



**Business  
Ombudsman  
Council**

**Q1 2025**

**January 1 – March 31, 2025**

# **Quarterly report**

**Report focus:**

**Systemic response to business  
challenges during wartime: taxes,  
defence, reconstruction**



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

Companies, whose names are mentioned in the report, gave permission to disclose their names.



**European Bank**  
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# Foreword

Taxes and tax administration, as anyone who has been following our activities will have noticed, have generated the lion's share – just about two-thirds – of complaints to our Business Ombudsman Council. It's why three out of our four most recent own-initiative investigations and reports have systemic tax issues and the burden they impose on business.

In this first quarter of 2025, we began to see the impact of changes introduced both by the outgoing and incoming management teams at the State Tax Service. Changes that addressed and implemented a number of our own recommendations, including:

- Rewarding compliance through upgraded treatment of trusted taxpayers with a proven track record;
- Clearing the backlog of unenforced court decisions and authorizing overdue repayments;
- Reducing the number and proportion of suspended VAT invoices.

As an example, whereas a year ago, we may have been discussing spreadsheets listing 50-100 unenforced court decisions at our monthly Expert Group meetings with STS counterparts, we are now down to four or five monthly – a trend we hope to see confirmed and institutionalized. We've also seen the first signs of a "Consult First" approach, with the STS issuing warnings ahead of time about decisions to be taken, giving companies and entrepreneurs time to bring their affairs into compliance before enforcement measures are applied.

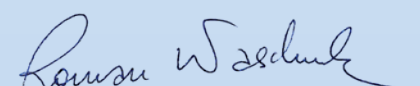
These welcome developments also mean that our quarterly complaints numbers are down, especially as they affect categories that were both numerous and relatively straightforward to process. In their stead, we are getting more complex tax reassessment and penalty cases, arising from the renewal of broad-

based tax audits covering the past seven years of company accounts. These usually involve plowing through multiple volumes of documentation, financial records and reassessment calculations, making them more time-consuming to investigate and resolve. Since large sums are often involved, especially in comparison with VAT invoices, securing positive outcomes on these complaints will also depend on STS willingness to sign off on significant administrative appeal decisions.

This quarter also saw the publication of our Policy and Recovery team's first systemic report: "Challenges in Protecting and Restoring Critical Infrastructure Through Private Sector Engagement". The upshot: the interest in renewal is there, both domestically and globally. But administrative bottlenecks, well-intentioned but misinterpreted labour regulations, and underpowered engagement tools for new market entrants are already frustrating current wartime early recovery participants. Leaving these structural issues unaddressed means storing up even bigger problems for the much-awaited expanded post-conflict phase of recovery. Our advice is: fix problems now, before the rush starts.

In the eleventh year of a conflict with Russia that has turned into a full-scale war of attrition, the ability of Ukraine's own defence industries to innovate and grow has become more important than ever. That's why we also delved into the incentives and tax treatment of the military tech sector and produced a report on "Tax Incentives: How Ukrainians Can Avoid Losing their MilTech Sector". In it, we identified a need to rebalance incentives, so that domestic parts and products are put on an equal footing with imports, and Operations and Maintenance are given the same tax treatment as initial procurement.

Staffed up and analytically active, the BOC Team is ready to meet the remaining challenges of 2025.



# 1. Q1 2025 in review

## 1.1 Key performance indicators

In January-March 2024, the Business Ombudsman Council received

194 complaints



Closed

108  
cases

The investigation of

45  
cases  
is ongoing.

The financial effect  
in Q1 reached

UAH 661 mn

The financial effect total  
amount accounted for

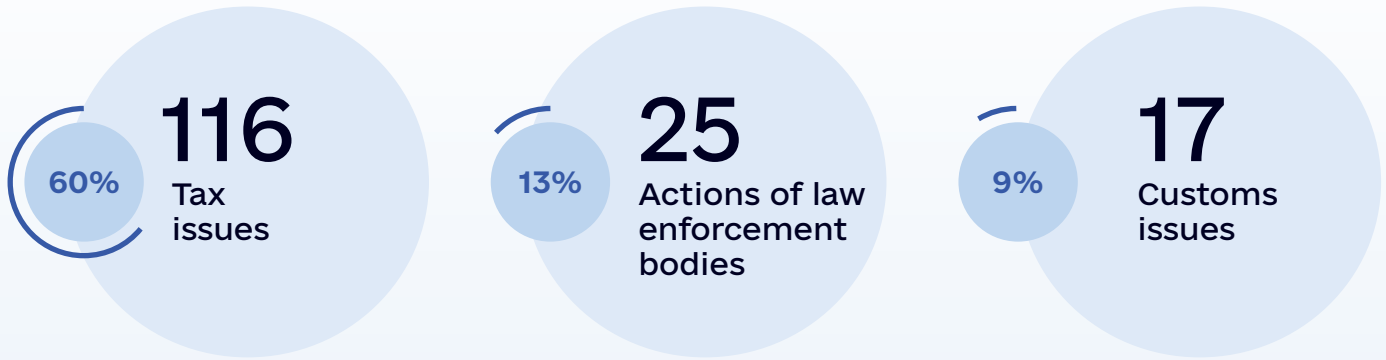
UAH  
28  
bn

In Q1 2025, the complainants'  
satisfaction level with BOC  
services was

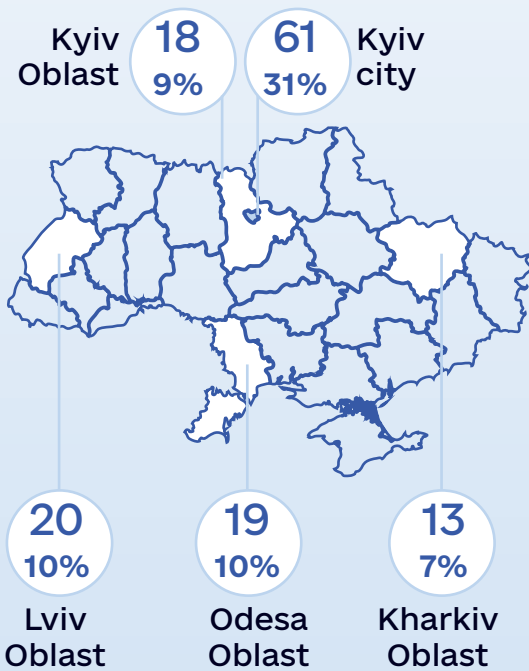
93%

(based on answers  
provided in feedback  
forms).

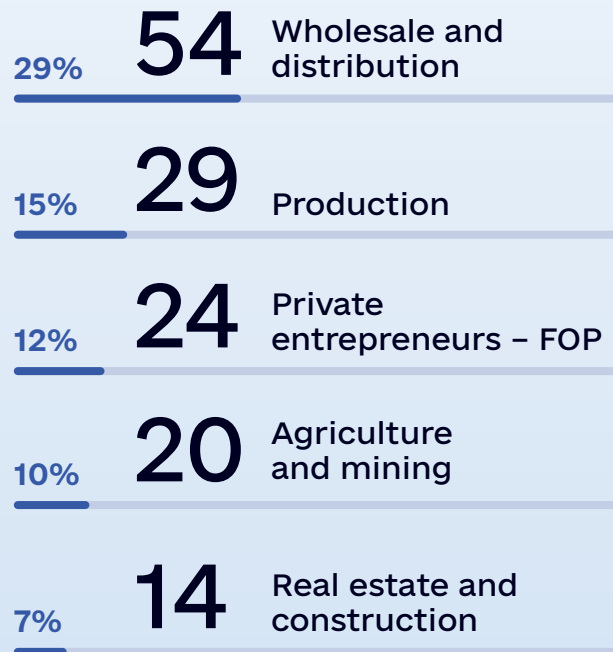
## TOP-3 subjects of complaints



## TOP-5 most active regions



## TOP-5 industries

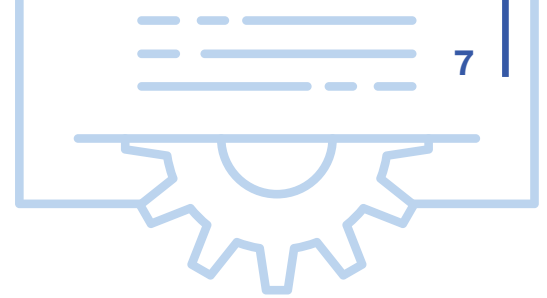


## Origin of capital



## Size of business





## 1.2 Volume and complaints trends

In January-March 2025,  
the Business Ombudsman Council  
received

# 194 complaints

<b>Tax issues</b>	<b>116</b>	<b>Actions of state regulators</b>	<b>10</b>
Tax inspections	40	State regulators – other	10
Inclusion in risky taxpayers' lists	23	<b>Actions of local government authorities</b>	<b>5</b>
Tax issues - other	21	Local councils/municipalities other	3
Non-enforcement of court decisions on tax invoices registration	19	Local councils/municipalities – land plots	1
Systematic tax invoices suspension	10	Local councils/municipalities – rules and permits	1
VAT refund	3		
		<b>Actions of courts</b>	<b>5</b>
<b>Actions of law enforcement bodies</b>	<b>25</b>	Courts – other	4
Bureau of Economic Security (BEB)	11	Courts – delay in trial	1
National Police procedural abuses	5		
Prosecutor's Office bodies procedural abuses	4	<b>Legislation drafts/ amendments</b>	<b>4</b>
Prosecutor's Office bodies inactivity	3	Deficiencies in regulatory framework tax	2
Prosecutor's Office bodies other	1	Deficiencies in regulatory framework state regulators	1
National Police - other	1	Deficiencies in regulatory framework other	1
<b>Customs issues</b>	<b>17</b>	<b>Other issues</b>	<b>4</b>
Customs valuation	10	B2B complaints	4
Customs clearance delay/ refusal	5	Ministry of Justice – State Registration Department	2
Customs administrative proceedings	1	Territorial Centre of Recruitment and Social Support and military units	1
Customs issues - other	1	State companies – abuse of authority	1

## Tax issues

In Q1 2025, entrepreneurs' tax complaints traditionally led the ranking of appeals to the Business Ombudsman, accounting for 60%. Although in percentage terms the proportional number of "tax" complaints remains at the same level compared to the same quarter last year (207 out of 345 complaints) and Q4 2024 (172 out of 269 complaints), their number decreased twice.

A positive trend is observed as regards complaints about the SMKOR (risks assessment criteria monitoring system). Traditionally, to this category we assign tax invoices suspension, non-enforcement of court decisions on tax invoices registration, as well as inclusion in risky taxpayers' lists.

In the reporting quarter, the number of complaints about SMKOR decreased to 45% (52 complaints) compared to Q4 2024 (90 complaints or 52%). In particular, the dynamics towards reducing the flow of complaints regarding problems in SMKOR is noticeable compared to 2024 and 2023. The number of complaints about SMKOR was 57% and 64% respectively then.

The trigger for changes in the tax system administration was our own-initiative investigation. According to its results, the Council issued recommendations to the Ministry of Finance of Ukraine and the State Tax Service on how to improve system

functioning. Since the report release, the Council has been monitoring changes in the system for already two years quarter by quarter and reporting on the progress. The Council assessed SMKOR recommendations implementation progress on p.13 of the report.

The second most common category of appeals to the Council is tax inspections. Their number in Q1 2025 made up 40 complaints that is 12 appeals less compared to Q4 2024 and 6 less than in the same quarter last year. Tax inspections became the subject of the Council's second own-initiative investigation. Business complaints about punitive methods of tax authorities made the Council update the recommendations list of approaches to inspections. So, the Council shared its ideas with the State Tax Service of Ukraine during a round table held in March 2025. For more information on its results, see p.16 of the report.

The "other issues" category included complaints about reflection of tax debt on income tax in the taxpayer's e-office, non-issuance of strong drinks production licenses, a single taxpayer's registration cancellation, a single taxpayer's tax reporting acceptance, delays in budget VAT refund, source documents loss and inclusion in the list of taxpayers whose export operations outside the customs territory of Ukraine are taxed at a 0% VAT rate.

## Actions of law enforcement bodies

The Council received 25 complaints about actions and inactivity of law enforcement bodies that accounted for 13% of total complaints, occupying the second place in the list. Although in percentage terms their number remained at the same level, we received 9 and 18 complaints less if compared with the previous Q4 2024 and Q1 2024 respectively.

During the quarter, the Council held an Expert group meeting with the Prosecutor General's Office, and also met in a tripartite format with the Prosecutor General's Office and the Complainant for effective solution of urgent problematic business issues.



During January-March 2025 entrepreneurs mostly complained about possible violations of law enforcement bodies when conducting investigative and procedural actions, applying measures of securing individual criminal proceedings, delays in executing investigative judges' rulings on the return of property, arrest of which had been canceled, pre-trial investigation ineffectiveness in criminal proceedings where business entities involved as victims or were persons, whose rights and interests had been violated. The Council notes a steady trend towards a gradual growth in the number of

BEB-related complaints. However, a significant part of appeals about actions and inactivity of BEB, which came during the Q1 2025, the Council was unable to accept for consideration because the subject of such complaints was one way or another concerned investigators' actions authorized by courts (restrictions established in clause 6.1.3 of the Council's Rules of Procedure).

## Customs issues

In Q1 2025, the Council received 17 customs-related appeals that amounted to 9% of total complaints. Compared to the previous quarter indicators (10 complaints in Q4 2024) the number of complaints customs went up and customs issues again returned to the TOP-3 subjects of complaints to the Council. Such trends are also traced in the context of common complaints categories about customs authorities, particularly business complaints about customs value adjustment when importing goods (10 complaints) and delays in customs clearance of goods (5 complaints) returned to their usual numbers.

To settle complex and systemic business issues in interaction with the customs, the Council held Expert group meetings with the State Customs Service. During this quarter, issues on the agenda were: difficulties with registering goods transportation certificates from Ukraine under the EUR.1 form, as well as problems with failure to clear some cosmetic products components, because such components are formally classified by the UCG FEA as fuel for operations with which license is required.

## 1.3 Timelines of preliminary review of complaints

In Q1 2025, preliminary review of business complaints took an average of

# 10 working days

We succeeded to meet the standard of our Rules of Procedure – 10 working days.



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

In Q1 2025, out of 194 complaints, the BOC conducted 71 investigations. 44 complaints remained at the preliminary assessment stage. The Council rejected 79 appeals as not fitting the Council's eligibility criteria foreseen by the institution's Rules of Procedure.



## 1.5 Main reasons for complaints dismissal in Q1 2025

Subject of the complaint is outside Business Ombudsman's competence	46
The complaint is ungrounded or other bodies/institutions already consider such a case	8
Other circumstances where the Business Ombudsman, in his sole discretion, determines that an investigation of the complaint is not necessary	6
According to the Business Ombudsman, the Complainant did not provide sufficient cooperation	5
The complaint was withdrawn by the complainant	4
Complaints subject to any court or arbitral proceedings, or in respect of which a court, arbitral or similar type of decision was made	3
An investigation of a similar case by the Business Ombudsman is pending or otherwise ongoing	2
The complaint was submitted upon limitation period expiration	2
Complaints arising within private business entities relationship	1
Complaints in connection with the legality and/or validity of any court decisions, judgments and rulings	1
A complaint filed to the Council again after a decision was made to leave it without consideration, except when the complainant provides really new circumstances, or facts or substantial evidence	1

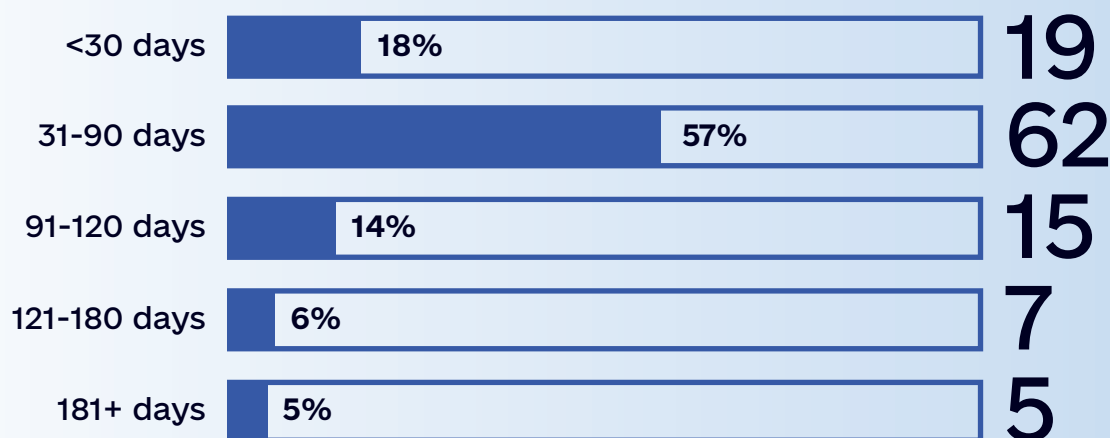
## 1.6 Timelines of conducting investigations

The average duration of investigations was

# 74 days

which is 16 days less than the deadline set by the Rules of Procedure.

Ratio of closed cases by days:

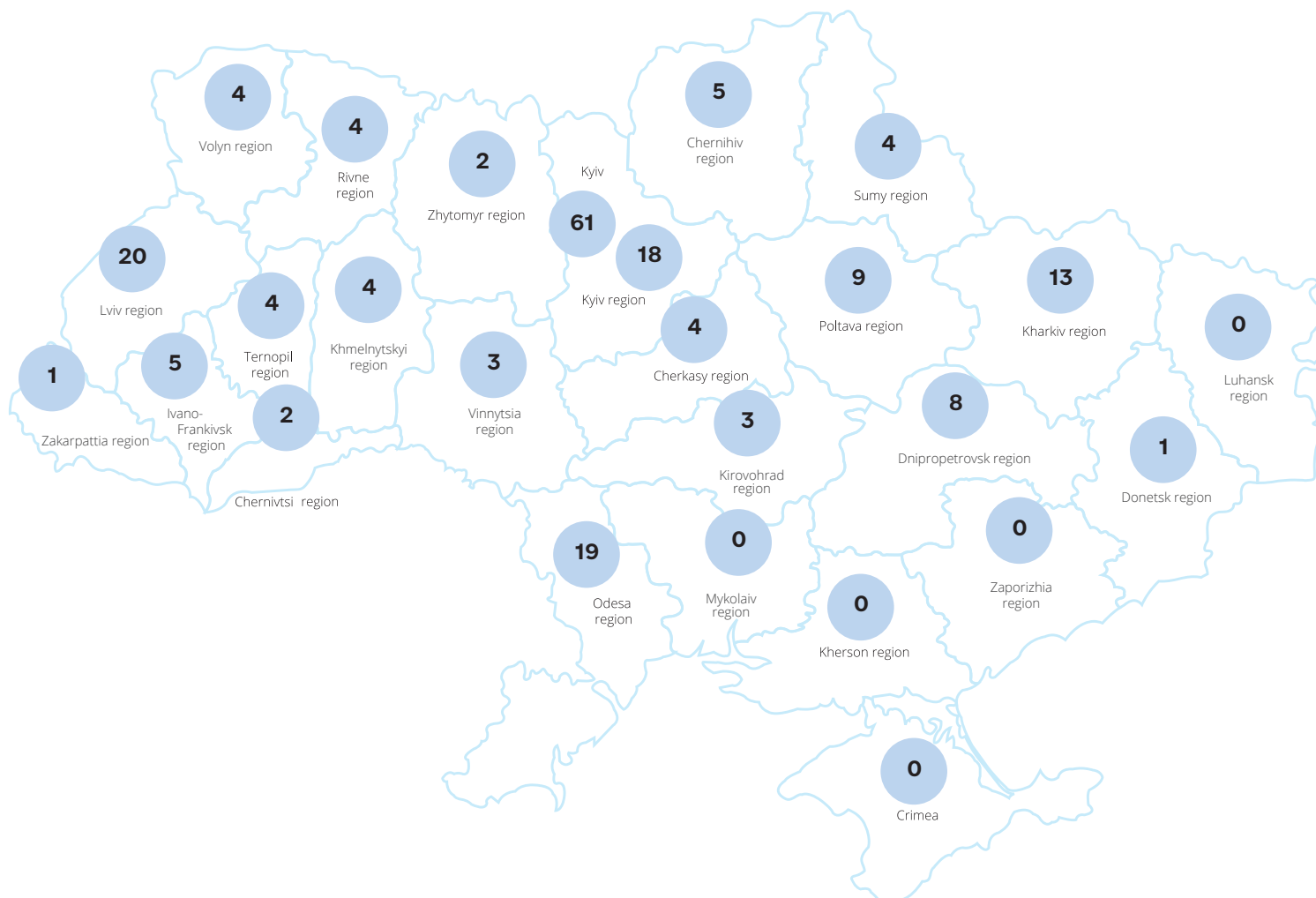


# 75%

of all closed investigations within 90 days in Q1 2025, thus meeting the requirements of the BOC's Rules of Procedure.



## 1.7 Geography of complaints



### Origin of capital

**88%** Ukrainian companies

Foreign companies **12%**

Ukrainian companies complain to the BOC the most – 88%.  
The share of foreign business is usually close to Q1 2025 indicator – 12%.

### Business size

**35%** Large business

Small and medium-sized business **65%**

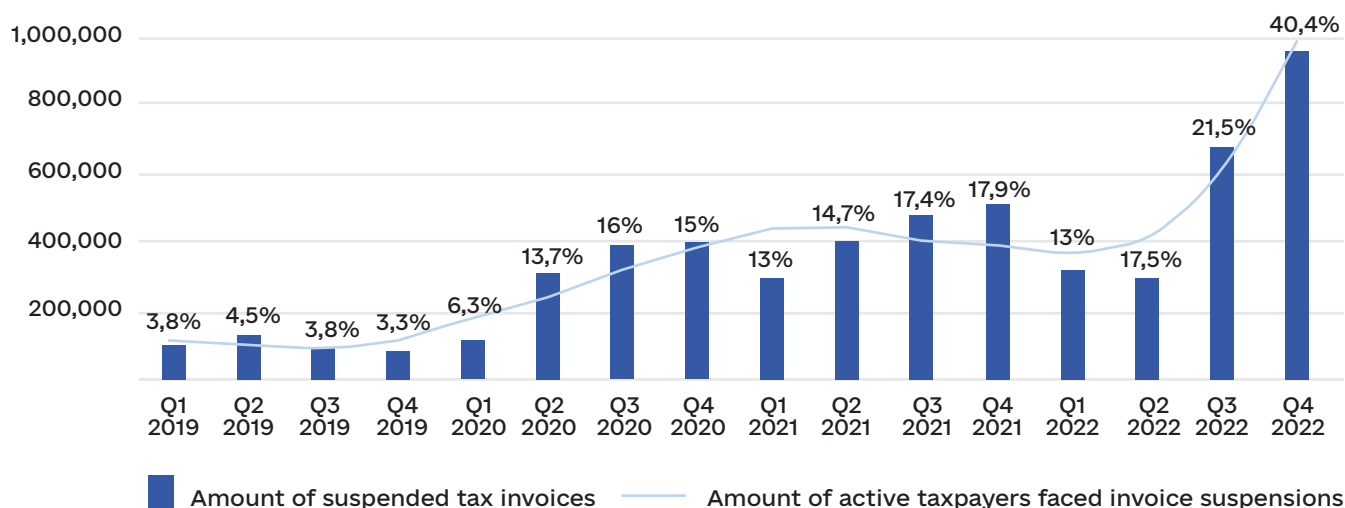
Traditionally, over half of complaints were submitted to the Business Ombudsman Council by small and medium-sized enterprise representatives. Thus, in Q1 2025 the share of SMEs appeals amounted to 65%, while large businesses – 35%.

## 2. Tax business issues: implementation status of recommendations regarding SMKOR and inspections by state bodies

Constantly working on entrepreneurs' complaints, the Business Ombudsman Council keeps a close eye on systemic tax business problems and takes efforts to find ways to solve them.

To unpack the situation with the mass tax invoices suspension entrepreneurs faced in the second half of 2022, the Council conducted its own-initiative investigation. During the investigation, the Council examined the SMKOR system operation (risks assessment criteria monitoring system) and shortcomings causing business discontent.

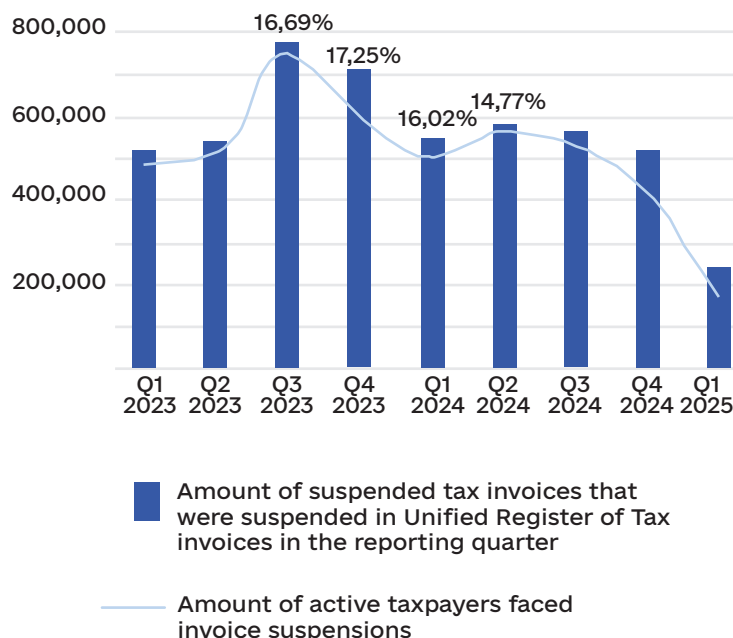
### Tax invoice suspensions dynamics



Since the release of the report, the Council is closely tracking changes in the SMKOR and their impact on business. In particular, during 2023-2024, the Council noted the following positive changes:

- 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.

The set of these measures, as well as the readiness of the State Tax Service of Ukraine new management team from the beginning of 2025 to reduce negative suspension trends, showed a more tangible effect for taxpayers.

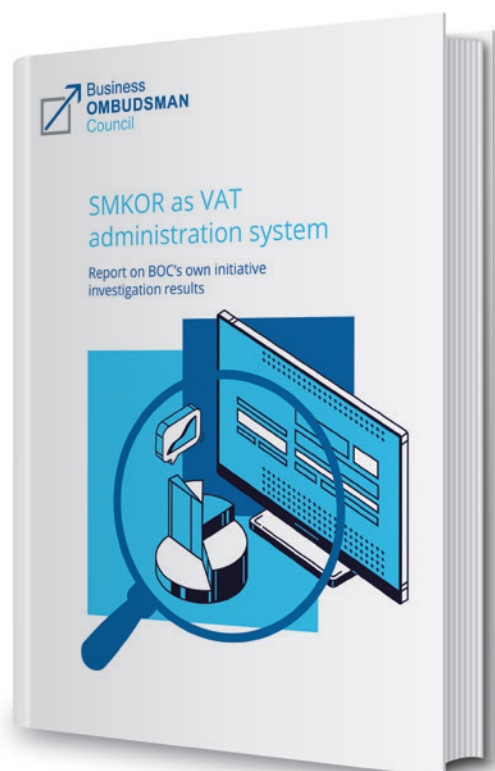


Although tax invoices registration suspension peak periods in 2023 can be considered the second half of the year – the third and fourth quarters corresponding to 16-17 % of taxpayers affected by the problem, these indicators are less than in Q4 2022, when about 40% of active taxpayers suffered.

However, starting from Q3 2023, a decreasing trend in suspensions became noticeable. The number of suspensions eventually decreased from 1.12% to 0.38% as of the end of Q1 2025.

A decrease in suspensions was in turn reflected on the number of SMKOR complaints that the Council received in the respective quarters. If in Q3 2023, business filed 85 complaints about SMKOR (out of 186 tax appeals), in Q1 2025, 52 complaints were SMKOR-related (out of 116 tax appeals). At the same time, the share of blocked VAT decreased from 2.5% in Q4 2023 to 1.14 in Q1 2025.

In its SMKOR own-initiative investigation report results, the Council issued recommendations to the Ministry of Finance and the State Tax Service to improve system functioning.





## SMKOR recommendations implementation state

The Council invited representatives of the Ministry of Finance and the State Tax Service of Ukraine to a roundtable discussion, during which it identified areas requiring further regulation. The event was attended by the Deputy Head of the State Tax Service of Ukraine, heads of departments, as well as representatives of the business and legal communities.



### Status of SMKOR-related recommendations implementation



## Status of tax inspections-related recommendations implementation

During the round table, the Council paid attention to tax inspections issue, being the second most common category of business appeals and the subject of BOC's second own-initiative investigation.

During the investigation, the Council discovered that a significant part of inspections (from 74% to 90% depending on their type) completed by drawing up non-compliance reports. Therefore, the Council investigated tax business inspections' influence, as well as their outcomes for the state in the context of revenues to the budget.

At the same time, the Council found out that 99+% of tax revenues are generated through voluntary tax payment, while the share of proceeds from additionally charged

monetary obligations as a result of inspections, has never reached 1% over the past 6 years.

The Council also observed essential "gaps» between the accruals amounts, agreements and actual revenues to the budget. Meanwhile, for the analyzed period growth in accruals amounts based on inspection findings occurred, however no corresponding «increase» in agreements was observed. That is, an increase in accruals based on inspections results did not lead to their proportional agreements magnification.

So, the Council drew attention to the causes of gaps between accruals amounts and agreements and also formed recommendations of possible actions to fix tax inspections processes.

During the meeting with the State Tax Service of Ukraine, the Council reminded of recommendations issued on inspections and noted progress in implementing some of them, particularly in **collecting and processing feedback from business, as well as ensuring data transparency of quantitative indicators of administrative and judicial tax inspections results appeals. The Council also proposed expert assistance in implementing proposed ideas of introducing a Consult First principle and fair enforcement during tax inspections.**

Already after the round table in May 2025, the State Tax Service for the first time sent preventive notifications to taxpayers, which represents the first step towards the practical implementation of the "Consult First" principle.

## Recommendations and status of their implementation (tax inspections)

Trust level assessment

Consideration of the realities of the judicial system

Transparent data and KPI

Consult First

Fair law enforcement

Mandatory legal review of the conclusions

Targeted improvements

The Council also presented the State Tax Service of Ukraine its vision of updating KPIs for its employees. Their main goal, in particular, is to increase tax service serviceability and opportunities for out-of-court disputes settlement with setting reasonable deadlines in court judgement execution.

**The Council appreciates the State Tax Service of Ukraine openness to dialogue and hopes for further fruitful cooperation for the sake of improving taxes administration.**



### 3. Own-initiative investigation: tax incentives in the defence industry

The defence of Ukraine is currently the state's policy top priority and providing the army with necessary resources is a key factor in national security and resilience.

Some defence sector complaints and the Council's consultations conducted with industry business and experts have identified some problematic tax exemption related issues, particularly preferential VAT regime. For this reason the Council's team decided to take a deep dive to investigate this issue and develop recommendations for state bodies to improve conditions for national manufacturers.

The reason for launching our own-initiative investigation was a business community concern as regards current

tax and customs competitiveness policies influence on Ukrainian defence products manufacturers and service suppliers.

In the course of investigation, the BOC held a number of meetings, including business breakfasts, with more than 30 defence business representatives (manufacturers, importers, repair companies, enterprises), specialized business associations (particularly the Defense Alliance of Ukraine, Technological Forces of Ukraine, the Association of Ukrainian Defence Manufacturers, IRON Lviv Tech Cluster), Ministry of Strategic Industry, Ministry of Defence representatives, volunteer funds (Return Alive Foundation, «Prytula Fund») and consultations with individual military personnel.



During the investigation, the Council focused on three key blocks that turned out most problematic according to the results of consultations with stakeholders:

### 1. Localizing components production in Ukraine

Despite the declared state support for production localization, current tax regime makes local production components economically unprofitable compared to imports. Component manufacturers have to pay import customs duty and VAT on imported raw materials, while imported ready-made components have exemptions. It slows down internal production development and creates risks for Ukraine's strategic independence of defence technologies.

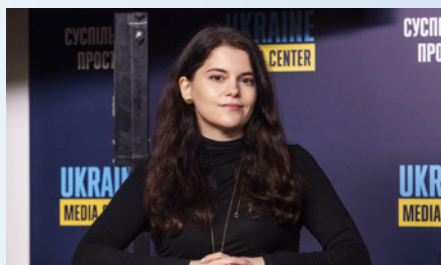
### 2. Unclear preferential taxation mechanism and problems law enforcement

Case law study has shown that confirmation mechanisms of the right to use VAT exemptions are unclear. Many companies that supplied goods for defence needs, became targets of court trials initiated by the state, with the requirement to return «groundlessly paid VAT». This practice creates financial and legal uncertainty negatively affecting business liquidity and undermining trust of entrepreneurs in the state tax policy.

### 3. Problem of administering preferential VAT regime for defence goods

Current tax policy provides charging VAT on military equipment repair services significantly increasing their cost. This negatively affects the country's defence capabilities, because it is possible to repair less equipment for the same budget. In addition, tax on repair services creates additional administrative pressure and cash gaps for companies specializing in such services.

The Council presented its own-initiative investigation results during a press event.





## Suggested next steps

Based on the analysis results, the BOC formed recommendations to improve the situation in the industry.

### 1. Regarding production localization:

- To explore local component production potential.
- To conduct an audit of the current preferential nomenclature effectiveness.
- To consider the possibility of extending benefits to component manufacturers.
- To introduce effective control over use of benefits.

### 2. Regarding preferential VAT regime administration:

- To prepare and publish a generalized tax consultation with benefits mechanism explanation.
- To improve planning changes in the tax policy to avoid negative financial consequences for business.

### 3. Regarding repair services taxation:

- To investigate the current VAT taxation system impact on the defence financing effectiveness.
- To study the possibility of introducing a preferential VAT regime for military equipment repair services.

Further actions foresee active cooperation with government bodies on implementing these recommendations, a continued dialogue with business and thorough monitoring of adopted changes' influence on the market.

The Council's recommendations implementation will contribute to Ukrainian defence-industrial complex competitiveness, strategic independence and our country's defence capability.

## 4. Supporting business in overcoming consequences of russia's full-scale invasion of Ukraine

The Business Ombudsman Council plays an important role in creating a favorable business environment being essential for engaging the private sector in the country's renewal processes.

To respond to business challenges in the reconstruction process, the Council created a Policy & Recovery Unit led by the Deputy Business Ombudsman Tetiana Korotka helping businesses overcome consequences of the war and participate in the renewal.



### Analysis of problems and challenges in critical infrastructure (CI) recovery

Ukraine's critical infrastructure has become one of the main russia's military targets and suffered losses of almost USD 155 bn. Its restoration requires a comprehensive approach, strategic management and effective cooperation between the state, business and international partners.

That is why the Council conducted a study in which it determined problems and challenges in CI facilities reconstruction.







**Business Ombudsman Council**

# Executive Summary

## Challenges in Protecting and Restoring Critical Infrastructure Through Private Sector Engagement

February 2025

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The report examines the challenges in protecting and restoring critical infrastructure through private sector engagement. It highlights the need for a coordinated approach between government and the private sector to ensure the resilience of critical infrastructure.

The report identifies several key challenges:

- Fragmented ownership and jurisdiction:** Critical infrastructure is often owned and operated by multiple entities, making it difficult to coordinate response efforts.
- Lack of standardized protocols:** There is no uniform set of protocols for responding to incidents, leading to confusion and delays.
- Information silos:** Critical information is often held by different organizations, making it difficult to share and act on.
- Resource constraints:** Many critical infrastructure operators have limited resources for incident response and recovery.

The report proposes several recommendations to address these challenges:

- Establish a national critical infrastructure resilience framework:** This framework should provide a common set of goals, standards, and protocols for all critical infrastructure operators.
- Create a national critical infrastructure resilience center:** This center should serve as a central hub for information sharing, coordination, and support.
- Conduct regular exercises and drills:** These exercises should help to identify weaknesses, test response plans, and build trust between government and the private sector.
- Invest in research and development:** This investment should focus on developing new technologies and approaches to improve the resilience of critical infrastructure.

The report concludes that a coordinated approach between government and the private sector is essential to ensure the resilience of critical infrastructure. By addressing the challenges identified in this report, we can better protect and restore critical infrastructure in the event of a disaster.



## The Council presented its latest findings at public events.

Conference “Logistics as a Driver of Economic Growth” organized by We Build Ukraine Think Tank and Boston Consulting Group (BCG)



I GR Forum organized by the Ukrainian Bar Association (UBA)

Forum-workshop “Reconstruction in Action 3.0” within the framework of Kyiv Build Ukraine 2025 exhibition



## Challenges complicating recovery projects implementation

Despite considerable attention and international community support, as well as allocating significant financial resources, the effectiveness and pace of CI reconstruction is constrained by a number of factors. These are funding instability, delay in payments to contractors, administrative barriers, difficulties in resolving land issues, corruption risks in public procurement, personnel shortages and normative regulation downsides. The Ukrainian legislation was not tailored for war conditions, thus causing significant hardships in reconstruction project implementation. It needs urgent changes.

With no clear private sector involvement mechanisms in place, companies have to work in conditions of legal and financial uncertainty. This not only reduces their motivation to participate in recovery, but also makes long-term strategic planning impossible.

## Key problems

**Payment for performed works and delivered services.** Thus, contractors often perform works first, and when the moment of mutual settlement comes, it turns out the state has no funds to pay for works and materials. It puts business representatives on the verge of survival, since many companies not only used loans to promptly perform commitments under CI facilities restoration projects, but also diverted their working capital to these ends.

**Ineffective spending of allocated resources.** Territorial communities are often unable to effectively implement reconstruction projects, which leads to non-use of their allocated funds. Besides, there are delays in government decision-making as to using international donor funds, greatly complicating recovery processes. This was the case with energy infrastructure reconstruction projects, when, due to belated government committee convocation, implementation was suspended.

**The problem of state guarantees and war risks insurance.** Introducing public-private partnership mechanisms will become an important tool for attracting financial resources required for large-scale reconstruction. In addition, participation of foreign foundations and financial institutions such as the World Bank, the European Bank for Reconstruction and Development, and the International Finance Corporation, can provide stable capital flow for critical projects.

**A growing shortage of qualified professionals and ordinary workers.** It complicates the work of both contractors and suppliers, thus delaying the reconstruction process. An additional problem is the inconsistent market salaries and estimated costs calculations approved by the Ministry for Development of Communities and Territories, which are twice or thrice lower than actual average salaries in the construction industry. It hinders engaging contractors and inhibits the participation of foreign companies in CI facilities recovery.

### Building materials supply problems.

CI facilities restoration is complicated by production capacities destruction, limitations on the operations of confiscated enterprises, logistic chain disruptions and energy resources cost growth. The destruction of factories and sanctions limitations reduced production volumes, while destroyed transport infrastructure and border restrictions caused delays in delivery and increase in expenses. Meanwhile, energy cost increases affected the price of building materials, making recovery project implementation more expensive.

### Public procurement fast-track procedures create corruption risks, abuse and discrimination of participants.

Limited access to information about tenders makes competition impossible, while the lion's share of procurement is carried out with one participant (85% in tenders with an electronic system and 97% without it). The lack of clear selection criteria for suppliers and customers' discriminatory requirements often favor lobbying of "convenient" companies, affecting the cost and quality of work. The absence of direct procurement regulations to cover possible legal risks also restrains business from participating in restoration, and some experimental projects show lack of transparency in spending state funds.

## Report-based recommendations

In its report on engaging the private sector in CI restoration, the Council proposes comprehensive recommendations that can change approaches to reconstruction. They include introducing clear rules for business protection against non-payment risks for completed works, creating an effective coordination mechanism between stakeholders, reforming state procurement procedures and ensuring financing transparency.

### Short-term recommendations:

- Transparent business rules
- Legal framework settlement
- Land procedures simplification
- Modern price formation
- Improving public procurement approaches
- Engaging international contractors
- CI recovery coordination

### Long-term recommendations:

- Elaborating CI development plans
- Modernizing the country's energy models
- Restoration financing
- Engaging business in restoration
- Transparency and monitoring of funds use



## Positive developments (monitoring recommendations implementation) in Q1 2025

### The government approved a resolution on establishing a Centralized Procurement Organization (CPO) under the Restoration Agency

The Business Ombudsman Council recommended that the Government create a Centralized Procurement Organization (CSO) that would provide centralized tender procurement for recovery projects and critical infrastructure protection, increase procedures transparency, reduce corruption abuses risks, contribute to common approaches to procurement, open the way for international business participation, optimize state budget expenditures, improve contractors selection quality.

In April 2025, the Government approved a Decree on establishing the Centralized Procurement Organizations (CPO) under the Restoration Agency. The CPO will organize tender procedures in accordance with the Law “On Public Procurement”.

Creating the CPO is a systemic decision making it possible not only to standardize processes, but also to restore trust in them – both on the part of domestic market participants, as well as international partners

### The Government has taken a step towards recovery projects regulatory regulation

Considering that active private sector involvement is a key factor for implementing Ukrainian renewal projects, the Council recommended the Government consolidate mechanism implementation of such projects at the level of the Cabinet of Ministers and create a stable regulatory framework for long-term recovery.

In February 2025, the Cabinet of Ministers of Ukraine adopted the Decree No. 142 extending the scope of action also to recovery, overhaul and other fuel and energy sector critical infrastructure protection measures. Additionally, the list of regulatory acts not applied during the implementation project was expanded, thus simplifying regulatory procedures.

Implementing this recommendation is a step towards creating a full-fledged legal framework for reconstruction and enshrining such projects implementation mechanism at the legislative levels.





## Presentation of the report

Considering the presentation of the report “Challenges in Protecting and Restoring Critical Infrastructure Through Private Sector Engagement” the BOC Policy & Recovery team met with Norwegian-Ukrainian Chamber of Commerce, American Business Council (USUBC) and American Chamber of Commerce (ACC) representatives to present the investigation results.



**ACC**

AMERICAN CHAMBER  
OF COMMERCE  
UKRAINE

**Business  
Ombudsman  
Council**

## KNOWLEDGE WEBINAR

BOC for Policy & Recovery: Navigating Risks and Engaging the Private Sector



**TETIANA KOROTKA**  
DEPUTY BUSINESS  
OMBUDESMAN IN UKRAINE



**DMYTRO POLYANSKYI**  
SENIOR RECOVERY LEAD



**OLENA CHORNA**  
SENIOR LEGAL MANAGER



**ROMAN HOMONETS**  
INFRASTRUCTURE RECOVERY  
SPECIALIST



**IRYNA TKACHENKO**  
ECONOMIC ANALYST



## Contacts with companies working in construction

The Council's team led by Roman Waschuk and his Deputy Tetiana Korotka visited Autostrada – one of the country's biggest infrastructure enterprises. During the visit, attention was paid to problems faced by real business in recovery and infrastructure restoration projects.

The Council supports companies engaged in strategic projects, contributes to strengthening the country's security and reconstruction.



## Systemic analytics and searching for out-of-the-box solutions: how the BOC team helps business overcome recovery challenges

Restoration requires not only resources, but also flexible legal mechanisms, fast solutions and partnership interaction between the state and business.

Business complaints to the Business Ombudsman Council often deal with situations not having simple solutions. These difficult puzzles have a mix of regulatory framework deficiencies, wartime consequences, state institutions transformation and the lack of clear projects implementation mechanisms.

Such cases require a systemic analysis, a non-standard approach and a deep dive into a specific situation. For each complaint, there are real challenges not only making it difficult for businesses to participate in the recovery processes, but also signaling the need for at the state policy level changes.

## Policy & Recovery team cases updates: what has changed and what we are working on further

### Case 1: Payment blocked after the state customer reorganization

**Problem:** Over UAH 47 mn left unpaid after state institution reorganization. The debt was neither reflected in the accounting, nor shown on the inventory report and not handed over to the successor.

**Update:** The Restoration Agency reported that relevant arrears were missing in transferred documentation and not included in the financial statement after reorganization.

**BOC actions:** Active communication with the Restoration Agency as for checking source documents and searching for possible solutions is ongoing. This is an example of a complex situation requiring transparent and coordinated financial procedures in handoff processes between government entities.



## Case 2: Unpaid UAH 2 bn for protective structures construction

**Problem:** After completing critical infrastructure facilities reinforcement works within a government decree expired at the end of 2024, thus a significant debt amount was left unpaid.

**Update:** The Council is actively communicating with the State Restoration Agency. There is a progress in considering the possible debt return issue.

**BOC actions:** The work is underway to update the cost construction calculation methodology and clarify legal conditions for similar projects implementation. The Council also got the Cabinet of Ministers Resolution No. 142 of February 7, 2025 adopted which regulates legal aspects of such works performance.

## Case 3: Refusal to sign certificates after CHPP nationalization

**Problem:** After competing energy infrastructure facility restoration works, a new leadership team, appointed after ownership form change, refused to sign work completion certificates.

**Update:** A part of certificates had been signed before management change, however a payment issue for the rest of works remains unresolved.

**BOC actions:** The Council approached the Cabinet Ministers of Ukraine with a request to arrange a joint meeting with the participation of all bodies being tangent, so that to provide agreed vision situation and find a way out.

## Case 4: Uncertainty in renewing concession activities

**Problem:** As a result of military actions, concession activity on state property object was actually suspended. There are no clear activities renewal and losses settlement mechanisms in place.

**Update:** In April 2025, a meeting between the complainant, Ministry of Recovery and BOC was held. The parties agreed to create working groups to coordinate further actions.

**BOC actions:** The process of launching the working format between all parties, as well as the relevant solution development is supported.

The BOC continues supporting each case and works on a systemic recovery process improvement.

**The Council takes efforts so that amendments to legislation take into account recommendations for effective private sector engagement in infrastructure recovery.**

## 5. Examples of successfully closed cases

### A Company Defends UAH 9 mn from Unjustified Additional Payments and Fines



A car sales company approached the Business Ombudsman Council regarding additional payments following a tax audit. The company managed to independently challenge part of these additional payments during a repeated audit, which the tax authority scheduled after considering the objections.

However, following the repeated audit, the tax authority still claimed that the company understated the VAT tax base when selling used cars to individuals who were not VAT payers, from whom the company had previously purchased the vehicles also from non-VAT payers. The tax authority based its conclusions on the alleged inability to confirm that the valuation services for determining the market value of the used cars acquired by the complainant had been provided. As a result, the tax authority charged over UAH 6 mn in tax liabilities (including UAH 1.2 mn in penalties), reduced the negative VAT amount by UAH 480k and imposed a UAH 2.7 mn fine for failing to register tax invoices.

The Council conducted a detailed analysis of the situation and identified significant shortcomings in the tax authority's conclusions. Specifically, in the company's case, the VAT tax base is the positive difference between the selling price of the used cars and their purchase price. According to tax legislation, for calculating this positive difference, the selling price of a used car should not be lower than its market value, as determined by an authorized valuation entity. However, by questioning the tax base applied by the company and assessing substantial tax liabilities, the tax authority failed to confirm that the tax base reported by the complainant was below the market value calculated by a valuation entity. The tax authority also did not provide its own calculations for the VAT tax base (the positive difference), instead focusing on the purchase price of the vehicles and the delayed reflection of valuation services in the company's accounting records.

To protect the company's interests, the Council prepared a letter to the State Tax Service of Ukraine (STS), analyzing the mistakes made by the tax authority and presenting arguments in favor of the company. The Council representatives actively participated in the complaint review.

With the Council's support, the STS canceled tax notification decisions amounting to UAH 9 mn and fully satisfied the company's complaint.

## BEB Case: a Company Gets Temporarily Seized Property Returned



A distributor of air conditioning and heating systems complained to the Business Ombudsman Council about the Bureau of Economic Security (BEB). Law enforcement officers opened a criminal proceeding against the company under Article 212 of the Criminal Code of Ukraine for tax evasion.

Based on the ruling of the investigating judge, BEB detectives conducted searches and, in addition to the authorized search of property, seized equipment and working documentation on cooperation with counterparties that were not mentioned in the ruling. The company's temporarily seized property was not returned, despite the investigating judge's refusal to grant the motion to seize it and the company's complaint about the inaction of BEB detectives.

As part of the consideration of the company's case, the Council appealed to the Prosecutor General's Office and BEB and requested the return of the temporarily seized property as soon as possible.

The Council also emphasized that deprivation or restriction of property rights during criminal proceedings is carried out only on the basis of a reasoned court decision, and the fact of an appeal against the court decision refusing to impose an arrest does not affect the obligation to return temporarily seized property. As a result of the Council's communication with law enforcement agencies, BEB returned the property and the enterprise resumed work.

## Italian Home Appliance Manufacturer Removed from "Risky" Status



The Kyiv Tax Office recognized a foreign home appliance manufacturer as a risky enterprise.

The company has been supplying goods to Ukraine since 2006 and is a well-known representative of Italian business, with its products available on the shelves of major retail chains.

Disagreeing with the decision of the Main Department of the State Tax Service (STS) in Kyiv, the company submitted arguments to the tax authorities to prove that it did not meet the risk criteria. At the same time, the company also filed a complaint with the Business Ombudsman Council. The company provided the tax authorities with detailed information about its operations and cooperation with contractors. However, the Kyiv Tax Office ignored the company's documents and once again ruled that the company met the risk criteria.



The Council thoroughly examined the complainant's explanations and documents and initiated communication with the Main Department of the STS in Kyiv to remove the company from the list of risky enterprises.

In particular, the Council forwarded the home appliance supplier's complaint for review by the Expert Group of the Main Department of the STS in Kyiv, which operates under the Memorandum of Partnership and Cooperation between the State Tax Service of Ukraine and the Business Ombudsman Council.

Immediately after this, a company representative informed the Council that the Main Department of the STS in Kyiv had decided that the complainant did not meet the risk criteria and expressed gratitude for the support and assistance provided.

## Customs Clearance Delays – How the Business Ombudsman Council Helps



Among the complaints regarding customs issues, the Business Ombudsman Council also receives complaints from entrepreneurs about delays in customs clearance. In 2024, out of 70 complaints about the customs service, 12 were related to delays or refusals in customs clearance.

By law, the customs clearance time is 4 hours. However, there are frequent cases where the ARAMS (Automated Risk Analysis and Management System) – a system for identifying risks during customs clearance – is triggered, leading to an increase in customs clearance time. In such cases, customs notifies the business of the need for additional customs formalities.

The Council helps businesses address customs formalities by fostering a dialogue between customs authorities and declarants to resolve problematic issues that caused the suspension of customs clearance.

For example, recently, an importer of children's toys from a well-known American brand contacted the Council with a complaint about a delay in customs clearance of a shipment of toys. The Council found that the shipment was delayed due to the activation of the ARAMS. The customs authorities decided to inspect the goods for potential intellectual property rights violations.

The Council investigated the intellectual property rights concerning the children's toys and established that the trademark was registered to an American company, while the licensing agreement allowing import to Ukraine had been made with a European company.

The Council checked the connection between these companies and confirmed that there was no violation of intellectual property rights. As a result of communication with the customs authorities, the shipment was allowed to enter Ukraine.

## The Business Ombudsman Council Helps Recover Almost UAH 6 Mn in Overpaid VAT



A well-known marketplace turned to the Business Ombudsman Council with a complaint against the tax authority, which had failed to refund an overpayment of VAT since 2021.

Tax officials had imposed a fine of UAH 6.8 million on the company for the late registration of invoices. The company paid the fine but later successfully appealed the tax notification decision in court. However, the company could not return the funds for the canceled fine, which were accounted for as an overpayment. For nearly three years, the complainant engaged in correspondence with the tax authorities, repeatedly requesting either a refund to its bank account, at least in installments, or the option to use the overpaid amount to cover tax liabilities. It was only in 2024 that the company was allowed to reallocate UAH 805,000 toward other tax payments.

The Business Ombudsman Council took the case under its control and initiated discussions on the complaint at both the central and regional levels of the State Tax Service. The central tax authority insisted that the complainant should independently transfer these funds to its account in the VAT Electronic Administration System (VAT EAS) and then withdraw them to a bank account or use them to cover VAT liabilities. However, this approach did not suit the company, as the specifics of the system could lead to the loss of its registration limit.

During a trilateral meeting between the Council, the complainant, and the regional tax office, several options for refunding the funds were developed. With the Council's support, a compromise and optimal solution was found, allowing the company to recover its funds without negative financial consequences. The company ultimately received the remaining UAH 6 million directly to its bank account and subsequently transferred them to the VAT EAS account at its own discretion.

As a result, the business successfully regained its funds, and the Council closed the case with a positive outcome. This case once again proves that constructive dialogue with government authorities is possible.

## Overcoming Selective Blocking of Tax Invoices



An energy sector company filed a complaint regarding the unjustified refusal to register its tax invoices. The company noted that it had received both positive and negative decisions for identical transactions, indicating a selective approach by the tax authorities.

The case review revealed that the company owns electrical networks at a construction base in Slavutych and provides maintenance services to 17 enterprises connected to these networks. It has been operating since 2012 based on official contracts. Additionally, the company owns administrative and production facilities, some of which are leased out.

The company provided all necessary documents to confirm the legitimacy of its operations, including contracts, payment documents, information on material and technical resources, personnel, and records of taxes and fees paid. Considering this, the Business Ombudsman Council supported the company's position and initiated discussions with the tax authorities.

During a meeting of the Expert Group with representatives of the Main Department of the State Tax Service in the Kyiv region, the responsible inspector of the Council upheld the complainant's legal position regarding the registration of tax invoices and justified the necessity of their registration, given the reality of transactions with counterparties, as confirmed by primary documents. Following the discussion, the tax authorities reported that the company had been removed from the list of risky entities and that its future tax invoices would be registered without obstacles.

As a result, the company confirmed that the registration of invoices was proceeding smoothly. The Council closed the case, as the issue had been successfully resolved in favor of the complainant.

## The Tax Authority Accepts the Company's Data Table Following the Intervention of the Business Ombudsman Council

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A freight forwarding company turned to the Business Ombudsman Council after the tax authority refused to recognize its VAT payer data table. This significantly complicated the company's business operations.

The tax authority justified its decision by claiming that the types of activities listed in the table allegedly did not correspond to the company's fixed assets, and that the reporting lacked sufficient information about the company's operations. Despite multiple attempts to resubmit the table, the tax authority's response remained unchanged.

The company explained that it operates as an intermediary between clients and service providers, facilitating transportation arrangements rather than performing the transportation itself. This intermediary model fully complies with the nature of freight forwarding activities. Moreover, the company possessed all the necessary permits, payment documents, and taxable assets to support the declared types of activities.

The Council analyzed the situation, found the company's arguments to be well-founded, and initiated a complaint review with the tax authority within the framework of an Expert Group meeting.

As a result, the tax authority reconsidered its decision and accepted the company's data table. The business confirmed that the updated status was reflected in the taxpayer's electronic account.

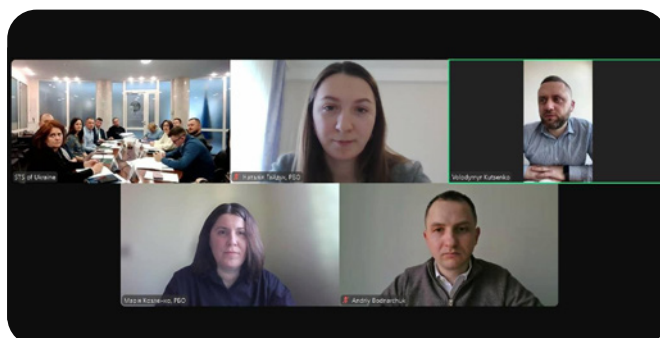
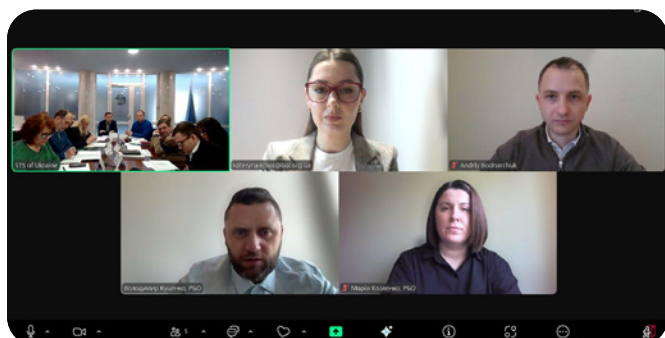


## 6. Cooperation with stakeholders

### 6.1 Expert groups

Expert groups allow for prompt discussion of specific business cases processed by the Council. Thanks to such meetings, the Council gets a chance to directly communicate with officials, find out parties' positions, agree approaches for solving problems and promote accelerated settlement of entrepreneurs' appeals.

	Number of meetings in Q1 2025	Number of considered cases in Q1 2025
State Tax Service (STS)	3	60
Main Department of STS in Kyiv	1	4
Main Department of STS in Kyiv Oblast	1	4
Prosecutor General's Office	1	9
State Customs Service	1	3



## 6.2 Visit to Validus Special Auto entreprise

The Business Ombudsman Council's team visited Validus Special Auto production facilities – Ukrainian special vehicles manufacturer for rescuers, firefighters and sappers. The visit was paid in connection with the company's complaint about law enforcers' actions. During the meeting with the enterprise's CEO, the essence of the appeal and the problems with which the manufacturer faced were discussed.

Having got familiar with production and technological processes, the Council had a broader idea of the business specifics. The team continues processing complaints within its mandate to help companies build a constructive dialogue with state bodies.





## 6.3 Visit to Pereyaslav, Kyiv Oblast

### Meeting with the Mayor of Pereyaslav city

Expanding regional partnerships, the Business Ombudsman Council's team met with Pereyaslav city Mayor Vyacheslav Saulko to discuss local business support and ways of cooperation.

The Mayor of Pereyaslav shared challenges which entrepreneurs faced in interaction with government bodies, particularly tax ones. He also outlined local business development prospects and stressed the need for openness of authorities to dialogue with business.

At the meeting, the Business Ombudsman presented the Declaration of Fair and Reasonable Administration and discussed possible partnership formats with the Mayor of Pereyaslav city. Having shown common desire for interaction, the Business Ombudsman Council continues staying in touch with Pereyaslav City Council.





## Visit to Woodexpo LLC

The Business Ombudsman Council team visited Woodexpo woodworking company, which lodged a complaint about pressure from law enforcers.

This family company has been developing the woodworking industry in Pereyaslav since 2007, producing high quality floor coverings, particularly parquet board and slat, supplying them to Ukraine and abroad.

During the visit, Business Ombudsman Roman Waschuk and his team got familiarized with the enterprise's production processes, discussed the essence of the complaint with the owners and other challenges with which business encountered.

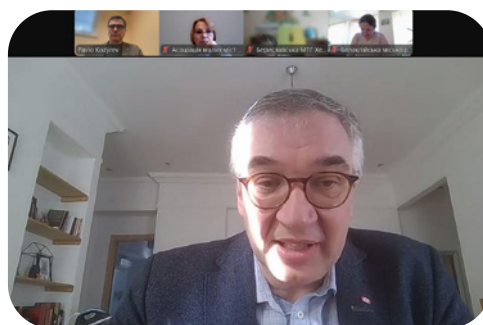
Woodexpo impressed with its professionalism, technological innovation and profound responsibility to customers, employees and partners. This is an example of a Ukrainian company not only keeping competitiveness in the conditions of war, but also representing Ukraine on the international market.





## 6.4 Online meeting with Business Ombudsman at the Decisions Supermarket

The Business Ombudsman Roman Waschuk spoke at the «Mayor's Office» section of the Association of Small Cities of Ukraine, where he dwelled on key Council's results for 10 years of operation and presented the Declaration of Fair and Reasonable Administration. He also shared the vision of creating fair and transparent rules of the game locally.



## 6.5 Calendar of events

**9.01.2025**

Meeting with the UN Refugee Agency

**Organizer**

Business Ombudsman Council

**10.01.2025**

Meeting of the Nomination Committee

**Organizer**

Ministry of Economy of Ukraine

**15.01.2025**

Meeting with Deputy Ambassador of Germany Tim Prange

**Organizer**

Embassy of Germany in Ukraine

**15.01.2025**

Meeting with the Ambassador of Denmark Ole Egberg Mikkelsen

**Organizer**

Embassy of Denmark in Ukraine

**17.01.2025**



Meeting with Acting Executive Director of Ukraine Invest Oleksandr Melnychenko

**Organizer**

Ukraine Invest

**21.01.2025**

Meeting with G7 Ambassadors, business associations, NABU, and SAP

**Organizer**

Embassy of Canada in Ukraine

**23.01.2025**

Meeting with Deputy Head of NACP Iaroslav Liubchenko

**Organizer**

NACP

**23.01.2025**

Working meeting with EU Anti-Corruption Initiative on the future of anti-corruption efforts

**Organizer**

EU Anti-Corruption Initiative (EUACI)

**24.01.2025**

Meeting with the Ambassador of Belgium Luc Jacobs

**Organizer**

Embassy of Belgium in Ukraine

**24.01.2025**



Presentation of the study "Corruption in Ukraine 2024: Understanding, Perception, Prevalence"

**Organizer**

NACP

**30.01.2025**

Meeting of the Anti-Crisis Economic Resilience Headquarters under Martial Law

**Organizer**

Ukrainian League of Industrialists and Entrepreneurs (ULIE)

**30.01.2025**

Meeting with Francesca Scott, Country Director for Trade and Investment at the British Embassy in Ukraine

**Organizer**

British Embassy in Ukraine

**31.01.2025**

Meeting with Kristel Bisschop, CEO of the Global Textile Alliance of Ukraine  
**Organizer**  
 Business Ombudsman Council

**31.01.2025**

Partners Day  
**Organizer**  
 Forbes Ukraine

**02.02.2025**

Meeting with Arvid Tuerkner, Managing Director for Ukraine and Moldova at the EBRD  
**Organizer**  
 EBRD

**04.02.2025**

Meeting with EBRD President Odile Renaud-Basso  
**Organizer**  
 EBRD

**06.02.2025**

Business breakfast with the Swedish community  
**Organizer**  
 Embassy of Sweden in Ukraine

**06.02.2025**

ACC Annual Membership Appreciation  
**Organizer**  
 American Chamber of Commerce

**10.02.2025**

Event: "From Roads to Water Pipes: How Large Infrastructure Projects Are Being Implemented?"  
**Organizer**  
 Centre for Economic Strategy

**12.02.2025**

Panel discussion "Austria, Finland, Sweden – Motivation and Challenges of Accession. Where are we now and what does it mean for Ukraine?"  
**Organizer**

Embassy of Austria in Ukraine

**18.02.2025**

Meeting with UNHCR, UNDP, ILO, and IMO  
**Organizer**  
 Business Ombudsman Council

**20.02.2025**

Meeting with EU Ambassador to Ukraine Katarína Mathernová  
**Organizer**  
 EU Delegation to Ukraine

**3.03.2025**

Meeting of the Nomination Committee  
**Organizer**  
 Ministry of Economy of Ukraine

**4.03.2025**

Meeting with the Women Professionals Club  
**Organizer**  
 Baker McKenzie

**5.03.2025**



"Defence First: Strengthening Security, Securing the Future"  
**Organizer**  
 BRDO

**25.03.2025**

Meeting of the Nomination Committee  
**Organizer**  
 Ministry of Economy of Ukraine

**26.03.2025**

Presentation of ARMA Annual Report  
**Organizer**  
 ARMA

**26.03.2025**



Meeting with representatives of the Norwegian-Ukrainian Chamber of Commerce  
**Organizer**  
 Norwegian-Ukrainian Chamber of Commerce

**27.03.2025**

Presentation of the March edition of the "Monitoring of the Implementation of the IMF Program and the Ukraine Plan"  
**Organizer**  
 RRR4U (Resilience, Reconstruction and Relief for Ukraine)

**28.03.2025**

Meeting with Deputy Minister of Economy of Ukraine Vitaliy Kindrativ  
**Organizer**  
 Ministry of Economy of Ukraine

**31.03.2025**

USUBC Members Meeting  
**Organizer**  
 U.S.-Ukraine Business Council (USUBC)

**31.03.2025**

Reception on the occasion of the visit of the Lower Austria Economic Mission to Kyiv  
**Organizer**  
 Embassy of Austria in Ukraine

## 6.6 Cooperation with the media

The Business Ombudsman Council openly interacts with the media. In the reporting quarter we collaborated with:

**ЕСПРЕСО**



**СУСПІЛЬНЕ НОВИНИ**



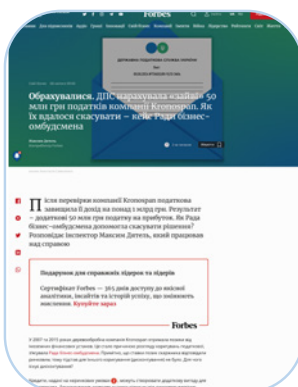
**RADIO NV**



**interfax-UKRAÏNA**  
ІНФОРМАЦІЙНЕ АГЕНТСТВО

**TVP WORLD**

**Forbes**



We were also mentioned by:

**Kyiv Post**

**delo.ua**

**pg**

**УКРІНФОРМ**

**dtkt.ua**

**ГЛАВКОМ**

**Юридична Газета**

**БІЗНЕС ЦЕНЗОР**

**ФАКТИ**



## Meeting with the media

At the beginning of the year, Business Ombudsman invited journalists to his office to share the Council's operational results in 2024, discuss relevant business challenges, real complainants' cases and ways of rebuilding trust between entrepreneurs and the state.



# Eliminating barriers to doing business in Ukraine



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