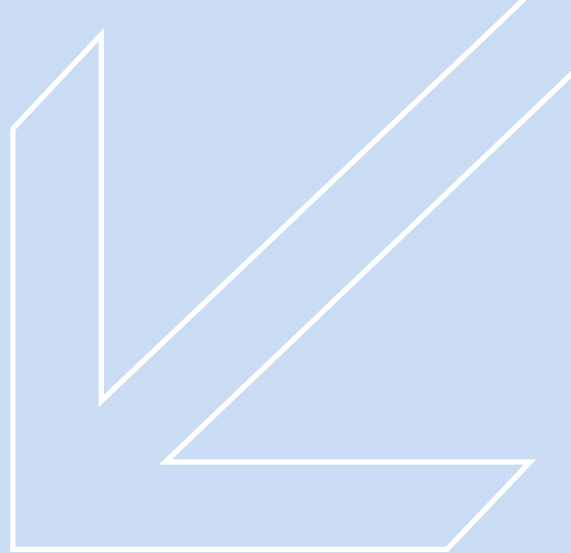




**Business
Ombudsman
Council**



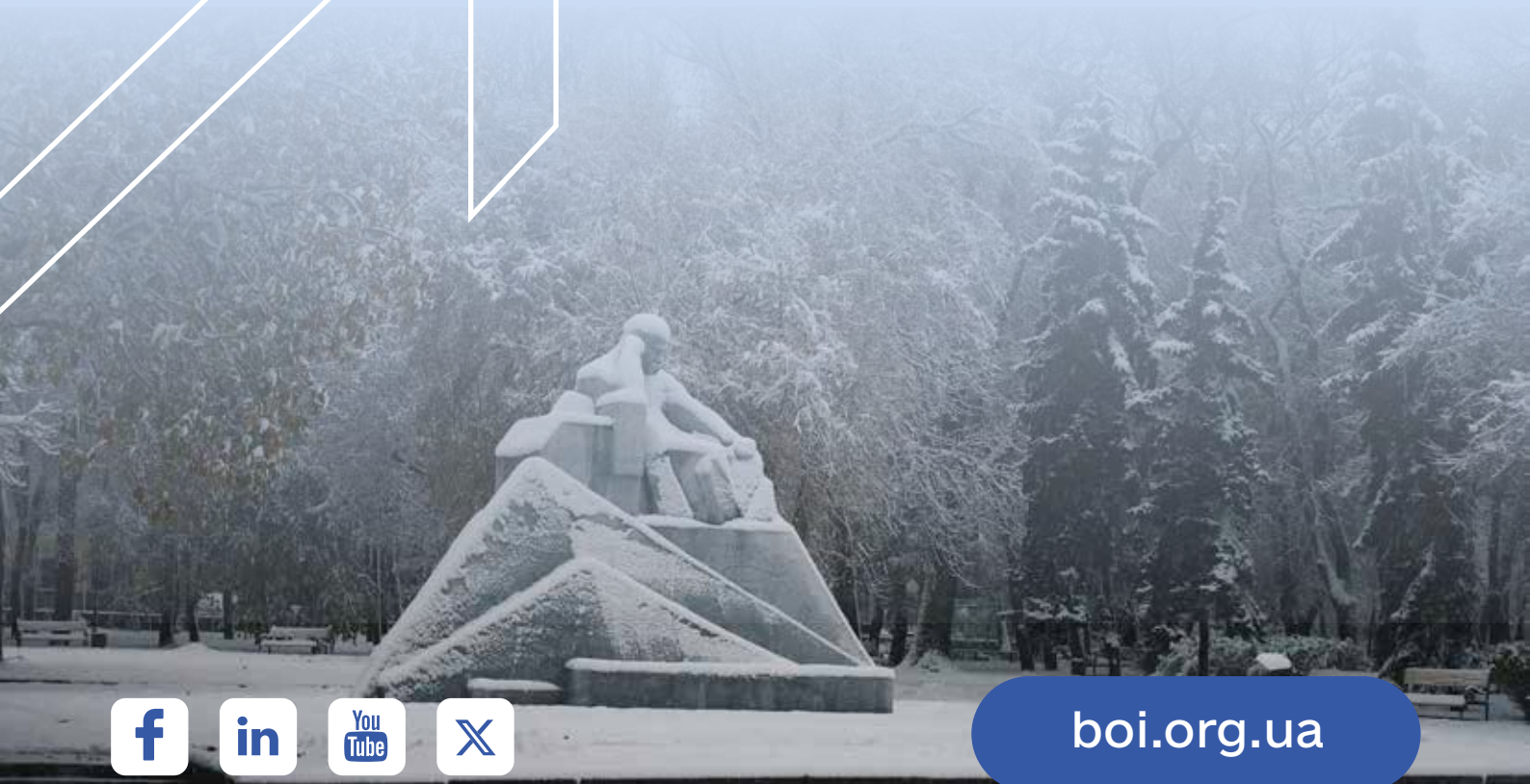
October 1–December 31, 2025

Quarterly report

Report focus:

**BOC new projects and initiatives:
beyond complaints**

Q4 2025



boi.org.ua

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The abbreviations “BOC” and “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
for Reconstruction and Development

The Business Ombudsman Council is financed by the EU and from the Ukraine Stabilization and Sustainable Growth Multi-Donor Account (MDA) managed by the EBRD.



Foreword



As it turns out, despite my expectation that the Third Quarter 2025 report would be the last one that I sign off, our Business Ombudsman transition process at the start of 2026 means that there is one more segment of our work that I can report to our stakeholder community.

During the final Fourth Quarter of 2025, the Business Ombudsman Council continued to demonstrate tangible results for the business community. Thanks to the operational independence of the institution ensured by its tripartite Supervisory Board and the steadfast backing of donor countries, the Council was able to secure savings of UAH 568 mn for businesses during the reporting period, bringing the cumulative financial effect to over UAH 31.7 bn.

As the Government of Ukraine has been actively deploying new digital tools to collect feedback from entrepreneurs and improve public service delivery, the BOC has deepened its cooperation with the Ministry of Economy in processing appeals from entrepreneurs received through the Pulse platform. At the same time, our complainants continue to place a high level of trust in the BOC, turning directly to the Council with a wide range of issues, ranging from tax, customs, and law enforcement matters to regulatory and local government actions. Hence, despite long-standing systemic issues remaining on our agenda, progress has been observed in improving tax administration due to the implementation of the Council's VAT-related recommendations and ongoing dialogue with the State Tax Service.

Recognising that adaptability is essential in a rapidly evolving environment, the BOC has updated its Memorandum on Cooperation with the State Tax Service to move forward with a pilot tax mediation case aimed at resolving an issue involving repeated tax inspections and blocked capital for a large taxpayer. Since our statistics show quarterly growth in the number of complaints related to the Bureau of Economic Security (BEB), we also signed a Memorandum with the BEB to enhance the effectiveness of responses to business problems vis-à-vis the state in the sphere of economic crimes.

Our Investigations Team, led by Deputy Business Ombudsman Yulia Andrusiv, is going beyond the traditional scope of complaint processing, and is exploring new ways of helping businesses address emerging challenges and shape dialogue with the state. One of the new projects focuses on deshadowing the electronics retail market, in which the Council coordinates the drafting of a Memorandum of Understanding among market

players to ensure compliance with transparent and legal business practices and to level the playing field. Another project concerns the implementation of the Law on Administrative Procedure at the municipal level in Lviv, which we carry out in partnership with the EU-funded EU4PAR project.

Our Policy and Recovery Team, led by Deputy Business Ombudsman Tetiana Korotka, gained momentum by expanding national and international contacts with stakeholders, processing new recovery cases, and using its analytical potential to provide insights and recommendations for Ukraine's reconstruction. In November 2025, we participated in the Rebuild Ukraine 2025 conference in Warsaw, engaging with representatives of the European Commission's DG GROW on business climate issues, and with construction clusters regarding public procurement rules for building projects. Going beyond advocacy, the Council contributed substantively to policy development during the quarter, including work on new construction wage pricing guidelines and the preparation of a policy paper outlining approaches to designing a Central Procurement Office for the Restoration Agency. These efforts reflect the Council's continued commitment to delivering practical, forward-looking solutions that benefit businesses and public institutions alike.

Last but not least, the BOC remains committed to supporting businesses in the regions. In the reporting quarter, we visited Kropyvnytskyi, Vinnytsia, Tulchyn, and Lviv, where we met with local authorities and entrepreneurs, learned about local business challenges, provided on-site advice, and shared our contact details for cases requiring the Council's review.

As I conclude my four-year assignment in Kyiv as Business Ombudsman, I would like to express my sincere gratitude to the Ukrainian business community, all BOC stakeholders, and the BOC founders—the EBRD, OECD, the European Union, and donor countries—who have made this institution's operations possible for 11 consecutive years.

I thank our outstanding team for their hard work, dedication, and resilience in overcoming daily challenges unimaginable for our counterparts abroad. I hand over leadership to my successor (and kindred spirit), Ms Anka Feldhusen, who is committed to supporting Ukraine and the business community on their path to renewal and EU accession. I wish her every success, inspiration, and continued innovation in her new role.

1.Q4 2025 in review

1.1 Key performance indicators

In October-December 2025,
the Business Ombudsman
Council received

193 complaints



Closed

97 cases

The investigation of

63 cases
is ongoing

The financial effect
in Q4 reached

UAH
568
mn

The total financial
effect amounted to

UAH
31.7 bn

In Q4 2025, the complainants'
satisfaction level with BOC
services was

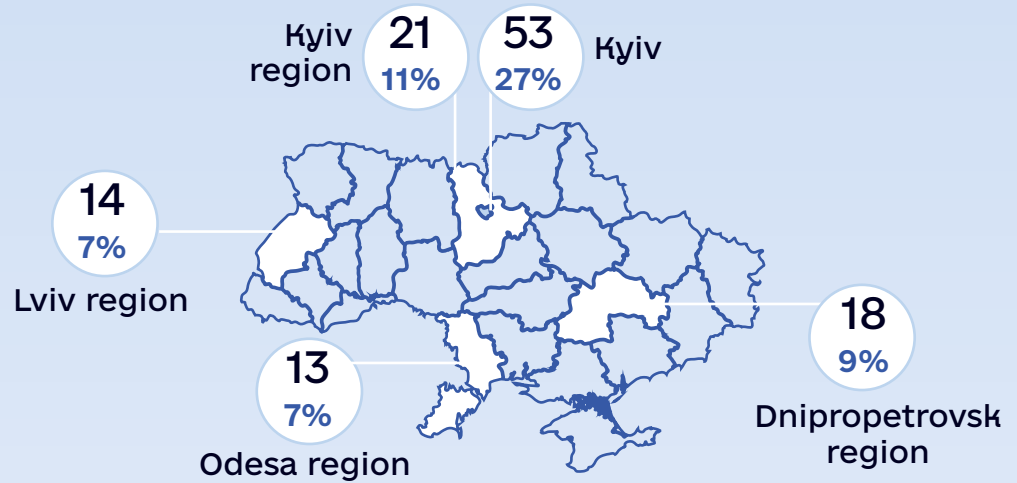
100%

(based on responses received in the feedback form).



The Council is developing a new approach to assessing complainants' feedback in order to improve the quality of the services provided.

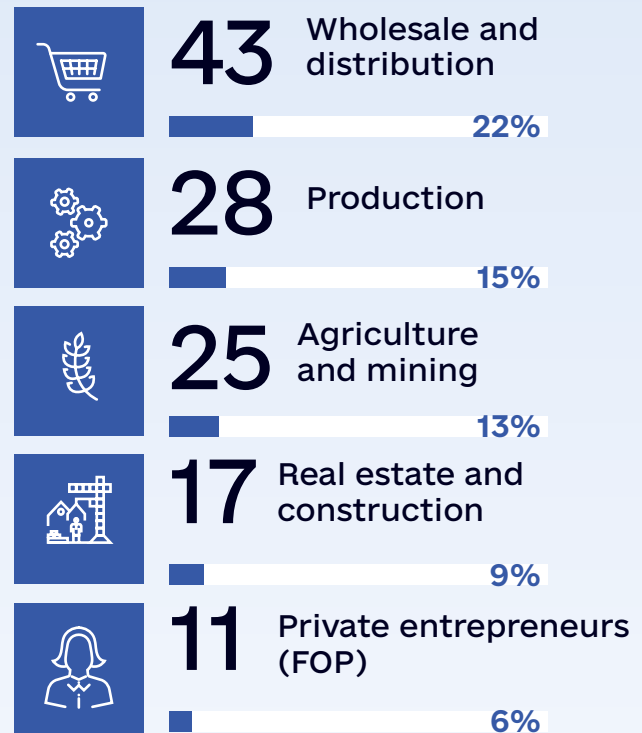
TOP-5 most active regions



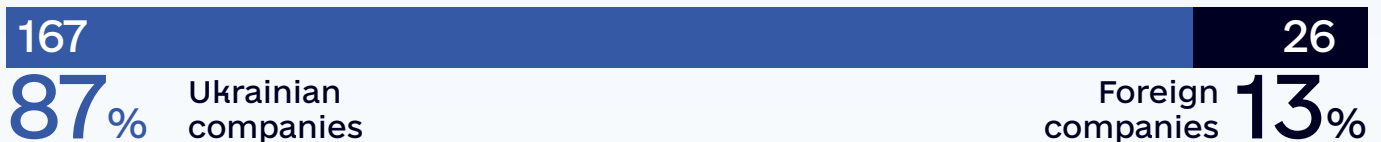
TOP-5 subjects of appeals



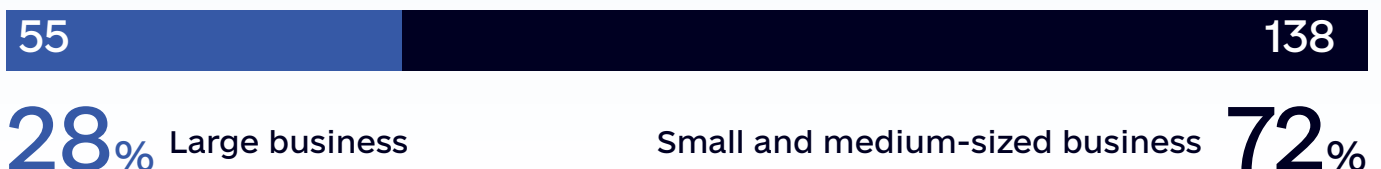
TOP-5 industries



Origin of capital



Size of business



1.2 Volume and complaints trends

In Q4 2025, the Business Ombudsman Council received

193 complaints

Tax issues	94	Customs actions	16
Tax inspections	35	Customs valuation	7
Tax other	21	Customs clearance delay/refusal	4
VAT invoice systemic suspension	13	Customs administrative proceedings	2
VAT invoice court decision	12	Overpaid customs duties refund	1
VAT refund	7	Customs other	1
VAT risky taxpayer	4	HS code changes	1
VAT electronic administration	2		
		Local councils/municipalities actions	7
Actions of law enforcement bodies	29	Local councils/municipalities other	6
National Police procedural abuse	4	Local councils/municipalities land plots	1
National Police inactivity	1		
National Police other	1	Legislative drafts/amendments	7
Prosecutor's office procedural abuse	11	Deficiencies in other regulatory frameworks	4
Prosecutor's office inactivity	3	Deficiencies in the regulatory framework of state regulators	3
National Bureau of Investigation of Ukraine	2		
Bureau of Economic Security of Ukraine	6	Ministry of Justice actions	6
State Border Guard Service of Ukraine	1	Ministry of Justice enforcement service	5
		Ministry of Justice registration department	1
State regulators actions	19		
AMCU	5	State companies actions	4
Other state regulators	11	State companies abuse of authority	3
National regulatory agencies NBU inactivity	1	State companies other	1
National regulatory agencies NERCUS other	1		
State Committee of Ukraine on Television and Radio Broadcasting	1	Permits and licenses environment/subsoil	1
		Other	8
		B2B complaints	2

Tax issues

In the final quarter of the year, the Council received 94 complaints about business tax issues, which accounted for half of the appeals to the BOC – 49%. It is 78 complaints less compared to Q4 2024 (172) and 13 complaints less compared to Q3 2025 (107).

A downward trend in business tax complaints persisted:

Q4 2024 – 172

Q1 2025 – 116

Q2 2025 – 108

Q3 2025 – 107

Q4 2025 – 94

In particular, the Council received considerably fewer complaints as regards problems in the SMKOR (risk assessment criteria monitoring system). Their number in the reporting quarter was 29, which is 61 complaints less compared to the same period in 2024 and 7 complaints less compared to Q3 2025.

The SMKOR category included appeals related to tax invoices suspension, refusals to accept data tables, non-enforcement of court decisions on tax invoices registration, as well as inclusion in risky taxpayers' lists.

The Council noted a reduction in complaints about SMKOR due to amendments to the CMU Decree No. 1165, which entered into force at the end of September 2025.

Changes to SMKOR were also prompted by the BOC own-initiative same-titled investigation conducted in 2023. Based on its results, the Council developed and proposed recommendations to the Ministry of Finance of Ukraine and the State Tax Service of Ukraine on regulating the system. For two years from the date of the report, the Council shares its observations and assessment of changes quarterly. The Council describes progress in improving tax administration on pp. 14-16 of the report.

The second most common category of business complaints to the Council is complaints about tax audits. Considering 36 audit-specific complaints received, this category topped the tax appeals ranking.

As practice shows, the Council often deals with complaints about multi-episode tax audits and audits covering wide periods, which, in turn, require significant resources for processing both by the tax authorities and the Council itself. This situation arose as a result of the state's introduction of moratoriums on certain types of tax audits – first due to the pandemic, then due to the war – with a limitation period suspension.

It is noteworthy that after the administrative appeal is complete, a significant portion of reassessments resulting from inspections end up in courts, which leads to lengthy coordination of inspection findings and complicates financial planning for businesses, while the time value of money decreases for both parties to the dispute.

Given this situation, the Council, together with the State Tax Service of Ukraine, is working on a project on tax mediation and other alternative dispute resolution tools. The BOC worked on one of such pilot cases during the last quarter of the year.

Thus, having discovered the receipt of the case based on a repeated tax audit findings and traditionally taking part in the procedure for appealing its results, the State Tax Service of Ukraine canceled the tax notices for the second time, sending the company's case for a new (third) audit. The Council offered its facilitation within the framework of this audit, since it had previously participated in the administrative appeal of these episodes twice. During a new (fourth) audit, thanks to the improvement of communication and change of priorities of our complainant, the latter corrected the previously submitted reporting, which, after passing another round of audit, was finally accepted by the tax authority in early 2026 without comments. Thus, it was possible to avoid a protracted legal process that would have "suspended" the taxpayer's working capital for years as well as the legal services of the tax office. Everyone benefits here.

The "other issues" category comprised complaints about tax debt repayment, restoration in the register of single tax

payers, loss of primary documents, inability of the payer to fulfill tax obligations, unsealing of alcohol meters, and tax liens imposition on property.

Three meetings of the Expert Group on the State Tax Service of Ukraine were held in the reporting quarter. Most of the cases that the Council submitted for consideration concerned budget VAT refund, security decisions enforcement, exclusion of companies from the risky taxpayers list, data tables acceptance, and enforcement of court decisions.

At the end of the quarter, the initiative of the Ministry of Finance of Ukraine to introduce VAT for taxpayers on the simplified taxation system from January 2027, which is expected to affect 660.2k SMEs, became widely publicized. The relevant draft law and accompanying materials were published by the Ministry in mid-December, with a one-month deadline for making proposals and comments. The Council intends to express its position on the relevant draft law in view of systemic recommendations from SMKOR and tax audits category that it provided earlier.

Actions of law enforcement bodies

In the last quarter of the year, the Council received 29 complaints about the actions of law enforcement bodies, which accounted for 15% of total appeals. It is 17 complaints less than in Q3 2025. However, when compared to the same quarter of 2024, this number is identical.

During October-December 2025, entrepreneurs mostly complained about inaction during investigative actions and procedural abuses of law enforcement bodies, particularly the Prosecutor's Office and the National

Police. In November 2025, an Expert Group meeting of the Council with the Prosecutor General's Office was held, where 10 law enforcement related cases were discussed.

In the reporting quarter, the Council concluded a Memorandum of Partnership with the Bureau of Economic Security (BEB), with the aim of developing cooperation between institutions and increasing the effectiveness of responding to problems in the economic sphere, expanding the use of alternative dispute resolution tools.

Actions of state regulators

In the reporting quarter, the Council received 19 complaints about actions of state regulators, which made up 10% of the total number of applications.

7 complaints were processed. The appeals concerned possible violations of the Antimonopoly Committee of Ukraine, the National Health Service of Ukraine (NSZU), failure to enforce

court decisions on the recovery of funds related to late payment for delivered goods, the Employment Center's refusal to account for personal income tax, military duty and social security contributions when receiving a microgrant, cancellation of the right to a real estate object, imposition of a fine by Ukrtransbezpeka as a result of an inspection, and other issues.

Customs issues

In Q4 2025, the Council received 16 complaints on customs issues, which accounted for 8% of all appeals.

Most complaints on customs topics concerned customs value adjustment (7 complaints) and delays in customs clearance of goods across the customs border (4 complaints).

The Council also received appeals on application of the free trade regime

based on EUR.1 certificates and refund of customs duties and VAT.

In the reporting quarter, BOC met with the State Customs Service in the format of an Expert Group. Most of the cases that the Council brought up for consideration concerned systematic adjustments to customs value, as well as situations related to applying anti-dumping duties.

Actions of local government authorities

Entrepreneurs filed 7 complaints with the Council against actions of local government bodies. Unfortunately, these complaints had to be rejected for the following reasons: they went beyond the scope of competence, the complainant did not demonstrate a sufficient level of cooperation, in particular, did not provide the requested additional documents for assessing the actions or inaction of the state body, and the subject of the complaint was the subject of judicial proceedings.

The Council continues working on spreading the ideology of the Law of Ukraine “On the Administrative Procedure” providing tools for creating an option for administrative appeal of decisions, actions and inaction generated within the relevant local government body. For more details about the project, see p. 17 of the report.

1.3 Timelines of preliminary review of complaints

In Q4 2025, the preliminary review of business complaints took an average of



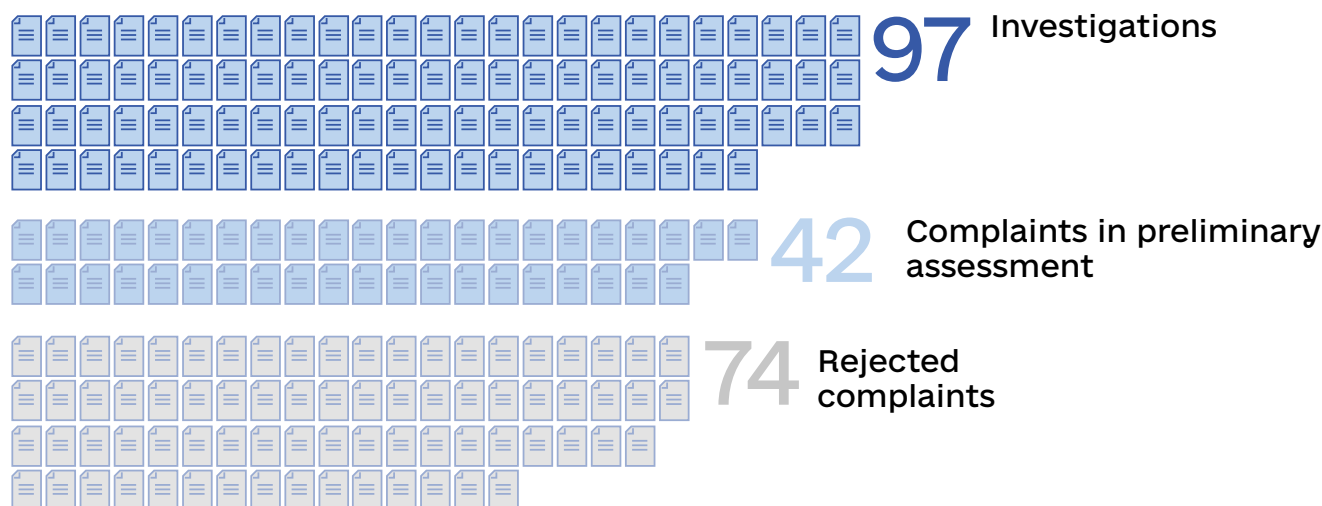
12 business days

In the following quarters, we will closely monitor the preliminary assessment in order to return to the 10-day benchmark.



1.4 Number of reviews conducted and reasons for dismissing complaints

In Q4 2025, the BOC conducted 97 investigations out of 193 complaints. 42 complaints remained at the preliminary assessment stage. The Council rejected 74 applications as non-fitting complaint eligibility criteria set forth by the institution's Rules of Procedure.



1.5 Main reasons for complaints dismissal in Q4 2025

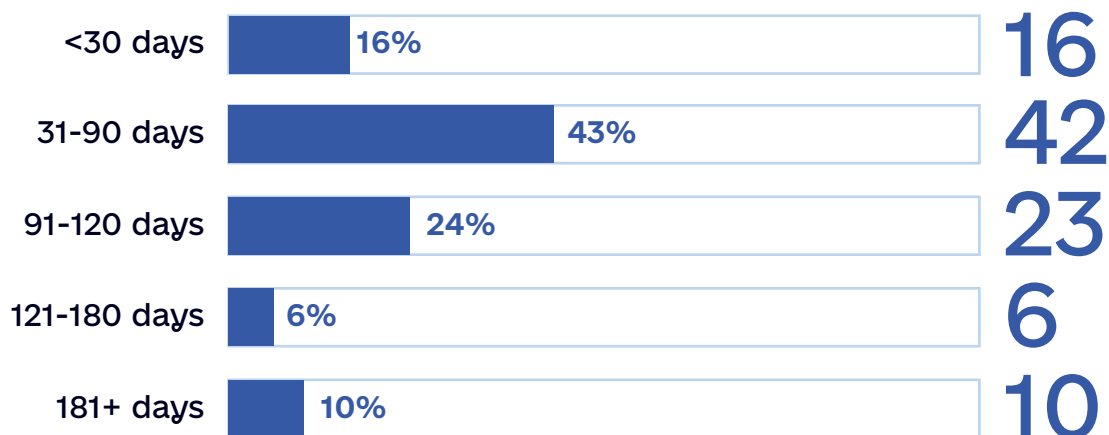
Subject of the complaint is outside the Business Ombudsman's competence	46
According to the Business Ombudsman, the complainant did not provide sufficient cooperation	8
Other circumstances where the Business Ombudsman, in his sole discretion, determines that an investigation of the complaint is not necessary	5
The complaint is ungrounded or other bodies/institutions already consider such a case	5
Complaints subject to any court or arbitral proceedings, or in respect of which a court, arbitral or similar type of decision was made	4
An investigation of a similar case by the Business Ombudsman is pending or otherwise ongoing	2
A complaint is 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
The complainant demanded to withdraw the complaint	1
Complaints in connection with the legality and/or validity of any court decisions, judgments and rulings	1
The party affected by the alleged business malpractice has not exhausted at least one instance of an administrative appeal process available under the current legislation	1

1.6 Timelines of conducting investigations

The average duration
of investigation was

90 days

Ratio of closed cases by days:



60%

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

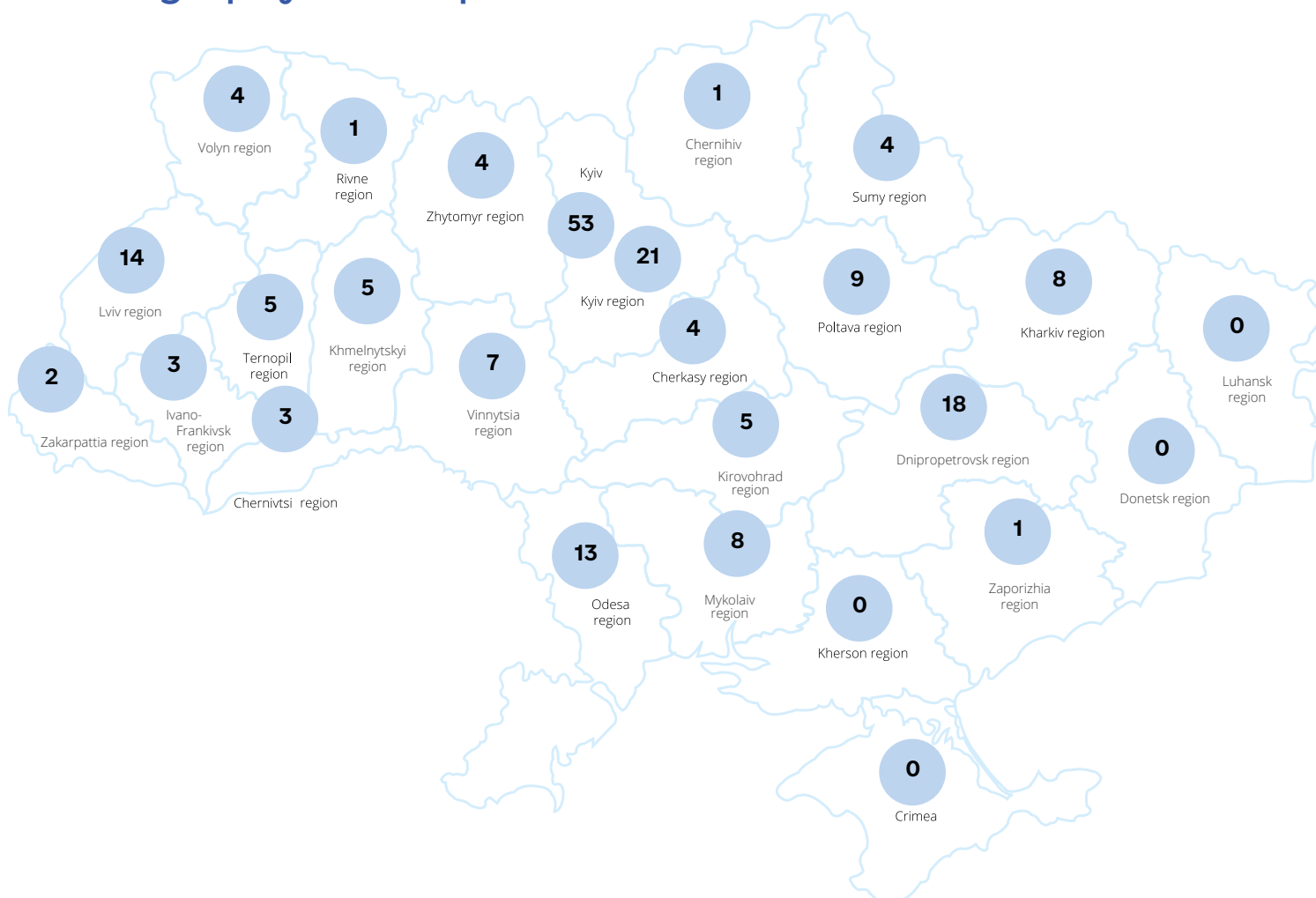
Our company has already had a positive experience of cooperation with you in the past, and this time your team once again demonstrated a high level of professionalism, efficiency, and dedication. Thanks to your persistent work, we were once again able to protect the lawful interests of our business and successfully restore the license for wholesale fuel trade, which had been suspended by the tax authority in violation of the current legislation of Ukraine.

Your activities provide significant support in creating a transparent and fair business environment in Ukraine. We sincerely thank you for your professional support and dedicated efforts, which make a substantial contribution to the development of honest business in Ukraine.

LLC "YUNA TRADING"

1.7 Complainants' portrait

Geography of complaints



Origin of capital



Ukrainian companies make the most complaints to the BOC – 87%. The share of complaints from foreign businesses in Q4 2025 was 13%.

Size of business



Traditionally, more than half of complaints to the Business Ombudsman Council are filed by small and medium-sized businesses. Thus, in Q4 2025, the share of appeals from SMEs was 72%, while large businesses – 28%.

2. Problems in the VAT system: monitoring the implementation of recommendations by state bodies based on our own-initiative investigation results

Despite a drop in the number of tax issues from entrepreneurs to about 50%, they still make up a significant part of appeals to the Business Ombudsman Council. Among them are problems in the VAT system, which at the end of 2022 got a new dimension for many taxpayers.

Responding to a surge in tax invoices suspension, in 2023 the Council conducted an own-initiative investigation, based on the results of which it issued recommendations to the Ministry of Finance at the State Tax Service on improving the State Tax Service work.

The Council is closely monitoring changes in the VAT administration system and regularly informs the business community about positive developments and areas that need improvement.

In its communication with tax authorities, BOC emphasizes the need to ensure real tax fairness and work to improve business trust level in tax authorities.

The Council has repeatedly noted progress in implementing its SMKOR-related systemic recommendations. These progressive steps are as follows:

- 1 Introducing the administrative appeal against decisions on riskiness of taxpayers
- 2 Reviewing approaches to accepting data tables
- 3 Improving the system analytical functions and its adaptation to changes in legislation
- 4 Improving forms of decisions on riskiness of payers and non-acceptance of data tables
- 5 Expanding the positive tax history indicators list
- 6 Creating regional communication platforms for discussing problematic issues
- 7 Involving parliament in discussing business proposals and receiving feedback

Fig 1. Dynamics of TIs/ACs registration suspensions and the amount of blocked VAT

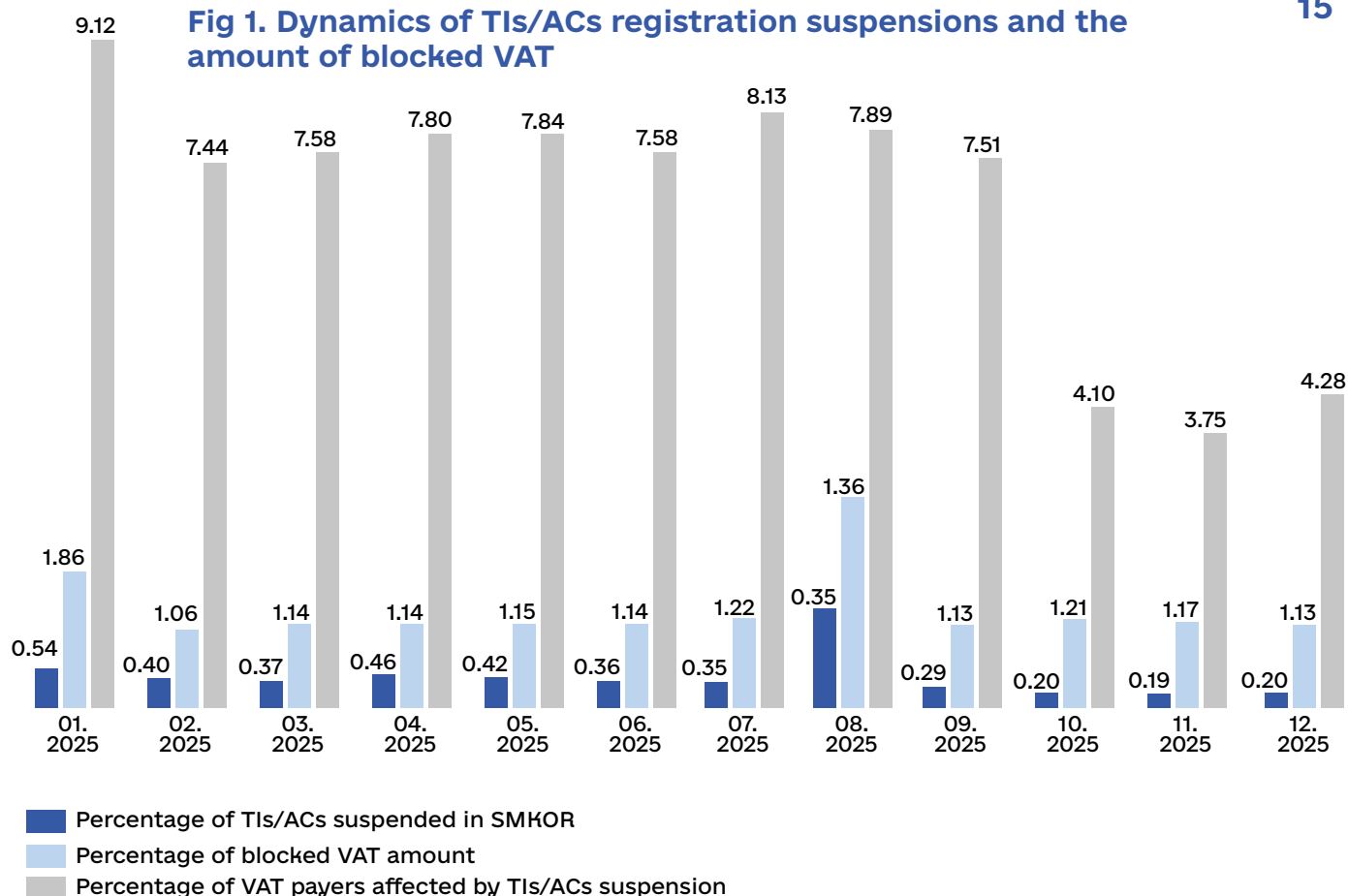
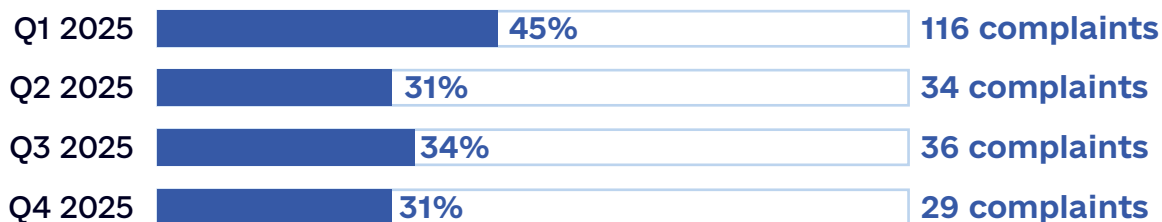


Fig 2. Dynamics of SMKOR-related business complaints in 2025



The number of complaints around SMKOR decreased to 29, accounting for 31% of the total number of tax complaints and is the smallest proportion compared to other periods in 2025.

A downward trend in the number of complaints to the Council about the systematic tax invoices suspension became possible thanks to amendments to the CMU Decree No.1165 of December 11, 2019, which entered into force at the end of September 2025, which resulted in:

- increasing tax invoices unconditional registration limits,
- simplifying tax invoices unconditional registration criteria for export operations for enterprises operating in areas with a threat of hostilities,

but where there is currently no active fighting,

- improving taxpayers' data tables automatic acceptance mechanism,
- changing some positive tax history indicators, particularly the limits on the volume of transaction have been increased – from UAH 1 mn to UAH 3 mn per counterparty, from UAH 100k to UAH 500k, conditions as regards the number of payers for which a director can hold a similar position have been changed from 3 to 5.

As the presented State Tax Service statistics (see Fig. 1), the trend towards stabilization of tax invoices suspension persists, and the number of payers facing it, as promised by tax officials, has

indeed decreased by almost half after the introduction of changes in the fall of 2025 and has been about 4% since October (compared to +/-8% since the beginning of 2025).

The Council welcomes the implementation of “Consult first” principle by tax authorities, which is one of the BOC recommendations implemented in the form of regional

communication platforms introduction, as well as opening tax consultant offices at the State Tax Service. The proactive approach and openness of the tax authority to consulting and communicating problematic and complex taxation issues and VAT administration prevents real business problems that could potentially turn into complaints to the Business Ombudsman.

Yet, in the Council’s viewpoint, the following recommendations remain relevant:

Intermediate stages before applying adverse consequences to payers

Riskiness of the payer: transparency, proportionality, effectiveness of procedures

Adjustment of administrative practice taking into account court decisions

Availability of data on key indicators

A balanced attitude towards taxpayers and adherence to the principles of good governance

The Council supports the State Tax Service of Ukraine striving to address the shortcomings of the VAT system to make the tax environment predictable for entrepreneurs and investors, and hopes that joint efforts and an ongoing dialogue will yield greater results for taxpayers.

The team of LLC “Vyshhorod Solar Power Plant” sincerely thanks you for your support, professional assistance, and help in resolving our complaint.

We highly appreciate the professional level of your work, particularly the quality of the legal support provided, the effective communication, and the prompt responses to all inquiries. Thanks to the well-coordinated efforts of the Council’s team, it was possible to achieve a fair result and successfully resolve an issue of exceptional importance to our company.

We sincerely thank you for your openness, objectivity, and willingness to protect the interests of businesses in Ukraine.

LLC “VYSHHOROD SOLAR POWER PLANT”

3. BOC new projects and initiatives: beyond complaints

While handling business complaints remains a key function of the Business Ombudsman Council, the institution is constantly looking for new ways to support businesses and improve the business environment in Ukraine. In 2025, the Council launched several new projects and initiatives to effectively respond to challenges faced by businesses. Working on projects continued in the reporting quarter and will continue in 2026.

1. “Implementation project” – assistance to local government in implementing the law “On the Administrative Procedure”



The Council, jointly with experts from the EU4PAR2 EU project is implementing the pilot project “Lviv: implementation”.

Within the framework of the project, the Council, together with EU4PAR2 experts, conducts trainings for Lviv City Council (LCC) employees on applying administrative appeal practices and works on finding ways for LCC Complaints Review Committee operation, as well as makes proposals to bring LCC local regulatory legal acts in line with the LAP, particularly in outdoor advertising and landscaping areas.

The Council also develops the educational focus of implementing the LAP for entrepreneurs, participating in dedicated events and conducting online seminars on how the LAP works for business.



2. Tax mediation

The Council, jointly with the State Tax Service of Ukraine, is working on implementing alternative dispute resolution tools within the tax procedure.

Tax mediation is another tool for resolving disputes, which can give taxpayers a chance to reach an understanding with tax authorities in difficult situations without going to court. It is noteworthy that part of the Council's team are certified mediators.

In the reporting quarter, the Council worked on a pilot case within the project. The case concerned a company that found itself in a dead end because the tax authorities had been repeatedly scheduling the company's audit for the same episode. With the Council's facilitation, the parties managed to reach an understanding: the company adjusted its tax reporting, changed the direction of its funds, and the tax authorities ultimately accepted these reports without any comments. We will tell you more about this case in the annual report.

3. De-shadowing home appliances and electronics market

Within the framework of the project, the Council is a facilitator of negotiations between retail companies selling household appliances and electronics in Ukraine, as regards conclusion of a Memorandum of Understanding. The Memorandum is aimed at ensuring compliance with transparent and legal business practices, increasing the tax discipline level and cooperation

between signatory companies and state authorities. Implementing the memorandum will help set uniform and transparent rules of the game for all players in the segment.

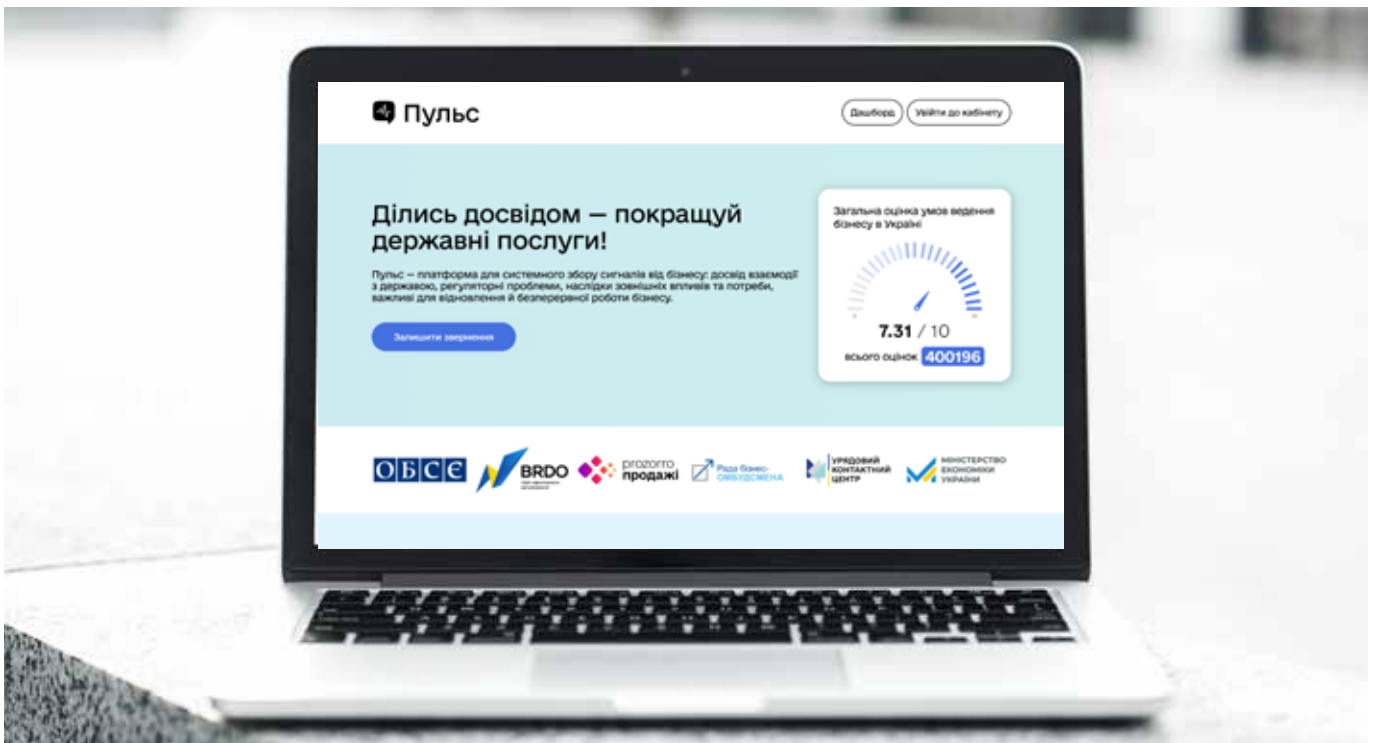
In the reporting quarter, regular meetings of electronics retailers and work on a draft memorandum were held under the coordination of the BOC.



4. Cooperation with the Ministry of Economy within the “Pulse” platform

In the reporting quarter, the Business Ombudsman Council continued cooperating with the Ministry of Economy of Ukraine on processing appeals from entrepreneurs received through Pulse government system – a platform to systematically collect

information from businesses as regards their experience of interacting with the state, regulatory problems, external influences consequences, and needs important for businesses recovery and their continuous operation.



5. Brochure on recording damage as a result of missile attacks

The Council has developed an information brochure “What Should a Business Do If Property is Damaged or Destroyed as a Result of a Missile Attack?”.

In the brochure, the Council compiled the main steps to help property owners correctly record the damage caused, submit an application for future compensation, and take tax consequences into consideration.



4. Examples of successfully closed investigations



Didn't Account for Sales Specifics: How the Council Helped Close an Unfounded Criminal Case

A company selling new and used cars turned to the Business Ombudsman Council for help.

According to the complaint, the Territorial Department of the Bureau of Economic Security (BES) was investigating an alleged case of tax evasion by the company's officials in the amount of almost UAH 18 million for the period 2023–2024. The accusation was based on claims that the company concealed the actual value of sold goods – namely, used cars.

Law enforcement authorities argued that the company sold used cars at prices 4 to 50 times higher than those indicated in tax invoices. The BES reached this conclusion by comparing the data from the tax invoices with the prices listed in online sale ads for the same cars on AUTO.RIA.

The company explained that the vehicles in question were taken on commission for resale. Therefore, under paragraph 189.3 of Article 189 of the Tax Code of Ukraine, the VAT base is not the full price of the car but the amount of the commission fee. The company acted in full compliance with this rule.

This position was also confirmed by the State Tax Service, which conducted a scheduled audit of the company for the period 2018–2024 and found no violations corresponding to those cited by the BES.

The Business Ombudsman Council sent written appeals to the Territorial Department of the BES, the central BES of Ukraine, and the Office of the Prosecutor General. In its appeal, the Council emphasized the need to assess the proportionality of interference in the company's business activities and the appropriateness of initiating criminal proceedings in cases where tax matters had already been reviewed and confirmed lawful by the competent authorities.

As a result of the Council's intervention, the criminal proceedings were closed due to the absence of any criminal offense.

After the case was resolved, the company expressed its gratitude to the Council:

“Thanks to the Council's intervention, a lawful and well-grounded decision was finally made in the criminal case. We now have, thanks to you, officially confirmed information regarding this outcome! Once again, the Council proves its high efficiency and unquestionable authority in protecting the legitimate rights and interests of businesses. Thank you very much!”



Council Helps Machine-Building Plant Secure Cancellation of Over UAH 15.6 Million in Additional Tax Assessments

The large enterprise in the machine-building sector received several tax notices-decisions from the Northern Interregional Directorate of the State Tax Service for work with large taxpayers following a scheduled on-site audit. The tax authority additionally assessed significant amounts of value added tax (VAT), real estate tax, personal income tax (PIT) and military levy. The largest claim concerned the VAT input tax credit – over UAH 12.5 mn.

The tax authority disagreed with the VAT input tax credit that the enterprise had formed on the basis of a prepaid advance under a non-competition agreement with a counterparty. In the tax authority's view, the transactions under the agreement did not create real legal consequences, since the enterprise did not have an authorization from the Antimonopoly Committee of Ukraine for concerted practices and had not properly executed primary documents confirming the receipt of services under the non-competition agreement. On this basis, the tax authority additionally assessed UAH 12.5 mn of VAT liabilities and UAH 3.1 mn in penalties.

The tax authority also additionally assessed PIT and military levy in connection with the write-off of debts owed by individual entrepreneurs, arguing that such write-off allegedly creates an “additional benefit” for those individuals, from which the enterprise, acting as a tax agent, should have withheld the relevant taxes.

In another episode, the tax authority also concluded that there was a need to charge real estate tax.

The enterprise did not agree with these conclusions and filed an administrative complaint with the State Tax Service of Ukraine, and later turned to the Business Ombudsman Council for assistance.

The Council analyzed the audit report, the company's objections and the provisions of tax and competition legislation. The Council's team paid particular attention to substantiating the lawfulness of the VAT input tax credit formed by the enterprise on the basis of the advance payment under the non-competition agreement, applying the “first event” rule. The Council pointed out that determining whether there is a violation of the Law of Ukraine “On Protection of Economic Competition” falls within the competence of the Antimonopoly Committee. The Council also noted that neither tax nor civil legislation provides for consequences of the absence of a permit for concerted practices for the purposes of tax accounting or for the validity of the agreement.

The Council set out its position in a letter to the State Tax Service of Ukraine and supported the enterprise during the consideration of the complaint by the State Tax Service of Ukraine.

As a result of the administrative appeal, the State Tax Service of Ukraine partially satisfied the company's complaint. The tax authority canceled in full the largest VAT tax notice-decision. The enterprise managed to preserve over UAH 15.6 mn that had been assessed as VAT liabilities and penalties.

Ultimately, with the Council's support, the enterprise succeeded in having almost 96% of the total additional assessments imposed following the audit cancelled within the administrative appeal procedure.



UAH 34.7 Million of Cancelled Additional Tax Assessments: The Business Ombudsman Council Protected a Digital Marketing Company

A digital marketing company that promotes its clients' goods and services online turned to the Business Ombudsman Council. To do this, it uses various modern tools – online advertising, including via Google services, SMS campaigns, and subcontractors' lead generation services, i.e. attracting potential customers.

The tax authority issued a number of tax notifications-decisions for substantial amounts and questioned the very fact that advertising services had been provided. The controlling authority argued that the service delivery acts did not contain sufficient detail regarding the names of the services and their quantitative expression. At the same time, this level of detail is available in the Google Ads account, where the full statistics of advertising campaigns are displayed: cost, number of clicks, impressions, conversions, keyword performance, popular search queries and even sample ads.

To prove the reality of the services received, the company provided sample data from its Google Ads account, from which it is possible to understand how many and what types of services were provided. During the complaint review, the Business Ombudsman Council also took part in a meeting with representatives of the tax authority, presenting key arguments in support of the business. The Council's senior investigator supported the complainant and emphasized that this type of information is proper and sufficient evidence. This made it possible to refute the tax authority's arguments about the impossibility of identifying the advertising services.

As a result of the complaint review, the State Tax Service of Ukraine canceled more than UAH 34.7 mn – 97% of the total additional tax assessments. For the company, this means not only significant financial relief, but also effective protection of its business model, built on modern internet marketing tools.



Address Is Not Proof of Guilt: A Case on Paying Income to Sole Proprietors Registered in Temporarily Occupied Territories

An IT company approached the Council after the tax authority conducted a scheduled audit. Following the audit, the tax authority additionally assessed personal income tax and the military levy on amounts the company paid to individual entrepreneurs (sole proprietors, “FOPs”) for services provided in 2022–2024. Penalties were also imposed. The total amount of additional assessments came to almost UAH 1.5 million.

The tax authority justified its conclusions by stating that the FOPs to whom the company made payments have their tax address in temporarily occupied territories (TOT). In the tax authority’s view, in such a case it was the IT company that was required to withhold and pay taxes from the amounts paid.

The Council thoroughly analyzed the applicable legislation and the circumstances of the complaint and concluded that the provisions of the Tax Code of Ukraine requiring tax withholding when paying income to FOPs registered in TOT do not apply to territories recognized as occupied during martial law.

To clarify the matter, the Council sent a request to the State Tax Service of Ukraine (STS) asking how many FOPs fall under this rule. Having received a response, the Council confirmed the correctness of its conclusions.

Subsequently, the Council sent a letter to the STS of Ukraine supporting the IT company’s position. In the document, the Council presented arguments based on the publicly stated positions of the STS itself and the reply received to the Council’s request. The Council also emphasized that the complainant had provided convincing evidence that none of the FOPs to whom it made payments were in fact located in TOT, even though their registered place of residence was there. In addition, all of them timely and in full declared the income received and paid taxes on it.

During in-person participation in the consideration of the complaint, the Council’s investigator and the IT company’s representatives also stressed the importance of consistent interpretation of tax legislation by the STS of Ukraine.

As a result, the IT company’s complaint was upheld, and the tax notices-decisions were cancelled.

The Council welcomes the consistent and balanced approach taken by the STS of Ukraine in reviewing this complaint.



Tax Dispute on the Road to Compliance: How the Council Helped Challenge Additional Tax Assessments

A company operating in the financial leasing sector faced the consequences of a scheduled tax audit: additional assessments of more than UAH 300,000 in corporate income tax, the imposition of over UAH 90,000 in penalties, and a reduction of negative VAT balance by more than UAH 300,000. For the business, this meant not only a financial burden but also the risk of a precedent—where investments in development and compliance could be called into question.

The basis for these decisions was the consulting services obtained by the company. The tax authority claimed that the relevant transactions had signs of being non-genuine and lacked a valid business purpose. According to the tax officials, given the presence of a director and in-house staff, the company could have ensured compliance with financial services legislation on its own, making the engagement of external consultants unjustified.

The company disagreed with these conclusions. It explained that after obtaining the status of a financial company, there was a need to promptly and correctly align its operations with the requirements of the National Bank of Ukraine (NBU). It was precisely for this purpose that the business engaged specialized external expertise. The complainant insisted that the services were actually provided, their content and results were properly documented, and their economic rationale was obvious—compliance with regulatory requirements directly affects the company's ability to operate.

In parallel with the administrative appeal to the State Tax Service of Ukraine (STS), the company also approached the Business Ombudsman Council. After reviewing the materials, the Council supported the applicant's position. In its arguments, the Council emphasized that these were not formal or nominal expenses, but consultations with practical substance aimed at ensuring compliance with NBU requirements. Therefore, such costs had a reasonable economic cause and a legitimate business purpose.

During the consideration of the appeal by the STS of Ukraine, an inspector of the Council took part in joint discussions with representatives of the tax authority and the company, which helped focus attention on the essence of the dispute: the reality of the services received, their connection to the company's business activities, and the correctness of assessing the business purpose.

As a result, the STS of Ukraine cancelled the tax assessment notices and fully upheld the company's complaint. The business avoided payment of the additionally assessed corporate income tax and penalties and preserved its negative VAT balance.

5. From international dialogue to analytics: working on systemic changes

In Q4 2025, the Policy&Recovery team focused on working with specific business cases, participating in key international platforms, including ReBuild Ukraine 2025, working on systemic recommendations to improve the regulatory environment, and presenting an analytical note on the Centralized Procurement Organization in the recovery sector.

Systemic work with cases

The team continues its systemic work on processing business appeals facing barriers in the recovery processes and access to state support. As of the end of Q4 2025, the team is considering 13 business appeals related to infrastructure and investment projects

implementation, four of which have already been successfully resolved. The areas of appeals cover construction, alternative energy, logistics and storage, consulting (engineering) and production. Examples of individual cases in progress are given below.

The total value of the case portfolio is

UAH **3.846** bn of which

UAH **2.229** bn has already been returned to business.



Case 1. Delay in processing an application for critical industrial equipment

Problem

A Ukrainian enterprise engaged in food production and refrigeration logistics was affected by a UAV attack in July 2025 – vital production equipment was destroyed and damaged. The company applied for humanitarian aid in the form of industrial equipment through the regional military administration in accordance with the Procedure approved by the Cabinet of Ministers of Ukraine Decree No. 924 of July 5, 2024. Despite handover of materials to the Ministry of Economy and expiration of deadlines established by law, the enterprise did not receive any information about the application review results. Repeated appeals to the Ministry of Economy were also left unanswered.

BOC actions

The Council asked the Ministry of Economy to report on the company's documents review results and the progress with international partners on finding the necessary equipment. In December 2025, the Ministry of Economy reported that equipment lists had been handed over to the Ministry of Foreign Affairs, but no proposals had been received from international partners.

Update

The Council has prepared an appeal to the Ministry of Foreign Affairs with a request to provide information on whether work has been carried out with international donors, what its results are, as well as on further planned steps to find the necessary equipment.

Case 2. Technical obstacles to applying for a state grant through “Diia”

Problem

A Ukrainian enterprise engaged in food production and refrigeration logistics planned to apply for a state grant to restore production damaged by a UAV attack, in accordance with the Procedure for Grants for the Creation, Development or Renewal of Processing Industry Production, approved by the Cabinet of Ministers Decree No. 739 of June 24, 2024. Technical obstacles arose when filling out the application through “Diia” portal. The support service explained that it was impossible to submit an application because there were non-resident legal entities without an EDRPOU code among the founders. It created unequal conditions for enterprises with foreign capital, although the legislation did not provide for such restrictions. The enterprise appealed to the Ministry of Digital Transformation of Ukraine with a request to ensure the technical possibility of submitting applications, but no response was received.

BOC actions

The Council appealed to the Ministry of Digital Transformation with a request to eliminate technical restrictions in “Diia” portal functioning, which prevented companies with foreign non-resident founders from submitting applications in accordance with the Grants Procedure, and also to inform about the application review outcomes.

Update

As of the end of December 2025, the issue is being considered by the Ministry of Digital Transformation.

Participation in ReBuild Ukraine 2025



On November 13–14, 2025, the BOC delegation, led by Business Ombudsman Roman Waschuk and with the participation of the Deputy Business Ombudsman Tetiana Korotka, took part in the international exhibition and conference ReBuild Ukraine: Construction & Energy in Warsaw. During the event, the team held bilateral and multilateral meetings with Ukrainian and international business on barriers to implementing recovery projects, discussing both systemic challenges and specific company cases. An important focus area was public communication about the role of the Council as an equidistant institution – a “bridge” between the government, business and international partners. The delegation also participated in workshops of the European Commission on engagement of the private sector in reconstruction.



The issue of receiving support from the Ukraine Energy Support Fund

A Ukrainian company engaged in electricity generation from renewable sources in Mykolaiv region applied to the Business Ombudsman Council. As a result of occupation and Russia's military aggression, its solar power plant was completely destroyed.

The company believed it was deprived of the opportunity to obtain financing to restore its assets through the Ukraine Energy Support Fund, since, in its view, the eligibility criteria for international financial assistance were discriminatory, non-transparent and economically unjustified.

To clarify the circumstances of the case, the Council addressed the Ministry of Energy of Ukraine. In its response, the Ministry provided a clear and comprehensive explanation: the Fund's financial resources are limited and therefore directed to the most priority areas – physical protection of facilities, as well as restoration and repair of critically needed energy infrastructure equipment. These criteria were also sent for review to the Fund's operator – the Energy Community Secretariat – which did not raise any objections (formal approval on its part was not required).

In particular, the issue related to restrictive requirements on the installed capacity of facilities. Thus, the current state support policy at this stage is primarily focused on higher-capacity energy infrastructure. Without interfering

in state policy, the Council notes the demand for similar support instruments from operators of small– and medium-capacity energy facilities as well.

At the same time, the Ministry reported that it continues to take measures to mobilise and distribute humanitarian aid aimed at supporting energy sector enterprises and restoring their generation capacity. Companies that do not meet the eligibility criteria for the Fund may receive support under the humanitarian aid mechanism for the energy sector pursuant to Resolution No. 824 of the Cabinet of Ministers of Ukraine. Within this mechanism, equipment from international donors has already been allocated to the company to partially restore its generation capacity.

Following the investigation, the Business Ombudsman Council did not identify any signs of bad faith conduct on the part of the Ministry of Energy. Therefore, the complaint was closed without a finding of violation by the state body.

Although the Business Ombudsman Council does not participate in shaping state policy and acts within the limits of its mandate, such cases serve as a practical basis for developing systemic recommendations to improve interaction between business and the state in the context of post-war recovery.



Systemic recovery recommendations

During Q4 2025, the team continued working on systemic recommendations presented in the report “Challenges in Protecting and Restoring Critical Infrastructure Through Private Sector Engagement.”

This quarter, the Government of Ukraine implemented three key recommendations:



Creating a single national price base for building materials – a tool to ensure pricing transparency and uniform standards across the country.

Establishing a coordination center for operational response to the critical infrastructure facilities protection and restoration – a dedicated mechanism for rapid interaction between the state, business, and international partners.

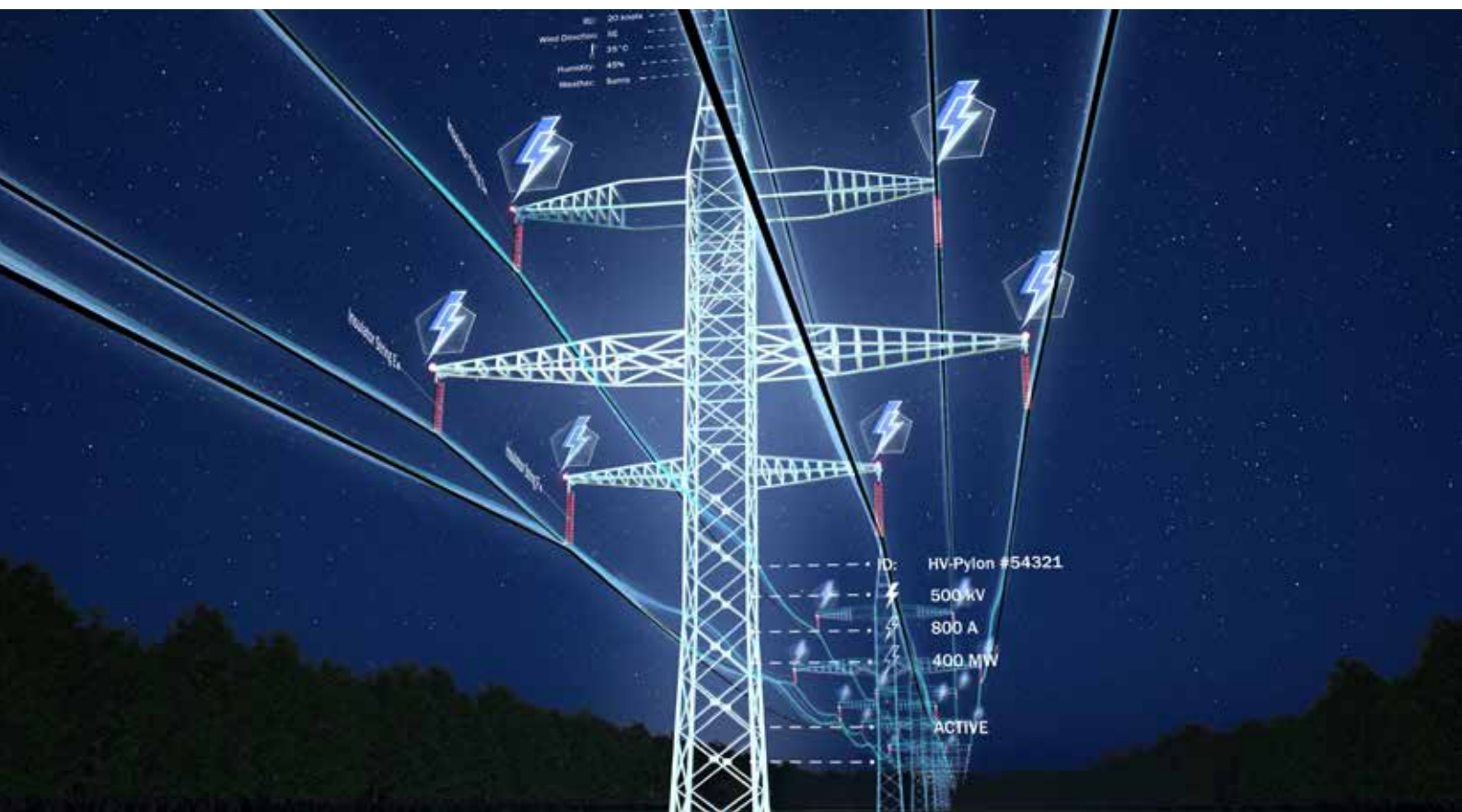
An updated approach to calculating construction workers’ salaries has been adopted taking into account increased coefficients for combat zones and bringing estimated indicators in line with real market conditions.

As of
December
2025,

33%

recommendations

from the report have been implemented by the Government of Ukraine.



Systemic Change: Construction Pricing Rules updated

A major infrastructure company approached the Business Ombudsman Council regarding outdated approaches to determining construction costs set out in Guideline No. 281, approved by an order of the Ministry for Communities and Territories Development. The company noted that certain provisions of the Guideline required updating, in particular the calculation of estimated profit when preparing investor cost estimate documentation, as well as the determination of administrative expenses.

The Council took the matter into work and began systematic engagement with public authorities and the market. Council representatives joined the профильна working group at the Ministry for Communities and Territories Development of Ukraine on improving the construction pricing system and actively participated in its meetings. In parallel, the Council held consultations with representatives of the construction sector and consistently raised these issues in the public domain, which made it possible to align the key proposals from the business community.

As a result, on 19 November 2025 the Cabinet of Ministers of Ukraine adopted Resolution No. 1512 “On Certain Specifics of Determining Construction Costs under Martial Law.” For the period of martial law and/or a state of emergency, the Resolution establishes the amounts of general production and administrative expenses, as well as estimated profit, for determining the cost of construction carried out with public funds. It also provides for the mandatory application of these indicators when forming the contract price and conducting mutual settlements.

The complainant informed the Council that it positively assesses the adopted changes and considers that they address market needs and resolve the key issues raised in the complaint. The Council’s efforts were also recognized by the industry business association, the Confederation of Builders of Ukraine, which awarded the Business Ombudsman Council a special distinction.

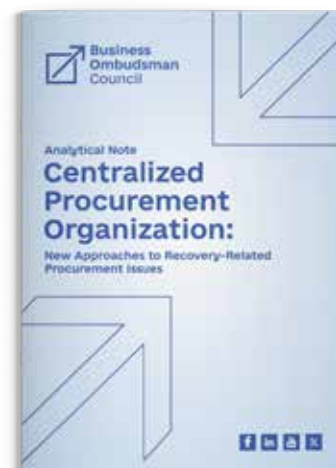
The Business Ombudsman Council welcomes the adoption of Resolution No. 1512 and considers it an important step toward improving approaches to forming construction costs under martial law.



Presentation of the Analytical Note on the Centralized Procurement Organization

On December 17, 2025, the Council presented an Analytical Note “Centralized Procurement Organization: New Approaches to Recovery-Related Procurement Issues.” The creation of a CPO was one of the Council’s systemic recommendations from the report “Challenges in Protecting and Restoring Critical Infrastructure Through Private Sector Engagement”, which the Government implemented by the Cabinet of Ministers of Ukraine Decree No. 362 of April 1, 2025.

The document analyzes public procurement challenges in the field of reconstruction at two levels. At the level of the Centralized Procurement Organization, this is the lack of centralized expertise, unified approaches to qualification of participants, standardized documents and mechanisms for controlling performance of contracts. At the national level, there are problems with financing and budget planning, limited opportunities to attract international participants, the lack of a single price base for materials and works, as well as special legislation on reconstruction. The Council proposed comprehensive recommendations to address these challenges, particularly as regards procurement procedures standardization, ensuring stable financing, creating a single price base and harmonization with international standards.



6. Cooperation with stakeholders

6.1 Memoranda

State Tax Service of Ukraine: updating the Memorandum as strengthening of partnership



In Q4 2025, the Business Ombudsman Council and the State Tax Service of Ukraine signed an updated Memorandum of Partnership and Cooperation.

The document became a logical continuation of the parties' long-term interaction in resolving problematic issues of entrepreneurs and, at the same time, a step towards improving the quality of these relations. Updating the memorandum is aimed to boost coordination in considering complaints and dealing with systemic business problems in the tax sphere, particularly with the use of a tax mediation toolkit.

Regular Expert Group meetings remain a key practical tool of cooperation. This format allows for prompt appeals consideration, positions coordination, and development of solutions contributing to formation of more transparent and understandable rules in tax relations.

Bureau of Economic Security of Ukraine (BEB): a new strategic partnership stage



In Q4 2025, the Business Ombudsman Council signed a Memorandum of Partnership and Cooperation with the new leadership team of the Bureau of Economic Security of Ukraine. This agreement became a new stage in a

strategic partnership aimed not only at effective responding to business complaints, but also at eliminating causes leading to their occurrence.

The parties agreed that a systemic approach through joint work and recommendations is key to creating a more transparent and predictable business environment.

One of the first practical steps under the Memorandum will be establishment of a joint Expert Group to review complaints received by the Council and falling within the BEB competence. Expert groups are a proven tool for the Council – they allow not only to record the problem, but also, jointly with the state partner, seek solutions to prevent similar situations from recurring in the future.

6.2 Expert groups

Expert groups allow for prompt discussion of specific business cases processed by the Council. Thanks to such meetings, the Council is able to communicate directly with officials, clarify the positions of the parties, agree on approaches to solving problems, and facilitate the accelerated resolution of entrepreneurs' appeals.

	Number of meetings in the reporting quarter	Number of cases reviewed in the reporting quarter
State Tax Service	3	55
State Customs Service	1	7
Prosecutor General's Office	1	10



Based on the Order approving the Regulations on the Disciplinary Commission of the Bureau of Economic Security of Ukraine, a BEB Disciplinary Commission was established, which includes a representative of the Business Ombudsman Council. During the reporting quarter, the Business Ombudsman participated in three meetings of the Commission.

6.3 Declaration of Fair and Reasonable Administration: from principles on paper to practice

In Q4 2025, the Business Ombudsman Council continued promoting the Declaration of Fair and Reasonable Administration – a roadmap for public administration bodies to apply the law in a spirit of justice, common sense and proportionality – not just formally.

The practice of reviewing business complaints shows that even high-quality legislation does not guarantee fair treatment during its enforcement. That is why the Declaration emphasizes the consistent consideration of the basic principles of EU law, particularly reasonableness, prudence and impartiality in the daily decisions of public authorities. These principles should work not only in courts, but above all, in public administration – where business most often interacts with the state.



The Declaration puts a special emphasis on distorted law enforcement causes: in situations where the law gives a choice between several legal options, where the decision is often determined not by principles, but by fear or the desire to “fulfill the plan” or avoid the attention of law enforcement officers.

In this context, the risk is particularly acute when reformers’ initiatives may be “punished” institutionally, while inaction is rewarded with calm. That is why public adherence to the Declaration is not a formality, but a marker of managerial courage and willingness to act according to principles.

As of the reporting period, the Declaration has already had signatories among the following state bodies:

Chortkiv City Council



Ternopil Regional Military Administration



Khmelnyskyi City Council



In Q4 2025, the following city councils also joined the Declaration:

Vinnytsia City Council



Lviv City Council



It is important to note that in Lviv, joining the Declaration was accompanied by an agreement on its practical implementation: Business Ombudsman Roman Waschuk and City Mayor Andrii Sadovyi also signed a Joint Action Plan, which should implement the ideas of the Declaration within the framework of the pilot project “Lviv: implementation” (jointly with EU4PAR2).

The Declaration remains open for accession by all state and local authorities, and the Business Ombudsman Council is ready to support public administration bodies in practical application of its principles.

6.4 Regional visits

Kropyvnytskyi

Business Ombudsman Roman Waschuk and his team visited Kropyvnytskyi city to strengthen interaction with regional authorities and communicate with local entrepreneurs. During the meeting with the Deputy Head of Kirovohrad Regional Military Administration Natalia Revenko, they discussed opportunities of cooperation to protect the rights of entrepreneurs at the regional level. Separately, they presented the Declaration of Fair and Reasonable Administration as a practical foundation for transparent and predictable relations between the state and business.

The visit was followed by a meeting with entrepreneurs of Kirovohrad region with the participation of Deputy Head of the Regional Military Administration Serhiy Sheremet. The Council's team presented tools for out-of-court dispute resolution in cooperation with state bodies, explained in which cases it is worth contacting the Council, and reminded of free assistance. Entrepreneurs voiced their questions and problem situations and received recommendations on further steps.

The Council team also met with local businesses at Kropyvnytskyi City Council's Entrepreneurship Support Center. Participants discussed key challenges and successful business cases in the region.



Tulchyn

The next stop within regional visits was Tulchyn region. The Council team held a working meeting with the Deputy Head of the district military administration Volodymyr Skaliy, Tulchyn city mayor Valery Vesnian and the district council chairman Vasyly Neboretskyi. They discussed how communication with entrepreneurs was built in the district and what requests most often come from small and medium-sized businesses during martial law and mobilization. The local authorities also spoke about the support of the Armed Forces of Ukraine and the general problems of the district's business environment during wartime.

The Council's team presented its activities and agreed on working contacts for business appeals for further support.

A meeting with the business community of the Tulchyn region was held at Tulchyn Public Library. The Council presented tools for out-of-court settlement of possible problems of entrepreneurs in interaction with the authorities and explained at what stage it was best to file a complaint. Entrepreneurs had the opportunity to ask questions and receive practical advice on preventing problems in relations with the state.



Vinnytsia

During his visit to Vinnytsia, Business Ombudsman Roman Waschuk met with the District Military Administration First Deputy Head Natalia Zabolotna, Deputy Head Serhiy Zditovetsky and Director of the International Cooperation and Regional Development Department Ihor Tsekhanovskyi. They discussed legitimate interests protection of entrepreneurs, problematic issues resolving mechanisms and partnership relations development between authorities and business. The Council's team shared the Declaration of Fair and Reasonable Administration as an initiative aimed at developing transparent, predictable and business-oriented practices in the interaction of state bodies with entrepreneurs.

A separate working meeting was held in Vinnytsia with the Mayor Serhii Morgunov and municipality team. They discussed support for entrepreneurs, compensation programs, assistance to relocated businesses, and opportunities to protect business rights in interaction with state bodies. Municipality representatives informed that the community provided 682 administrative services, most of which were business-related, and also shared their experience in receiving relocated production: over 460 companies moved their facilities to the community, and about 80% already resumed operation. Following the meeting, Vinnytsia City Council joined the Council's initiative and signed the Declaration of Fair and Reasonable Administration.



During the visit, the Council's team also met with Vinnytsia entrepreneurs: they discussed their current challenges, talked about the Council's functionality, and gave examples of situations in which its tools can be useful for business.



Lviv

The visit to Lviv was a continuation of the Council's previous contacts with the city authorities: the accession of Lviv City Council to the Declaration of Fair and Reasonable Administration was discussed during previous visits, and that time it was backed up by a practical decision. During a working meeting of the Business Ombudsman Roman Waschuk with the city mayor Andrii Sadovyi, Lviv City Council officially joined the Declaration, and the parties also signed a Joint Action Plan to allow for its principles implementation in the city governance practice. The Plan will be implemented within the framework of the pilot project "Lviv: Implementation" together with EU4PAR2.



As part of the visit, the Council's team met with a region's big business representative, Zinovii Kozytskyi. They discussed a number of issues hindering the development of entrepreneurship in the region: challenges in the construction sector, manpower shortage and regulation, ensuring fair "white" (official) salaries, as well as contradictory actions of the state and obstacles to business participation in tenders. The Council's team noted that a considerable part of these topics was recorded as systemic in previous studies, but they did not have a final solution yet.

6.5 Visits to companies

Terra Food

As part of a regional trip to Tulchyn, Business Ombudsman Roman Waschuk and his team visited Terra Food, one of the largest dairy producers in Ukraine and a leader in milk processing. During the visit, the team got familiarized with the production processes and discussed practical aspects and challenges of doing business in the current conditions, particularly the impact of wartime on operations with the company's management team.

The export capacity of the enterprise was separately noted: products of "Ferma", "Tulchynka" and "Premialle" brands are supplied to over 60 countries. The enterprise continues operation, maintains production, gives jobs for the community and supports the economy of the region through tax payments.



ELEX

During his visit to Kropyvnytskyi, Business Ombudsman Roman Waschuk visited the production facilities of ELEX, the first Ukrainian plant engaged in production of excavators and loaders. The enterprise was founded in 2013 and is part of ELVORTI GROUP machine-building holding.

The Council's team got familiar with the production processes and discussed current challenges that the business faced in current conditions with the company's management team. The visit helped to better understand the practical side of the industrial enterprise work: what barriers arose in interaction with the state, what affected production stability and what solutions were needed to develop and preserve jobs.

Inteltek Ukraine

The Business Ombudsman Roman Waschuk and his team visited Inteltek Ukraine, a production unit of ITW Systems, an American-Ukrainian company, one of the largest Ukrainian manufacturers of lighting equipment and individual lighting solutions. The company's products are used at industrial facilities, airports, shopping malls, the metro, and in street lighting in Kyiv and other cities.

During the visit, the company's complaint regarding actions of the Bureau of Economic Security was discussed: at the request of the business, law enforcers launched a number of proceedings after competitive procedures, conducted searches, demanded documents, temporarily seized property, and

summoned management for questioning, thus complicating the enterprise's work.

While processing the appeal, the Council found out that courts did not give permission to seize the property, and the Prosecutor General's Office reported that the company was not under investigation in the main proceedings and appeared in the chain of investigated objects.

The Council draws attention to the fact that such pressure on manufacturers is not unique: enterprises creating added value have to divert management and operational resources to searches, multiple documents submission, and procedural actions, instead of focusing on production and contract fulfillment.



6.6 Calendar of events

2.10.2025

BUCC Monthly Reception
Organizer
British-Ukrainian Chamber
of Commerce

3.10.2025

International discussion
“Rebuilding Ukraine:
Opportunities for Polish
Business”
Organizer
Warsaw Enterprise
Institute and Institute for
Economic Research and
Policy Consulting

7.10.2025

Meeting with the
Ukrainian Association of
Banks
Organizer
Business Ombudsman
Council

8.10.2025

Meeting with the State
Tax Service
Organizer
State Tax Service

8.10.2025

Meeting of the
Government Committee
(Pulse)
Organizer
Ministry of Economy of
Ukraine

8.10.2025



CBU Business Day
Organizer
Confederation of Builders
of Ukraine

8.10.2025

State Customs Service
Commission
Organizer
State Customs Service

9.10.2025

Meeting with the IRON
defence cluster
Organizer
Business Ombudsman
Council

9.10.2025

UNIC Executive
Committee Meeting
Organizer
Ukrainian Network of
Integrity and Compliance
(UNIC)

10.10.2025



Business Protection
2025 – A2B Forum
Organizer
Ukrainian Advocates’
Association

10.10.2025

External meeting of
Economic Development
Committee “Legislative
Instruments for Attracting
Investments to Ukraine”
Organizer
Verkhovna Rada of
Ukraine Committee on
Economic Development

14.10.2025



Meeting of UNBA
representatives with the
Business Ombudsman
Organizer
Ukrainian National Bar
Association

16.10.2025



Kyiv International
Economic Forum
Organizer
Kyiv International
Economic Forum

17.10.2025

Polish business breakfast
Organizer
Kyiv International
Economic Forum

17-18.10.2025



III School of
Administrative Procedure
Organizer
EU4PAR2, Ukraine2EU,
GIZ, 3*E4U

22.10.2025

Award ceremony for 54 winners of the All-Ukrainian Rating “Conscientious Taxpayers – 2024”

Organizer

Taxpayers Association of Ukraine

22.10.2025

Den Nordiske Klub event

Organizer

Den Nordiske Klub

23.10.2025

Ukraine’s Quest for Mature Nation Statehood Roundtable XXVI

Organizer

American Foreign Policy Council

29.10.2025



XIV Tax Forum

Organizer

Ukrainian Bar Association

29.10.2025

Working meeting with members of the Entrepreneurship Support Council

Organizer

Entrepreneurship Support Council

30.10.2025

Public discussion of “State Regulation and Control in the Economy” within the framework of the preparation of the Anti-Corruption Strategy Draft for 2026–2030

Organizer

National Agency on Corruption Prevention (NACP)

30.10.2025

Expert discussion “De-Shadowing Economy: a Challenge and an Opportunity for Ukraine”

Organizer

Institute of Analytics and Advocacy

31.10.2025

Forum “Dialogue Between Government and Business: New Opportunities”

Organizer

Ukrainian Business Council with the support of the Embassy of Switzerland in Ukraine and the United Nations Development Programme in Ukraine

3.11.2025



Meeting with the AmCham Ukraine’s Healthcare and Medical Services Providers Committees

Organizer

American Chamber of Commerce in Ukraine

4.11.2025

Meeting with the IMF International Monetary Fund

4.11.2025

Meeting with Ugis Sics, EU4PAR **Organizer** Business Ombudsman Council

5.11.2025

Presentation of the Business Ombudsman and its activities at the Focus Group on EU-Ukraine business cooperation

Organizer

DG GROW, European Commission

7.11.2025



Tax & Business Talks – 2025 A2B Forum

Organizer

Ukrainian Advocates’ Association

7.11.2025

Panel discussion: Relocation and Integrity: How Business is Changing the Economic Map of Ukraine

Organizer

Re:Open Zakarpattia

7.11.2025



Seminar-training “Main Novelties of the Law of Ukraine “On the Administrative Procedure”

Organizer

EU4PAR2 and the Business Ombudsman Council

12.11.2025



Third Foreign Investment Congress

Organizer

EUCONLAW Group

18.11.2025

Technical Roundtable Discussion on Deshadowing Ukraine's Economy – Potential Policy Levers and Interventions

Organizer

KSE Institute and World Bank

19.11.2025

Taxes and Business: Strategic Forum

Organizer

Armada Law Firm

19.11.2025

Meeting with the IMF

Organizer

International Monetary Fund

20.11.2025

Meeting with GIZ

Organizer

GIZ

20.11.2025

Business networking reception

Organizer

British Embassy

21.11.2025

Meeting with KPMG

Organizer

KPMG

24.11.2025

Nomination Committee Meeting

Organizer

Ministry of Economy of Ukraine

24.11.2025

Meeting with Mariin Ratnik, Deputy Minister for Economic and Development Affairs of Estonia

Organizer

Business Ombudsman Council

26.11.2025

Canadian Roundtable with CEO Club on Business Climate

Organizer

Canada-Ukraine Chamber of Commerce, Embassy of Canada to Ukraine and CEO Club Ukraine

26.11.2025

Meeting with the Acting Head of the State Tax Service of Ukraine Lesia Karnaukh

Organizer

State Tax Service of Ukraine

28.11.2025

Meeting with Chrystia Freeland, Canada's Special Economic Development Advisor to Ukraine

Organizer

Business Ombudsman Council

2.12.2025



Components of Freedom Forum

Organizer

IRON Cluster

2.12.2025

Meeting of the working group on preparation of Ukraine's negotiating positions during negotiations with the European Union on conclusion of Accession Agreement to the EU on Freedom of Establishment and Freedom to Provide Services (chapter 3)

Organizer

Ministry of Economy of Ukraine

4.12.2025



KPMG Tax Disputes Club

Organizer

KPMG

4.12.2025

Meeting with Eric Hontz, Deputy Regional Director for Europe and Eurasia, Center for International Private Enterprise (CIPE)

Organizer

Business Ombudsman Council

5.12.2025

Meeting of the Secretariat with UNIC Executive Committee members

Organizer

Ukrainian Network of Integrity and Compliance (UNIC)

9.12.2025

Meeting with the Acting Head of the State Tax Service of Ukraine Lesia Karnaukh

Organizer

State Tax Service of Ukraine

9.12.2025

Meeting with Hanna Hvozdiar, Deputy Minister of Defence

Organizer

Ministry of Defense of Ukraine

9.12.2025

SUP Award 2025

Organizer

Union of Ukrainian Entrepreneurs

10.12.2025

Meeting with Olha Balytska, Head of Real Estate Practice at PwC Legal Ukraine

Organizer

Business Ombudsman Council

10.12.2025

Online seminar “The Law of Ukraine “On the Administrative Procedure”: New Opportunities for Business”

Organizer

EU4PAR and the Business Ombudsman Council

12.12.2025

End-of-year event “Business Integrity: From Values to Systems”

Organizer

Ukrainian Network of Integrity and Compliance (UNIC)

12.12.2025

Nomination Committee Meeting

Organizer

Ministry of Economy of Ukraine

15.12.2025

Meeting with Katarina Maternova, Ambassador of the EU to Ukraine

Organizer

Business Ombudsman Council

15.12.2025

Meeting with David Bachmann, Trade Counselor of the Austrian Embassy in Ukraine

Organizer

Embassy of Austria in Ukraine

16.12.2025

Nomination Committee Meeting

Organizer

Ministry of Economy of Ukraine

19.12.2025

Meeting with project expert in the field of integrity recovery Olha Kolodochka and Head of the School Nutrition Reform Team Orest Stepaniak

Organizer

European Union Anti-Corruption Initiative (EUACI)

23.12.2025

UNIC Executive Committee Meeting

Organizer

Ukrainian Network of Integrity and Compliance (UNIC)

26.12.2025

Meeting of the Deputy Prime Minister for European and Euro-Atlantic Integration of Ukraine, Taras Kachka, with civil society organizations representatives engaged in the process of Ukraine’s European integration

Organizer

Cabinet of Ministers of Ukraine

29.12.2025

Nomination Committee Meeting

Organizer

Ministry of Economy of Ukraine

29.12.2025

Meeting with the Restoration Agency

Organizer

Restoration Agency

31.12.2025

Nomination Committee Meeting

Organizer

Ministry of Economy of Ukraine

6.7 Cooperation with the media

The Business Ombudsman Council openly interacts with the media. In the reporting quarter we collaborated with and were mentioned in the following media:

Ukrainske radio



Espresso TV



Forbes



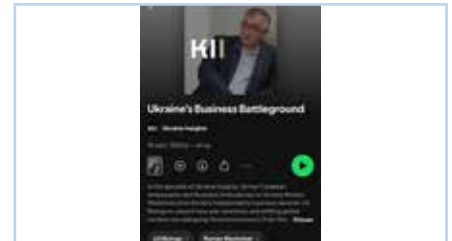
SLAWA LIFE



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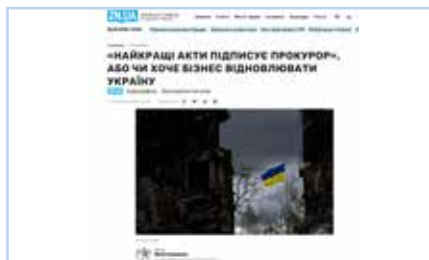
The Kyiv Independent



UA.news



ZN.UA



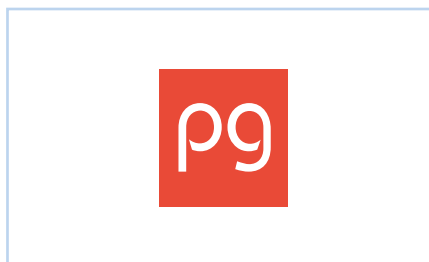
Mind.ua



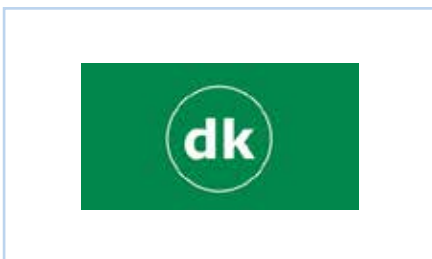
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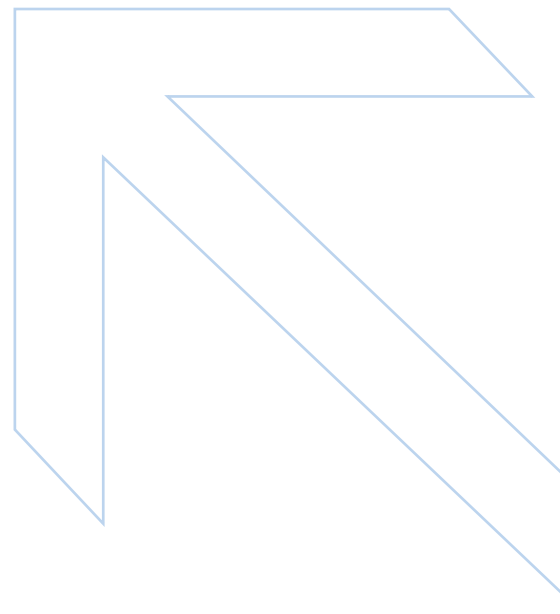
The Page



Debit-Credit



Chief Accountant





**Business
Ombudsman
Council**

Eliminating barriers to doing business in Ukraine



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