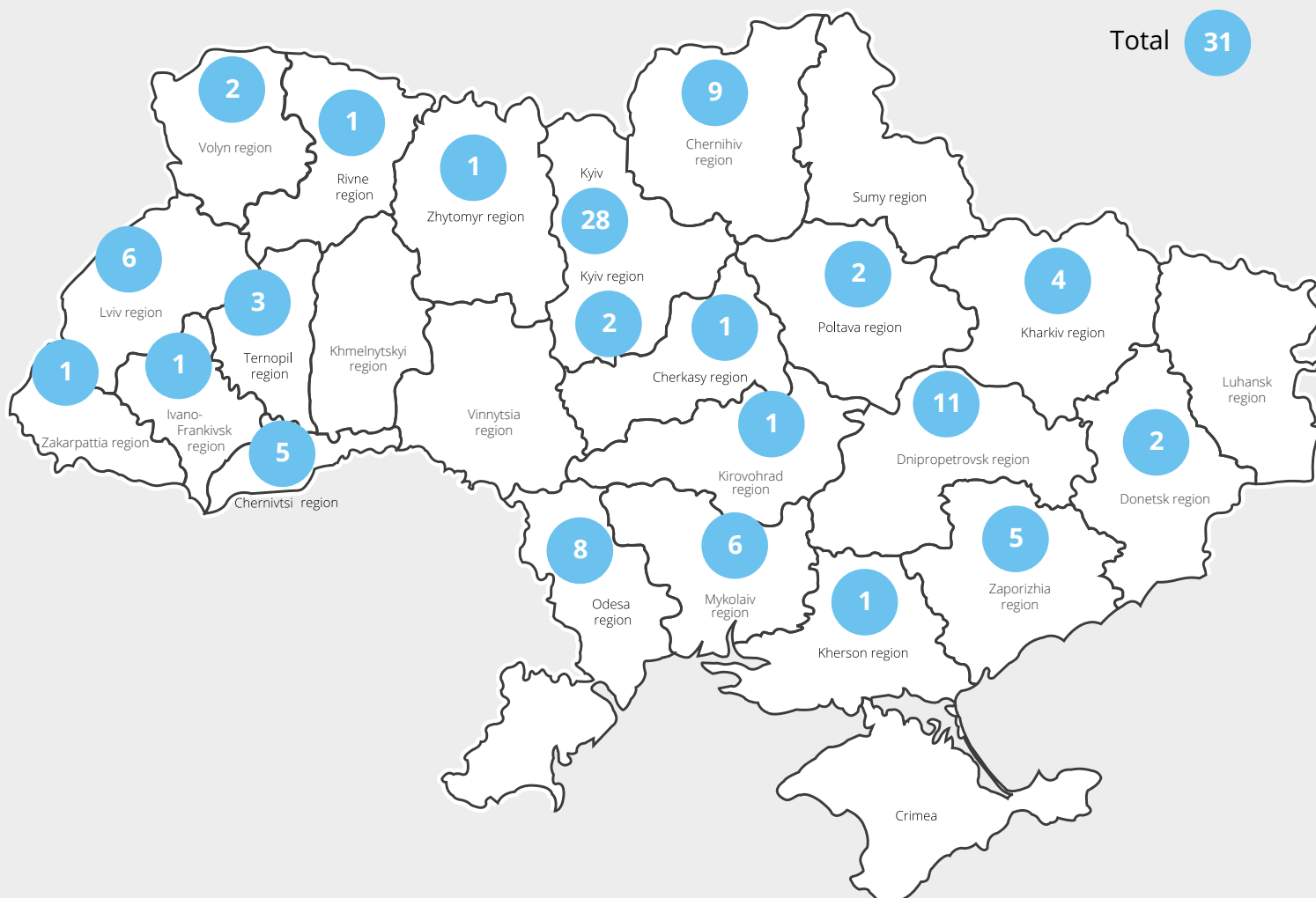
Q4 2022 became final in the Helpline operations. With the gradual return of the pre-war business issues to the BOC complaints profile and relaunch of the internal complaints processing system as of November 17, 2022, **the Council resumed investigations in a traditional format.**

## Categories of appeals:

(October 01-  
November 17,  
2022)

Tax issues	92
Martial law non-related issues	7
Law enforcement bodies	7
Private legal disputes	3
Functioning of state registers and registration actions	1
Currency regulation	1
Business relocation to other regions of Ukraine	1
Financing and grants	1
Mobilization and reservation of employees	1
Other	21
<b>Total</b>	<b>146</b>

## Geography of appeals:

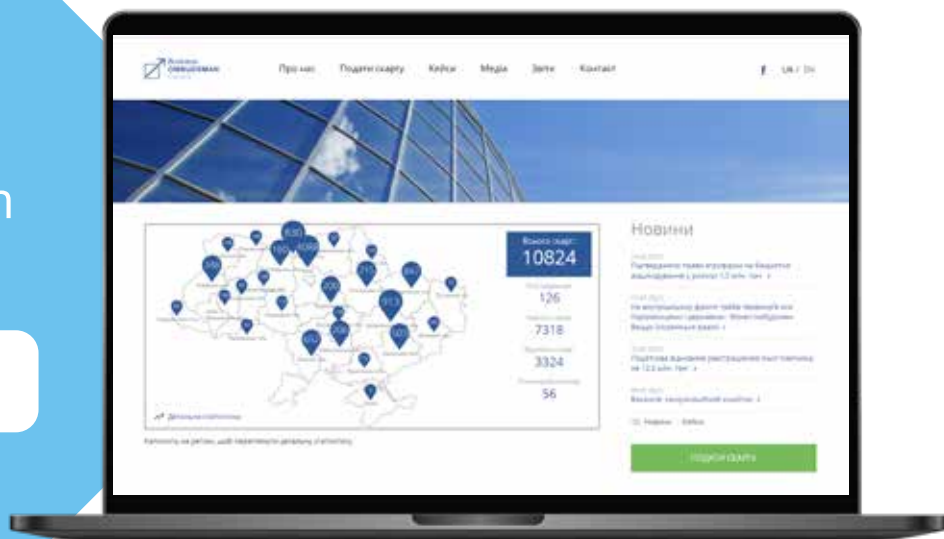


## 2.2 Traditional investigation

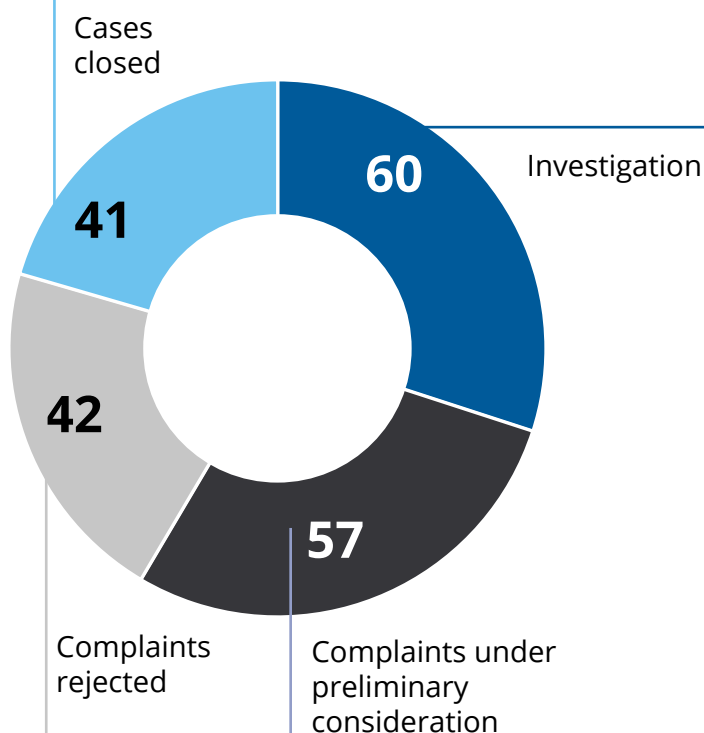
In Q4 2022, a Case Management System update and relaunch was in progress. The Council simplified internal document flow and procedures affecting investigation pace. Such changes gradually allowed to restore traditional cases investigation from mid-November 2022 and cover as wide range of entrepreneurs' problems in relations with state bodies as possible.

File a complaint to BOC using the form on the website:

Make a complaint



During November – December 2022, since BOC resumed business appeals consideration in accordance with the Rules of Procedure, entrepreneurs lodged **159 complaints** with the Council.



In Q4 2022, the Council completed the inventory of cases, consideration of which stopped on February 24, 2022. Therefore, except for complaints received by the institution in the reporting period, BOC additionally processed **290 cases** and successfully completed **164 investigations**.

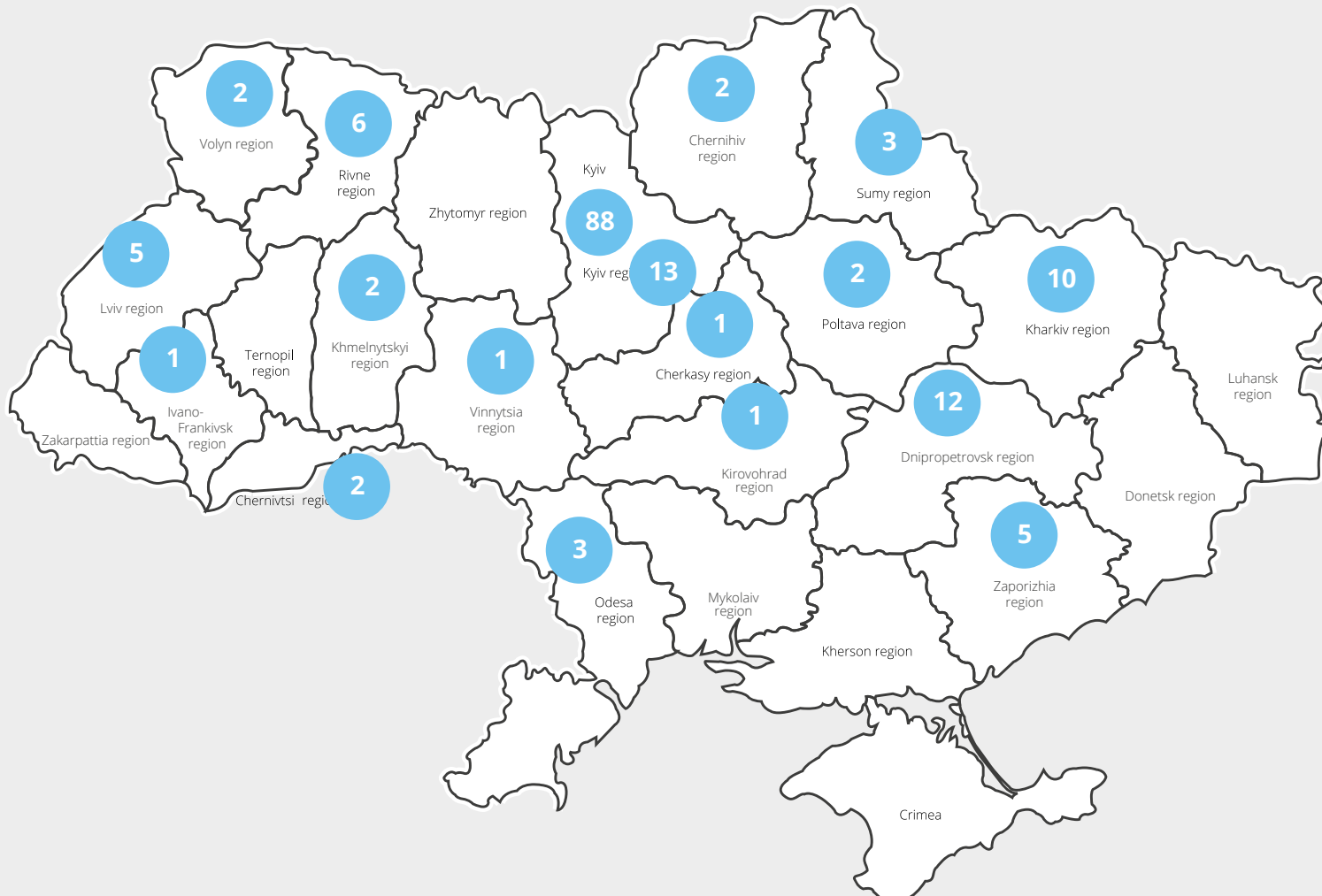


## Categories of appeals:

(November 17-  
December 31, 2022)

Tax issues	125
Actions of law enforcement bodies	8
Customs issues	6
Actions of local government authorities	4
Actions of state regulators	4
Actions of the Ministry of Justice	3
State-owned companies	2
Changes in legislation	2
Permits and licenses	1
Other	4

## Geography of appeals:





# TOP-3 subjects of complaints

from November 17 to  
December 31, 2022:

## Tax issues

# 125

Tax invoices registration suspension	<b>40</b>
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Non-enforcement of court decisions on tax invoices registration	<b>32</b>
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Tax inspections	<b>19</b>
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Inclusion in risky taxpayers' lists	<b>17</b>
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VAT refund	<b>1</b>
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VAT electronic administration	<b>1</b>
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Other	<b>15</b>
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## Actions of law enforcement bodies

# 8

National Police procedural abuse	<b>2</b>
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Prosecutor's Office procedural abuse	<b>2</b>
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Bureau of Economic Security (BES)	<b>2</b>
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Prosecutor's Office inaction	<b>1</b>
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National Police – other issues	<b>1</b>
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## Customs issues

# 6

Customs valuation	<b>3</b>
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Customs clearance (delay/refusal)	<b>2</b>
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Customs other	<b>1</b>
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## 3

# Own investigation of problems related to SMKOR functioning

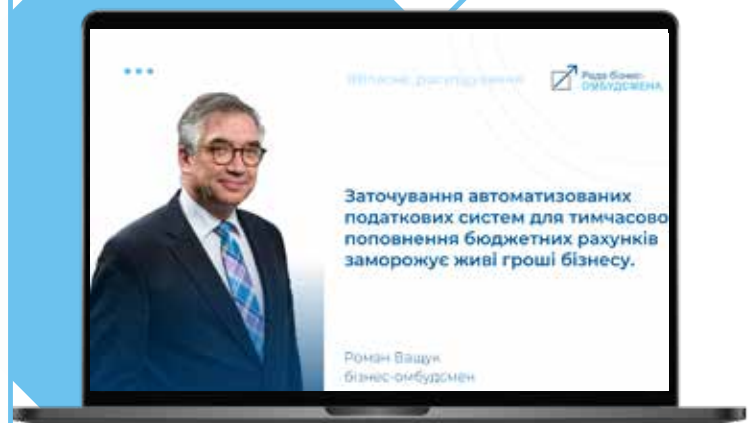
In Q4 2022, tax issues ranked first among entrepreneurs' appeals to the Business Ombudsman Council. Out of 305 complaints which the institution overall received in October-December last year, 217 or 71% were exactly tax-related. Businesses were most concerned about tax invoices suspension, non-enforcement of court decisions on tax invoices registration, tax audits findings and inclusion of companies in risky taxpayers' lists.

Taking into account a considerable growth in the number of complaints to BOC about problems related to functioning of the System of automated monitoring of tax invoices' compliance with risk criteria (SMKOR), which resumed its operation in May 2022, and a large public demand for an impartial assessment and reaction to the situation around numerous tax invoices suspension cases, on **December 5, 2022, the Business Ombudsman started the investigation on his own initiative.**

**The investigation is aimed to outline the real problems of the SMKOR operation; provide recommendations to the state and business; elaborate effective solutions to settle the problem highlighting the need for further legislation improvement.**

## Within the investigation conducted, during December 2022 BOC:


- offered over 70 business and professional associations of Ukraine to participate in the survey on the SMKOR functioning;
- requested official data from the authorities to establish causes of abnormal problem escalation and reaction of different state bodies to it;
- started systemic analysis of about 1.5 k cases regarding shortcomings in the SMKOR operations, which were under the Council's consideration during the last four years;
- updated proposals of reforming the SMKOR provided by the Council back in 2020 and drew attention to a number of proposals, particularly within the Working Group under the Ministry of Finance of Ukraine dealing with issues of improving provisions of Resolution No. 1165;
- started researching international experience, particularly success of Poland, a strategic partner of Ukraine in narrowing "VAT compliance gap" and initiated exchanging such experience of its potential application in Ukraine;
- initiated a dialogue with representatives of different government branches on improving application of Resolution No. 1165 provisions.



The preliminary investigation results were published by the Council in the press release at the end of December 2022.

## Given the SMKOR functioning peculiarities analysis performed, the Council identified the following negative trends:

- In Q4 2022, changes to the legislation, particularly to the Cabinet of Ministers Resolution No. 1165, caused unpredictable and unforeseeable results by the state. From now on, businesses have to submit extensive additional documentation.
- The haste to change the SMKOR functioning algorithms was inexplicable. The SMKOR algorithms are not fine-tuned enough themselves, thus causing tax invoices suspension for responsible business. Submitting one package of documents takes an unreasonably long time.
- Since the SMKOR system launch, the source of problems has been the lack of due substantiation of the tax authority's decisions (particularly regarding the reasons for blocking invoices, inclusion in risky taxpayers' lists etc.). Businesses have to spend time on clarifying case circumstances.
- The state fills the budget at the expense of enterprises' turnover funds. The buyer of goods/services is not entitled to a tax credit until the invoice is registered and the state does not compensate economic costs for it.



The Council is studying all the investigation circumstances in detail and continues communicating with the STS of Ukraine to settle the problem. BOC will share investigation results in the upcoming reports.

## 4

# Examples of successfully closed investigations

In this section we suggest getting familiar with selected examples of successfully closed cases by BOC:

## Furniture manufacturer receives VAT refund worth over UAH 5 mn

A Danish upholstered furniture manufacturer complained to BOC Helpline about the delay in VAT refund for January 2022 amounting to over UAH 5 million.

The Council found out that the State Treasury Service of Ukraine (STSU) did not make any payment due to lack of information on the payer's bank account details in the Register of Budgetary VAT Refund Register (Register). BOC brought up the company's complaint for consideration by the Expert Group with the State Tax Service of Ukraine (STS) and also initiated a discussion within the tax communication platform under the Main Department of the STS in Lviv Oblast. Thanks to the BOC mediation, the company received a full VAT refund.

## Entrepreneur receives correct document with construction requirements from Kyiv City State Administration

Back last year, a private entrepreneur, and later our complainant, was going to reconstruct non-residential premises for an office. For this purpose, the Department of Urban Planning and Architecture of Kyiv City State Administration (KMDA Department) had to issue a document to the entrepreneur with design and construction requirements (urban planning conditions and restrictions). The complainant finally received that document, but there was no premises address in the "object name" field where he planned to perform construction works. Therefore, the entrepreneur could not start them.

After processing the private entrepreneur's appeal, in a letter to the KMDA Department, the Council asked to make changes to the document and duly indicate the reconstruction object location. However, in reply, KMDA Department only informed BOC about additional bureaucratic steps being taken to correct the error. After that, BOC brought up the complaint for Expert group consideration with KMDA. Although the complainant's issue resolution was somewhat set aside due to the war, we recently received good news from the entrepreneur – the KMDA Department finally corrected the error in urban planning conditions and restrictions document.





## The STS confirms a company's right for VAT refund

A foodstuffs distributor complained to the Business Ombudsman Council that the Main Department of the State Tax Service (MD STS) in Volyn Oblast delayed the court decision execution and did not enter data on the agreement of VAT refund amount into the register.

It is known that the tax authority refused to refund VAT totaling almost UAH 94k to the company. The court found such regional tax authority's actions illegal and cancelled the respective notification-decision.

To help the complainant, the Council brought the case for consideration of the Expert Group with the STS of Ukraine. During the meeting, the MD STS in Volyn Oblast informed it had executed the court decision. Soon, the applicant confirmed the fact of entering data on the agreed budget VAT refund amount worth UAH 94k into the register.



## A company did not violate customs rules

A Ukrainian-Belgian OTS-UKRAINE Ltd. enterprise complained to the Business Ombudsman Council that during the customs clearance it thrusted customs rules violation on the company. According to the customs authority, the company was illegally trying to reduce the customs fees amount by specifying a wrong UCGFEA code.

BOC came to the conclusion that the company did not violate customs rules, and all the complainant's documents contained true information about the goods. The Council appealed to Lviv Customs and emphasized that the company's goods were successfully cleared, while the information about false data was not confirmed by the documents prepared by the customs. After the BOC intervention, Lviv Customs agreed that the company did not violate customs rules and closed the case.





## The STS cancels a company's fine

A freight carrier complained to BOC that, based on the office audit findings, the tax authority increased the VAT monetary liability amount by UAH 5k.

It is known that the company made a mistake in the VAT return and, subsequently, the tax liability amount was overstated in the adjustment calculation. On the same day the company submitted a new adjustment calculation, which corrected the self-discovered error. However, the tax authority did not change the decision on the company's fine.

The Council turned to the State Tax Service of Ukraine and noted that since the company corrected the technical error on its own and in a timely manner, and it did not result in tax liabilities understatement, it cannot be the ground for charging a fine. After the Council's involvement, the STS of Ukraine dropped the fine for the company.



## Kyiv City State Administration transfers land plot for lease to a company

Back in 2018, the complainant purchased a ready-made car service building for doing business. At the same time, the mentioned building was located on Kyiv city municipal property land. Therefore, the company had to re-register the land plot lease. However, it faced bureaucratic red tape: the draft decision on the land lease transfer to the company was prepared back in 2019 but never approved.

After processing the company's complaint, the Council turned to the Permanent Commission of Kyiv City Council on Architecture, Urban Planning and Land Relations (Commission) and asked to impartially and promptly consider the Draft decision on land lease transfer to the company. After that, BOC also brought up the complaint for consideration of the Expert group with Kyiv City State Administration (KMDA). Some time after the meeting, KMDA decided to transfer the land plot for lease to the complainant.



## A tax authority restored the registration limit in electronic VAT administration system by UAH 12.6 mn

Since September 2021, the Council had been investigating a complaint from an agricultural enterprise from Donetsk region. Based on a court decision, the State Tax Service of Ukraine (STS) had to increase the payer's registration limit in electronic VAT administration system (SEA VAT) by UAH 12.6 mn. At the time of the payer's appeal to the Council, the court decision remained unenforced for 2 months.

During complaint investigation, the tax authorities filed cassation appeals in this court case 5 times. In addition, referring to various procedural circumstances, the STS tried to substantiate the grounds for the delay in the court decision execution.

Nevertheless, the Council did not give up and every time brought up the case for discussion within the framework of the Expert Group under the STS (the meetings of which had been held every month since August 2022). Finally, in the last days of 2022, the tax authority restored the payer's registration limit by UAH 12.6 mn and the complainant, who had already managed to relocate from Donetsk to Chernihiv region, got a chance to increase his turnover at last. In general, the process of execution of the specified court decision, which fell on the period of armed aggression of the Russian Federation against Ukraine, took approximately a year and five months.

## Agricultural company's right to budget refund worth UAH 1.3 mn confirmed

An agricultural company from Chernihiv Oblast submitted all the necessary documents, including a correctly filled out tax return for a budget refund. However, the tax authority, having conducted an audit, found a violation of the law by the company when declaring a negative VAT value. Thus, the tax authority denied the complainant the right to a budget refund amounting to UAH 1.3 mn. The tax authority substantiated its decision by «the company's unbalanced policy in maintaining organizational and economic relations.»

Within days after receiving the complaint, the Council prepared a letter to the State Tax Service (STS) in support of the complainant. In it, BOC noted that the tax authority should not assess the expediency of expenses, ordering certain services or goods by the taxpayer. The Council stated that the economic entity carries out its economic activity at its own risk, it independently decides exactly what expenses it needs to bear to ensure its activity. And this factor is beyond the tax authority's control. The Council asked the STS to consider the complaint in detail and impartially. As a result of the hearing with the participation of the BOC investigator, the tax authority canceled the respective tax notification-decision.

## 5

# Cooperation with stakeholders

## 5.1 Expert Group meetings

In the reporting quarter, the Business Ombudsman Council intensified cooperation with state bodies under Memoranda of Partnership and Cooperation within the Expert Groups format.

Responding to numerous business complaints around problems with the SMKOR operation, BOC intensified cooperation with regional tax bodies.

Since August 2022, the pace of holding Expert Group meetings between BOC and the State Tax Service of Ukraine (the STS of Ukraine) accelerated. The institutions monthly meet to discuss problematic business cases.

In Q4 2022, BOC carried out three Expert Group meetings with the STS of Ukraine – during which 34 cases were considered. As a result of fruitful cooperation of BOC jointly with tax officials, the STS implemented over 200 court decisions in cases of the Council's complaints.

**In the reporting quarter, the Council conducted working meetings with:**

The Main Department of the STS in Kyiv City

The Main Department of the STS in Kyiv Oblast

The Main Department of the STS in Chernihiv Oblast

The Main Department of the STS in Vinnytsia Oblast

The Main Department of the STS in Lviv Oblast



## 5.2 Cooperation with the State Tax Service of Ukraine

In October-December 2022, the Business Ombudsman Council deepened cooperation with the State Tax Service of Ukraine on holding online seminars. BOC implemented a second joint webinar project with the STS of Ukraine on special aspects of submitting tax documents, and also pressing taxation related issues in temporarily uncontrolled territories of Ukraine.

Despite power outages, the webinars gathered hundreds of participants.

In total, around  
**2.000**  
of participants  
registered for the second  
series of webinars with  
the STS of Ukraine.

17.11.2022

"SMKOR: Tax Invoices  
Suspension and Their  
Registration"

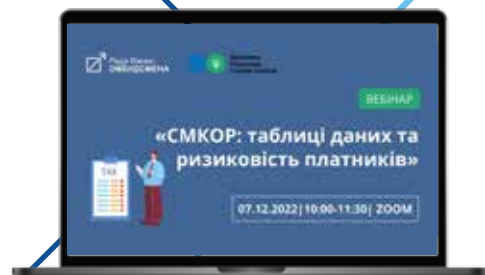
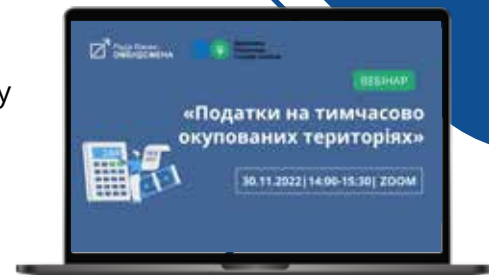
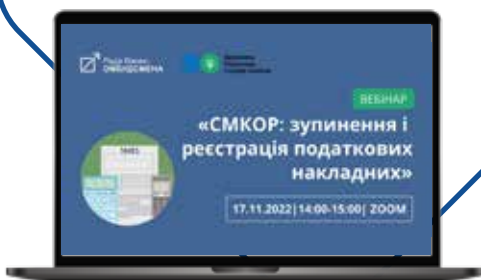
30.11.2022

"Taxes in  
Temporarily  
Occupied  
Territories"

07.12.2022

"SMKOR: Data  
Tables and  
Riskiness of  
Taxpayers"

Watch the webinar



## 5.2 Cooperation with the Ministry of Economy of Ukraine, Entrepreneurship and Export Promotion Office and national Diia.Business project

### Online seminar “Business Support Programs During Hostilities”

On November 7, 2022, the Business Ombudsman Council in partnership with the Ministry of Economy of Ukraine, the Entrepreneurship and Export Promotion Office and national Diia.Business project conducted a joint event on business support programs during war. The seminar was based on the brochure “Business Support Programs During Hostilities” earlier issued by the Council.

The Deputy Minister of Economy of Ukraine Tetiana Berezhna and the Director of the Entrepreneurship and Export Promotion Office Andrii Remizov participated in the event; on behalf of BOC the seminar was held by the Deputy Business Ombudsman Tetiana Korotka and investigators Olena Chorna and Olena Kutsai.

In the reporting quarter, cooperation of the Business Ombudsman Council and the national Diia.Business project got boosted. As a result of bilateral meetings of the Business Ombudsman Roman Waschuk and the Director of the Entrepreneurship and Export Promotion Office Andrii Remizov the parties agreed on creation of a separate page about the Business Ombudsman Council and the services it offers for business on Diia.Business portal.

#### The page will include the following sections:

- About BOC and how to file a complaint
- Requirements for complaints and investigation duration
- Examples of closed investigations
- FAQ
- Brochures and guidelines
- Operational reports

Check out

Дія Бізнес

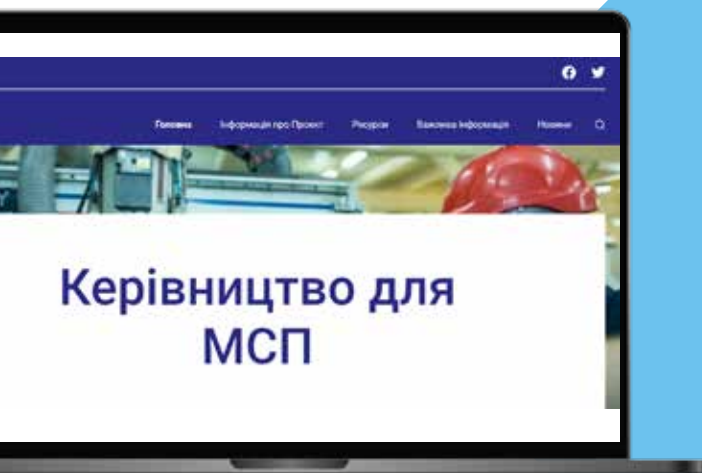
Currently, the page is under construction, it will be launched in the beginning of February, 2023.



### 5.3 A newsletter on legal and regulatory issues for SMEs

The Business Ombudsman Council contributed to filling the EBRD newsletter on legal and regulatory issues for small and medium-sized enterprises in Ukraine.

The first issue was published in November 2022. It contains useful materials for small and medium-sized businesses regarding the main wartime legislative and regulatory changes directly affecting their operations. The issue was prepared by the Business Ombudsman Council and the Arzinger company within the framework of the EBRD Legal Reform Program.



The Business Ombudsman Council continues strengthening its direct partnership with the EBRD to preserve viability of small businesses in the face of financial stress and legal uncertainty. In the reporting quarter, BOC intensified its assistance for "Business Guide" communication platform development – an EBRD initiative launched in 2021 to support Ukrainian entrepreneurs through hard times: <https://businessguide.ebrd.com.ua/>.

It is expected that monthly materials with advice for SMEs will be published from the Council's investigators.

## 5.4 Recovery initiatives: The Peace Coalition

The Business Ombudsman became a participant of The Peace Coalition Ukraine.

The Peace Coalition is an international initiative aimed at promoting the ideas of restoring the destroyed territories and providing support to the victims of war in the affected regions. The Coalition includes leading non-governmental organizations, UN agencies, research and scientific institutions, donors, independent experts and global clusters.

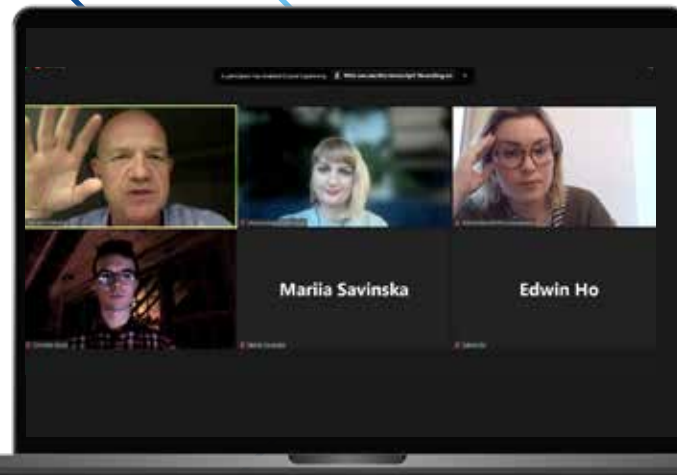
### The Peace Coalition UKRAINE HLP PILOT PROJECT CONCEPT



The Peace Coalition aims to implement a pilot project for the reconstruction of the Ukrainian villages of Andriivka and Kozarovichi in the Kyiv region, which suffered significant destruction during the armed aggression of the Russian Federation.

The Pilot Project concept has already been developed and provides for the restoration of infrastructure and the urban environment, taking into account the principles of energy efficiency and environmental sustainability. The project will be financed by private donors, non-governmental and charity organizations, as well as future reconstruction funds.

The Business Ombudsman Council has joined **Andriivka Village Reconstruction Project**. The Council representatives participate in weekly working meetings of the Peace Coalition, during which they share with stakeholders their experience in establishing contacts with government agencies and local government authorities and advise on practical issues regarding the Project implementation.



## 5.5 Events

**07.10.2022**

«Ukrainian Business Under Martial Law. Possibilities, Needs, Realities»

**Organized by**

Ukrainian National Committee of the International Chamber of Commerce – ICC Ukraine

**12.10.2022**

Designing Ukraine's Recovery in the Spirit of the Marshall Plan

**Organized by**

The German Marshall Fund of the United States (GMF) and the Center for Economic Strategy (CES)

**26.10.2022**



X Annual Forum of Legal Advisors

**Organized by**

Yurydynha Prarktyka Publishing House

**28-30.10.2022**



Triennial Congress of Ukrainian Canadians

**Organized by**

Ukrainian Canadian Congress

**02.11.2022**



Meeting of the Prosecutor General with the Business Ombudsman Council and leading business associations

**Organized by**

Prosecutor General's Office

**15.11.2022**

Meeting with the U.S. Ambassador to Ukraine Bridget Brink as part of the Thanksgiving Day dinner

**Organized by**

American Chamber of Commerce in Ukraine

**15.11.2022**

BOC meeting with the Association of Ukrainian Cities

**Organized by**

Association of Ukrainian Cities

**16.11.2022**



High-Level Meeting of Anti-Corruption Decision-Makers in Eastern Europe and Central Asia

**Organized by**

OECD

**16.11.2022**



A meeting to discuss directions for business recovery with the Federation of Employers of Ukraine

**Organized by**

Federation of Employers of Ukraine (FEU)

**17.11.2022**

Kyiv International Economic Forum 2022

**Organized by**

UFuture Holding

**17.11.2022**

Ukraine Diaspora Conference: Partnerships for Humanitarian Response and Economic Recovery

**Organized by**

International Organization for Migration (IOM)

**20-22.11.2022**



Regional meeting of Business Ombudsman Institutions of the EU, Eastern Europe and Central Asia within the framework of the European Congress of Small and Medium Enterprises

**Organized by**

Spokesperson for SMEs rights in the Republic of Poland



**22.11.2022**

Round table "Experience of administrative courts in issues of control over decisions execution. Ways of developing judicial control institution in other types of judicial proceedings"

**Organized by**

EU Project "Pravo-Justice"

**23.11.2022**

Rebuild Ukraine Business Conference

**Organized by**

Canada-Ukraine Chamber of Commerce

**25.11.2022**

Transformational Business Conference and Awards 2022

**Organized by**

Financial Times and International Finance Corporation

**25.11.2022**



Tax&Business Talks

**Organized by**

Ukrainian Bar Association

**26.11.2022**

Ukraine's Reconstruction and Recovery: A Modern and Inclusive Marshall Plan for the Way Forward

**Organized by**

The Open Society Foundations and the German Marshall Fund of the United States

**30.11-02.12.2022**

Wilton Park Ukraine Recovery Conference

**Organized by**

Wilton Park in partnership with the Center for Strategic and International Studies

**01.12.2022**

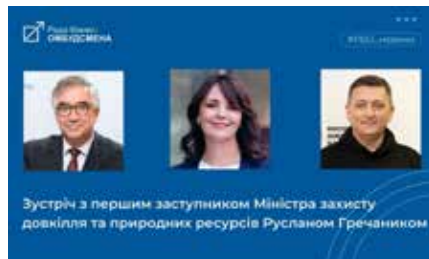


Discussion "Anti-Fragility of Ukraine: Lessons of 2022"

**Organized by**

Center for Economic Strategy

**08.12.2022**



Meeting of BOC with the Ministry of Environmental Protection

**Organized by**

Ministry of Environmental Protection and Natural Resources of Ukraine

**14.12.2022**



VII International Business Protection Forum

**Organized by**

Yurydychna Praktyka Publishing House

**12-14.12.2022**

Forum "Polish-Ukrainian Border – a Chance or a Barrier for Development"

**Organized by**

Polish-Ukrainian Chamber of Commerce

**14.12.2022**



Ukrainian-Austrian Business Forum

**Organized by**

Federal Chamber of Economy of Austria, Chamber of Commerce and Industry of Ukraine, Embassy of Ukraine in Austria and Trade Department of the Embassy of the Republic of Austria in Ukraine

## 5.6 Interaction with media

When interacting with the media, the Business Ombudsman and his team 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.



**Forbes**

**#JuristNews** –  
International legal  
media portal at  
the University of  
Pittsburgh, USA



**JURIST News**  
Interview Series:  
Reconstructing Ukraine

A Conversation with the  
Business Ombudsman  
Council of Ukraine



**Interviewees**



Yulia Mykhailuk  
Tax Administration and  
Compliance Specialist



Stepan Duplenyuk  
International Corporate Law  
Specialist

Ukraine Business Ombudsman Council

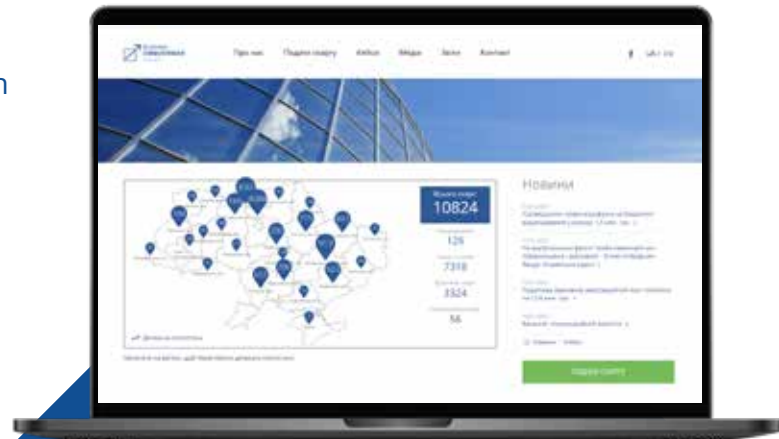


### Press briefing

In November 2022, the Business Ombudsman Roman Waschuk presented quarterly and annual reports of the Business Ombudsman Council on Ukraine Media Center platform.

## 5.7 Website and Social Media

The [boi.org.ua](http://boi.org.ua) website is the main platform for BOC interaction with complainants. It is through the form on the website that a business can lodge a complaint with the institution. Submitting an appeal online significantly saves time and ensures that the complaint will be smoothly processed by the Council.



The Business Ombudsman Council also regularly shares updates in social media.



### In social media we:

- Constantly keep our subscribers updated on our work
- Tell about successfully closed cases and complex cases of entrepreneurs
- Publish feedback from our complainants
- Inform about current events with the participation of BOC employees and broadcast them live
- Report quarterly on our work results
- Share videos with speeches of BOC employees on TV and at public events
- We communicate with our subscribers



# FEEDBACKS

I would like to express my gratitude to BOC team for their efforts and work done in resolving my issue. The error in the urban planning conditions was corrected by KMDA decision. I would like to emphasize that it was simply impossible to resolve this issue without the help of the Business Ombudsman.

**BOC complainant**

FTH LLC is sincerely grateful to you for your assistance in signing a sulfuric acid purchase contract with a Polish company. The first batch crossed the Ukrainian border. We hope that thanks to goods delivery from Poland, Ukrainian factories will be able to work smoothly during martial law.

**FTH LLC team**

Thank you very much for your help in unlocking tax invoices and accepting VAT payer data tables by STS authorities. During our work, there was a real desire to help, solve issues and defend the taxpayer's rights. We consider an appeal to BOC to be an effective and efficient tool for a conscientious taxpayer to resolve issues in the event of illegal actions by regulatory authorities.

**BOC complainant**

Attention, professionalism, personal involvement, and hard work of BOC team is the key to the successful protection of violated rights of our company and an inspiring factor for our company, which is convinced that there are impartial professionals in their field who are ready to come to the rescue of business in relations with state bodies and defend a position persistently and firmly.

**Megawatt Ukraine LLC**

I would like to express my sincere gratitude for your support in resolving the conflict issue with the State Customs Service and closing illegitimate proceedings of the State Customs Service against me personally. I am glad that Ukrainian entrepreneurs have support, which helps to quickly and effectively fight back the attacks of state bodies individual representatives trying to usurp the law, distorting it beyond recognition.

**Director of OTS-Ukraine LLC**



INDEPENDENTLY.  
CONFIDENTIALLY.  
FREE OF CHARGE.



[www.boi.org.ua](http://www.boi.org.ua)