



Q3 2022

Quarterly report

July 01 – September 31, 2022

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

Foreword



Roman Waschuk
Business Ombudsman

In this third quarter of working with rebounding Ukrainian business and resilient Ukrainian state and municipal authorities, our Business Ombudsman Council team has sought to extract the most from our interim Helpline format, while also sharpening our more traditional Case Management System tools for a fourth quarter reboot.

It was also an opportunity for us to make the best of the war's disruption of our usual activities by stepping back and having a look - both at staff and Supervisory Board levels - at our priorities and procedures, and how they need to be updated. For one thing, it's been over seven years since our institution was launched, and some fine-tuning is in order. The shock of war has also reminded us of the need for greater flexibility and adaptability, as well as the potential for optimizing routine casework, so as to free up time and mindshare for the challenges of post-Victory renewal.

In the tense week around Ukrainian Independence Day 2022, I appreciated reconnecting with First Deputy PM and Economy Minister Yuliya Svyrydenko, as well as her counterpart in charge of European Integration, Olha Stefanishyna. Their words of recognition and encouragement for the role that our team plays in protecting business rights reinforce our determination to build our own work back better.

Finally, in accordance with a Cabinet of Ministers decision at the very end of this quarter, we say farewell to one of our BOC founding figures - Deputy Business Ombudsman Iaroslav Gregirchak. Mr Gregirchak was key in developing many of the internal instruments that have served us well, as well as helming systemic reports that have shaped new legislation and regulations in administrative law and criminal procedure. We wish him well in his future endeavours.

1

Work format in wartime

In July-September 2022, the Business Ombudsman Council continued dealing with Ukrainian entrepreneurs' problems. Most of the institution's employees returned to Kyiv.

Hybrid mode

The Council's team works in a hybrid format, which allows for both personal and remote meetings.



Offices in two locations:



Kraków

In Kraków, Poland, the Temporary BOC Representative Office opened at the beginning of the full-scale invasion of the Russian Federation with the assistance of the Office of the Polish SME Ombudsman, continues operating. An additional office outside the country allows to effectively address cross-border issues of entrepreneurs, as well as to maintain direct relations with the EBRD temporary office in Warsaw and other stakeholders. The Council's staff keeps in touch through regular online meetings, where they discuss pressing working issues and coordinate joint actions to resolve them.



Kyiv



The Council's staff keeps in touch through regular online meetings, where they discuss pressing working issues and coordinate joint actions to resolve them.

The institution operates smoothly, despite wartime challenges.



The Business Ombudsman

- proficiently manages the BOC team,
- defines strategic directions and work priorities,
- as well as resolves budgetary and personnel issues.

2

BOC Helpline work results



Since March 2022, BOC has been providing business with operational assistance through Helpline.

We established this service to respond to problematic issues of entrepreneurs that arose in connection with martial law introduction.

Within the helpline, the Council's investigators advise and support businesses free of charge in solving issues related to martial law introduction and in interaction with state and local self-government authorities.

The Council received

From July 1 to
September 30, 2022

308

appeals
requesting legal
assistance

**Since Helpline launch,
BOC received a total
of 632 appeals from
entrepreneurs.**

146

 processed

Each applicant received
feedback from the BOC
investigator no later than

48

hours or earlier.



2.1. Helpline appeals trends

In Q3 2022, we observed changes in trends of appeals to the institution.

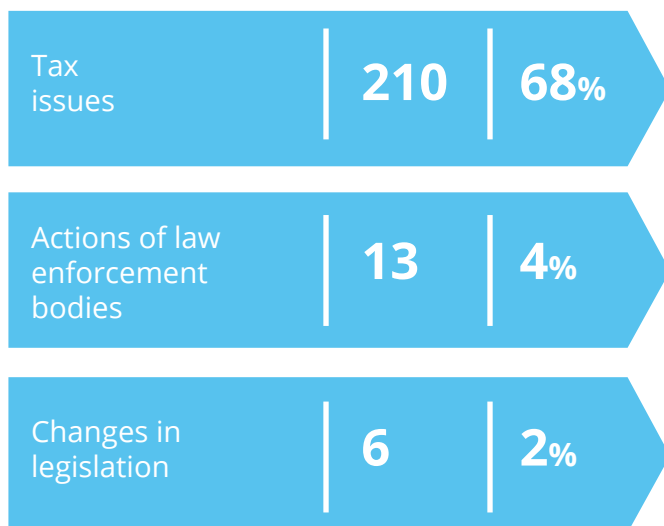
Thus, entrepreneurs were almost not concerned by the issue of expanding the critical import goods list - the Government lifted currency restrictions on most categories of goods in June 2022.

Meanwhile, the issue of employees reservation, which was pressing in the first months of the war in connection with mobilization, took a back seat. Today, company employees, like companies themselves, decided on their own front to fight against the aggressor.

Many businesses that found themselves in the war zone and/or in temporarily uncontrolled territories relocated to safer regions of Ukraine or abroad in the first months of the war. At the same time, with stabilization of the situation at the front and adaptation of entrepreneurs to challenges of the war, relocation was replaced by new solutions, including repurposing of companies and entry into new markets.

In July 2022, the VAT registration and collection system resumed its operation. Thus, in July-September, we observed a return of business to the traditional problems pertaining to the pre-war period.

Top 3 categories of appeals:



Actions of law enforcement bodies became the second widespread category of appeals to the BOC Helpline. Appeals from entrepreneurs related to pre-trial investigation ineffectiveness in criminal proceedings, non-return of seized property, procedural abuses and pressure of law enforcement bodies on business.

We decided to respond to a growing number of law enforcement-related business issues in the format of an Expert Group with the Prosecutor General's Office of Ukraine. During the 33rd meeting of the Expert Group with PGO in September 2022, BOC took up 28 problematic applicants' complaints for consideration. Communication with the PGO made it possible to move many long-standing appeals from entrepreneurs: the course of pre-trial investigation in cases was intensified, it was agreed on the return of seized property to the Council's clients.

Tax issues hit the top among the most common subjects of appeals addressed to BOC, making up two-thirds of complaints in the third quarter. The business sought the Council's assistance in registering tax invoices, excluding from the risky payers list and enforcing court decisions. The increase in the number of tax related appeals caused an urgent need to resume and intensify Expert Group regular meetings with the State Tax Service of Ukraine.

In order to solve business tax problems, BOC and STS agreed to hold joint Expert Group monthly meetings.

In the reporting quarter, BOC and STS held three such meetings. As a result of fruitful work in tandem with tax officials, the tax service enforced almost two hundred court decisions in the applicants' cases. This number is gradually increasing.

All categories of appeals

Tax issues	210
Actions of law enforcement bodies	13
Changes in legislation	6
Private legal disputes	6
Foreign economic issues	3
Critical imports	2
Currency regulation	2
Border crossing	2
Mobilization and reservation of employees	2
Funding and grants	2
Logistics within Ukraine	1
Business relocation abroad	1
Functioning of state registers and registration actions	1
Appeals under processing	19
Other	35
Overall	308



2.2. Examples of closed cases and consultations provided



Tax Service admits collection orders erroneous

The company informed BOC that the MD STS in Kyiv did not take into account the court's decision to write off the company's tax debt, 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 MD STS in Kyiv representatives 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 that collection orders were erroneous and assured that a formal decision on writing off the accounted debt would be made soon.



The STS excludes Kharkiv company from risky list

A company from Kharkiv Oblast producing pasta products established in the midst of war in summer complained to the Business Ombudsman Council. The company reported that immediately after launching operations, the tax authority blocked its tax invoices and put the company on risky taxpayers list. Although the applicant tried to provide an explanation of his not being risky to the tax authority, it was not enough.

After turning to BOC for assistance, the company received advice on the procedure and list of documents to be submitted to the tax service to be excluded from risky ones.

After the investigator processed the application, the company resubmitted a package of necessary documents. As a result, the tax service excluded the enterprise from the risky list.



The Tax Office excludes unreconciled tax debt from the payer's integrated card

A company complained to the Business Ombudsman Council about its integrated card showing unreconciled tax liabilities. Earlier, as a result of the audit, the tax authority charged the company almost UAH 3 mn of the main VAT payment, penalties worth UAH 700k and reduced the VAT negative value by UAH 9 mn.

BOC turned to the tax service and asked to exclude the unreconciled tax debt from the payer's integrated card.

The Council reiterated that from the date of filing the complaint until the end of the administrative appeal procedure, the payer does not have to fulfill tax obligations, since during this period the monetary obligation amount is considered unreconciled.

After the BOC intervention, the tax service corrected unreconciled debt amounts in the payer's integrated card.



Investigators return property to a pet foods producer

A pet foods producer complained to the Business Ombudsman Council that law enforcement officers did not return seized property.

It is known that investigators conducted a search on the office center territory where the applicant rented premises. The reason for such actions was the investigation of the case on the illegal handling of weapons, ammunition or explosives allegedly illegally stored in the office center. Despite the fact that the applicant company had nothing to do with the criminal proceedings, law enforcement officers seized its property and did not return it. The company tried to challenge the investigators' actions, but to no avail. Until recently, the company did not know whether an order on its property arrest ever existed.

The Council conducted its own investigation into the case and brought up the company's complaint for the Expert Group consideration between BOC and the Prosecutor General's Office. Thanks to the Council's mediation, the PGO agreed to return the seized property to the enterprise, which was eventually confirmed by the applicant.



Practical advice on taking steps in case of property destruction

An Odesa-based company purchased construction materials by pre-order from its counterparties and temporarily stored them in warehouses near Kyiv. As a result of military operations in February, warehouses and imported building materials were destroyed. The applicant's counterparties began demanding from him to return funds paid for the undelivered construction materials destroyed by the Russian military. As a result, the company found itself in a difficult financial situation.

The investigator consulted the applicant, explained the essence of the norms approved by the CMU in its Resolution No. 326, and provided practical advice on recording damages caused to him.

The Council also recommended that the enterprise obtain a certificate from the Ukrainian Chamber of Commerce and Industry (UCCI) confirming that breach of obligations to the counterparty occurred as a result of force majeure. The said UCCI certificate will make it possible to confirm the fact of force majeure and release the applicant from liability for breaching contractual obligations to counterparties (imposition of fines, penalties, etc.).

The written and oral consultations provided by the Council allowed the company to continue negotiations with its counterparties to find a mutually beneficial solution in the circumstances that arose as a result of force majeure.



Pressure on a company by local Regional Military Administration stopped

The Working Group created by Regional Military Administration (RMA) initiated inspections on the quality of water in the ponds where a large enterprise of Khmelnytskyi Oblast, also being an active volunteer of the Armed Forces of Ukraine, bred fish. According to their conclusions, the condition of water in water bodies was unsatisfactory, although the company's own laboratory study of water showed the opposite.

At the same time, the Working Group also initiated an audit of the company's payment of rent and land tax to the budget. The company considered the simultaneous launching of several inspections against it as a manifestation of pressure on its business.

While communicating with the RMA Deputy Head, the Council drew his attention to the Resolution of the Cabinet of Ministers regarding suspension of inspections during martial law. The RMA informed the Council that it did not authorize the Working Group to inspect the enterprise. The applicant confirmed that after the BOC intervention, pressure on his business stopped.

2.3 Systemic issues identified in cases

Deficiencies in state regulation is a one more important category that appeared in TOP-3 business complaints in the reporting quarter.

Based on complaints received to the BOC Helpline, we detected the need of urgent addressing of legislative deficiencies in the sphere of regulation of media market

participants' activities as well as legal regulation in the territories that were and remain under aggressor's troops attack.

Despite active Council's communication with state bodies as regards solving these issues, progress was achieved in none of the cases.

You can get to know more below.



Three TV channels case

Back in the second month of the war, *espresso*, *tv*, *Pryamiy* and *5 Channel* TV channels appealed to the Business Ombudsman Council regarding forced termination of their broadcasting in T2 multi-channel digital TV network. At the same time, all three TV channels could not join production of *Yedyni Novyny* (United News) #UArazom 24-hour information telethon that significantly limited their presence on the media market.

BOC found out that broadcasting termination occurred without any formalized decision of state bodies.

The Council turned to the Ministry of Culture and Information Policy and the National Council on Television and Radio Broadcasting first. The Council managed to find out that TV channels couldn't become participants in a united telethon, as there were no regulations in the legislation that would regulate operation of the telethon and the procedure for adding new participants to it.

In a further appeal to the Chairman of the Verkhovna Rada of Ukraine, BOC recommended formalizing basic telethon operation principles at the legislative level. Developing criteria as well

as the procedure for adding new participants to the telethon production would fill the legal vacuum, create equal access conditions to the telethon for all media market players and eventually move away from the current format of the "exclusive club" members.

In addition, in a letter to the Office of the President of Ukraine, BOC drew attention to the long-term lack of a constructive dialogue between all concerned stakeholders of the united telethon.

Although one large media group voluntarily left the telethon participants in Q3 2022, and Ukraine, within the framework of the European integration process, undertook to adopt an updated law on media, the problem of forced shutdown of TV channels did not move from a dead point during these months.

As of the end of the reporting quarter, the Council did not receive feedback from either the Office of the President of Ukraine or the Verkhovna Rada of Ukraine to our recurrent appeals regarding the legislative gap regulation and TV channels return to T2 broadcasting network. We continue communicating with the authorized state bodies within the investigation and hope for a gradual progress on the case.

Hostilities territories list remains «undefined»

It has been more than half a year since the Ukrainian-Russian war broke out, but the state has not yet officially determined the list of territories where hostilities are (were) being waged and territories temporarily occupied by the armed forces of the Russian Federation (territories list). Several enterprises, particularly from Chernihiv and Kharkiv Oblast, turned to BOC with this issue. The problem is that without such a list, companies cannot take advantage of a number of tax benefits.

According to the Tax Code amendments, which became effective in March-April 2022, during martial law period and for some time after it is over, taxpayers can be temporarily exempted from the assessment of taxes on real estate, land and environmental tax. However, these norms apply to enterprises located in the territories where hostilities are being waged or were previously waged, and/or in the territories temporarily occupied by the armed forces of the Russian Federation.

Taxpayers from such territories (particularly from currently deoccupied Chernihiv, Zhytomyr,

Kyiv, Kharkiv and other oblasts) have the right to partially adjust previously assessed amounts and pay less taxes to the budget in the current year. However, this is hindered by the lack of a defined territories list.

BOC appealed to the Prime Minister of Ukraine, the Ministry for Reintegration of Temporarily Occupied Territories and the Ministry of Finance as those responsible for the development of the draft list of territories. The Council found out that the Ministry of Defense was to prepare the draft list of territories in the spring, while the Ministry for Reintegration of the Temporarily Occupied Territories in early autumn. Currently, the issue is being worked out collectively by the Ministry of Defense, the Ministry of Internal Affairs, the Ministry of Finance and the Ministry of Communities and Territories Development.

The Council emphasizes that the lack of a list of territories is an obstacle for businesses to use tax benefits in wartime. In October 2022, the Business Ombudsman will again appeal to the Prime Minister of Ukraine to settle the situation.



2.4 Geography of appeals



3

Analysis of legislative changes and their impact on business

The Business Ombudsman Council regularly monitors changes in Ukrainian legislation, analyzes their impact on business and prepares roadmaps for entrepreneurs to help them navigate in the new unpredictable circumstances and save their business.

In Q3 2022, the BOC experts prepared and disseminated the following information products to support business:

Brochure “Business Under Blockade”

The brochure includes a list of BOC recommendations for businesses that stay in temporarily uncontrolled territories regarding preservation and protection of property rights, interaction with employees, contractors and tax authorities. It also contains an algorithm of actions in the event of force majeure and advice when businesses are forced to interact with representatives of the occupation administration.



[Check out the brochure](#)

Authors: Yuliia Mykhailiuk, Olena Kutsay, Olena Chorna, Natalia Dasyuk, Maksym Diatel

Brochure “Business Support Programs During Hostilities”

The brochure contains a list of initiatives supporting business at the time of war. Among them are programs of micro- and macro-financial assistance (state programs and grants of international technical assistance projects), opportunities of consultations and development of business partnerships.



[Check out the brochure](#)

Authors: Yuliia Mykhailiuk, Olena Kutsay, Olena Chorna, Maksym Diatel

4

The BOC's contribution to integrating Ukraine into the EU and post-war recovery process

Since its inception, the Business Ombudsman Council has been working side by side with the Government of Ukraine, providing consultative support and systemic recommendations in the field of improving business climate, adapting Ukrainian legislation to the EU acquis, and also largely implementing the rule of law principles.

Almost all the Council's recommendations presented in 18 systemic reports were aimed at Ukraine's fulfillment of its European integration obligations to bring it closer to the European Union.



[Check out systemic reports](#)



Back in the spring, the Council supported the Government in its work on the European Commission's Questionnaire, which was an important step on granting Ukraine a long-awaited EU candidate status on June 23, 2022.



Ukraine's obtaining the candidate status to join the EU against the background of ongoing full-scale russian aggression also allowed the Government to do tremendous work jointly with international partners and expert community and finalize the Recovery Plan project.



The Business Ombudsman Council contributed to preparing the Plan by directly participating in shaping individual sections of the Plan, particularly as regards financial and anti-corruption policies, as well as SMEs development support. Adherence to the principles of honesty, transparency and accountability was the foundation laid for effective country reconstruction processes in accordance with international standards and Ukraine's obligations to the EU.



The Government presented the Recovery Plan for Ukraine at the Recovery Conference in early July in Lugano, Switzerland. The participants of the conference, with **the Business Ombudsman Roman Waschuk and his Deputy Tetiana Korotka** being among them, were representatives of over 40 countries and 20 international organizations. The Recovery Plan draft was recognized as a framework document to coordinate participation of partner parties in the country's restoration from the consequences of the war.

The key to recovery should be success of Ukrainians in Ukraine, which should induce foreign businesses to invest more. BOC is ready to continue supporting and protecting entrepreneurs against state bodies malpractice and promote creation of a favorable business climate during renewal of the country.

4.1 Strategizing BOC activities

Challenges of recent years, particularly the beginning of a full-scale invasion of the Russian Federation, have become a driver for changes both within the Business Ombudsman Council and around its activities. Sensing an urgent need to increase BOC effectiveness, we launched the future activities strategizing process based on past experience and updating priority areas of activity that would fit new realities.

The strategizing

In Q3 2022, the Council continued its efforts in strategizing its activities.

In July, the second part of the strategic session was held in the format of the BOC Supervisory Board.

The meeting was attended by:

- EBRD and OECD representatives
- heads of leading business associations:
 - American Chamber of Commerce
 - European Business Association
 - Ukrainian League of Industrialists and Entrepreneurs
 - Chamber of Commerce and Industry
 - Federation of Employers of Ukraine

In the course of the strategic session, we paid attention to:

- BOC institutional positioning issues
- its sharpening tools
- developing the institution's sustainability
- responding to war, post-war business needs including the country on the whole.

We have identified the following priorities for further work:

Deepening of cooperation with business associations

Proactive engagement in solving Ukraine's recovery issues and urgent business problems

Elaborating an algorithm for investigating similar cases to free up resources for more complex tasks

Initiating own investigations based on media reports and/or other publicly available information

Optimisation of work processes

BOC updated and improved its Case Management System. It will become operational in a test mode from the second half of October 2022.

The Council simplified internal document flow by enhancing the institution's ability to conduct investigations without unnecessary bureaucratic procedures.

Formal approaches simplification was embodied in Helpline operation, which had become an effective tool for prompt legal assistance to businesses over the past six months.

5

Cooperation with stakeholders

5.1 Partnership with Rise Ukraine



The Business Ombudsman Council becomes a partner of the RISE Ukraine coalition.

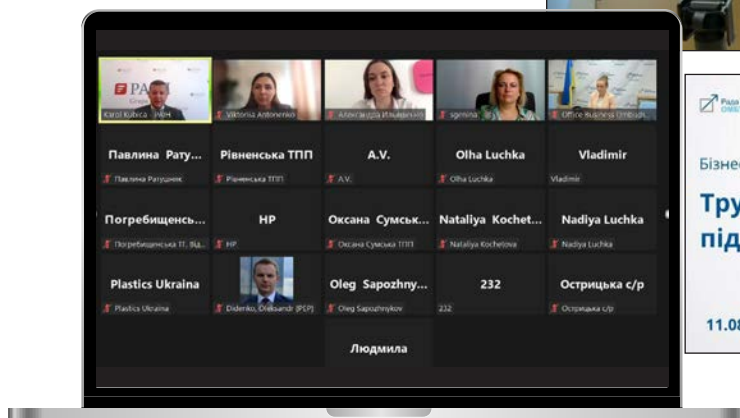
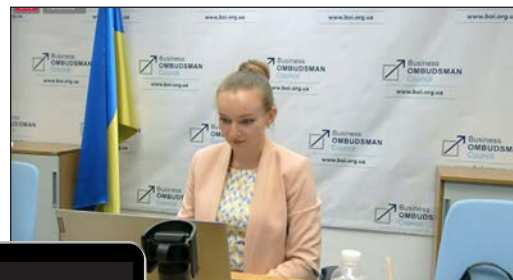
The RISE Ukraine coalition is an association of Ukrainian and international public organizations, initiatives, state institutions and activists established to support ethical, sustainable and effective reconstruction and modernization of Ukraine after the illegal full-scale invasion of Russia through a constructive dialogue with authorities and international partners.

Within the framework of partnership with RISE Ukraine, the Council's experts will join workgroups on such priority areas as: institutional architecture of reconstruction, electronic reconstruction management, monitoring and best practices promotion system, in which they will be working on proposals for priority reforms and drafting laws for effective reconstruction and creation of a comprehensive electronic reconstruction management system.

5.2 Online events with partners

Business breakfast «Labor Relations and Labor Disputes During Martial Law»

Jointly with the International Association of Polish Entrepreneurs in Ukraine and Alliance Ratushniak and Partners Law Firm with the support of Foreign Trade Bureau in Kyiv, JSC Polish Investment and Trade Agency

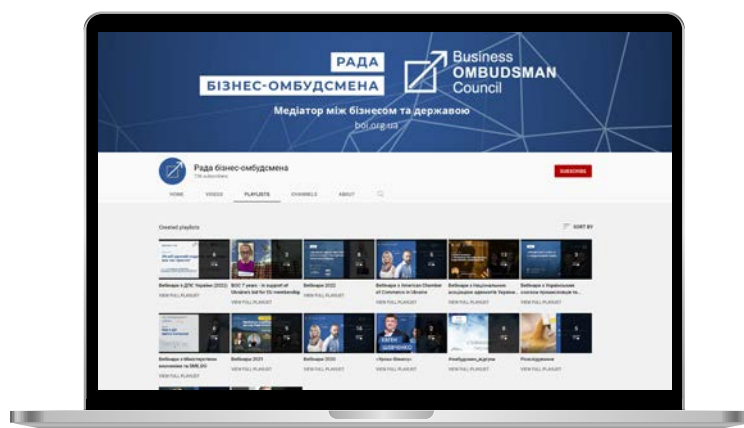


Webinars with the State Tax Service of Ukraine

In Q3 2022, BOC continued cooperating with the STS of Ukraine on preparation of a new series of online events for the business community.

Our goal is to provide answers to common business tax questions together with tax experts, particularly in the context of enterprises relocation and conducting business in temporarily uncontrolled territories.

Given success of online events summer series, we agreed to carry out a new webinar project in the next quarter. During the events, we are going to cover taxation issues in the temporarily occupied territories as well as SMKOR functioning.



[Watch webinars' recordings](#)

5.3 Events

04-05.07.2022

Ukraine Recovery Conference

Organized by
Government of Ukraine

14.07.2022

Presentation of the study
«Corruption in Ukraine 2021:
Understanding, Perception,
Prevalence»

Organized by
National Agency on Corruption
Prevention

18.07.2022



Warsaw Euro-Atlantic Summer
Academy, WEASA

Organized by
College of Europe
(Natolin, Poland)

21.07.2022

Meeting of Anti-crisis
Headquarters of the ULIE

Organized by
Ukrainian League
of Industrialists and
Entrepreneurs (ULIE)

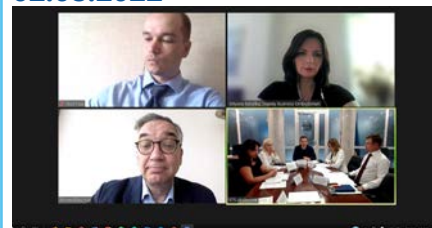
28.07.2022



Meeting with the Extraordinary
and Plenipotentiary
Ambassador of Ukraine to
the Republic of Poland Vasyl
Zvorych and members of
the Association of Ukrainian
Business in Poland.

Organized by
Embassy of Ukraine in
the Republic of Poland

02.08.2022



Meeting with Acting Deputy
Chairman of the State Tax
Service of Ukraine Yevheniy
Sokur

Organized by
State Tax Service of Ukraine

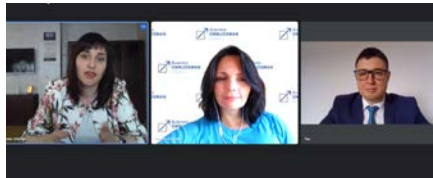
10.08.2022

Meeting with ICC Secretary
General Svitlana Pereverzeva
Organized by
International Chamber of
Commerce (ICC)

10.08.2022

Meeting with the Head of
Transparency International in
Ukraine Andrii Borovyk
Organized by
Transparency International
Ukraine

11.08.2022



Meeting with Acting Head of the Main Department of the STS in Kyiv Oblast Yuliana Kozachenko

Organized by

Main Department of the STS in Kyiv Oblast

22.08.2022



Meeting with the Deputy Prime Minister for European and Euro-Atlantic Integration Olha Stefanishyna

Organized by

Office of the Deputy Prime Minister for European and Euro-Atlantic Integration of Ukraine

23.08.2022

Meeting with the Deputy Minister of Economy Oleksandr Hryban

Organized by

Ministry of Economy of Ukraine

25.08.2022



Meeting with the First Vice Prime Minister of Ukraine – Minister of Economy of Ukraine Yulia Svyrydenko

Organized by

Ministry of Economy of Ukraine

26.08.2022

Meeting with the Head of SUP Analytical Center Andrii Yerashov

Organized by

Union of Ukrainian Entrepreneurs (SUP)

01.09.2022



Forum 2000 Conference Prague – Forum in honor of Ukraine in Prague, Czech Republic

Organized by

Center for International Private Enterprise (CIPE)

02.09.2022



Joint event of the American Chamber of Commerce in Ukraine and the American Chamber of Commerce in the Czech Republic on the realities of doing business after six months of war in Ukraine

Organized by

American Chamber of Commerce in Ukraine and American Chamber of Commerce in the Czech Republic

07.09.2022

Meeting with the Deputy Head of the Office of the President of Ukraine, Rostyslav Shurma

07.09.2022

31st Economic Forum in Karpacz, Poland

Organized by

CEE Economic Forum

09.09.2022

Meeting with SoftServe representatives Inc.

Organized by

SoftServe Inc.

12.09.2022

Meeting with the management team of the Economic Security Bureau

Organized by

Economic Security Bureau of Ukraine

20.09.2022

SOE Anti-Corruption Day

Organized by

OECD

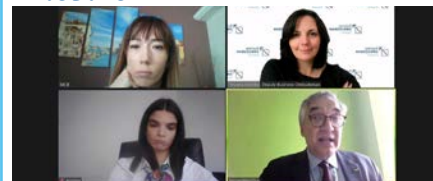
27.09.2022

Meeting with representatives of the West East Forum for Ethics and Compliance

Organized by

West East Forum for Ethics and Compliance (Bosnia and Herzegovina)

27.09.2022



Round table "Business Integrity in Eastern Europe and Central Asia"

Organized by

OECD

30.09.2022

Round table "Incentives for Promoting Business Integrity"

Organized by

OECD

30.09.2022

Conference «From Resilience to Recovery: the Critical Role for Ukrainian Civil Society»

Organized by

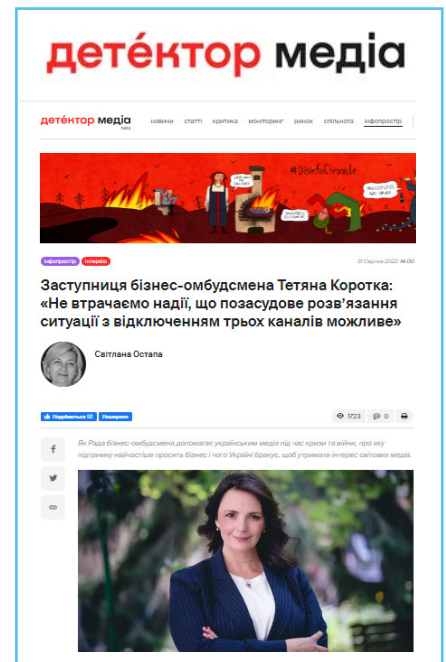
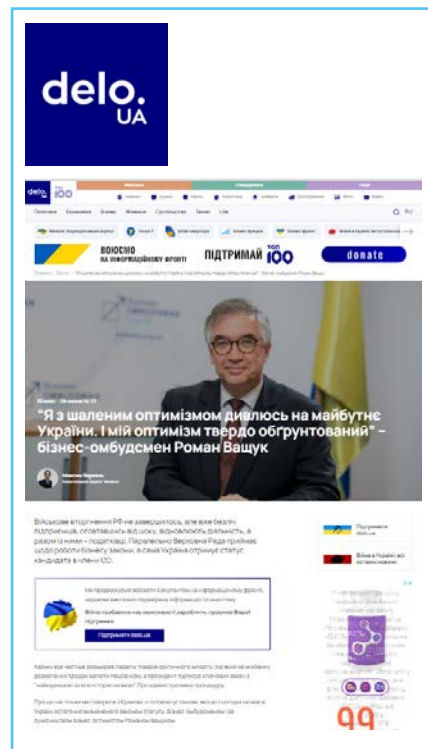
International Renaissance Foundation

5.3 Interaction with media

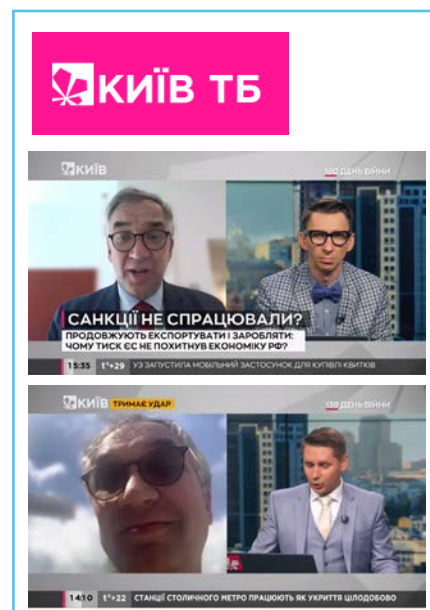
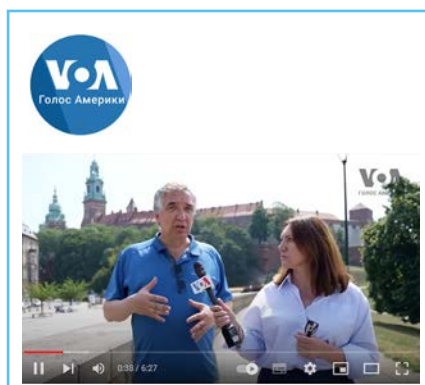
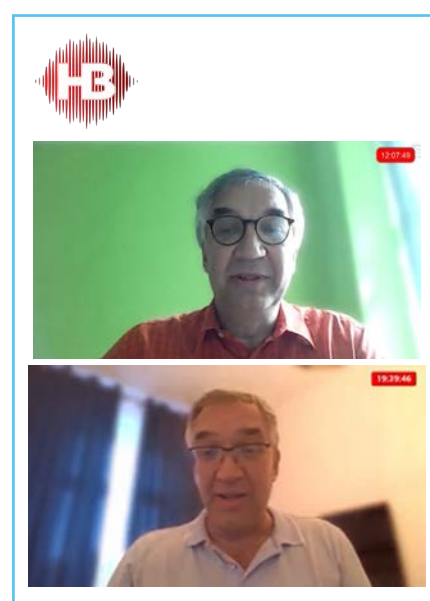
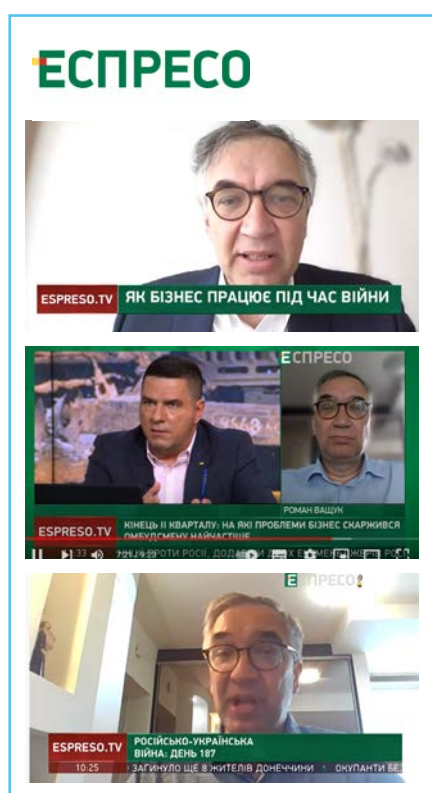
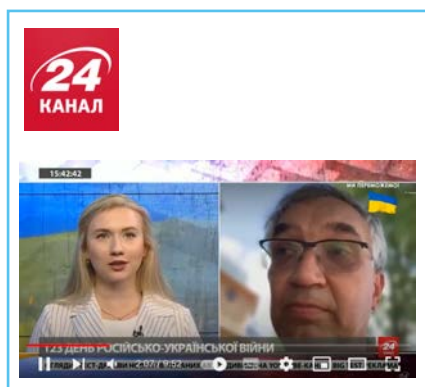
When interacting with the media, the Business Ombudsman and his team cover the BOC activities in wartime, share their own analysis of legislative changes affecting the business environment and also encompass geopolitical issues in view of the ongoing war.

In Q3, the BOC employees gave interviews to Ukrainian and foreign media, appeared on TV and radio.

Online and printed media



TV and radio



**INDEPENDENTLY.
CONFIDENTIALLY.
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#STANDWITHUKRAINE



www.boi.org.ua