



**Business
Ombudsman
Council**

Quarterly report

Q2 2026

April-June 2026



www.boi.org.ua



Foreword

Anka Feldhusen,
Business Ombudsman

The second quarter of the year saw spring finally arriving after a long and dark winter. Although attacks on Kyiv increased massively in May and June, some optimism returned with the sun and the light; meanwhile, the wide fields of farmers in Ukraine turned green and then gold. Businesses continued their work despite the conditions of the full-scale war, and our team dealt with an increasing number of complaints. The Business Ombudsman Council acknowledged its 11th anniversary with a get-together with business

representatives in our office premises. This was the first in a series of quarterly meetings planned for the coming year.

Our Investigators' team held a productive discussion with representatives from the State Tax Service and business associations on the issue of repeated tax audits, which a growing number of businesses complain about. My team and I travelled to Chernihiv and Cherkasy, where we visited complainants and other companies that keep showing an impressive resistance to the Russian aggression.

Investment in solar energy and storage capacities is high, and high-quality shelters protect the workers. I made a separate trip to Koryukivka, a small town that I came close to during my years as ambassador. There as everywhere else, the major concern of business, next to the direct attacks, is the scarcity of human resources. All companies ask for a reform of the mobilisation and reservation system, thus mirroring the general feeling in the population.

The second quarter of 2026 ended with a trip to Gdansk

for the Ukrainian Recovery Conference, which our Policy and Recovery team had prepared for in the preceding months. We focused our side event on the importance of human capital and regional cooperation, while I also participated in panels on Ukraine's EU integration.

All together, we achieved a lot and I want to specially thank my team for their incredible work even after sleepless nights.

Read more about all this on the next pages!

A. Feldhusen



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.



European Bank
for Reconstruction and Development



Austria



Germany



the Netherlands



Sweden



Denmark



Italy



Norway



Switzerland



Finland



Japan



Poland



the United Kingdom



France



Latvia



Slovenia



the United States

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

1. Key indicators

Q2 2026 in review

267 complaints received

+41 complaints compared with Q1 2026



100 cases closed

44 complaints remained at the preliminary assessment stage

113 complaints rejected



TOP-5 subjects of complaints and their trends

1. Tax issues

The number of complaints on tax issues made up half of all appeals to the BOC – 51%. Of these, the most complaints were about tax audits. Compared to Q1 2026, the Council received 9 more complaints about tax audits (50). In the SMKOR category (tax invoices suspension, inclusion in risky payers' lists, non-enforcement of court decisions on tax invoices registration), the Council received 30 complaints, which is 22% of tax appeals.

2. Law enforcement bodies

Complaints about law enforcement bodies account for 13% of all appeals received by the Council. The largest number of complaints from businesses was against the Bureau of Economic Security – 11 complaints. The Council also received complaints about the National Police (10 complaints) and the Prosecutor General's Office (9 complaints).

3. State regulators

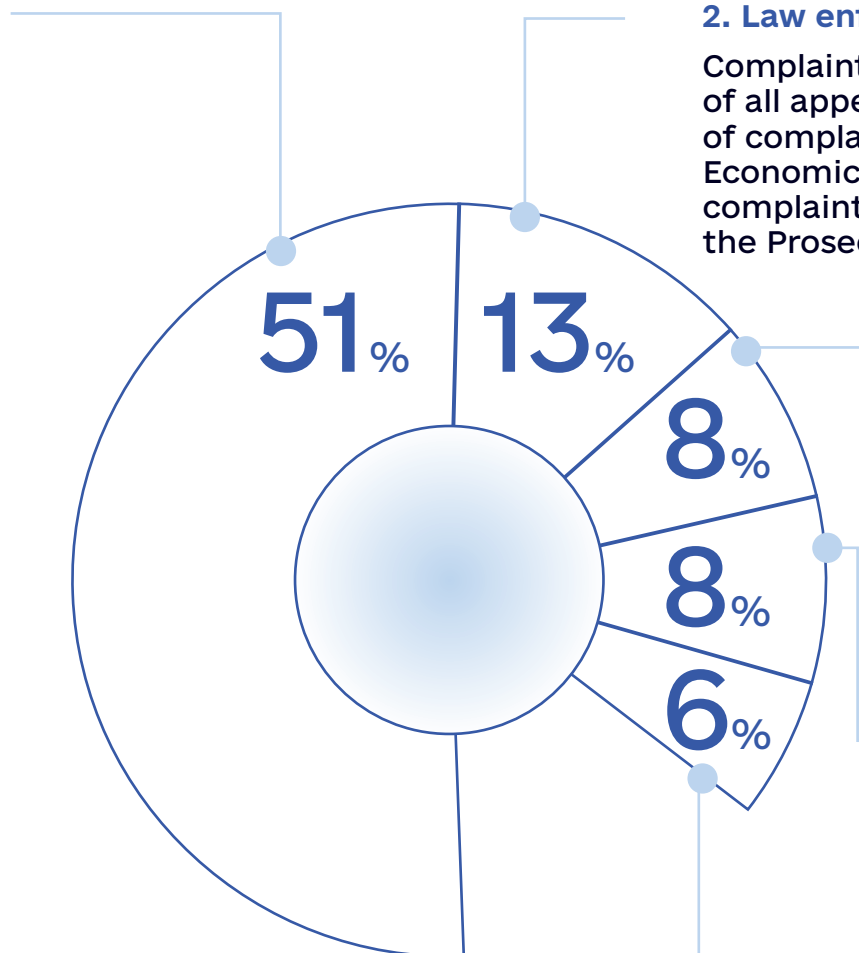
The category of state regulators includes complaints about actions of the State Forest Resources Agency and the Restoration Agency. In particular, the complaints currently in review of the Council concern issues of grant support for businesses and recognition of enterprises as critical to the economy functioning.

4. Customs issues

Customs complaints related to customs value adjustment (4 complaints) and delays in customs clearance of goods across the customs border (9 complaints).

5. Local governments

The Council processed 5 complaints regarding interaction of entrepreneurs with local authorities. Of these, 3 appeals were being processed by the Policy and Recovery team.



Complainant's portrait

Geography of complaints



TOP-5 industries of appeals

Private entrepreneur – FOP



Wholesale trade



Production



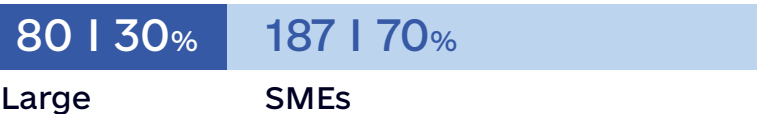
Agriculture and mining



Individual



Business size



Origin of capital



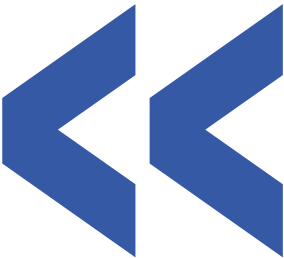
2. Investigations area

Expert groups

In the reporting quarter, the Council launched the Expert Group format with the Bureau of Economic Security, operating under Memorandum of Partnership and Cooperation dated October 23, 2025.



	Number of meetings in the reporting quarter	Number of cases reviewed in the reporting quarter
State Tax Service	3	46
State Customs Service	1	14
Main Investigation Department of the National Police of Ukraine	1	6
Bureau of Economic Security of Ukraine	1	5



We hereby inform you of the successful resolution of the issue that was the subject of the of PE “Trans-Agro,, complaint about restriction of access to railway infrastructure in the seaport of Chornomorsk.

Thanks to assistance and professional intervention of the Business Ombudsman Council, an agreement was reached and concluded on the delivery and collection of wagons.

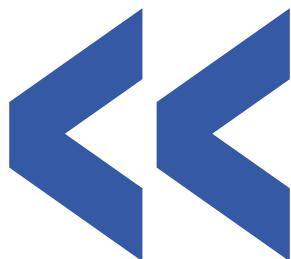
The conclusion of this agreement currently removes access barriers to logistics infrastructure that were the ground for our appeal. We extend our gratitude to the Council team for effectively protecting the legitimate interests of private business and contributing to ensuring transparent cooperation with state monopolists.

Trans-Agro PE

Investigations: list of complaints by subject

135	Tax issues
59	Tax audits
42	Tax – other
14	Inclusion in risky taxpayers' lists
9	Non-enforcement of court decisions on tax invoices registration
7	Tax invoices suspension
4	VAT refund
36	Actions of law enforcement bodies
11	Bureau of Economic Security
10	National Police
9	Prosecutor's Office bodies
2	Security Service of Ukraine
2	State Bureau of Investigation
1	State Border Guard Service
1	NABU
18	Customs issues
8	Customs clearance (delay/refusal)
3	Customs valuation
3	Changing UCG FEA codes
2	Overpaid customs duties refund
1	Administrative proceedings
1	Customs – other
16	Actions of state regulators
11	Local governments
6	Amendments to legislation
5	State-owned companies
19	Other

Timelines of complaints and investigations preliminary assessment



We express our sincere gratitude to the entire team of the Business Ombudsman Council, and especially to the inspectors, for their meticulous and persistent work during the administrative appeal of tax notices-decisions issued by the Main Department of the State Tax Service.

Thanks to the inspectors' productive and persistent efforts, one of the tax notices-decisions was fully cancelled, and another was partially cancelled. Based on our own experience, we have seen that the work of the Business Ombudsman Council enables Ukrainian businesses to receive assistance in protecting their interests.

We thank you and your team for your involvement in protecting the interests of business!

Food producer



Investigation area: mediation and advocacy work

Mediation

As part of the tax mediation pilot project, the Business Ombudsman Council helps businesses resolve disputes with tax authorities at the pre-trial stage in cases where the Council's standard complaint handling procedure is not applicable.

In Q2 2026, the Council had 5 cases in review, two of which were resolved successfully. These cases concerned inspection reports issued by the State Tax Service. One of

these cases ended with confirmation of the absence of violations of the taxpayer.

In another case, the payer agreed to part of the additional value-added tax assessments, and the tax authority, in turn, confirmed that the company's declared income tax liabilities and other taxes and fees complied with tax legislation requirements.

2. Advocacy work

Settling systemic problems

- Based on 12 complaints from individual entrepreneurs, the Council worked to resolve the situation with the lack of a reporting form for individual entrepreneurs and submitted a respective appeal to the Ministry of Finance. In June 2026, a new reporting form was finally approved and came into force on July 17, 2026.
- On April 15, 2026, the BOC sent the Ministry of Finance its position on the published VAT draft law for individual entrepreneurs, which provided for setting a limit of UAH 4 mn. In particular, the Council expressed the need to establish a limit without attributing the limit amount to an absolute value in hryvnia, as well as to provide for a gradual transition period.
- The Council continued working on a systemic case regarding the refusal of customs to apply a preferential VAT rate when clearing medicines in foreign packaging due to violation of medicines labeling rules, while importing such medicines was allowed during the martial law period.

Improving legislation

1. On May 19, 2026, at the invitation of the Ministry of Finance, the Council participated in an open discussion of the draft law on the implementation of the ATAD Directive in the part related to general anti-abuse rule (GAAR). The open discussion covered issues on which the Council had previously submitted its written proposals, in particular, as regards the vagueness of “tax abuse” proposed definition and the need to balance the breadth of discretion granted by the draft law to the tax authority.
2. On May 21 and 28, 2026, the Council took part in an open discussion of the draft law on improving transfer pricing rules. During the discussion, in support of previously submitted written proposals, the Council expressed reservations regarding the extension of transfer pricing rules to internal transactions with unrelated enterprises, in particular those being unprofitable. Following the discussion, the Ministry of Finance announced that it was planned to publish an updated version of the draft law, taking into account proposals expressed by experts and business.
3. The Council is working on amendments to the Procedure for the Sale of the ARMA Arrested Property to directly provide for VAT application to transactions where the property owner is a VAT payer, or the transaction is subject to VAT taxation.

Amicus curiae

Earlier this year, the BOC sent an amicus curiae brief to the Supreme Court regarding postpaid payments fiscalization through non-bank financial institutions.

The Supreme Court adopted a decision (Resolution dated June 3, 2026 in case No. 520/27700/25; Resolution of June 30, 2026 in case No. 340/5132/25) confirming the BOC’s position set out in the brief.

The adoption of the Supreme Court of Ukraine’s decision is an important step towards legal certainty on the post-payment fiscalization issue, an undeniable argument in favor of the position that has long been advocated by business and the Council in working with relevant state bodies.

Case

How the Business Ombudsman Council helped a business secure a direct agreement instead of depending on a competitor

Problem

Port operator PE Trans-Agro approached the Business Ombudsman Council over an issue with the delivery and pickup of railcars at a seaport. The company leased a storage area crossed by railway tracks needed for loading and unloading operations.

Under the agreement, the company used infrastructure that included port railway tracks. However, it could not enter into a direct agreement with the railway carrier for the delivery and pickup of railcars. Instead, it had to receive the service through another port operator – a state-owned enterprise that was, de facto, its competitor in this market segment.

This created dependence on another entity and posed risks to the company's stable operations. The railway carrier refused to conclude a direct agreement because the tracks were already included in its agreement with the above-mentioned operator.

The Council's actions

The Council analyzed the situation and noted that the issue was not the technical possibility of using the tracks, but the way access to them was organized. The applicable rules allow agreements on the delivery and pickup of railcars to be concluded not only with the primary user of the tracks, but also with other entities whose facilities are serviced through these tracks.

The Council contacted the railway carrier and other involved parties, proposing that they find a solution that would take into account the complainant's interests and the operational specifics of port and railway infrastructure.

Result

The company concluded a direct agreement for the delivery and pickup of railcars. This enabled the business to independently organize key railcar operations.



Public speaking

The Council continued to actively participate in national and international events.



XIII Business & Legal Tax Forum



EU-Ukraine Business Summit



Rule of Law Roadmap: One Year After Adoption



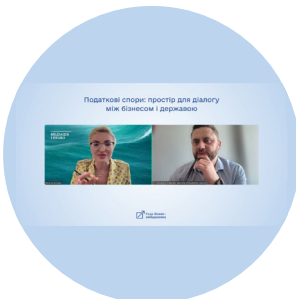
Integrity Matters Conference



Compliance Leadership Forum 2026



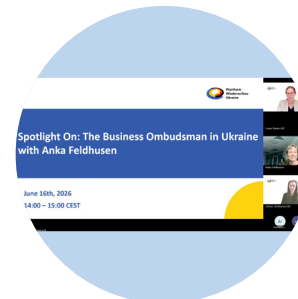
5th Foreign Investment Congress



Forum "Mediation and Law,"



Public discussion "Better Legislation – Less Corruption? What Does Tax Approximation to the EU Bring Ukraine?,"



Spotlight on: Ukraine's Business Ombudsman Anka Feldhusen



International Economic Forum

Meetings with stakeholders

State Tax Service of Ukraine

State Regulatory Service of Ukraine

Ministry of Energy of Ukraine

National Bank of Ukraine

EU Delegation to Ukraine

Meeting with EBA (Retail Committee)

Women on Boards

Meeting with French, German, Polish, Belgian businesses

3. Promoting interaction between business and the state in the reconstruction of Ukraine



15

complaints
processed

3

complaints at
the preliminary
examination stage

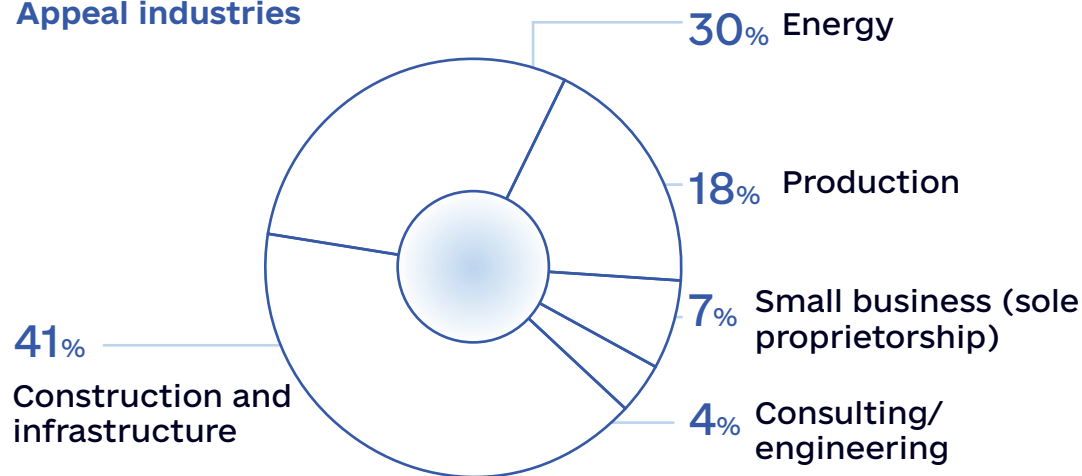
9

complaints rejected as
non-fitting the mandate or
eligibility criteria

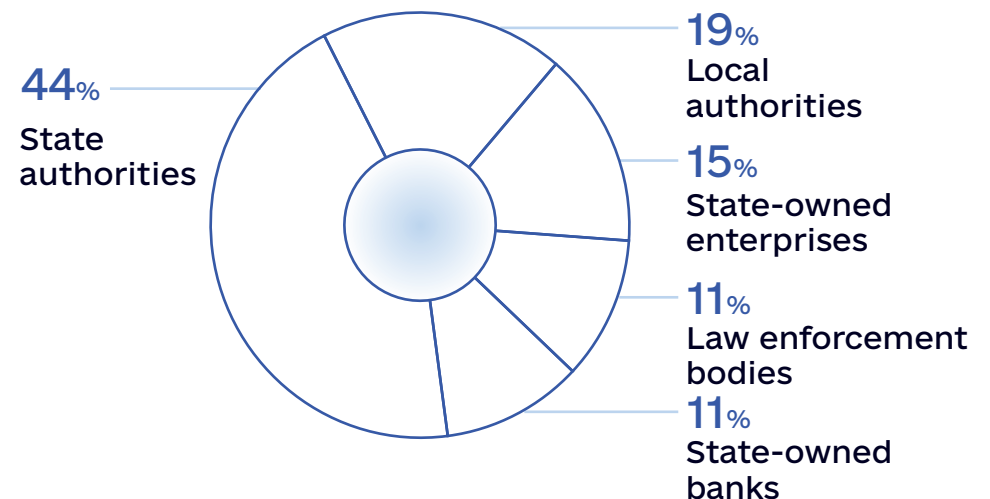
3

complaints
successfully resolved

Appeal industries



Complainees



Key areas of complaints



Energy and critical infrastructure: failure to comply with a court decision to restore electricity distribution to the enterprise; suspension of court decisions enforcement to collect debts for supplied energy resources.



Taxation and customs regulation: unequal tax conditions between VAT payers and simplified system entities in construction; disproportionate tax burden for gas stations, LPG filling stations damaged by military operations; inability to take advantage of a VAT benefit when importing renewable energy equipment; unjustified adjustment of the customs value of goods.



Access to grant and state funding: refusal to receive a grant for production development; blocking of the microgrant recipient's own contribution without legal grounds; restriction of access of enterprises with foreign investments to state support funds.



Failure to perform contractual obligations by state customers: failure of a state enterprise to pay for products delivered under a public procurement contract; violation of deadlines for signing reports and payment under for technical supervision and facilities reconstruction contracts within restoration programs.

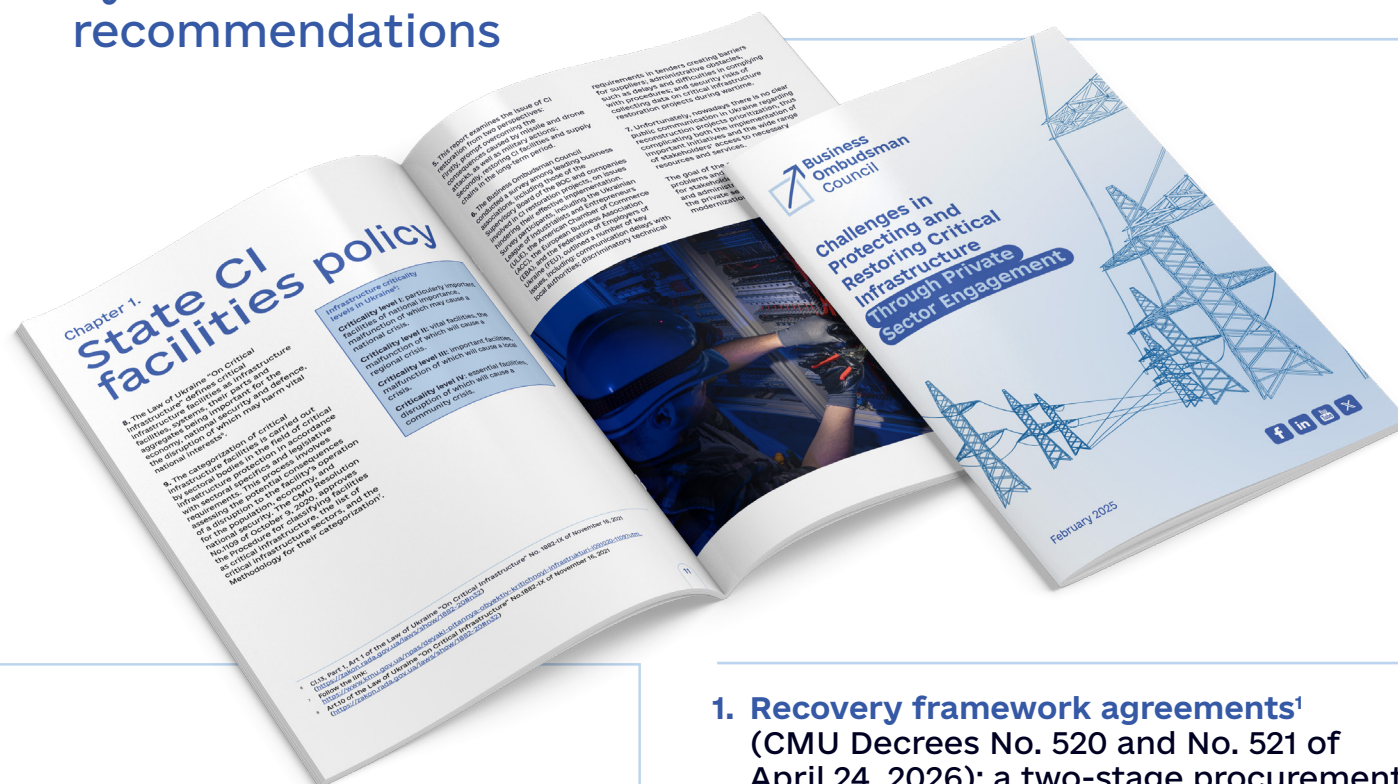


Administrative barriers for business under martial law: groundless refusals of state bodies to grant "a critically important enterprise" status; refusals to increase the reservation quota for military personnel.



Regulatory environment: unlawful change of leased land plot purpose; violation of the procedure for suspending the manufacturer's certificate of conformity; impact of pending criminal proceedings on reputation and access to financing.

Systemic recommendations



The government implemented two systemic changes consistent with the recommendations of the Business Ombudsman Council, outlined in the report [“Challenges in Protecting and Restoring Critical Infrastructure Through Private Sector Engagement.”](#)

1. Recovery framework agreements¹ (CMU Decrees No. 520 and No. 521 of April 24, 2026): a two-stage procurement system introduced: first, companies undergo a qualification selection based on experience, financial capacity and reputation criteria, then the customer announces the procurement exclusively among verified participants. This is a response to the problem noted by the Council: 85% of tenders with an electronic system and 97% without it were held with only one participant.

2. Protection of the essential terms of contract agreements (CMU Decree No. 526 of April 24, 2026) – a clear rule established: changes to the essential terms and conditions of a contract agreement in construction and renovation projects are not allowed. This eliminates the systemic problem when a contractor performed work but could not receive proper payment due to changes to contract terms during the execution process.

¹ The framework agreement mechanism was later enshrined in [the Law of Ukraine “On Public Procurement,”](#) of May 27, 2026 No. 4888-IX



Participation in Ukraine Recovery Conference 2026 (Gdansk, Poland)

The Business Ombudsman Council's team actively participated in Ukraine Recovery Conference 2026 and related pre-URC events in Gdansk.



June 23 – official side event of the Business Ombudsman Council

The Business Ombudsman Council, jointly with USUBC, opened the pre-URC with an official Ukraine Recovery Conference 2026 side event – “3D Recovery: Partnership, EU Integration and Human Capital”. The event brought together regional authorities, international business and financial institutions representatives from Ukraine, Poland, Estonia, Switzerland and the USA. The Business Ombudsman Anka Feldhusen and Deputy Business Ombudsman Tetiana Korotka took part in panel discussions focused on regional cooperation, European integration and human capital issues as key dimensions of Ukraine’s sustainable recovery.

Other speeches and discussions within URC 2026

June 24, 2026

Panel discussion
“Navigating the
Business Climate in
Ukraine: Reducing
Risk, Unlocking
Capital and Trust”
(USUBC/CIPE)



Side event
“Strategic
Partnerships for
the Prosperity of
Ukraine” (Deloitte
and Ukrgasbank)



Side event of the
German Federal Ministry
for Economic Affairs and
Energy “(Re-) Building
Tomorrow – Starting
Today!”



Discussion
“Human Resources
in Recovery –
the Women’s
Dimension”
(Ukrainian Women’s
Fund)



June 26, 2026

Anka Feldhusen moderated
the panel of the Ministry
of Economy “Ukraine and
the EU Single Market:
Turning Enlargement into a
Competitiveness Opportunity”
(URC 2026 main conference).



Public speaking

22 April

Panel discussion “Entering Reconstruction Projects: Tools and Practices for Business,, within the Recovery Construction Forum Ukraine 3.0 (Confederation of Builders of Ukraine).

27 April

We Build Ukraine expert roundtable “Public Investment Management (PIM) in Ukraine. Lessons from 2025 and Priorities for 2026–2027.,,

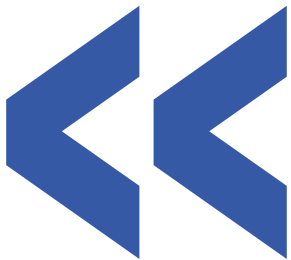
13 May

State Agency for Infrastructure Restoration and Development of Ukraine, Serhii Sukhomlyn, and his Deputy Yurii Sverba. The results of cooperation under the Memorandum were reviewed; the parties agreed to deepen collaboration to further increase private sector engagement in Ukraine’s recovery.

The Council’s study on business challenges and investment attractiveness of Ukraine

In Q2 2026, the Business Ombudsman Council completed the preparation of the report “Current Challenges of Business and Investment Attractiveness of Ukraine” covering business conditions, property rights protection, public procurement, interaction with authorities, European integration, and the country’s investment attractiveness.

The presentation of the results will take place in Q3 2026.



We would like to express our sincere gratitude to the Business Ombudsman Council for assisting in unblocking state grant funds illegally blocked by Oschadbank Joint Stock Company under the “Microgrants for Creating or Developing Your Own Business,, State Employment Center program.

Thanks to the Council’s professional mediation, its high performance, the speed of response to our appeal, and involvement of all necessary state bodies, the necessary steps were taken to completely resolve the problematic situation, which will facilitate further entrepreneurial activity.

Thank you to the BOC team for their principled position in defending the rights of entrepreneurs!

Complainant’s representative

Case

Delay in the review of an application for critical industrial equipment

Problem

Following a UAV attack in July 2025, a manufacturing company operating in the food production and cold-chain logistics sectors sustained severe damage, with its critical production equipment destroyed or heavily damaged. To restore its operations, the company applied to the Regional Military Administration (RMA) for humanitarian assistance in the form of industrial equipment under the Procedure for Implementing the Pilot Project on the Provision of Critical Industrial Equipment (Means of Production) as Humanitarian Aid, approved by Cabinet of Ministers Resolution No. 924 of 5 July 2024.

The RMA reviewed the company's application and forwarded the relevant documents to the Ministry of Economy for further consideration. However, despite the expiry of the statutory deadline, the company received no information regarding the outcome of its application. The company subsequently contacted the Ministry of Economy again, requesting an update on the status of its application and the actions taken under the Procedure, but received no response.

The Council's actions

The Council sent a letter to the Ministry of Economy requesting information on the outcome of the company's application. In response, the Ministry explained that, together with the Ministry of Foreign Affairs, it was coordinating with international partners to secure humanitarian assistance. However, at that stage, no offers of assistance from international partners had yet been received.

The Council subsequently contacted the Ministry of Foreign Affairs, requesting information on the progress of its engagement with international partners in identifying the required equipment.

Result

The Ministry of Foreign Affairs informed the Council that offers to provide the necessary equipment had been received from foreign companies. As a result of the coordinated efforts between the government authorities and international partners, the company obtained the required equipment, enabling it to restore its critical production processes and resume normal operations.



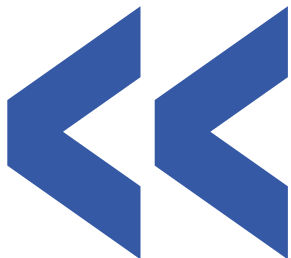
4. Communications and collaboration with stakeholders

Contacts with business associations



On the occasion of the 11th anniversary of the Business Ombudsman Council, a quarterly meetings format with business associations was launched to discuss current problems and challenges faced by entrepreneurs.

The first meeting was held with members of the Ukrainian Chamber of Commerce and Industry at the Council's office on June 4, 2026.



We would like to express our sincere gratitude for your professional and effective assistance in resolving the issue of returning erroneously paid funds in the amount of over UAH 1 mn.

Thanks to your active facilitation and mediation, we managed to overcome the long delay in the process of the State Tax Service in Kyiv, which postponed consideration of our application until November 2026. Your support helped us not only to return the company's working capital, but also to prove the legitimacy of our position on the return of funds in cases of an obvious technical error.

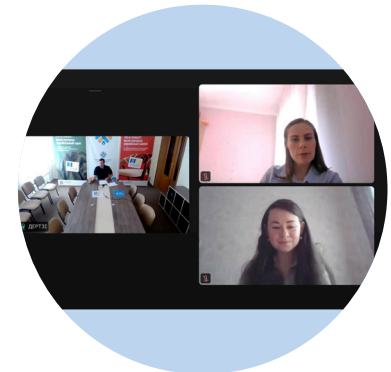
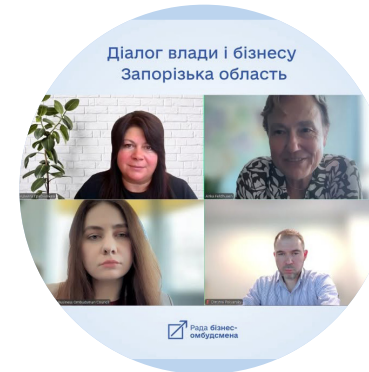
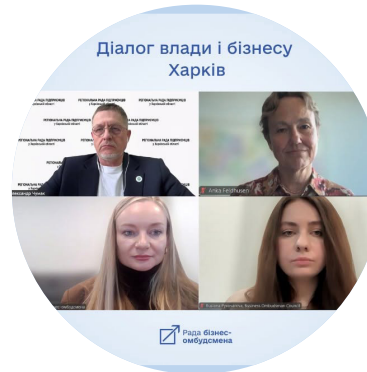
We highly value your work as an independent business advocacy institution. Your efforts are critical to creating a transparent and fair tax environment in Ukraine.

Complainant's representative

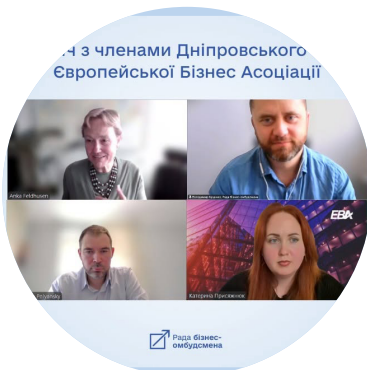
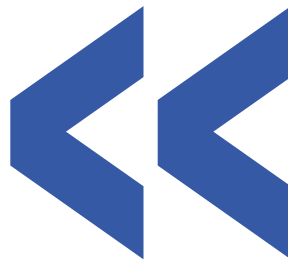
Meetings with regional businesses

The Business Ombudsman Council pays significant attention to interaction with regional businesses throughout Ukraine. The Council informs businesses about mechanisms for protecting their rights, studies systemic problems, and promotes dialogue between businesses and the state.

In the reporting quarter, the Council continued meeting with businesses on the “Dialogue Between Government and Business” platform. Online meetings were held with entrepreneurs from the Kharkiv, Zaporizhia, and Poltava regions.



A separate meeting with business took place at Dnipro office of the European Business Association.



We would like to sincerely thank the Business Ombudsman Council's team for the high level of professionalism, involvement and support in defending the interests of the enterprise during the administrative consideration of the company's complaint on tax assessment notices, for the efforts, responsibility of investigators, for their competence and efficiency in their work.

We express our sincere gratitude for the team's concern and active participation in considering our dispute with the Southern Interregional Department of the State Tax Service working with large taxpayers.

We appreciate the position of the Business Ombudsman Council, with which you protect interests of business in state bodies, particularly the State Tax Service.

We would like to separately point out perseverance, activity, and high level of professionalism of the Council's senior investigator.

Once again, thank you very much for your help and your work.

Complainant's representative

Regional visits

Chernihiv region

Anka Feldhusen and her team visited Chernihiv region to hear firsthand about the business side of the border region. They spoke with Chernihiv RMA and entrepreneurs about security, the consequences of shelling, damaged businesses, energy, logistics, government support, human resources, and conditions for small businesses.

The Council team also visited COLLAR Company and PET Technologies. These visits once again showed strength of Ukrainian manufacturing in the regions: modern processes, in-house developments, exports, investments in people and technologies.

Separately, Anka Feldhusen traveled to Koryukivka, where she visited a veteran-owned business producing decorative knives and a wood processing plants that were struck by a Russian drone attack.



Meeting with the
Chernihiv Regional Military
Administration



Meeting with businesses
from the Chernihiv region



Visit to COLLAR
Company



Visit to PET
Technologies



Visit to a veteran-owned
business in Koriukivka

Cherkasy region

In Cherkasy, Anka Feldhusen and her team met with the Head of the Cherkasy RMA and entrepreneurs of the region on the “Dialogue between Government and Business” platform.

They discussed conditions for doing business in the region, interaction with government bodies, and the Council’s role in out-of-court protection of entrepreneurs. Such meetings equip the Council with a practical context for communicating with government bodies.

The Council’s team also visited one of the leading Ukrainian pharmaceutical companies. The visit showed the scale of production in the region and helped to better understand the regulatory issues faced by business.



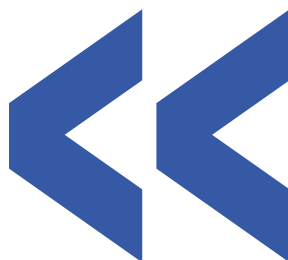
Meeting with the
Cherkasy Regional Military
Administration



Meeting with businesses
from the Cherkasy region



Visit to a Ukrainian
pharmaceutical company



Thank you for your help in arranging the meeting with the State Service of Ukraine to consider complaints from ENEY Company, for the time spent at the meeting, as well as a constructive dialogue and support.

For two years I wrote letters to the State Social Security Administration, filed complaints, called the hotline – everything to no avail, I received runarounds. After communicating with you, the magic words in the State Social Security Administration complaint “please consider the complaint with the Ombudsman’s Office representatives” and your email addresses in the copy made it possible to start a dialogue.

The company’s lawyer present at the meeting, noted that you had “very tolerant, diplomatic, and professional texts and speeches,” and I want to thank you for your professional support and goodwill.

Communicating with you gives me hope for changes in the country for the better!

The team of “ENEY Company,, LLC

Media

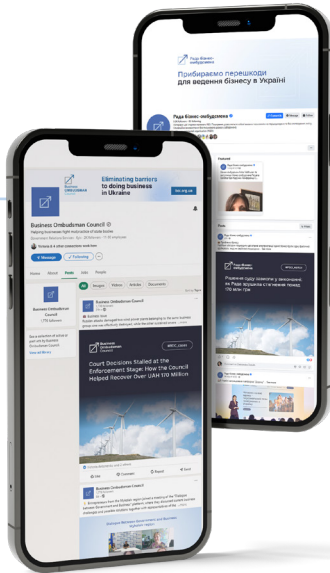
Social media



9 972
followers

140 744
views

3 378
interactions



1 768
followers

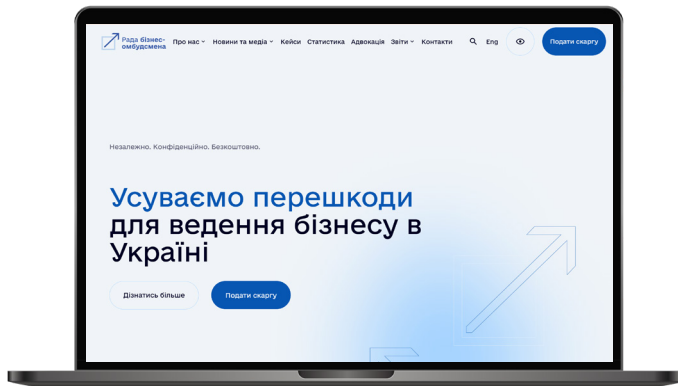
17 630
views

783
interactions

Website

14 000
active users

28 000
views



Interviews:

Ukrinform



L'Europeista



eDialogue



BOC
mentioned in
the media:

Ukrinform



Forbes



Debit Credit



Sudovo-
Yurydychna Gazeta



Buchhalter 911





**Business
Ombudsman
Council**

Eliminating barriers to doing business in Ukraine

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