

What should a business do if property is damaged or destroyed as a result of a missile attack?



Gather the evidence base



Prompt and high-quality recording of losses is a key condition for receiving compensation in the future.

1.1. Immediately after the event, before cleaning or repairing, record the fact of damage: take photos and videos of damaged property with the date, place and time, involve witnesses to the event (neighbors, service organizations representatives), save their contacts. Also, save mentions of the missile attack and destruction published in the media or social networks.

1.2. If the destruction cause was fire, immediately contact the State Emergency Service to record the fact of the emergency situation and obtain a fire report indicating its cause (ingress of ammunition, its fragments, etc.), as well as damage to property.

Meanwhile, call the police to report a criminal offense under Art. 438 of the Criminal Code of Ukraine (use of means of warfare prohibited by international law). It will be important for you to obtain an extract from the Unified Register of Pre-Trial Investigations (ERDR) on submission of this report and recognition of the property owner as the injured party. Do not delay in submitting additional evidence after receiving it.

1.3. On the day of the attack, create a special commission at the enterprise to inspect and inventory the property,

draw up an inspection report/defect report or an order stating that certain property cannot be used due to damage/destruction. In the future, such documents may be needed not only to receive compensation, but also to be submitted to the tax office.

Additionally, check preservation or restore title documents for damaged/destroyed property in case of their loss, including source documents, technical passports for property, recognition of it a fixed asset, etc.

1.4. At the earliest opportunity, send a local government body or a military administration a written application for an inspection of damaged or destroyed property and drawing up a report based on inspection results.

Obtain confirmation that the information from the inspection report is registered in the State Register of Property Damaged and Destroyed as a Result of Hostilities, Terrorist Acts, and Sabotage Caused by the Armed Aggression of the Russian Federation against Ukraine.

1.5. Order a damage assessment report from independent experts. It may be needed for further compensation, in litigation, or when applying for state or international aid.



Submit an application for future compensation

A registered application gives the right to receive compensation after state or international funding emergence

As of September 2025, compensation for destroyed real estate is available for residential real estate only.

- 2.1.** Use the national compensation mechanism by reporting the damage through “Diia” application or a web portal (“Damaged Property Registration” tab): upload a photo, damage description and property ownership confirmation documents. It can be done offline through the ASC or a notary.
- 2.2.** Use the international compensation mechanism by filing a claim to the Registry of Damages for Ukraine (RD4U) via “Diia” web portal (“A3.2 Damage or Destruction of Non-Residential Real Estate» type). A claim can be filed in this category if the property belonged to an individual. Other types of business-related claims are not yet open for submission as of September 2025 (in particular, claim type A3.5 (loss of private enterprise).
- 2.3.** Apply to a commercial court with a claim against the Russian Federation for damages resulting from the armed aggression of the Russian Federation. In such cases, applicants are exempt from paying court fees. Despite the fact that the legal process may take some time and such court decisions cannot be enforced at the moment, their receipt may serve as an additional confirmation for receiving compensation for destroyed or damaged property in the future.
- 2.4.** Check the available business support programs on “Diia” portal, your territorial community or region website, international organizations: perhaps there are grants available right now that you can apply for to qualify for partial compensation in your specific situation. For example, in July 2025, the Government expanded the grant program for processing enterprises, introducing grants of up to UAH 16 mn for restoring production facilities damaged by Russian armed aggression.

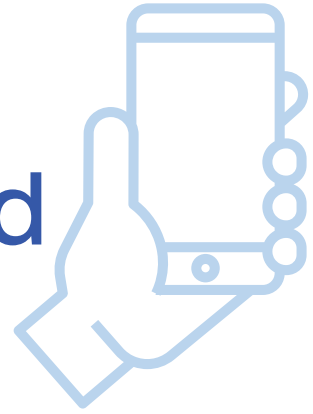
Take care of tax consequences



Proper documenting and reporting to tax authorities will come in handy during a tax inspection (audit).

- 3.1.** If source (primary) documents or other tax payment related documents were destroyed as a result of shelling, the following rules apply:
 - a) if you operate **in active hostilities areas or temporarily occupied territories of Ukraine** – submit a notification of destruction of documents (See p. 69.28, Subsection 10, Section XX of the Criminal Code of Ukraine), or
 - b) if the activity is conducted **in other regions of Ukraine** – within 5 working days, notify the tax authority at the place of registration in writing about the destruction of documents (See para 44.5 of Art. 44 of the Criminal Code of Ukraine). Within 90 calendar days after the notification, lost documents must be restored.
- 3.2.** Conduct an inventory, record its results in accounting, and write off the destroyed assets based on collected evidence.
- 3.3.** Keep the documents based on which assets were written off within the period during which the tax authority may conduct an audit.

Recommendations on how to take photos and videos of damaged or destroyed property



1. General rules

- Capture immediately after the event, before any cleanup or repairs
- For videos, set geolocation on your smartphone (the EXIF data of the photo automatically saves coordinates)
- Enable date and time in camera settings if possible
- Take photos in good light, so that the damage is clearly visible
- Keep the original files (not just forwarded copies in messengers) and do not edit them
- Back up your data (cloud storage, external drives)

2. Photo recording

- Overview photos: take several general shots from different angles to make the location of damaged property clear
- Detailed photos: take close-up photos of every damaged detail (e.g. broken windows, destroyed walls, appliances)
- Contextual photos: place a sheet of paper with the date next to the damage (or show it on your phone screen) to confirm the time of the photo
- Location tagging: take photos so that landmarks are visible (address sign, store sign, nearby buildings)

3. Video recording

- Shoot in one continuous frame to avoid accusations of editing
- Start with an address (building appearance, its number, street) → then go inside
- Comment on the event out loud: date, address, damage description, your name. This adds authenticity
- Focus on details: zoom in on destruction (cracks, debris, explosion marks)
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[eyeWitness to Atrocities](#) - a free application for your smartphone for video and photo recording of damage caused by war crimes