

# QUARTERLY REPORT

Q3 2024

July 1 – September 30, 2024

**Report Focus:**  
**BOC institutional  
development**



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The abbreviations “BOC” and the “Council” are used interchangeably throughout the text of the report to refer to the Business Ombudsman Council.



**European Bank**  
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The Business Ombudsman  
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the United  
States



Latvia

# FOREWORD



**Roman Waschuk**  
Business  
Ombudsman

To remain fit for purpose, every organization needs to both scan its operating environment and take a long hard look at itself. In this third quarter of 2024, we held our second strategy session and completed our long-anticipated restructuring.

In welcoming Yulia Andrusiv as our new Deputy Business Ombudsman and Chief Legal Officer, we are consolidating management of our core investigative mechanism in the hands of a seasoned legal professional. Ms Andrusiv brings a wealth of experience, starting with a top international law firm, heading up legal affairs at major multinationals operating in Ukraine, analyzing rule of law issues at Chatham House, and promoting compliance in Ukraine's state-owned sector. She has already been reaching out to stakeholders; we look forward to enhanced dialogue.

Our long-time Deputy Tetyana Korotka is drawing on her near-decade of leadership at the Business Ombudsman Council to launch our Policy and Renewal team. Even as Ukraine fights to defend its political and economic sovereignty, reconstruction – both literal rebuilding and reshaping of the business environment – is already happening. Working at the nexus of legislative prescriptions and administrative reality, BOC can distill the learnings of our thousands of resolved cases to point out the pitfalls that await infrastructure projects big and small, and react quickly to help remedy them. This team already incorporates engineering and policy analysis skillsets, to supplement our legal expertise.

In our regional outreach, we headed south from Kyiv, visiting Cherkasy in July and Odesa in August. Meeting entrepreneurs in business site visits helps put a face on case files and gives us a better grasp of the challenges our complainants face. In the case of a small distillery in Cherkasy oblast shut down because of a huge and unjustified tax bill, it was also an

opportunity to try a multi-channel advocacy approach: record an on-site social media video which gathered several thousand views, follow up with the regional administration and tax office, and then take up the issue in Kyiv. Within a matter of weeks, the suspended business was up and running again.

Stepping up work with domestic stakeholders, we've participated in the Ministry of Economy's presentation of its new policy initiatives, and joined four of the Government negotiating groups on chapters of the EU acquis communautaires. Together with the Supreme Court of Ukraine, we co-hosted the first-ever roundtable taking a comprehensive look at tax cases through their entire life-cycle: from administrative decisions through all three levels of judicial appeals, ending with execution of court decisions. Having tax officials, prosecutors, judges, business associations and our own investigators around the table helped generate new ideas and contacts for systemic solutions that no one institution can implement on its own.

Finally, we've also reached out to international stakeholders, starting with our in-house partners at the EBRD and OECD, but also starting a dialogue with the incoming resident representative of the IMF on the microeconomic implications of macroeconomic advice, especially in the tax field. My own meetings in Washington in late September helped solidify relationships with organizations such as the Center for International Private Enterprise, and the German Marshall Fund.

In the coming fall and winter months, Ukraine and its business community will need to draw on all of the country's fabled resilience to continue fighting the good fight: defending the homeland, generating innovation, feeding the world. Our modest aim is to be fit to support business in doing what's right.

# 1. Q3 2024 IN REVIEW

## 1.1 Key performance indicators

In July-September 2024, the Business Ombudsman Council

**278**  
received

**145**  
cases  
closed

The investigation of  
**92**  
cases is ongoing

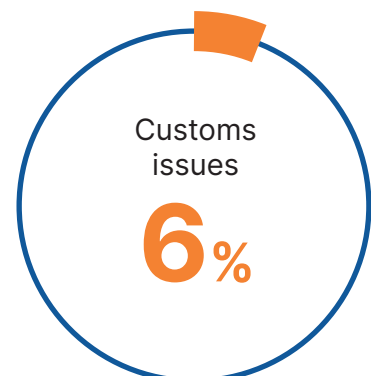
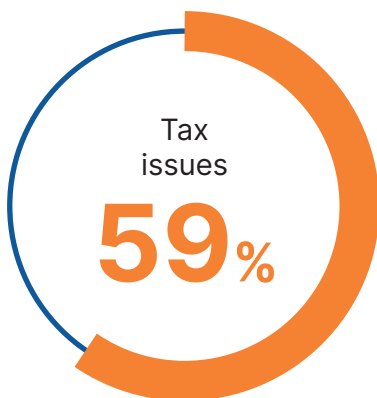
The financial effect  
in Q3 reached

UAH  
**156** mn

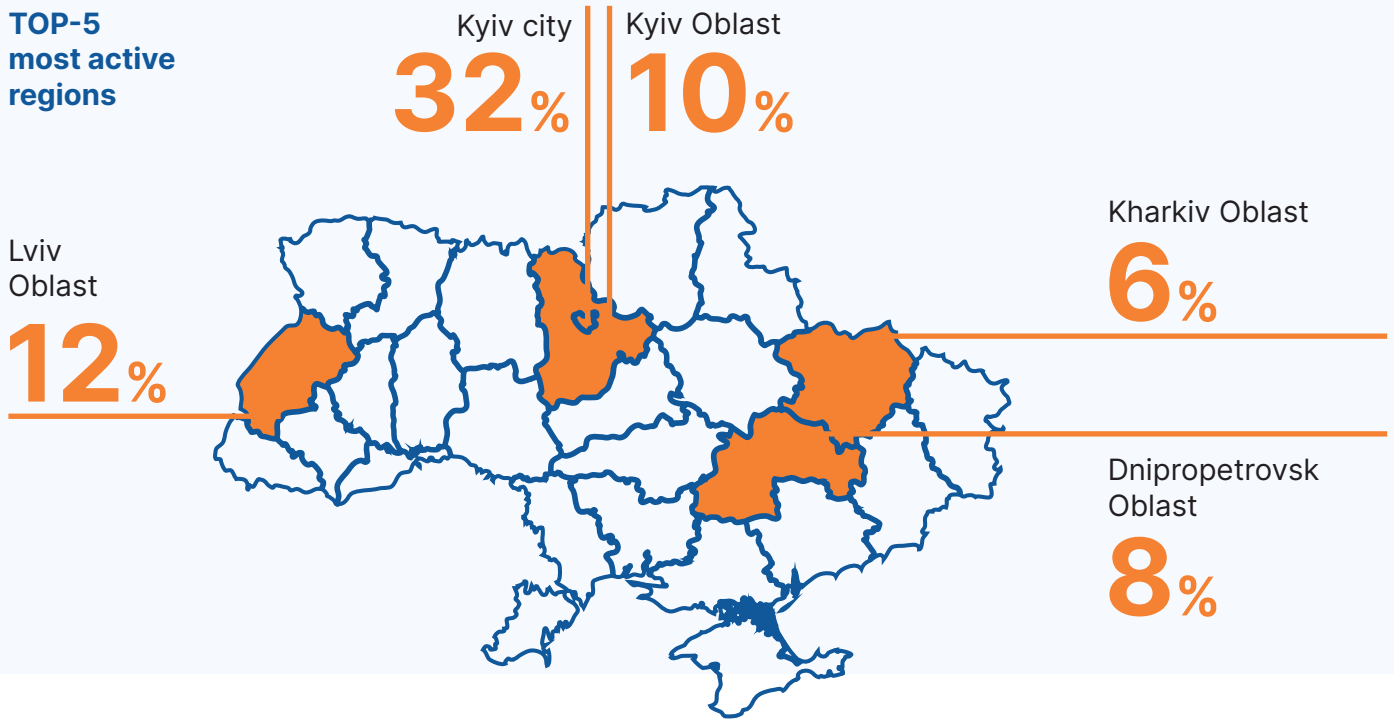
The total financial  
effect amounted to

UAH  
**25.8** bn

### TOP-3 subjects of appeals



### TOP-5 most active regions



### TOP-5 industries

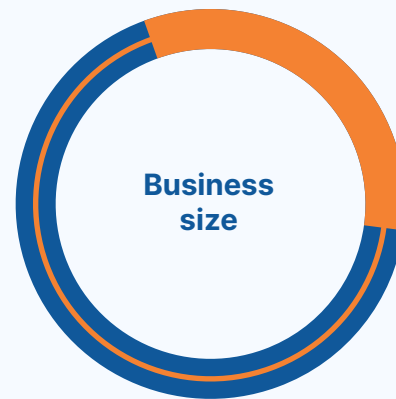


89%

Ukrainian companies

11%

Foreign companies



33%

Large business

67%

Small and medium-sized business

In Q3 2024, complainants' satisfaction level with BOC services was

90%

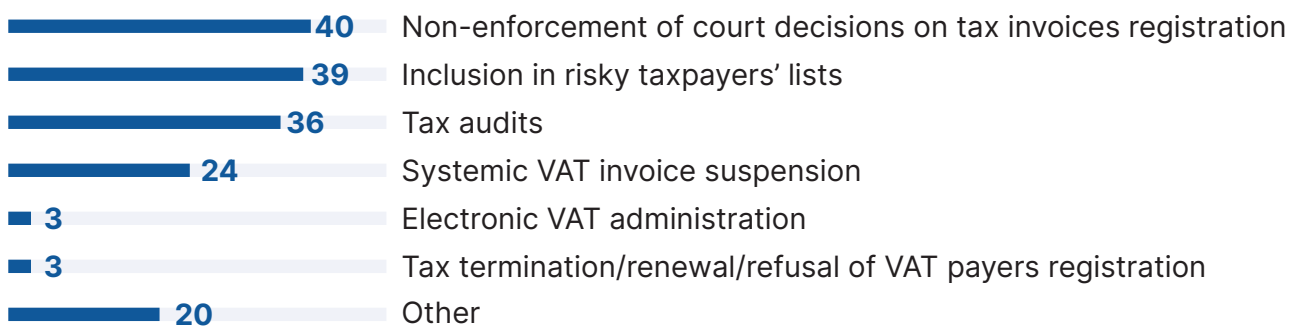
Based on responses received in the feedback form

## 1.2 Volume and complaints trends

In July-September 2024, the Business Ombudsman Council received 248 complaints from companies about state bodies malpractice, showing a downward trend in the number of complaints. It is 97 fewer appeals compared to Q2 2024 and 62 fewer appeals than in Q3 2023. Such a trend in some areas (in particular related to issuing permits) indicates the positive dynamics of solving business problems and taking into account the Council's recommendations for state bodies. It allows to effectively overcome systemic malpractice manifestations on the part of individual departments. In other areas, such as fiscal ones, there is a sort of mistrust towards effectiveness of administrative appeals that are in the center of the Business Ombudsman's toolkit.

### Tax issues

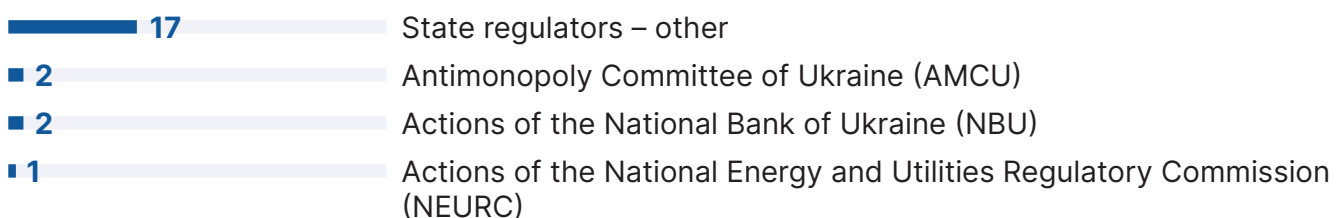
165



### 41 Actions of law enforcement bodies



### 22 State regulators



<b>16</b>	<b>Customs issues</b>
8	Customs valuation
4	Customs administrative proceedings
3	Customs clearance delay/refusal
1	Decision to change the UCG FEA code
<b>10</b>	<b>Legislation drafts/amendments</b>
2	Deficiencies in regulatory framework tax
8	Deficiencies in regulatory framework state regulators
<b>9</b>	<b>Other</b>
<b>7</b>	<b>Actions of local government authorities</b>
3	Local councils/municipalities – land plots
1	Local councils/municipalities – rules and permits
1	Local councils/municipalities – investment disputes
2	Local councils/municipalities other
<b>4</b>	<b>State companies</b>
2	State companies – abuse of authority
2	State companies other
<b>2</b>	<b>Actions of the Ministry of Justice</b>
1	Enforcement Service
1	State Registration Department
<b>1</b>	<b>B2B complaints</b>
<b>1</b>	<b>Courts – other issues</b>



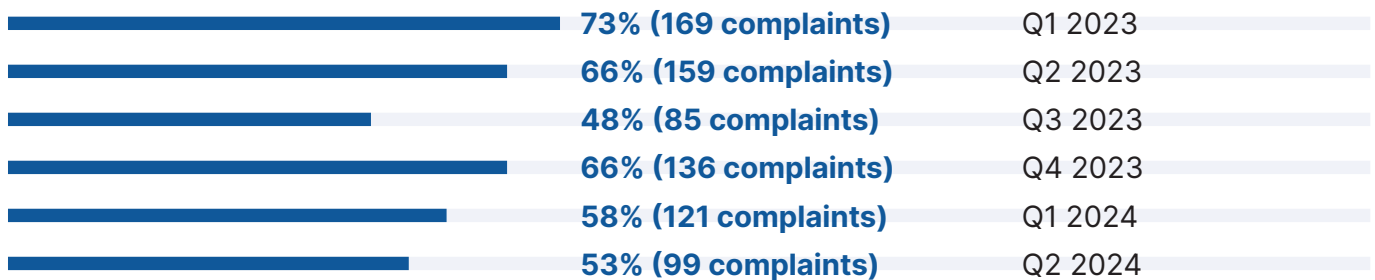
## Tax issues

During July-September 2024, tax issues accounted for 59% of complaints (165 appeals) by entrepreneurs to the Business Ombudsman Council. Thus, in the reporting quarter, we observed a decrease in the number of tax complaints (21 fewer complaints compared to Q2 2024). Meanwhile, if compared with the same quarter last year (57% or 176 complaints), one can confirm that tax issues remain at the same level in the general structure of complaints.

If in Q2 2024 tax audits were among business appeals ranking leaders – 29% (54 complaints) of the number of tax complaints, then in July-September their number decreased to 21% (36 complaints). In the spring of 2024, the Council presented [its new own-initiative investigation results on tax audits](#). In the report, the Council shared a number of ideas that can

positively affect tax audits effectiveness and contribute to building partnerships between business and the state. This, in turn, suggests that since the release of the report, the public attention to tax audits – even with no direct reaction – partially influences tax practices improvement.

At the same time, the results of the Council's activities show that the VAT administration system still remains a problem for a considerable number of entrepreneurs. Complaints about the SMKOR operation (tax invoices suspension, non-enforcement of court decisions on tax invoices registration and inclusion in risky taxpayers' lists) after downward trends for two consecutive quarters grew again to the level of Q1 2024 – 58% (103 complaints). Although quantitatively, the number of complaints remained similar to the previous quarter.



Entrepreneurs continue to face the problem of smooth tax invoices registration. Earlier, the Council investigated SMKOR problems in its own-initiative investigation and issued a report based on its results with recommendations to tax authorities.

Since then, the Council has been monitoring the implementation of recommendations on regulating the operation of the system by the Ministry of Finance of Ukraine and the State Tax Service. Alongside this, the Council processes SMKOR related systemic complaints

at regular meetings of the Expert Group with the STS of Ukraine. The Council explains how the situation with SMKOR has changed on pp.15-16 of the report.

Other tax issues of the quarter included problems not dealing with VAT. They related to tax requirements application for tax debt payment/repayment, wholesale fuel trade licenses revocation, correction of information in the taxpayer's integrated card, single tax payer registration renewal.

## Actions of law enforcement bodies

In the reporting quarter, business complaints about law enforcement bodies reached 15% (41 appeals) vs 11% (32 complaints) in Q2 2024 and 14% (48 complaints) in Q1 2024. Complaints about law enforcers, therefore, traditionally occupy the second place in the general structure of business appeals to BOC.

During July–September 2024, the Council handled companies' appeals on procedural abuses and inactivity of the Prosecutor General's Office and the National Police, which, in particular, related to non-return of seized property. Along with sending individual appeals to territorial bodies, the Council also referred such complaints to the Expert Group with the Prosecutor General's Office, to eliminate violations in complainants' cases, as well as to ensure investigation effectiveness in cases where entrepreneurs were the aggrieved party. What is typical of Expert Group consideration, as well

as of the criminal proceedings themselves is the long duration of solving even relatively simple issues of procedural violations or shortcomings.

Compared to the previous quarter, the number of complaints about the Bureau of Economic Security (BEB) increased – from 6 in Q2 2024 to 11 appeals in Q3 2024.

In the summer of 2024, the Verkhovna Rada adopted a draft law on restarting BEB. The Council consistently supports the reform of the Bureau, taking into account the requirements of the business community and international experts. Therefore, the institution stands for rebooting BEB as soon as possible by updating its composition and introducing modern analytical methods of investigating economic crimes. This, in turn, should result in less interference of law enforcement bodies in business activities.

## Customs issues

In the third quarter, the number of complaints from businesses on customs issues slightly decreased and amounted to 16 appeals or 6% of the total number of complaints. For comparison, in the second quarter, BOC received 20 appeals (7% respectively).

Traditionally, a significant number of customs complaints related to the customs valuation was received – 8 appeals. The Council supports companies in administrative appeals against customs decisions and helps to confirm the initially declared customs value of imported goods.

The business also approached the Council regarding reclassification of imported goods by customs authorities, delays in customs clearance and difficulties in re-exporting waste from raw materials processing.

To help companies settle customs issues, BOC holds regular meetings of the Expert Group with the State Customs Service. A constant dialogue with customs officials allows to address business problems in this area in a more effective way.

In September 2024, the Verkhovna Rada adopted a draft law on rebooting the Customs Office, which was already signed by the President of Ukraine and would enter into force from November 1st. The Council will monitor further developments, as this reform is one of the key ones that business needs. The law includes an opportunity for BOC to get involved in disciplinary proceedings about customs officers who violate legitimate business interests.

## 1.3 Timelines of preliminary review of complaints

In Q3 2024, preliminary review of business complaints took an average of

**8**

**working days**



We managed to meet the regulations of our Rules of Procedure  
**10 working days**



## 1.4 Number of investigations conducted and grounds for dismissing complaints

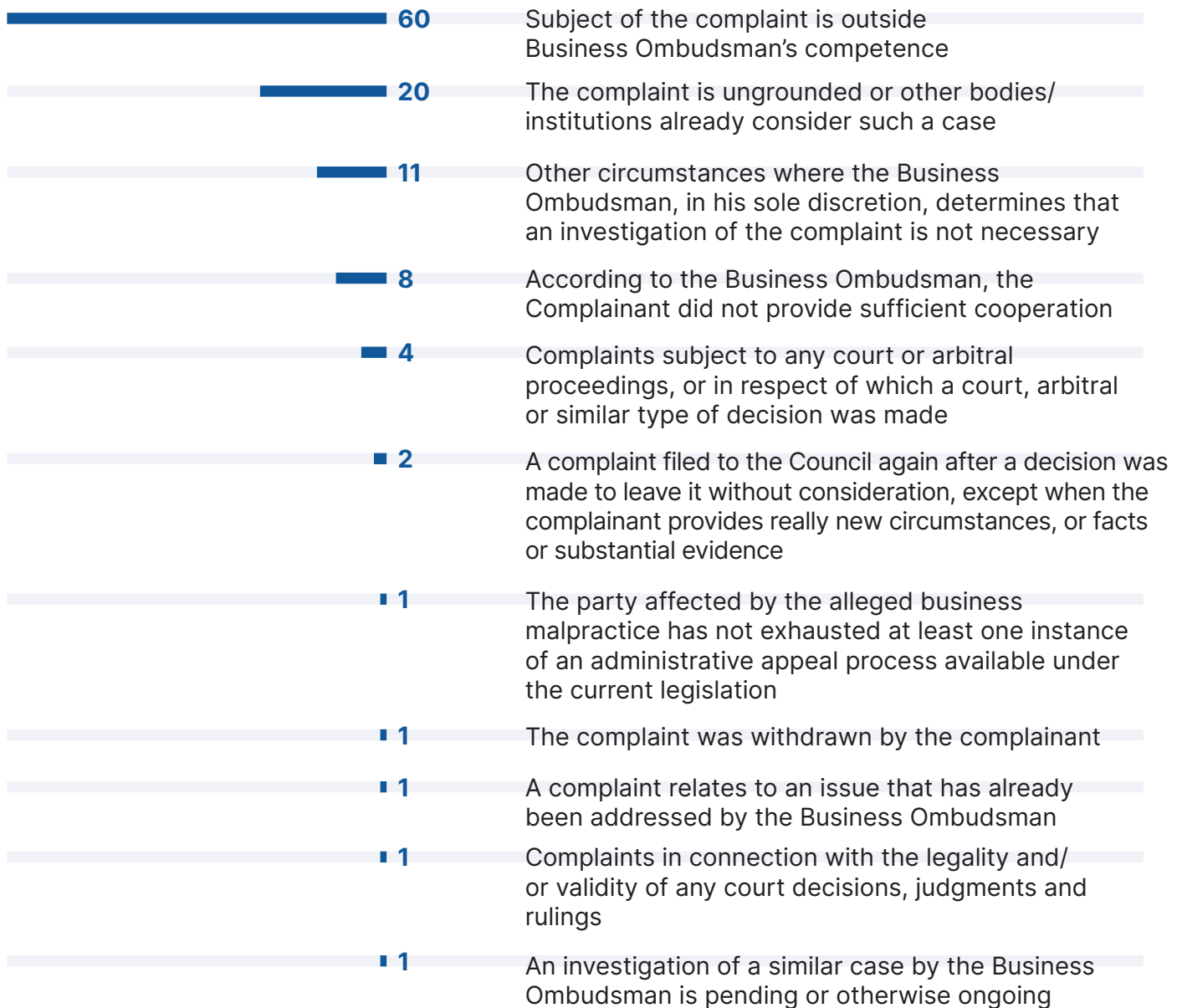
In Q3 2024, out of 278 complaints, BOC conducted 145 investigations. 40 complaints remained at the preliminary assessment stage. The Council rejected 110 appeals as not fitting the Council's eligibility criteria foreseen by the institution's Rules of Procedure.

Investigations **145**

Complaints in preliminary assessment **40**

The share of rejected complaints **110**

## 1.5. Main reasons for complaints dismissal in Q3 2024



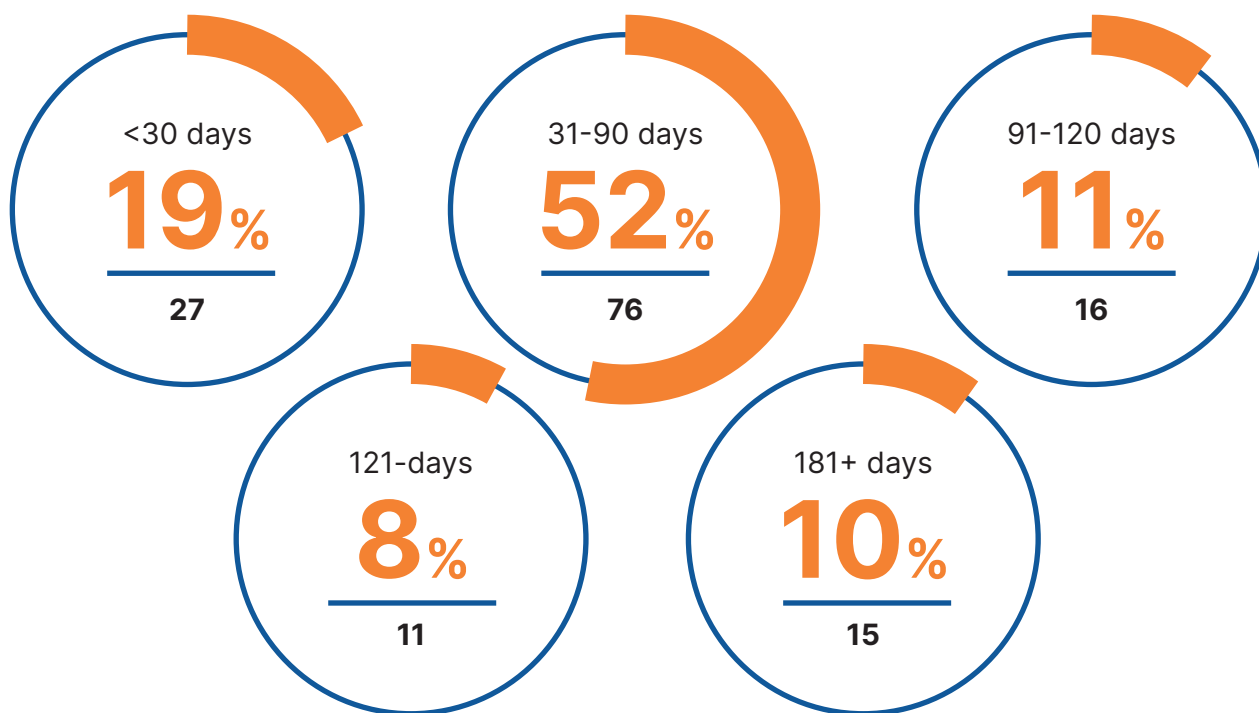
## 1.6 Timelines of conducting investigations

The average duration of investigations was **107 days**



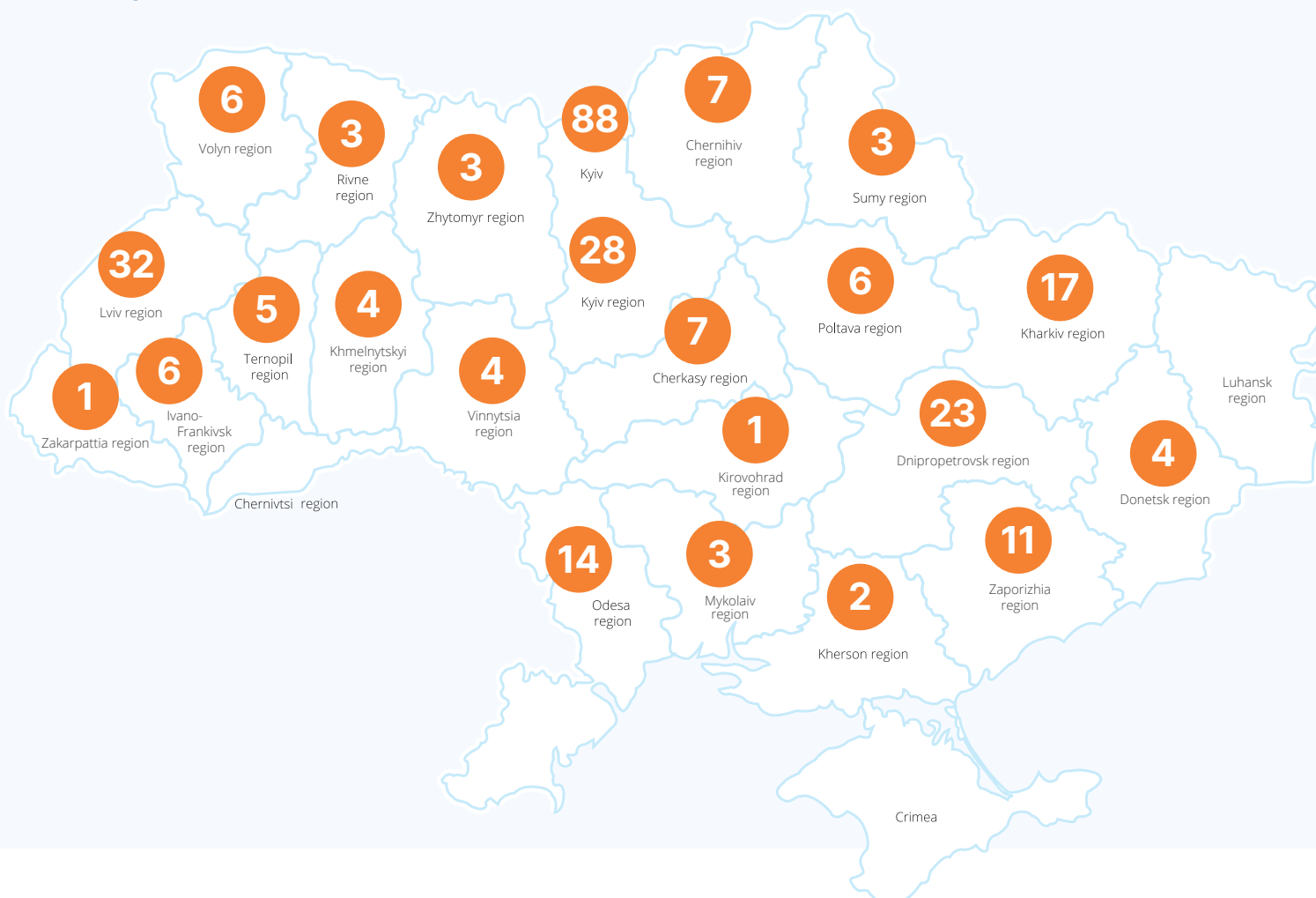
In Q3 2024, we went beyond the regulation of **90 days**, as business case complexity and delays in judicial appeals of administrative decisions required more time to conduct a quality investigation.

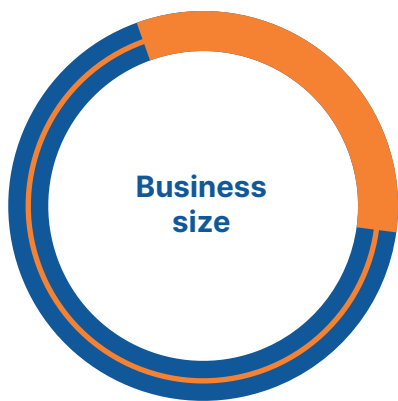
## Ratio of closed cases by days:



## Complainants' portrait

### Geography of complaints





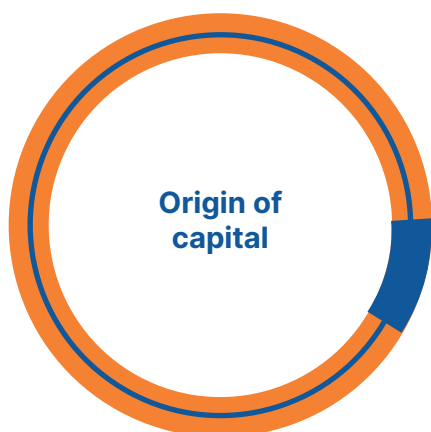
92

Large

186

Small and  
medium-sized

67% of complaints received by BOC were from small and medium-sized businesses. Appeals from large companies in Q3 2024 amounted to 33%, which is 4% less than in Q2 2024.



247

Ukrainian  
companies

31

Foreign  
companies

When analyzing the complainants' portrait in the reporting quarter, we once again observe the vast majority of complaints are lodged with the Council by Ukrainian-owned businesses – 89%. The share of complaints from foreign businesses was 11%.

## 2. PROBLEMS IN THE VAT SYSTEM:

### monitoring implementation of recommendations by state bodies based on our own-initiative investigation results

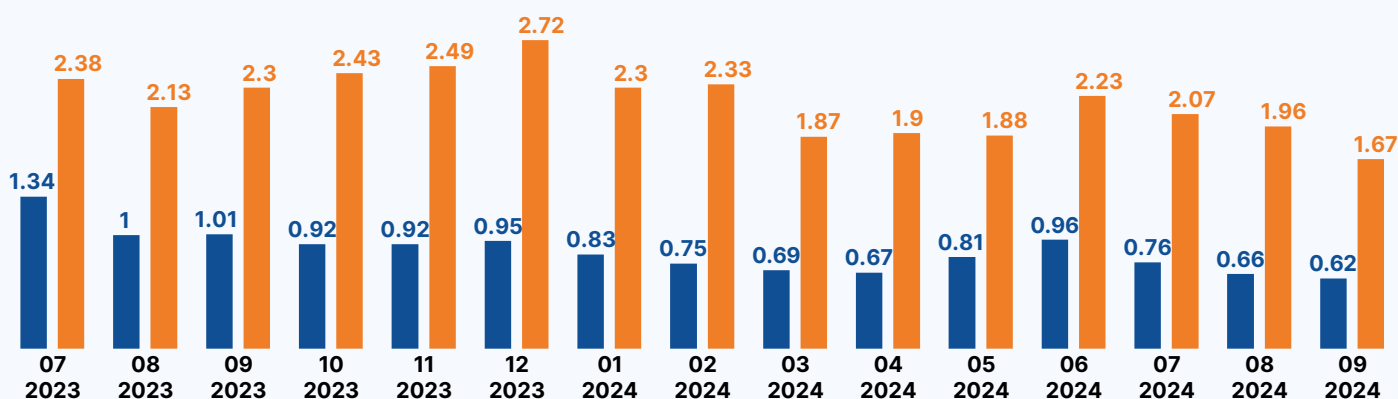
Upon publication [of the results of the investigation into SMKOR problems](#) (March 2023), the Council is constantly monitoring changes in the VAT system and their impact on business. BOC maintains contact with the Ministry of Finance and the State Tax Service, in the conversation with which it raises the issue of specific steps to eliminate SMKOR deficiencies and improve interaction of tax authorities with taxpayers.



#### Since the release of the report on SMKOR, the Council has noted important changes in the system:

- administrative appeal of decisions on riskiness of a taxpayer and refusal to accept data tables introduced (a BOC recommendation issued in 2019 taken into account)
- analysis and legislative changes forecasting functions improved which contributed to decreasing the number of tax invoice suspensions;
- the Verkhovna Rada of Ukraine involved in getting feedback on business proposals;
- the form of decisions on taxpayers' riskiness and non-acceptance of data tables improved;
- period during which transactions are taken into account when considering riskiness of the taxpayer limited to 180 days;
- positive tax history indicators list expanded;
- work on the taxpayer's profile started;
- regional communication platforms and "hot lines" for taxpayers and public organizations created.

#### Dynamics of TIs/ACs registration suspensions and blocked VAT amounts



■ Percentage of TIs/ACs suspended by SMKOR ■ Percentage of suspended VAT

After analyzing the statistics received from the STS, the Council observes a downward trend in tax invoice suspension: after a surge to 0.96% in June, the number of suspensions gradually decreased to 0.62% in September 2024. Such indicators show improvement in tax invoice registration, particularly when compared to the period of the BOC's own-initiative investigation into SMKOR. In Q3 2024, about 9.4% of tax payers faced tax invoices registration suspension (which is lower than in 2022, when about 20-30% of tax payers encountered suspensions), but slightly more than in June 2024 (8.74%).

However, the situation with blocked VAT amount appears to be changing, with quarterly fluctuations during the current year, the amount of blocked VAT went down from 2.07% in July to 1.67% in September 2024.

If we consider statistics of business complaints received by BOC, then the number of appeals about problems in SMKOR was again at the level of Q1 2024 – 58%, remaining relatively stable. Problems in the SMKOR, tax audits, and tax increases, having public resonance and the attention of the expert environment and business attention, show the need for changes in tax administration approaches.

## Recommendations contained in our report on SMKOR

**The Council calls on the Ministry of Finance and the State Tax Service to pay attention to the recommendations of SMKOR report:**

- 1** Intermediate stages before applying adverse consequences to tax payers
- 2** Riskiness of the tax payer: transparency, proportionality, effectiveness of procedures
- 3** Administrative practice adjustment in accordance with court decisions
- 4** Key indicators data availability
- 5** A balanced attitude towards tax payers and compliance with good governance principles

**The implementation of the mentioned changes in the tax practice will help improve the business confidence level in the tax system, establish communication of mutual understanding, and also move away from perception of tax authorities as punitive in the opinion of taxpayers.**

The Council will report on further progress in resolving business tax issues in future reports.





## 3. EXAMPLES OF SUCCESSFULLY CLOSED INVESTIGATIONS



### Data Tables Accepted – Tax Invoices Unblocked

It is not the first time that a Ukrainian plastic products producer has complained to the Business Ombudsman Council. A previous complaint concerned data tables that tax officials had refused to accept. However, with the assistance of the Council, the tax office accepted tables then and registered the company's invoices. Nevertheless, sometime later, the State Tax Service of Ukraine (STS) canceled the previous decisions of the regional commission regarding acceptance of data tables. The company once again asked the Council to intervene and help to settle this situation.

The Council submitted a complaint for consideration by the Expert Group with the STS of Ukraine. As a result, one managed to find out that tax officials had questioned the company's counterparty.

In particular, the companies conducted similar business, and several persons were

listed among the founders and employees of both companies that created doubts for the tax office. At the same time, during another table's submission, the company added an explanation regarding the correlation of its own activities with those of its counterparty. Thus, the complainant explained that indeed the companies had been related to each other to some extent, but both were real producers, used different manufacturing techniques and had the necessary resources for conducting their activities. However, this time, the regional tax office rejected the tables referring to a risky counterparty.

Then the Council once again discussed the situation of the complainant with the regional commission and the STS of Ukraine commission. As a result of the complaint processing, which lasted more than 6 months, the tax office eventually accepted 4 tables of the company.



## Overcoming Tax Obstacles: the Case of the Salt Plant

The sole rock salt producer in Ukraine faced the issue of having been included in the list of risky taxpayers. In March 2024, the Main Department of the State Tax Service in Zakarpattia region classified the company as a risky taxpayer. The company promptly submitted explanations and necessary documents to cancel its risky status.

However, despite the provided explanations and documents, the tax authority repeatedly changed the grounds for their decision and kept the company on the list of risky taxpayers. It led to new decisions in April and May 2024, having actually blocked the company's operations.

Having faced such pressure, in May 2024, the company appealed to the Business Ombudsman Council (BOC). The Council concluded that the company had provided convincing explanations to address the tax authority's doubts about "risky" operations.

The Council, having taken on the case, organized a meeting with representatives of the State Tax Service of Ukraine within the framework of the Expert Group. At the meeting, tax officials finally voiced a full list of remarks on the taxpayer's activities. They concerned discrepancies in rent payments and accumulation of inventory. As it turned out, the tax authorities' main doubts were related to the inventory for which the VAT tax credit was formed. Therefore, the local tax office tried in every way to verify whether the taxpayer actually had inventory in the declared volumes.

BOC, for its part, noted that the circumstances that the tax authorities were trying to clarify might be subject to a tax audit and couldn't be established within the framework of considering explanations about non-compliance with risk criteria. The same doubts that were previously mentioned in the decisions on the company's risky status had been successfully refuted.

Finally, in July 2024, after the company submitted additional explanations and documents, the tax authority removed the company from the list of risky taxpayers. The local tax office still decided to conduct an unscheduled audit of the taxpayer.

The Council always advocates for a civilized dialogue between business and government and once again emphasizes that the procedure for recognizing a taxpayer as risky should not substitute a tax audit. If the tax authority indeed has reasonable doubts about the taxpayer's activities, the legislation provides an opportunity to clarify all necessary circumstances in the format of an audit, which does not lead to a complete blocking of the company's operations.



## The Business Ombudsman Council Helps an Entrepreneur Overcome Bureaucratic Obstacles

In September 2023, an entrepreneur started her building repair and reconstruction business. Everything was going according to the plan: she registered as VAT payer, gradually began hiring employees, purchasing equipment, and signed her first big contract. However, the entrepreneur soon faced an unexpected obstacle.

The tax service refused to accept the VAT payer data table, which was necessary for unhindered registration of tax invoices for repair work. The entrepreneur submitted such a table weekly throughout October, but each time received a refusal with the vague wording “other; inconsistency of activities with fixed assets”. The situation escalated when the registration of the first advance tax invoices was blocked.

Unable to reach a documented understanding with the regional tax office, the entrepreneur appealed the refusal of the data table to the central level commission, but also without success – then the reason was insufficient labor resources.

Convinced otherwise, the entrepreneur turned to the Business Ombudsman Council for help. Our team thoroughly examined the situation and found that the tax office might not have taken into account a number of important factors: the business was just starting its activities, the staff was expanding dynamically, and the salary levels were growing. Considering the time gaps between real business processes and tax reporting (monthly for VAT; quarterly for employee income and hours worked), the tax office did not see the full and current picture.

The Council initiated a review of the case with the Main Department of the State Tax Service, and the latter recorded the true circumstances of the case. As a result, positive decisions were made on the registration of suspended advance tax invoices and acceptance of the table by the regional commission. However, after a week and a half, the entrepreneur received extremely unpleasant news in her electronic office – the central level commission cancelled the table accepted by the regional tax office, again for “other” reasons: in addition to the inconsistency of fixed assets, the central commission also referred to the lack of information about the company’s activities with reference to the reporting. This forced the Council to bring up the issue for consideration at monthly Expert group meeting with the State Tax Service of Ukraine.

After processing the submitted materials and discussing the situation at the expert group meeting, the State Tax Service of Ukraine confirmed the absence of any remarks on business activities – immediately afterwards, the entrepreneur resubmitted the data table, which was finally accepted at last before the New Year. The problems with registering tax invoices for the payer were resolved.



## Customs Routine: with the BOC's Assistance, a Children's Goods Manufacturer Defends the Customs Value of Soda

A Kyiv-based children's goods manufacturer filed a complaint with the Business Ombudsman Council (BOC) against Lviv Customs.

It was revealed that the customs authorities had adjusted the customs value of imported soda, but their justification lacked detail. The company tried to confirm the declared customs value with documents at its own discretion.

However, this did not affect the opinion of Lviv Customs. The customs authorities stated discrepancies in the documents and adjusted the customs value.

The Council supported the complainant's position. During the consideration of the complaint, the State Customs Service (SCS) voiced concerns that had not been previously mentioned either during the customs clearance or in the decision of Lviv Customs to adjust the customs value. It occurred because during the administrative appeal procedure, the SCS conducted a comprehensive review of the documents submitted for customs clearance and provided its own assessment, not limited to the regional customs office's conclusions.

BOC, for its part, promptly assisted in substantiating the accuracy of the provided documents. The Council also helped to coordinate the documents and explanations that the company later additionally submitted to refute the doubts of the SCS.

As a result, the company defended its position, and the SCS canceled the decision to adjust the customs value.



## Getting Rid of Unjustified Tax Debt: the Case of Fuel Distributor

A fuel distributor received a tax order for urgent payment of a debt of almost UAH 150k.

The company filed a lawsuit with the Kyiv District Administrative Court and requested to cancel the "unlawful" tax assessment notice (TAN). However, the Main Department of the State Tax Service in Kyiv included the penalties from the TAN in the tax debt of UAH 150k and demanded its payment according to the tax order. At this stage, the company filed a complaint to the Business Ombudsman Council.

The legislation stipulates that in case of appealing a tax assessment notice in court, monetary obligations are considered unagreed until the court decision comes into legal force. After examining all the complainant's materials, the Council confirmed that the case proceedings were supported by the corresponding court ruling on opening judicial proceedings.

The Council submitted the complaint for consideration to the Expert Group of the Main Department of the State Tax Service in Kyiv. A positive decision followed immediately! With the BOC's assistance, tax officers updated the data in the taxpayer's integrated card and withdrew the tax order for debt payment.



## From Procedural Violations to Positive Changes: the Story of a Fuel Distributor

A company with foreign investments, a fuel distributor in Ukraine, faced significant challenges within a criminal investigation. During the lengthy pre-trial investigation initiated by the Bureau of Economic Security (BEB) against the company, it encountered several procedural violations by the pre-trial investigation body. In particular, BEB detectives failed for months to comply with about a dozen of investigative judges' rulings, which required them to reconsider the company's petition for conducting investigative (search) and procedural actions.

Due to this situation, the company decided to seek assistance from the Business Ombudsman Council (BOC). BOC sent an official letter to the Prosecutor General's Office and BEB, drawing their attention to the fact that BEB detectives had not responded promptly to the company's requests.

The BOC's intervention yielded swift results. Within a few days after the Council's involvement, the company's lawyers received several responses in the form of letters and rulings following the review of previously submitted applications. Although not all responses fully satisfied the company, the mere fact of in communication improvement was perceived as a significant progress.

Moreover, the BOC's attention to the case resulted in significant changes in the investigation process. Two months after the Council's intervention, a senior BEB detective closed one of the criminal case episodes due to absence of a crime in the actions of the company's management.

Representatives of the company noted that it was the Business Ombudsman Council's assistance that contributed to improved communication with BEB, accelerated the consideration of their applications, which led to positive changes in the pre-trial investigation of criminal proceedings.



## Tax Obstacles After a Court Victory: the Path to VAT Reinstatement

In April 2023, the tax service annulled a company's VAT payer registration. Tax officials stated that the company had been submitting declarations with zero indicators throughout the year.

The company challenged the tax authority's actions in court, explaining that it could not operate fully due to the declaration of martial law and the its director departure abroad. Specifically, due to the onset of the full-scale invasion, plans for leasing premises were postponed until 2023. It was then that the company signed a lease agreement and was just beginning to deploy its activities.

In August 2023, the court declared that the tax authority's decision was illegal, stating that the zero-revenue declarations did not indicate passive behavior of the taxpayer but were caused by objective circumstances. The court ordered the tax authority to reinstate the VAT registration and maintain the company's tax indicators. This decision was upheld by the appellate court, while the cassation court twice refused the Main Department of the State Tax Service (MD STS) to initiate proceedings.

However, the victory in court was only the beginning of the story. The tax authority was slow on complying with the court's decision, citing various bureaucratic reasons. Among these obstacles, the regional tax office even noted that the case materials were under review by the central apparatus of the STS. At the same time, the tax authority could not provide specific reasons for not executing the decision. The company turned to the Enforcement Service in an attempt to assert its rights.

When these steps yielded no results, the company sought assistance from the Business Ombudsman Council. The Council carefully examined the case and presented it for discussion to the Expert Group of the State Tax Service of Ukraine. During this meeting, the Council supported the complainant's position, emphasizing in discussions with tax officials that the court decision, which had come into legal force, was mandatory for execution.

As a result, this case was resolved successfully: the tax authority executed the court decision, restoring both the company's VAT registration and indicators in electronic VAT administration system (SEA VAT).

It is worth noting that, despite the norms of the tax legislation of Ukraine, the technical possibility of restoring indicators in the SEA VAT after the court's cancellation of the decision to annul VAT payer registration was developed by the State Tax Service only at the end of last year, in response to numerous appeals of the Council over more than two years in the case of another complainant.



## From Million-Dollar Reassessments to Decision Cancellations: a Construction Company's Victory in a Tax Dispute

In the summer of 2024, the tax service in Volyn region reassessed millions in additional taxes to a construction company based on audit results. The tax authority insisted that the company had made an error in the declaration period for obligations related to the sale of constructed real estate (apartments in a building). Initially, the tax authority conducted a scheduled audit, the results of which the company disagreed with, considering the tax reassessments and penalties unjustified. The company filed an objection, which led to an unscheduled audit to examine the disputed issues in detail.

However, in June 2024, a new audit report based on this inspection was compiled. The main point of contention was the date of signing the Delivery and Acceptance Report of property rights for an apartment. The tax authority claimed that the Report was signed in May 2022, while the company insisted it was signed in June 2022, citing a technical error of the state registrar when registering the apartment's ownership. The company provided substantial evidence supporting its position, including the absence of a registered address for the building in May 2022, proof of incomplete payment for the apartment at that date, confirmation from the buyer, and an explanation from the notary regarding the technical error in the registry. However, the tax authority seemed to disregard these arguments.

Disagreeing with the decision, the company appealed it to the State Tax Service of Ukraine (STS) and sought assistance from the Business Ombudsman Council (BOC). After examining the complaint, the Council supported the complainant's position and sent its recommendations to the STS.

At the end of August, a video review of the complaint materials was held at the STS, attended by company representatives and a BOC's investigator. In early September, the Council sent its proposals to the STS. It yielded a positive result: within a few days, the tax authority canceled both tax notification-decisions, satisfying the company's complaint. The State Tax Service also obligated the regional tax authority to conduct a new audit in case disciplinary proceedings were initiated against the Main Department of the STS in Volyn region officials who conducted the relevant inspection.

## 4. BOC INSTITUTIONAL DEVELOPMENT

For almost ten years already, the Business Ombudsman Council has been protecting the legal rights of entrepreneurs against abuses of state bodies. The milestones of the BOC institutional development that began with the Revolution of Dignity in 2014, cover the stages of its setting up and formation, the establishment of bilateral relations with the main state stakeholders, and first systemic and operational wins.

### Memoranda of Cooperation with state bodies

2015	State Regulatory Service of Ukraine, Ministry of Justice of Ukraine, State Fiscal Service of Ukraine
2016	National Anti-Corruption Bureau of Ukraine, Ministry of Ecology and Natural Resources of Ukraine, Kyiv City State Administration, National Police of Ukraine, National Agency for Corruption Prevention
2017	Security Service of Ukraine
2018	
2019	State Customs Service of Ukraine, State Tax Service of Ukraine, Prosecutor's General Office of Ukraine
2020	
2021	
2022	Polish Spokesman for Small and Medium-sized Entreprises
2023	Restoration Agency, Ministry for Restoration (Ministry for Communities, Territories and Infrastructure Development of Ukraine)
2024	Entrepreneurship and Export Promotion Office

Later, BOC delved into the details of practical improvement of orders and procedures in the work of tax authorities, law enforcement bodies, reforms in the regulatory field and European law implementation. BOC also flexibly responded to the private sector support during the Covid-19 pandemic.



## Examples of systemic achievements since launch of operations

1

Adopting «Mask-Show stop» 1 and 2» laws (introducing investigative actions and court proceedings mandatory audio and video recording)

2

Adopting the anti-raiding law (improving the anti-raiding mechanism)

3

Transforming the Architectural and Construction Inspection into DIAM and launching online tools for administering permit related issues

4

Implementing the Law on the Administrative Procedure (establishing the procedure for administrative appeals against decisions of state bodies)

5

Reducing barriers to foreign trade

The full-scale invasion of the Russian Federation into Ukraine and the beginning of the great war, which fundamentally changed all spheres of political, economic and social life, were also reflected in the private sector, new challenges appeared that Ukraine had not faced before: ranging from urgent relocation of enterprises to more systemic issues of the country's long-term recovery. Meanwhile, in the course of time, systemic business problems have also undergone changes – with Ukraine's EU membership candidate status acquisition, all the efforts of the state were focused on high-quality and speedy implementation of structural European integration reforms.

Therefore, in its activity the Council is not limited to considering only business complaints, but serves as an integrated platform for the private sector, thus contributing to Ukraine's integration into the EU, implementing good governance standards and overcoming the consequences of the Russian military aggression.

In an effort to help Ukrainian businesses cope with wartime hardships, speed up economic recovery and involve the private sector in reconstruction, we updated the institution's staff and opened new areas of work.

## Engaging business in Recovery

### Policy & Recovery

#### January 2024

#### **The Council introduced a new area of activity, Policy & Recovery.**

Within this direction, the Council's team under the leadership of the Deputy Business Ombudsman Tetiana Korotka supports the private sector in overcoming the consequences of Russia's military aggression, implementing construction projects, including critical infrastructure, and creating fair and transparent conditions for companies participation and attracting investments in recovery initiatives.

#### August 2024

#### **The Council partially formed the Policy & Recovery team.**

This team includes economic policy, law, and engineering sciences specialists.



#### **The main tasks of the Policy & Recovery Team are to support stakeholders in the following issues:**

- Engaging the private sector in Ukraine's reconstruction and restoration
- Protecting businesses and improving conditions for private sector transparent involvement
- Corruption prevention
- Complex infrastructure projects effective implementation

## Cooperation with the Restoration Agency and the Ministry for Restoration

In order to support the state's efforts in recovery initiatives, the Business Ombudsman Council concluded Memoranda of Cooperation with the State Agency for Restoration and Infrastructure Development of Ukraine (Restoration Agency) and Ministry for Communities, Territories and Infrastructure Development of Ukraine (Ministry for Restoration). Consolidating efforts with partners directly involved in reconstruction will make it possible to provide maximum support to the private sector in the country's post-war reconstruction.

 **Agency  
for Restoration**

 **MINISTRY FOR  
RESTORATION**



Striving to create favorable conditions for doing business on Ukraine's path to the EU, BOC joined **negotiation (working) groups within the framework of the European integration process**, particularly on issues of freedom of entrepreneurship and services provision; taxation; entrepreneurship and industrial policy and public administration reform.

In September 2024, the Deputy Prime Minister for European and Euro-Atlantic Integration Office held a constituent meeting with the business community representatives, where they discussed business community engagement in the negotiation process. Such a meeting was also attended by BOC representatives, who became members of respective working groups.

## Meeting with the High-Level Advisory Group on Ukraine's Accession to EU

In the reporting quarter, the Business Ombudsman and his team met with representatives of the High-Level Advisory Group on Ukraine's Accession to EU.

It is noteworthy that as part of the High-Level Group, the Council was visited by Algirdas Šemeta, a former European Commissioner, who also became the first BOC head during 2014-2019, together with the BOC team, built up a modern institution.

As an independent body constantly interacting with the business environment and advising

the Government of Ukraine on the development of the private sector in the process of EU integration, the Council shared with Algirdas Šemeta its observations on attitudes and challenges of entrepreneurs integration on the way to reforms and during the ongoing full-scale invasion of the Russian Federation. The Council's expertise in business protection for over nine years made it possible to give an objective assessment of the Ukrainian business readiness for European integration and to outline the key aspects that require attention in the process of adaptation to EU standards.



## Team update

**In August 2024, the Cabinet of Ministers appointed the Deputy Business Ombudsman and Chief Legal Officer Yulia Andrusiv.**

Yulia Andrusiv is an experienced lawyer and manager. She managed teams and corporate functions in law sphere, corporate ethics and compliance, and corporate governance in large international companies.

Yulia Andrusiv manages a team of 20 lawyers. Her competencies include ensuring and coordinating effective investigations in complainants' cases in accordance with BOC's Rules of Procedure's highest standards and requirements. The consolidation of investigations under the leadership of a single Deputy should also contribute to unifying investigators' practice.



## BOC team

The BOC team consists of a Business Ombudsman, two Deputies and employees of the Secretariat.



At the end of the reporting period,

# 27

specialists work in the Council.

## BOC international recognition

### BOC joins conduct and presentation of OECD study

The Business Ombudsman Council is an important element in providing transparency and fairness in Ukraine's business environment. Its special role in combatting corruption and protecting the rights of entrepreneurs is recognized at the international level.

In August 2024, BOC joined the conduct and presentation of the OECD study on business ombudsman institutions in Eastern Europe and Central Asia. The study covered the experience of five countries: Ukraine, Georgia, Kazakhstan, Kyrgyzstan and Uzbekistan. In the study, the OECD mentions the successful model of the Ukrainian Business Ombudsman Council in Eastern European countries anti-corruption infrastructure.

In particular, it is noted that the Council, promoting good governance ideas, provides for transparency and fairness in interaction of business with the state and contributes to strengthening trust in state institutions in Ukraine.

The study contains recommendations for improving the functioning of ombudsmen's offices in the region. Among them are: implementing the CMS system for processing complaints, implementing work performance indicators (measuring the implementation of recommendations issued to state bodies), regular complaint statistics publishing, which the Ukrainian Council has already implemented in its activities since the first days of its establishment.



[Read the study](#)

### Contacts with the International Ombuds Association

In the reporting quarter, the Deputy Business Ombudsman presented the Council at the International Ombudsman Conference in Cassino, Italy. The event was held under the auspices of the Ombudsman of Lazio and Italy, Marino Fardelli.

In her report, Tetiana Korotka not only outlined the scope of BOC's activities and challenges for national and international business associated with Russia's war against Ukraine, but also reminded of its global impact on people's quality of life in other countries.

At this conference, the BOC work model was presented at the global level for the first time and aroused great interest among colleagues and experts from Europe, America, Africa and Oceania.

In addition, the Council actively cooperates with other business ombudsman institutions, exchanging experience and best practices. Such interaction allows for raising the Council's performance level and adapting international business protection standards to Ukrainian realities.



**Effective Business Ombudsman Council's performance serves not only as an example for other countries, but also helps improve the image of Ukraine in the international arena and increases investment attractiveness for international partners.**

## 5. STRATEGIZING BOC ACTIVITY

The challenges faced by Ukraine, including the Business Ombudsman Council itself during the full-scale war, require bringing the BOC activity in line with the needs of the modern business climate and the European integration process, as well as recovery requirements. The Council strives to improve its performance and sharpen the toolkit for more effective protection of the legal rights of businesses. Therefore, in the reporting quarter the Council's team held a strategic session to discuss fresh ideas, analyze strengths and weaknesses and determine advantages helping move forward towards the declared goals.



During the event, we discussed the Council's achievements over nine years of its operations and jointly considered challenges faced by the institution.

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Apart from that, during the session, the team had the opportunity to attend lectures from leading experts in the field of diplomacy, compliance and recovery, who shared their experience and new ideas to boost the Council's work. We had many discussions and practical modules to advance communication, stimulate creative thinking and find innovative solutions to complex issues.

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This strategic session was an important step in strengthening team spirit, improving internal communication and outlining a strategy to enable the Council to support the business even more effectively in challenges it faces in the current environment.



# 5

## key priorities for further work

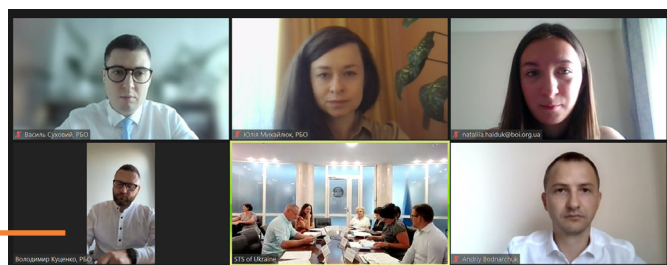
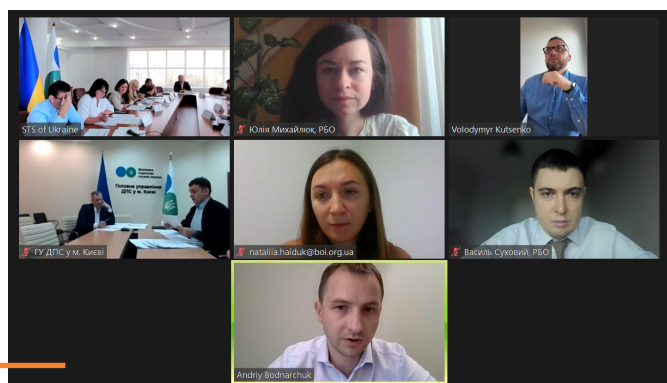
- 1 promoting good governance ideas through the Declaration of Fair and Reasonable Administration
- 2 deepening partnerships with state bodies
- 3 raising awareness about BOC both at the regional and international levels
- 4 involving the private sector in the country's recovery processes
- 5 supporting Ukraine's European integration aspirations

# 6. COOPERATION WITH STAKEHOLDERS

## 6.1 Expert Groups

The Expert Groups format operates under Memoranda of Partnership and Cooperation the Council concluded with respective state bodies at different times.

	Number of meetings	Number of cases considered
State Tax Service	3	119
MD STS in Kyiv city	3	25
MD STS in Kyiv Oblast	2	7
State Customs Service	1	4
Prosecutor General's Office	1	9





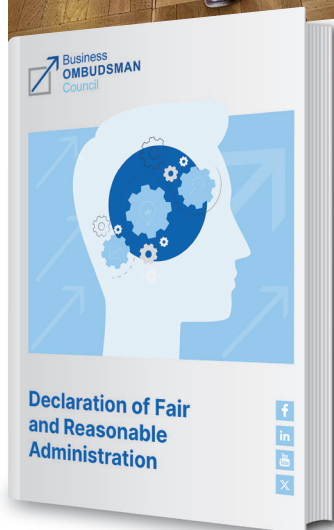
## 6.2 Interaction with the Ministry of Economy of Ukraine

One of the BOC key tasks is ensuring an effective systemic dialogue of business with state bodies, particularly the Government of Ukraine and promoting the establishment of more favorable conditions for doing business in the country.

In the reporting quarter, BOC in full composition met with the First Vice-Prime Minister of Ukraine, the Minister of Economy of Ukraine Yulia Svyrydenko, the Deputy Minister of Economy Oleksii Sobolev and the Head of Regulatory Policy and Entrepreneurship Department Oleksandr Palazov.

The Business Ombudsman Council, as a consultative and advisory body of the Cabinet of Ministers, regularly communicates with the Government of Ukraine representatives not only to point out urgent problems of the private sector, but also to find ways to solve them.

One of the key topics of the conversation was the Draft Declaration of Fair and Reasonable Administration developed by the Council. This initiative is considered as a new form of governmental protection of rights for businesses and citizens. The Council laid the key good governance principles as the Declaration basis, including: good faith, proportionality, reasonableness, as well as other general principles of EU law. Implementation of the Declaration will be an important step towards bringing Ukraine closer to the European Union standards and the Organization for Economic Cooperation and Development (OECD).



In addition, the Council presented a new direction of its activity aimed at solving problems related to reconstruction of Ukraine. This direction covers both practical assistance to the private sector related to its recovery activities (in the broadest sense), and the development of recommendations for improving public policies to overcome economic consequences of full-scale military aggression of the Russian Federation.

Finally, we paid attention to the issue of improving the risk assessment criteria monitoring system (SMKOR), the audit of which was declared in the relevant Decree of the President of Ukraine. The Business Ombudsman Roman Waschuk emphasized the importance of engaging an external expert assessment in this system audit process. The Business Ombudsman Council once again expressed its readiness to provide its support and expertise to the central bodies of the executive power in this matter, to increase the effectiveness and transparency of the SMKOR functioning.

The constant 10-year dialogue of the Business Ombudsman Council with the Ministry of Economy contributes to the effective solution of business problems.

## 6.3 Business breakfast with Miltech industry

In the conditions of the ongoing war in Ukraine, the defense industry has become a key sector determining the country's national security and stability. The urgent need to increase defense capabilities requires active implementation of innovations and strengthening public-private partnership. Miltech industry plays a crucial role in this process, developing advanced technologies to protect territorial integrity. This industry not only provides innovative solutions in the communication, intelligence and cyber security areas, but also stimulates economic growth through creating high-tech jobs and attracting investment.

In the context of these challenges, in July 2024, the Business Ombudsman Council arranged a meeting in the format of a business breakfast with Miltech industry leading representatives. This event became a platform for a frank dialogue between entrepreneurs, where the participants discussed pressing issues of the industry and ways to solve them. The event became a place for exchanging views on the needs of the high-tech sector, emphasizing the importance of innovation and modernization, as well as adaptation of government policies to market realities and wartime requirements.

During the meeting, Miltech representatives raised key issues companies faced. Among the main issues were stable budgeting and clear rules of interaction with the state. A particular attention was devoted to difficulties in

interpreting and conducting audits of contracts with state-owned enterprises. They also emphasized the need to improve production standards, the obsolescence of which hinders domestic technologies competitive development.

As a result of the meeting, the Council agreed to continue the dialogue with the Miltech industry regarding the effective engagement of entrepreneurs in strengthening the country's defense potential. The Business Ombudsman Council is ready to actively support the

development of mechanisms to boost interaction between the state and the private sector, particularly through providing expertise and assistance in settling disputed issues.

As of the beginning of Q4 2024, the Council began its own-initiative investigation into Miltech manufacturers' problems, including those related to improving centralized defense procurement procedures. We will inform you about its results on the pages of the next quarterly report.



## 6.4 Round table "Rule of Law: Business Protection in Tax Disputes"

The rule of law is a fundamental principle ensuring justice and equality for all citizens. In today's world, especially in conditions of constant change and challenges, it is essential that authorities adhere to this principle, particularly in the tax field. Failure to enforce court rulings can have serious business consequences, creating uncertainty and undermining business confidence in the legal system. Therefore, it is important to ensure proper implementation of court decisions and to maintain a constructive dialogue between all stakeholders.

On September 20, 2024, the Business Ombudsman Council held a round table on the topic "The Rule of Law: Business Protection in Tax Disputes". The event brought together the State Tax Service, the Supreme Court, and the Prosecutor General's Office representatives, as well as business and legal community.

Opening the event, the Business Ombudsman Roman Waschuk emphasized that the Business Ombudsman Council had been supporting business in protecting legitimate interests in out-of-court procedures for ten years, particularly in ensuring the rule of law in the course of executing court decisions. He also noted that implementation of court decisions is a practical embodiment of the principle of the rule of law in the state and is critically important for building business confidence in the legal system and creating a stable investment climate.



The round table was moderated by the Supreme Court judge Nataliia Blazhivska, who emphasized the importance of adhering to the principles of the rule of law for the sustainable

development of the state. She drew attention to the fact that, despite the existing problems, Ukraine had the potential to develop a legal system that would be a reliable basis for business.

The Supreme Court representatives, namely Rayisa Khanova, the Secretary of the Judicial Chamber for Taxes, Fees and Other Mandatory Payments, and Nataliia Shevtsova, a judge of the Grand Chamber, pointed out the need to take into account economic consequences of economic transactions in tax accounting and considered the issue of tax disputes jurisdiction change, and the impact of lengthy bankruptcy cases on tax issues.

The Business Ombudsman Council senior investigators team presented specific challenges of court decisions enforcement, pointing out that

tax authorities should take into account court proceedings realities in their practice. They stressed the importance of a systemic approach to court decisions execution, which should include active participation of all parties to the process.

The State Tax Service representatives actively joined the round table discussion. They noted the Tax Office was constantly working on strengthening interaction with taxpayers, and also monitored current court practice. The STS thanked the Council for the regular dialogue in solving entrepreneurs' complaints.

Oleksii Boniuk, the Head of the Department of Criminal and Legal Policy and Investment Protection, noted that introducing civilized approaches to risk management was necessary to improve the situation in the field of tax disputes. This vision resonates with the Business Ombudsman Council's active promotion of the "Consult First" principle encouraging public authorities to act proactively to resolve potential disputes at an early stage, without resorting to instant punishments of businesses for minor violations.

**According to BOC, to solve the problems of Ukrainian business, it is necessary to comply with the current legislation and maintain a constant dialogue between all parties involved in decision-making and their implementation. It was the purpose of the event organized by the Council between the participants in the process of appealing tax decisions. As a result of the round table, participants agreed to continue interaction to develop solutions to taxpayers' problems.**

## 6.5 Regional visits

Maintaining contacts with local businesses helps to better understand business problems and address them in day-to-day activities of the Business Ombudsman Council. The Council seeks to expand its contacts with local authorities and entrepreneurs in the regions, so in the reporting quarter we continued our series of regional visits.

## Cherkasy

### Meeting with the Head of Cherkasy Regional Military Administration

The Business Ombudsman and the team met with the Head of Cherkasy Regional Military Administration Ihor Taburets and Roman Karmannik, the Director of the Regional Development Department. They discussed the business climate in Cherkasy and investment opportunities of the region. Apart from that, the Business Ombudsman presented the Draft Declaration of Fair and Reasonable Administration to Cherkasy RMA management team.



### The case of a distillery in Cherkasy region – a visit to the plant

The Business Ombudsman and his team visited the complainant at the alcohol producing plant for pharmaceutical industry in the village of Velyki Kanivtsi. Taxpayers included the company in the risky tax payers list and charged UAH 90 mn of additional tax payments.

After visiting Cherkasy region and discussing the distillery case arranged at the regional and central Expert Groups level, the Council managed to achieve a positive result. The enterprise got rid of the risky status.



## Meeting with Cherkasy entrepreneurs

The Council met with Cherkasy entrepreneurs at Cherkasy Regional Military Administration Regional Development Department. The Business Ombudsman and the expert team presented the activities of the Business Ombudsman Council and answered the participants' questions.



## Meeting with the Cherkasy Regional Prosecutor's Office

BOC met with Cherkasy Regional Prosecutor's Office. They discussed cooperation issues related to business rights and interests' protection and boosting cooperation with the regions to solve entrepreneurs' problems more effectively.



## Odesa

### Meeting with the Director of Odesa City Council Economic Development Department

The Business Ombudsman met with the Director of Odesa City Council Economic Development Department Andrii Rozov and his Deputy Iryna Shvydka. Roman Waschuk presented the Declaration of Fair and Reasonable Administration to Odesa City Council.



## Meeting with the the Head of Diia.Business Entrepreneur Support Center

### Diia Business

The Business Ombudsman met with Valeriia Antoniou, the Head of Diia.

Business Entrepreneur Support Center and local entrepreneurs to discuss the problems and attitudes of Odesa entrepreneurs. BOC offered entrepreneurs its expertise in resolving issues in interaction with local authorities.



## Participation in the regional forum "Business During the War"

The Business Ombudsman participated in the regional forum "Business During the War", organized by the All-Ukrainian Professional Association of Entrepreneurs, the National Business Coalition, and the Association of the Council of Cities for Private Entrepreneurs Protection.

Roman Waschuk shared ideas from the Declaration of Fair and Reasonable Administration with the participants. In addition, he reminded attendees representing the southern regions of Ukraine about the BOC free services in resolving business complaints.



**Visits to regions of Ukraine give an additional opportunity of reminding local entrepreneurs of the work of the Business Ombudsman, who has been protecting the legal rights of entrepreneurs against malpractice of state authorities free of charge for ten years.**

**The Council will continue developing communication with the regions of Ukraine to more quickly respond to possible problems of entrepreneurs and strengthen the capabilities of local businesses to overcome wartime challenges.**

## 6.6 Calendar of events

**02.07.2024**

Meeting with ACC member companies on combating shadow markets in various economy sectors

**Organized by:**

American Chamber of Commerce (ACC)

**03.07.2024**



Meeting with the NEURC Chairman Valerii Tarasyuk

**Organized by:**

National Energy and Utilities Regulatory Commission (NEURC)

**03.07.2024**



KIEF Talks on the topic "Protection of the Rights of Ukrainian Entrepreneurs and Investors"

**Organized by:**

Kyiv International Economic Forum and American University Kyiv

**04.07.2024**



Meeting with the management team of Zhytomyr Regional Civil and Military Administration and enterprises of Zhytomyr Oblast, presentation of "Made in Ukraine" policy

**Organized by:**

Verkhovna Rada Committee for Economic Policy

**05.07.2024**



Meeting with Pavlo Kyrlyenko, the Chairman of the AMCU

**Organized by:**

Antimonopoly Committee of Ukraine (AMCU)

**08.07.2024**

Meeting with Viktor Pavluschyk, the Chairman of the NACP

**Organized by:**

National Agency for Corruption Prevention

**11.07.2024**



Round table "7 Mask-Show Cases and 7 Necessary Changes to CPC"

**Organized by:**

Manifesto 42 NGO

**17.07.2024**



HR Wisdom Summit "The State as a Guarantor of Human Dignity in Business Relations"

**Organized by:**

Ekonomika+

**22.07.2024**

Foresight "Development of Support Infrastructure for Micro, Small and Medium-Sized Businesses, Including Business Associations"

**Organized by:**

United Nations Development Program (UNDP)

**29.07.2024**



Presentation of the Draft Law of Ukraine "On Amendments to Certain Legal Acts of Ukraine Regarding Activities of the Antimonopoly Committee of Ukraine"

**Organized by:**

Antimonopoly Committee of Ukraine (AMCU)

**01.08.2024**



Meeting of the Anti-Crisis Headquarters for the Stability of the Economy in the Conditions of Martial Law

**Organized by:**

Anti-Crisis Headquarters of the Ukrainian League of Industrialists and Entrepreneurs (ULIE)

**02.08.2024**

Nomination Committee Meeting

**Organized by:**

Ministry of Economy

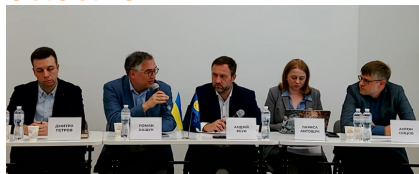


**09.08.2024**

Meeting with the Ambassador of Italy Carlo Formosa

**Organized by:**  
Embassy of Italy in Ukraine

**09.08.2024**



Event "Penalties for Violating Customs Rules According to Clause 1 of Article 483 of the Criminal Code of Ukraine: Directors in the Spotlight of Energy Customs"

**Organized by:**  
Ukrainian Bar Association (UBA)

**21.08.2024**

Reception on the occasion of the Independence Day of Ukraine

**Organized by:**  
American Chamber of Commerce (ACC)

**28.08.2024**



The conference "Investments During a Full-Scale War – the Perspective of Poland and Ukraine. Economic and Regulatory Security"

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

**04.09.2024**



Meeting with Dmytro Oliinyk, the Chairman of the FEU Council

**Organized by:**  
Federation of Employers of Ukraine

**16.09.2024**



Event of the Ministry of Economy of Ukraine: "Economic Policy. Reconstruction During the War"

**Organized by:**  
Ministry of Economy of Ukraine

**16.09.2024**



Discussion "Ukraine on the Road to OECD and Accession to OECD Anti-Bribery Convention: Corporate Responsibility Reform"

**Organized by:**  
OECD

**16.09.2024**



Forum for democratic lawmaking devoted to the Day of Democracy

**Organized by:**  
American Chamber of Commerce (ACC)

**18.09.2024**



III Business & Legal Infrastructure Forum

**Organized by:**  
Yurydychna Praktyka Publishing House

**19.09.2024**



Meeting of the ARMA Board  
**Organized by:**  
Asset Recovery and Management Agency (ARMA)

**23.09.2024**

Consultation with business on the topic "Integrity and Anti-Corruption Review"

**Organized by:**  
OECD and UNIC

**24.09.2024**

Ukraine Reform Working Group Meeting

**Organized by:**  
German Marshall Fund of the United States

24.09.2024

Meeting with Atlantic Council management team

**Organized by:**  
Atlantic Council

24.09.2024



Meeting with CIPE management team

**Organized by:**  
The Center for International Private Enterprise (CIPE)

25.09.2024



CSIS Ukraine Modernization Conference

**Organized by:**  
Center for Strategic and International Studies (CSIS)

26.09.2024

Discussion "Is the Construction Sector Ready for Ukraine's Recovery?"

**Organized by:**  
Center for Economic Strategy (CES)

26.09.2024



XIII Tax Forum

**Organized by:**  
Ukrainian Bar Association (UBA)

26.09.2024

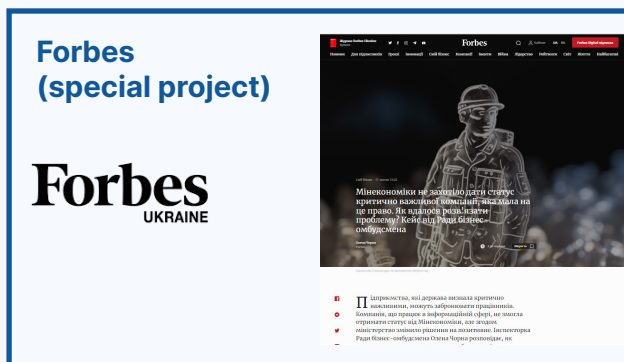
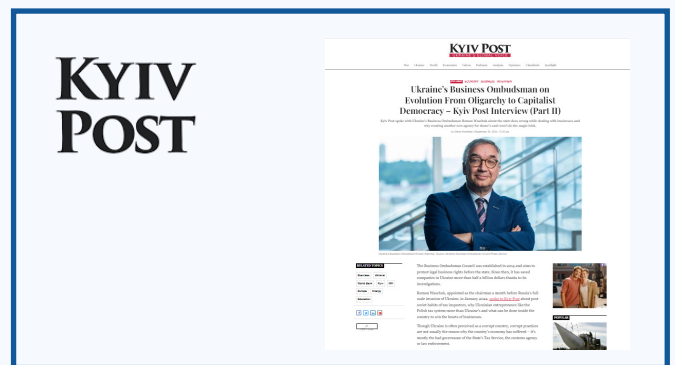
Discussion "Increasing Taxes and the New Social Contract"

**Organized by:**  
Lb.ua and EFI Group "Nova Kraina"

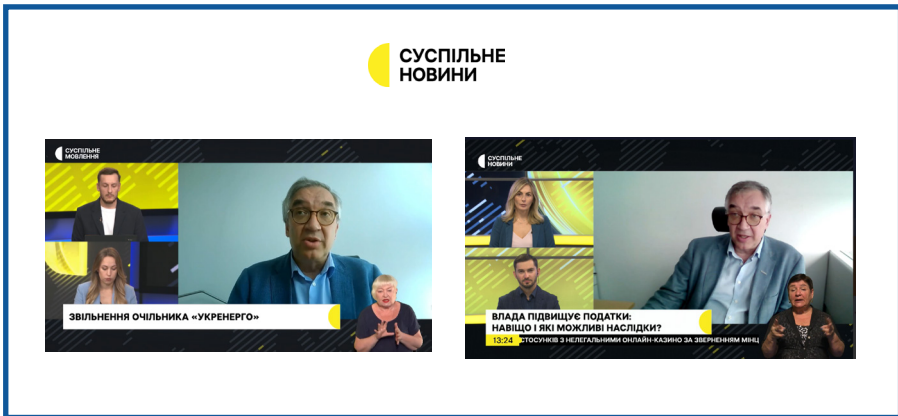
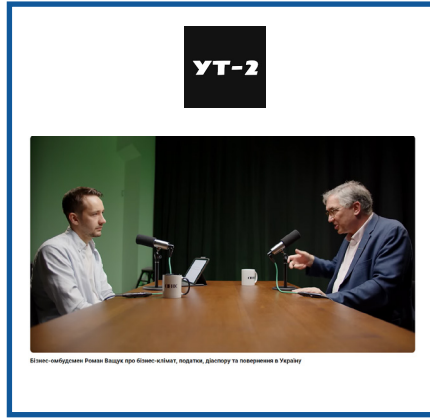
## 6.7 Cooperation with media

The Business Ombudsman and his team openly cooperate with the media, give interviews, commentaries and write publications to draw public attention to the activities of the Business Ombudsman Council and entrepreneurs' problems it helps to solve. BOC shares its own view of the situation, assesses the business climate and current events in the country's economic life.

In the reporting quarter, the following mass media wrote about the BOC operations:



We also cooperated with the following media:



# ELIMINATING BARRIERS TO DOING BUSINESS IN UKRAINE