



The cover features a repeating pattern of small blue triangles pointing upwards. A large, dark blue diamond is centered on the page, with the text 'Quarterly Report' in white. The diamond is flanked by two light blue squares, one on the left and one on the right, which are partially obscured by the diamond's edges.

# Quarterly Report

Quarter I 2016  
(01 January – 31 March)



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



Dear Friends, Colleagues, and Partners,



It is my pleasure to present the Business Ombudsman Council's report for the Q1 2016.

In this reporting quarter, the Council received 139 complaints, coming predominantly from manufacturers, wholesalers, distributors, agribusiness, and the mining industry. We also received the first complaint from Crimea, which shows that our base is expanding all across Ukraine.

The BOC undertook 80 investigations, which represented 58% of all the complaints we received. Not only does that make this reporting quarter stand out for the lowest proportion of dismissed complaints, but

it also testifies to growing awareness of the Council's eligibility criteria.

In the first quarter, the Council successfully closed 123 cases — more than we have closed in any of the previous three quarters. The direct financial impact of these resolved cases was UAH 215 million.

The most urgent problems for local businesses remain interactions with fiscal agencies, complications with municipalities over land allocation and ownership.

On the positive side, we did note a slow, but increasingly productive dialogue with the State Fiscal Service and Ministry of Justice, which has been leading to fair decisions in favor of our complainants.

The Council signed a Memorandum on Partnership and Cooperation with the National Anti-Corruption Bureau of Ukraine, the fourth Memorandum of this kind signed with the government agencies since we launched operations almost a year ago. We intend to cooperate to identify and eliminate the reasons for serious violations,

to provide recommendations to state and municipal agencies on how to improve anti-corruption legislation, and to organize appropriate events.

As part of my working visit program as the Business Ombudsman, I traveled to Zhytomyr Oblast, where I met with the leaders of the Oblast State Administration and the members of the local and business communities. Interestingly enough, my visits led to an increase in the number of complaints from the various regions. The trip to Zhytomyr alone led in nine complaints being lodged, making Zhytomyr the second most active complainant after Kyiv in this quarter.

Despite the traditional slowdown in business activity at the beginning of the New Year, the BOC hit the ground running in 2016. We plan to continue reaching out to more businesses to ensure we carry on with our mandate — protecting the lawful interests of local entrepreneurs on whom Ukraine's economic future largely depends.



**Algirdas Šemeta**  
Business Ombudsman of Ukraine

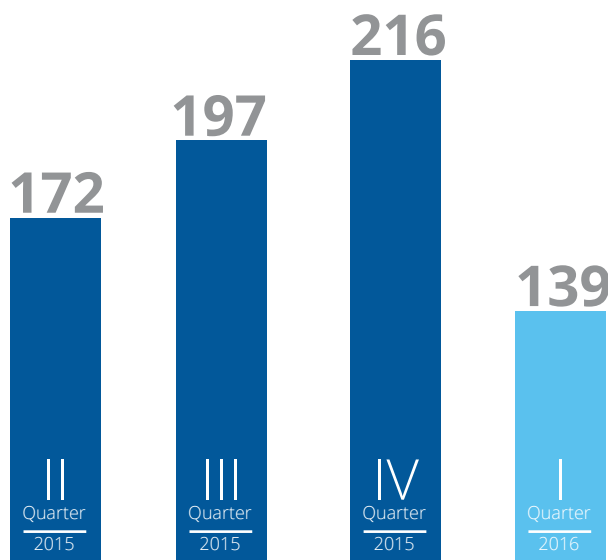
## 1 Complaint trends

### 1.1. Volume and nature of complaints received

(Clause 5.3.1 (a) of Rules of Procedure)

In the first quarter of 2016,  
the Business Ombudsman received

**139**  
complaints

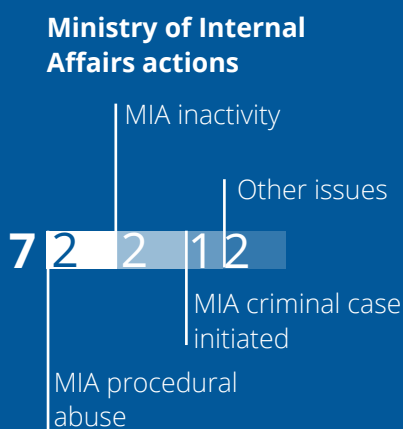
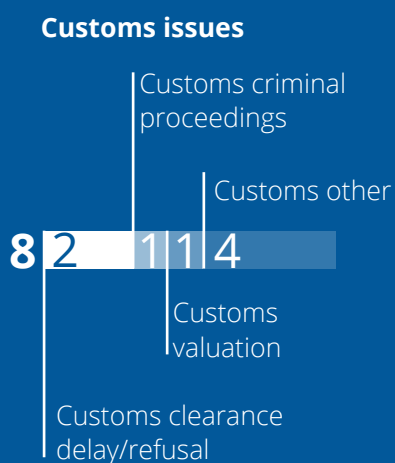


In the reporting period, the BOC received fewer complaints than in previous quarters, which might be explained by traditional slowdown in business activity at the beginning of the year.

Total number of complainants received since launch of operations in May 2015:

**724**

## KEY SUBJECTS OF COMPLAINTS RECEIVED IN QUARTER I 2016



## 1.2. Timeliness of the preliminary review of complaints

(Clause 5.3.1 (b) of Rules of Procedure)

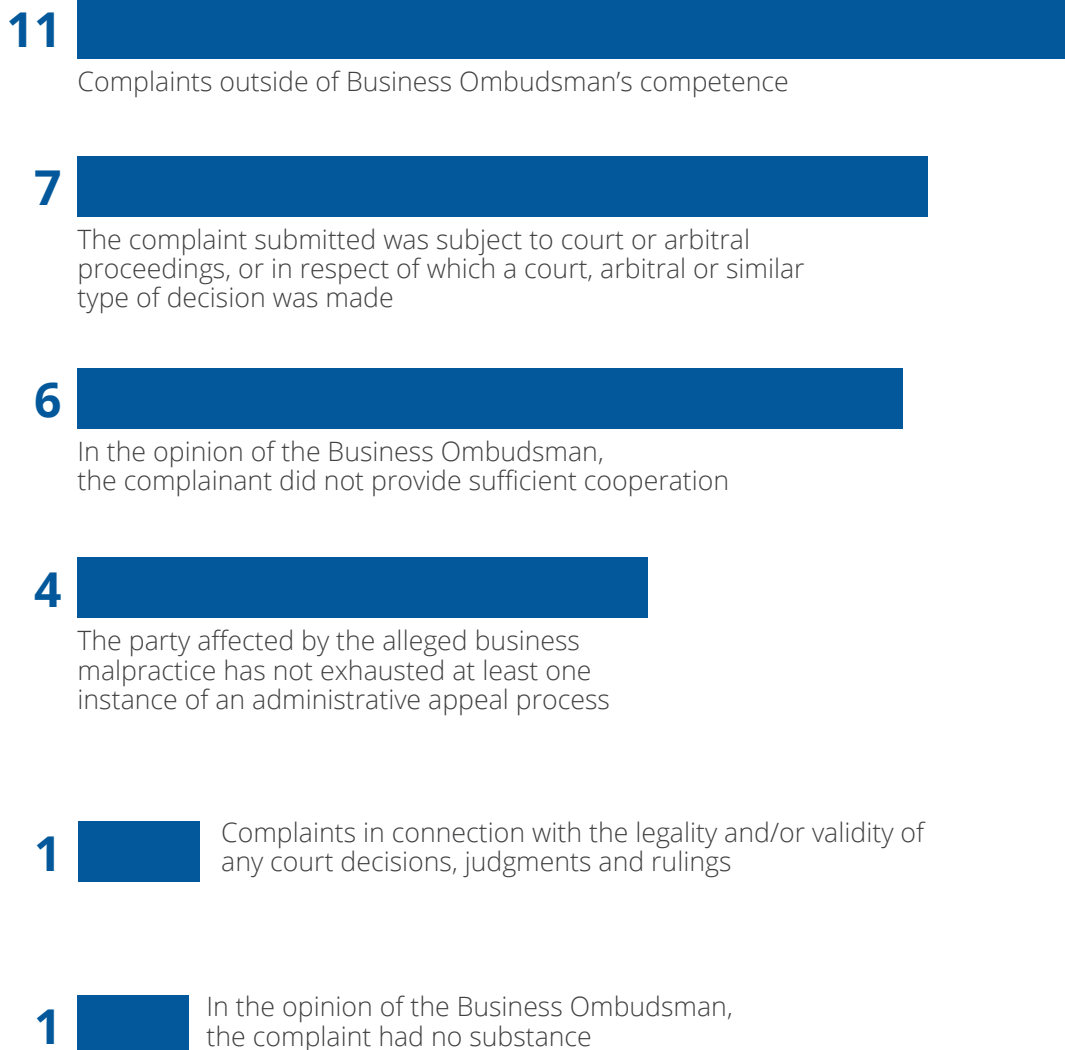


## 1.3. Number of investigations conducted and grounds for declining complaints

(Clause 5.3.1 (c) of Rules of Procedure)

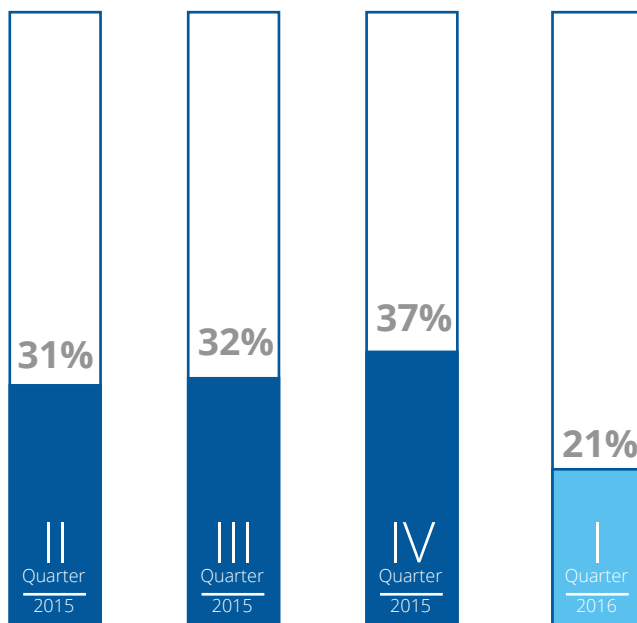


## MAIN REASONS FOR COMPLAINTS' DISMISSAL IN QUARTER I 2016





## RATIO OF DISMISSED COMPLAINTS:



In this reporting quarter, we observed the lowest ratio of dismissed complaints compared to previous reporting quarters. The trend testifies that awareness about our eligibility criteria is growing.

## 1.4. Timeliness of conducting investigations

(Clause 5.3.1 (d) of Rules of Procedure)

Time for conducting investigations envisaged in the Rules of Procedure:

90 days

Average time for conducting our 123 investigations:

122 days

<b>30-90 days:</b>	20 cases
<b>91-120 days:</b>	51 cases
<b>121-180 days:</b>	36 cases
<b>More than 180 days:</b>	16 cases

The biggest part of cases (41%) was closed in the course of 91-120 days. The delay in conducting investigations was mostly caused by delay in responding to our inquiries on the part of both claimants and government agencies as well as complexity of investigation (i.e. necessity to analyze additional documents, make a number of calls and arrange meetings with officials involved).

## 1.5. Government agencies subject to the most complaints

# TOP-10

The State Fiscal Service of Ukraine, including the State Tax Inspection, and the Customs Service, traditionally remained the leader of the chart. In this quarter, the number of complaints on the Ministry of Ecology and Natural Resources of Ukraine and State Security Service of Ukraine grew significantly compared to previous reporting quarters.

**84**

State Fiscal Service of Ukraine

**6**

Ministry of Ecology and Natural Resources of Ukraine

**6**

State Security Service of Ukraine

**5**

Ministry of Internal Affairs of Ukraine

**5**

Local councils and municipalities

**4**

Prosecutor's Office of Ukraine

**4**

Ministry of Justice of Ukraine

**3**

Commercial and other courts

**3**

State Enterprises

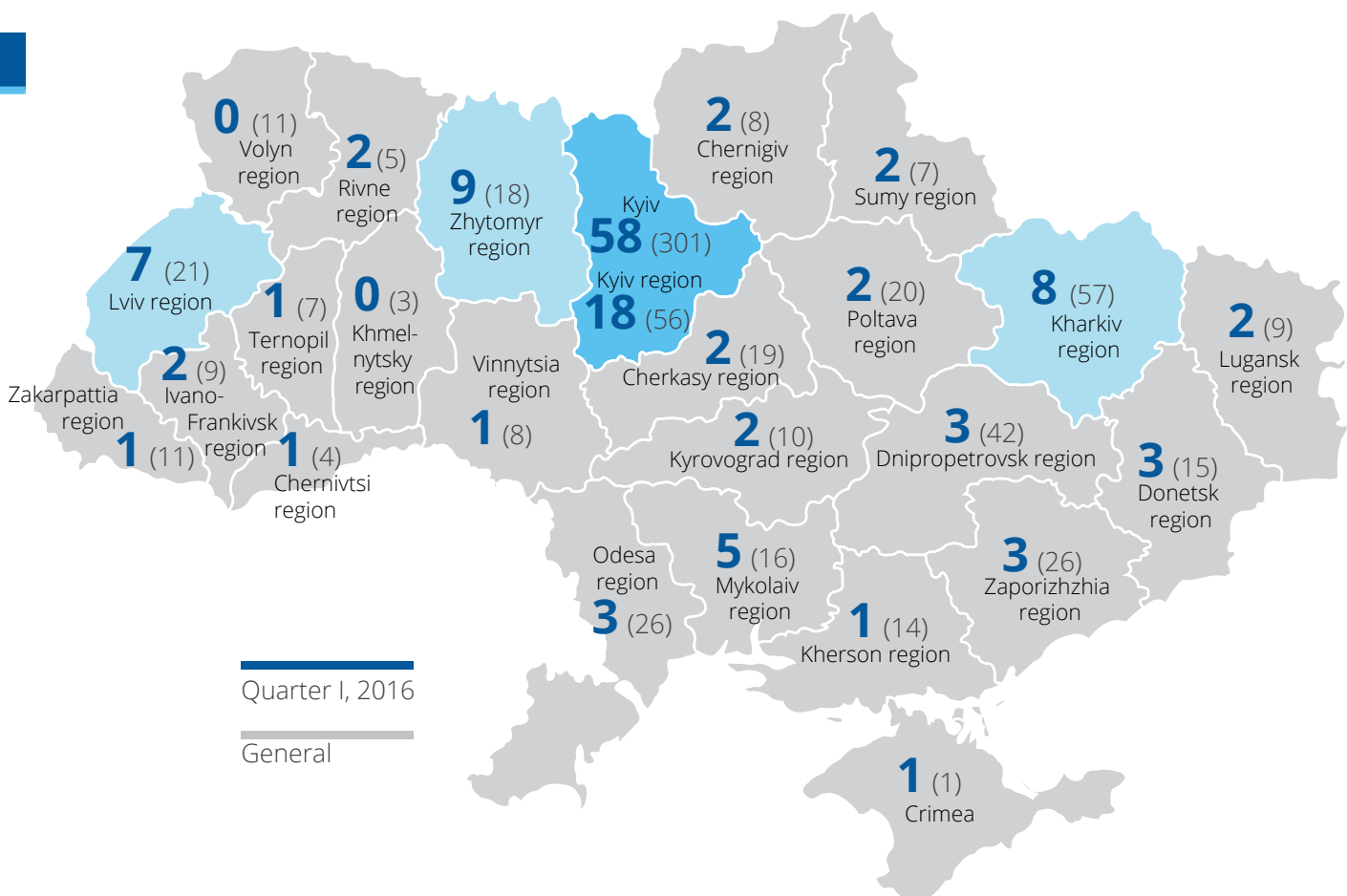
**3**

Ministry of Economic Development and Trade of Ukraine

## 1.6. Geographical distribution of complaints received

As in the previous reporting quarters, the biggest part of complaints came from Kyiv (58).

In descending order, complaints were also received from Kyiv (18), Zhytomyr (9), Kharkiv (9) and Lviv (7) regions.



In this quarter, we received the first complaint from the Crimea. The trend shows the number of complaints from particular regions increases after the Business Ombudsman's working visits to particular oblasts: for instance, right after Business Ombudsman's trip to Zhytomyr in March 2016, the local businesses filed 9 complaints to his Office making Zhytomyr the second most active complainant after Kyiv in the chart.

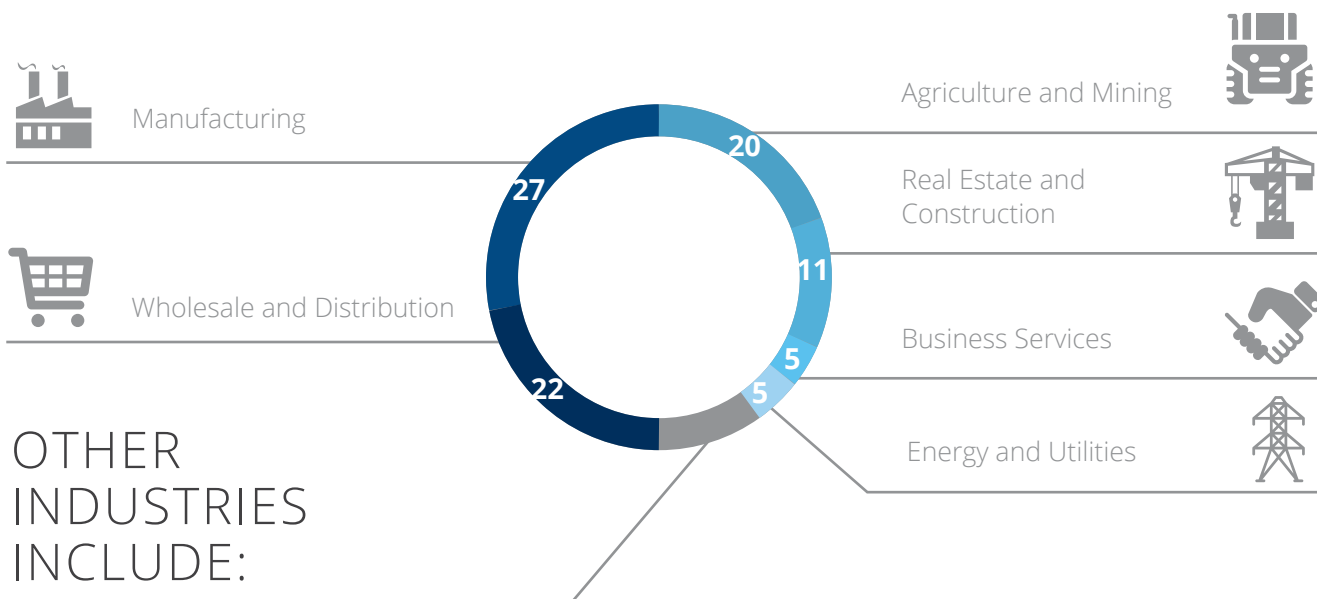
## 1.7. Complainants' portrait

### COMPLAINANTS' INDUSTRIES

In this quarter we analyzed the business industries that are most active in filing complaints. Businesses in such sectors as manufacturing, wholesale and distribution as well as agriculture and mining most frequently sent us inquiries in this reporting quarter.

# TOP-6

## COMPLAINANTS' INDUSTRIES



Computer and Electronics	3	Non-profit	1
Financial Services	3	Notary services	1
Retail	3	Public Organizations	1
Software and Internet	3	State Enterprise	1
Media and Entertainment	3	Telecommunications	1
Auto Dealers	2	Transportation and Storage	1
Farming	2	Autotransport	1
Health, Pharmaceuticals, and Biotech	2	Consumer Services	1
Restaurant business	2		

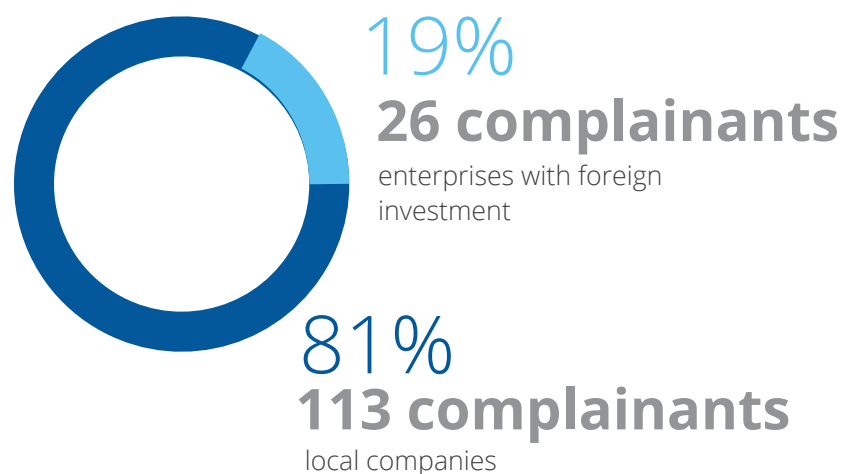
## SIZE OF BUSINESSES

80% of our complainants are small and medium businesses that have fewer leverages of protecting their lawful rights than the bigger companies.



## LOCAL VS FOREIGN COMPLAINANTS

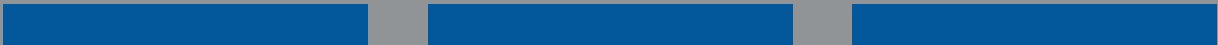
The majority of BOC's complainants (81%) are local companies. The rest 19% are enterprises with foreign investment.



## 2 Summary of key matters and follow-up of recommendations

### 2.1. Systemic issues identified


Overall trends in this quarter remained as they were in previous quarters, such as:



Interactions between business entities and fiscal agencies remain the most troublesome area. The only shift is that most unlawful decisions are being carried out more at the local than the central level.

The challenges that businesses face with local government agencies also remain largely unresolved. The range of questionable decisions made by these agencies includes issues revolving around land and the regulation of SMEs in the regions.

Relationships with the law-enforcement agencies remain problematic for Ukrainian business. In this quarter we also observed a significant increase in the number of complaints on the Ministry of Ecology and Natural Resources and State Security Service of Ukraine.



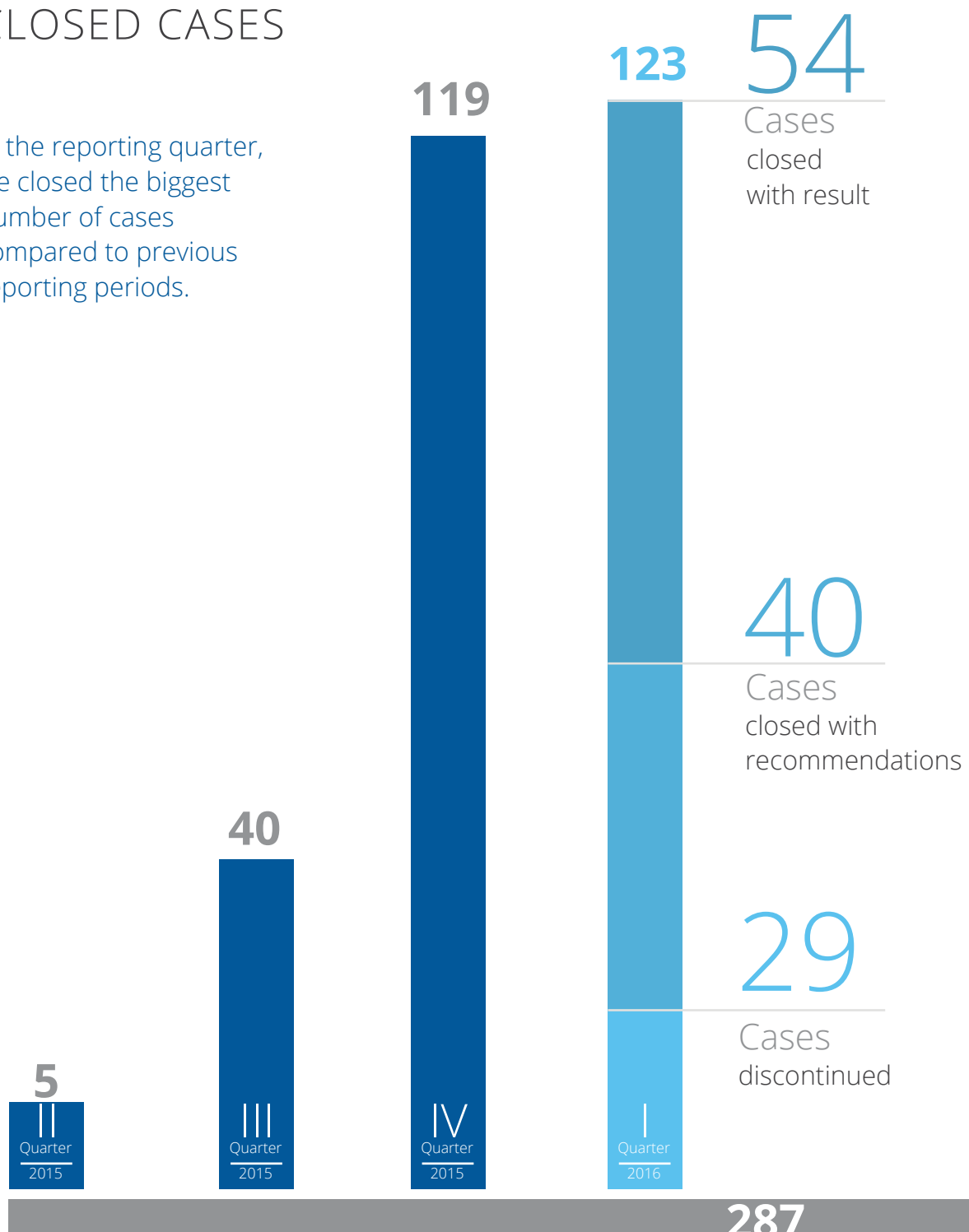
Among the positive trends are the professional and consistent dialogue with the State Fiscal Service (SFS) and Ministry of Justice, which has been leading to fair decisions in favour of complainants who have turned to the Business Ombudsman Council.



## 2.2. Information on closed cases and recommendations provided

### CLOSED CASES

In the reporting quarter, we closed the biggest number of cases compared to previous reporting periods.



Total number of closed cases since launch of operations in May 2015

# TOP-15

SUBJECT OF CLOSED  
CASES IN QUARTER I 2016:



## FINANCIAL IMPACT IN QUARTER I 2016:

**UAH 215 000 000**

**99%** of this amount is  
dilatory VAT refund

## NON-FINANCIAL IMPACT OF OUR OPERATIONS IN QUARTER I 2016:

16

Tax records reconciled, tax  
reporting accepted

6

Criminal case against the Complainant closed;  
property/accounts released

5

Contract with state body signed/executed

3

Legislation amended/enacted;  
procedure improved

3

Permit/license/conclusion/  
registration obtained

3

State official fired/penalized

2

Malpractice ceased  
by complaine

## RECOMMENDATIONS PROVIDED

Recommendations  
issued in Quarter I,  
2016:

89

Recommendations  
issued in Quarter IV,  
2015

75

Recommendations  
issued in Quarter III,  
2015

47

Recommendations  
issued in Quarter II,  
2015

3

Total number of  
recommendations issued  
since launch of operations  
in May 2015:

214

Number of  
recommendations  
subject to  
monitoring:

78

Number of  
recommendations  
implemented:

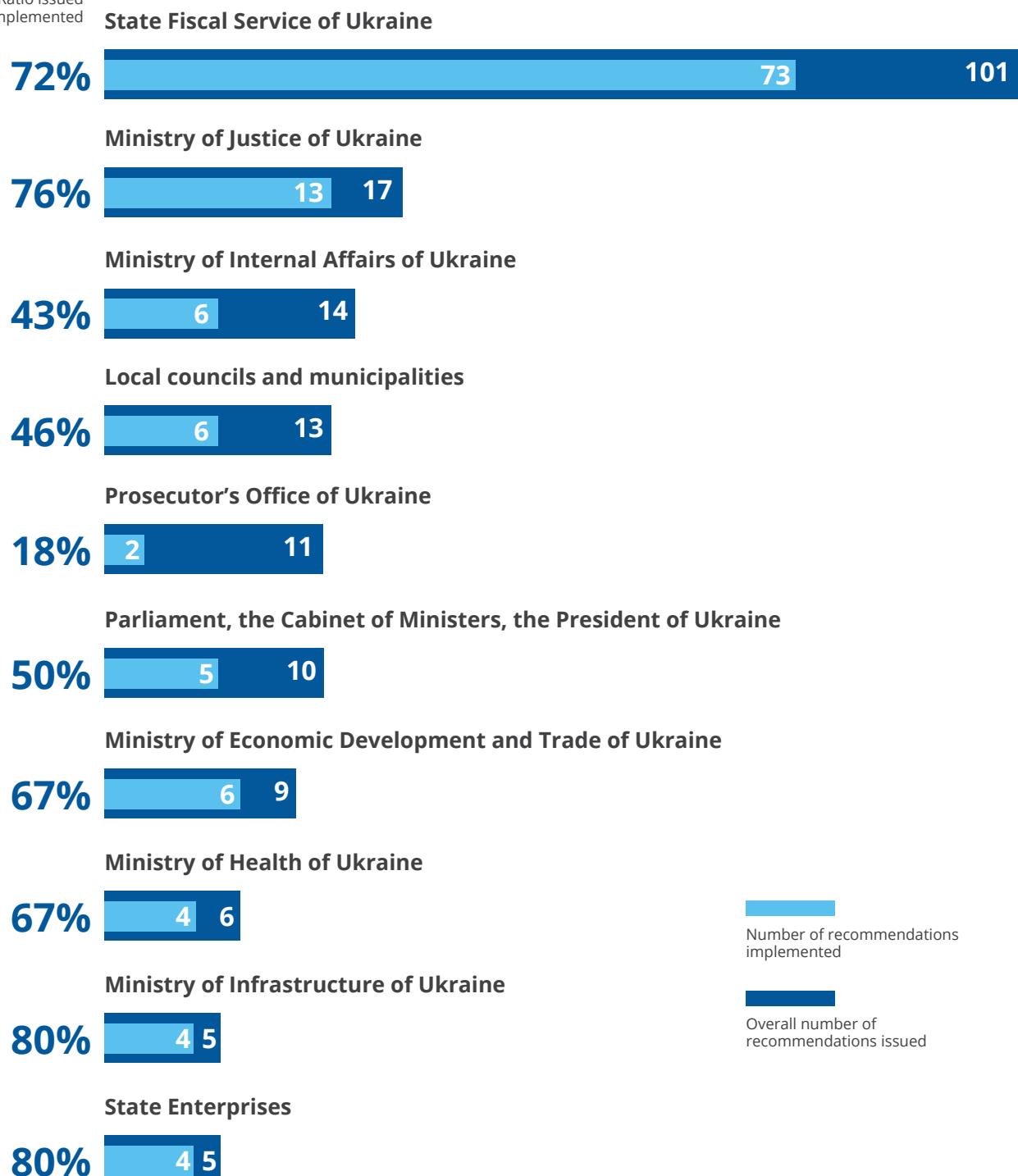
136



# TOP-10

GOVERNMENT AGENCIES WHOM  
THE BOC ISSUED RECOMMENDATIONS  
IN 2015-2016 AND RATIO OF IMPLEMENTATION

Ratio issued  
vs implemented



Number of recommendations  
implemented

Overall number of  
recommendations issued

## 2.3. Summary of important investigations

In this chapter, you may read the illustrations of recommendations the BOC issued to various government agencies and the results of their implementation.

### #1

**Results of a tender for mobile number portability are overturned**

**Subject of Complaint:**

The Ukrainian State Center for Radio Frequencies, a state enterprise

The Complainant has kindly agreed to disclose his name for communication purposes

### Complaint in Brief:

The Complainant, SI Center LLC, addressed the BOC on February 9 to challenge a number of omissions that took place during a tender to implement portability of cellular numbers. The Complainant reported that its bid was almost half the price of the winning bid, yet the company's bid was rejected. Prior to addressing the BOC, the Complainant lodged an appeal challenging the outcome of the tender with the Antimonopoly Committee of Ukraine (AMC).

### Actions taken:

The BOC looked over the evidence and came to conclusion that the Complainant's proposal was possibly discarded improperly. Given that the AMC was the primary body whom the Complainant addressed with the problem, the BOC recommended that the AMC hold an impartial, comprehensive hearing of the complaint.

The AMC heard the complaint in two sessions during March. The BOC attended both of those hearings and reports that they were conducted in compliance with the Council's recommendations.

### Result achieved:

On March 18, 2016, the AMC revoked the results of the tender to introduce mobile number portability in Ukraine and the case was closed.



# #2

## **Baseless tax evasion case is terminated by the State Fiscal Service**

### **Subject of Complaint:**

The State Fiscal Service  
(SFS), Odesa Oblast State  
Tax Inspection

The Complainant has kindly  
agreed to disclose his name for  
communication purposes

### Complaint in Brief:

The Complainant, Misto Bank, filed a complaint with the BOC in November 2015, in which the bank challenged an unlawful criminal case initiated against the bank by the SFS. Although the court rejected allegations of tax evasion, the criminal case proceeded despite a lawful motion to terminate it. The Complainant sought the BOC's assistance in resolving this problem

### Actions taken:

Having scrutinized the complaint and supporting documents, the BOC learned that the criminal case against the Complainant involved alleged tax evasion on the basis of the results of a tax audit. However, the investigation suffered from a number of procedural violations, such as unwarranted searches, interrogations, and so on, and a series of defamatory incidents. The Complainant had already successfully challenged the conclusions of the tax audit in the Odesa Circuit Administrative Court, where the absence of tax evasion was confirmed. After that, the Complainant filed a motion seeking to close the criminal case. The BOC found no evidence that that motion had, in fact, been properly considered. On December 22, 2015, the BOC recommended that the SFS verify whether the criminal case against the Complainant was actually lawful and whether the motion to terminate had been reviewed.

### Result achieved:

On January 13, 2016, the BOC was informed that the criminal case against Misto Bank was closed. On January 18, the BOC received a letter from the SFS confirming the termination of the criminal case.

# #3

**Textile company finally gets refunded for UAH 10mn VAT bill**

**Subject of Complaint:**

The State Fiscal Service (SFS), Chernivtsi Oblast Main SFS Department

## Complaint in Brief:

The Complainant, a manufacturer and exporter of textile products, complained about systematic failure to refund the VAT in 2015, worth UAH 7.5mn.

## Actions taken:

Having considered all the available evidence, the BOC's experts concluded that SFS did not provide the State Treasury Service with the necessary results for this VAT refund in a timely manner. The BOC investigator then raised the issue at a BOC-SFS working meeting.

## Result achieved:

Less than 3 months after the investigation was launched, the Complainant informed the Council that all outstanding VAT refunds had been paid by the state, worth UAH 10mn by then.

# #4

**Regional State Administration extends land lease agreement with kaolin processing co.**

**Subject of Complaint:**

Administrator, Volnovakha Regional State Administration

## Complaint in Brief:

The Complainant, a company specializing in extracting and processing natural resources, filed a complaint about an unsubstantiated refusal to prolong a leasing agreement on a parcel of land required for the Complainant's business operations. The Complainant originally concluded a Land Lease Agreement with the Regional State Administration on September 07, 2005, to start extracting kaolin. The Agreement was concluded for a period of 10 years. On July 22, 2015, the Complainant addressed the Donetsk Military-Civil Administration (DMCA) with a request to prolong the term of the Land Lease Agreement, which was to expire on September 18, 2015. However, the DMCA refused to extend the lease, saying that the Complainant's commercial activity was not in the interests of the community. The DMCA claimed that the vehicles the Complainant was using to transport the extracted kaolin was seriously damaging Volnovakha's roads.

# #5

## **UAH 17mn tax liability of mid-sized service company is dropped**

### **Subject of Complaint:**

The State Fiscal Service (SFS), the Ordzhonikidze County State Tax Inspection in Zaporizhzhia Oblast

### Actions taken:

Over October-November 2015, the BOC had several telephone conversations with the Volnovakha Regional State Administrator to get an update on the case and gather additional facts.

### Result achieved:

On February 22, 2016, the Complainant informed the Council that the issue was finally resolved. An extension to the Land Lease Agreement was signed by the Volnovakha Regional State Administrator and submitted for the Complainant's signature. The case was closed.

### Complaint in Brief:

The Complainant, a medium-sized company operating in the service sector, complained that an unsubstantiated tax audit of the company's activity had resulted in the issuance of three tax notices by the SFS. The tax notices had increased the Complainant's financial liabilities by over UAH 17,501,966. The Complainant disagreed with the tax authority, filed an administrative complaint to the higher tax authority, and addressed the BOC on November 2, 2015.

### Actions taken:

Having examined the materials of the case, the BOC addressed the director of the SFS Main Department in Zaporizhzhia Oblast with a recommendation to consider the complaint objectively and impartially, and to take into account a Court ruling that had cancelled the SFS's original Order that provided the legal basis for the tax inspection. The BOC contacted the Director requesting him to monitor the situation and consider the BOC recommendations in making the final decision in the case. The same request was sent to the Director from the central office of the SFS.

### Result achieved:

On February 25, 2016, the Complainant informed the BOC that all tax notices had been cancelled. On March 01, 2016, the BOC received written confirmation that the tax notices had been cancelled from the SFS Main Department in Zaporizhzhia Oblast. The Complainant sent a thank-you letter to the BOC for its assistance, as direct financial impact was potentially UAH 17,501,966.

# #6

## **State Registrar's interventionist entries overturned by two courts**

### **Subject of Complaint:**

The Kyiv Oblast State  
Registration Service

### Complaint in Brief:

In December 2015, the Complainant, a medium-sized agricultural company operating in the central Ukraine, filed a complaint against what it considered the illegal actions of the State Registrar. The Complainant found out that the Registrar had made an entry in the Unified State Register of Legal Entities and Physical Entities-Entrepreneurs that made impossible for the Complainant, as a creditor, to recover debts from its debtor. The Complainant filed a lawsuit with the Kyiv Municipal Administrative Court requesting that the registration entry be cancelled. The lower court ruled in favor of the Complainant and also established that such actions by the State Registrar breached the provisions of the Law "On the State Registration of Legal Entities and Physical Entities-Entrepreneurs." The Kyiv Administrative Court of Appeal sustained the ruling of the lower court without further appeal.

### Actions taken:

The BOC appealed the Minister of Justice and Director of the Main Territorial Department of Justice in Kyiv Oblast to conduct an internal investigation of the actions of the State Registrar. In March, a BOC representative held a meeting with the Director of the State Registration Service, who agreed to conduct internal investigation.

### Result achieved:

On March 19, 2016, the BOC received a letter notifying it of the results of internal investigation. The State Registrar was found guilty of an offence and disciplinary action was taken. Notably, two disciplinary actions under Ukrainian law can lead to termination for the officials involved. The Complainant remained satisfied with the outcome, and the case was prepared to be closed.

## #7

**NABU takes over  
fraudulent property  
auction case against MP****Subject of Complaint:**

National Deputy Hryhoriy  
Lohvynskiy

The Complainant has kindly  
agreed to disclose his name for  
communication purposes

## Complaint in Brief:

At the end of December 2015, Marie Brizard Wine & Spirits, an international company specializing in the manufacture and distribution of alcoholic beverages, filed a complaint against what it considered an illegal auction, during which Complainant's property was sold on a non-competitive basis. According to the Complainant, MP H.V. Lohvynskiy took over the Complainant's property through a fictitious auction. Brizard believed that this was done to obstruct the return of the property to the Complainant.

## Actions taken:

Having examined the materials of the case, the BOC determined that, on September 16, 2015, the Kyiv Commercial Court of Appeal had cancelled the results of an auction from November 13, 2014. However, the second party had filed an appeal, and the Superior Commercial Court of Ukraine was about to schedule cassation hearings on the case. In January, the BOC addressed the Chief Justice of the Superior Commercial Court of Ukraine and described the complaint that the Council consideration. The BOC gave notice that its representatives would attend the court hearing as independent observers.

Three court hearings took place over February-March 2016, with BOC representatives attending all three to ensure transparency and impartiality. The outcome of the final hearing at the end of March was very positive for the Complainant: the court ruled in favor of the Complainant and cancelled the results of the auction dated November 13, 2014.

The BOC also had a meeting with the Deputy Director of the National Anticorruption Bureau (NABU), Gizo Uglava, to discuss the issue and to agree on future cooperation on this case. NABU also agreed to process the complaint.

## Result achieved:

The BOC successfully raised the case to the level of NABU, which has the proper authority to investigate such a case. On March 03, all the Complainant's materials were officially transferred to NABU for further investigation.

### 3 Public Outreach and Stakeholder Communications

One of the key commitments of the Business Ombudsman Council is furthering progress towards transparency among state, regional and local authorities, and among companies owned or controlled by the state. In addition, the Council intends to facilitate ongoing, system-wide dialogue between business and government.

#### 3.1. Working visits

In the reporting period, Business Ombudsman made a working visit to the Zhytomyr region where he met with the leaders of the Regional State Administrations and the representatives of public and business environment.



Visits to the regions is part of the Business Ombudsman's regional working visit series, designed for Mr. Šemeta to meet with business and government representatives and discuss current problems and opportunities to expand the investment potential of the regions. In the previous reporting period Mr. Šemeta visited Chernigiv, Kharkiv, Lviv, Odesa, Dnipropetrovsk, Donetsk, Rivne, Volyn and Cherkasy regions.



Photo: www.oda.zt.gov.ua

Cooperation with the Business Ombudsman Council is crucial for us, as the task of the newly created institution – to facilitate fighting corruption and creating conditions for transparent business – fully coordinates with the priorities we set for ourselves for the development of Zhytomyr region,” – **Sergii Mashkovskyy**, Head of Zhytomyr State Administration.



OUR EXPERTS ALSO SPOKE  
AT A RANGE OF IMPORTANT  
EVENTS, NAMELY:



20 January

Offline meeting of Vlasnyky [Owners] programme of Radio Aristokraty

29 January

UNDP Conference: Development of Business Support  
Infrastructure in the Donetsk and Luhansk Regions

10 February

6th Ukrainian Paints and Coating Conference

23 February

Open House held by OSCE Project Coordinator in Ukraine

23 March

Forum "Reconstruction through Dialogue" in Mariupol held by OSCE  
Project Coordinator in Ukraine

29 March

KyivPost Conference "Capturing New Markets"



Our Office held a number of meetings with the business community, namely with the members of Ukrainian Chamber of Commerce, URE Club and several embassies, as well as with government agencies, namely National Commission for the State Regulation of Communications and Informatization and National Police.



We welcomed the Economic Mission from the Netherlands headed by Minister for Trade and Development Cooperation of the Netherlands Ms Lilianne Ploumen.



### 3.2. Cooperation with government agencies

On 27 January, 2016, Artem Sytnyk, Director of the National Anti-corruption Bureau of Ukraine, and Algirdas Šemeta, Business Ombudsman, signed a Memorandum on Partnership and Cooperation.



photo: www.radiosvoboda.org

The bodies plan to cooperate in identifying and eliminating the reasons causing criminal offences, providing recommendations to state and municipal authorities to improve anti-corruption legislation, as well as organizing public events on relevant issues. NABU and BOC also agreed to set up an expert group at the management level of both organizations. The group is going to review complaints received by Business Ombudsman Office against actions of governmental agencies and state-controlled companies to eliminate malpractice and to hold guilty liable. Additionally, the parties will join efforts in publicizing instances of corruption by public and municipal authorities.

Memorandum with NABU is already the fourth similar document on cooperation the BOC signs with public authorities. In 2015, the BOC signed Memoranda with the State Fiscal Service, Ministry of Justice and State Regulatory Service of Ukraine.

We signed the Memorandum with the Business Ombudsman to join efforts in tackling corruption and preventing business malpractice in Ukraine. I am convinced that overcoming corruption will lead to better business climate, economic growth and further reforms. Agreement with the BOC will let us rapidly receive information from businesses about possible corruption instances within NABU competency", says **Artem Sytnyk**, NABU Director.

### 3.3. Public outreach and communication



## THE BOC CONTINUED ITS COMMUNICATION WITH STAKEHOLDERS THROUGH



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

300

unique visitors  
daily



**Media**

4000+

media mentions since launch  
of operations in May 2015

99%

being positive and  
constructive



**Facebook**  
[@BusinessOmbudsmanUkraine](https://www.facebook.com/BusinessOmbudsmanUkraine)

4000 people

average post reach

#### **We continued cooperation with journalists from key Ukrainian media:**

the Delo.ua portal; the LigaBiznesInform portal; the Ekonomichna Pravda portal; RBC Ukraine, a news agency; Ukrinform, a news agency; Biznes, a business weekly; the KyivPost, a weekly newspaper; Novoe Vremya (New Time), a weekly magazine; LB.ua portal.



## THE BOC IS FUNDED



through the Ukraine Stabilisation and Sustainable Growth Multi-donor Account set up by the European Bank for Reconstruction and Development (EBRD) in 2014.

### THE DONORS OF THE MULTI-DONOR ACCOUNT FOR UKRAINE INCLUDE



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