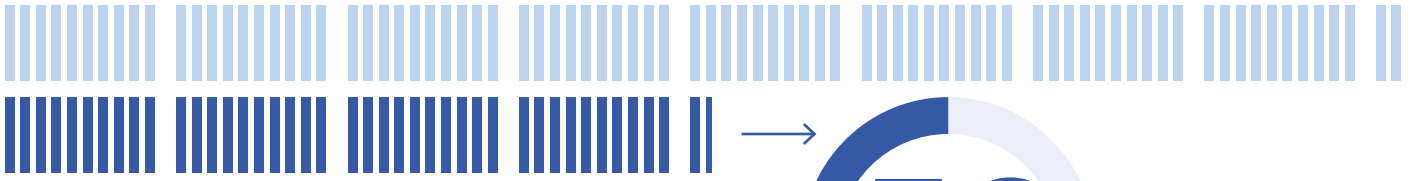


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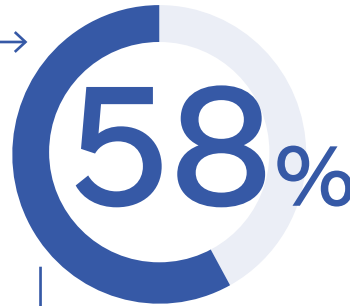
25

**the Business Ombudsman
Council's perspective**

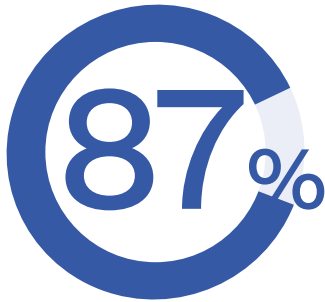
820 complaints received



415 cases closed, out of which



of cases closed successfully



Ukrainian business



UAH
4.2 bn

financial impact of 2025



SMEs

UAH
260 mn

The largest financial impact in the case

penalty was cancelled as a result of the tax audit

TOP-5 subjects of complaints

Tax issues



Law enforcement bodies



State regulators



Customs issues



Local government bodies



Significant progress in implementing recommendations in the tax area:

- 1 Consult first: communication with taxpayers to correct or prevent mistakes
- 2 Explore the potential for local production of components for defence equipment in order to proportionally balance “import” VAT exemptions between local and foreign manufacturers
- 3 Analysis and forecasting of tax decisions and policies
- 4 Administrative appeals of decisions on “risky taxpayer” status and taxpayer data tables
- 5 Data availability on key indicators: average tax burden, average salary levels by industry and region, etc

New own-initiative investigation

“Tax Incentives: How Can Ukrainians Preserve Their Defence Industry Market?”



Examples of successfully closed investigations



LLC SPE “Ukrzoovetprompostach” appealed the results of an unscheduled audit, and additional tax assessments of UAH 500k were cancelled



After searches conducted without a court warrant, law enforcement returned LLC “Woodexpo’s temporarily seized property, and the company restored uninterrupted operations



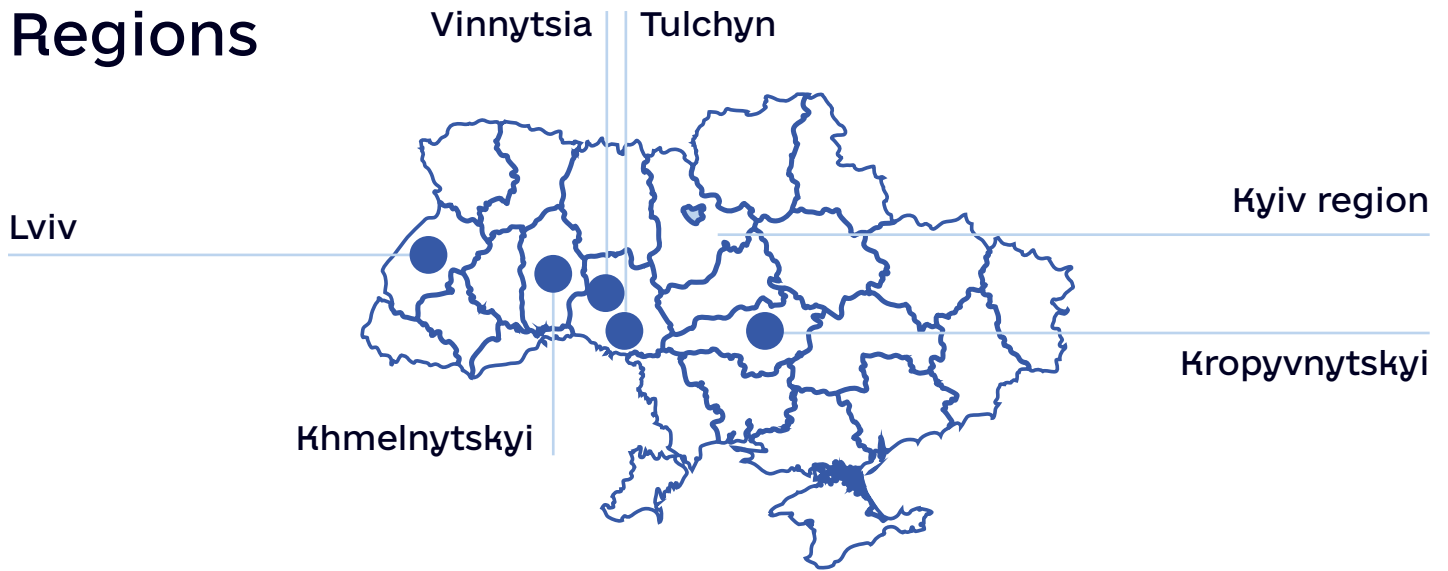
LLC “Honigma” was removed from the “high-risk” list, the company resumed honey exports, saved international contracts, and preserved jobs



An importer cleared solar panels needed to build its own solar power plant, strengthening “green” energy and the country’s energy security

Note: Companies, whose names are mentioned in the material, gave permission to disclose their names

Regions



Declaration of Fair and Reasonable Administration

A circle of signatories expanded

Chortkiv City Council



Ternopil Regional Military Administration



Khmelnytskyi City Council



Vinnytsia City Council



Lviv City Council



New projects and initiatives

Pilot project "Lviv: Implementing the Law on Administrative Procedure", jointly with EU4PAR2

Handling business complaints submitted via the "Pulse" platform

Tax mediation – launch of the first successful case

De-shadowing of the appliances and electronics market

BOC Policy & Recovery achievements in 2025



13

cases



UAH 3.8 bn

total "value" of the case portfolio



UAH 2.2 bn

returned to business

Sectors of complaints

Construction



Logistics and warehousing



Renewable energy



Consulting/engineering



Manufacturing



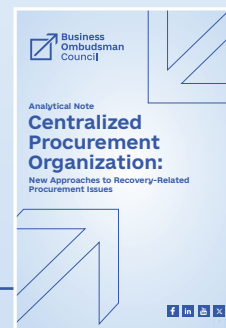
Key studies



Systemic report on issues of protection and restoring of critical infrastructure (CI)



Study on investment challenges



Analytical note: "Centralized Procurement Organization"

The Government implemented **7** systemic recommendations

1

The Cabinet of Ministers regulated issues related to construction and protection of CI

2

The process of establishing a Centralized Procurement Organization (CPO) under the Recovery Agency has been launched

3

International access and harmonization of procedures in the public-private partnership (PPP) sphere were regulated by the Law of Ukraine “On Public-Private Partnership”

4

A coordination center under the Ministry for Territories and Communities Development was created for CI protection and recovery

5

A single national database of prices for construction materials was created

6

Methodologies for calculating estimated wages were updated

7

The practice of direct contracts for CI projects was discontinued in favor of the PPP mechanism