

COVID-19 response measures in Ukraine affecting business entities

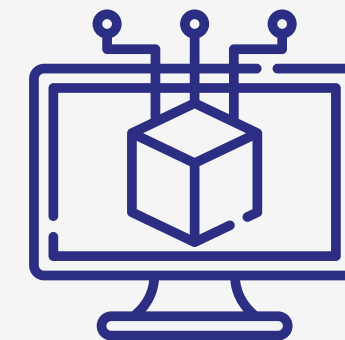
EMPLOYMENT RELATIONS



Sick leave allowance 50% of an average salary to be paid for the period of stay in health care facilities / self-isolation under control



A period of unpaid leave may exceed 15 calendar days per year



Possible introduction of remote / online working

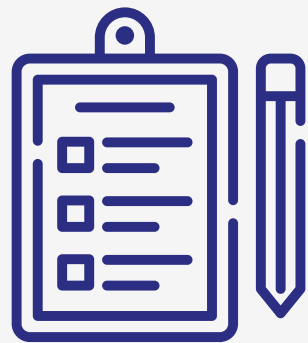
CUSTOMS REGULATIONS



Medicines, medical devices and equipment (the full list is approved by the Resolution of the Cabinet of Ministers of Ukraine) shall be exempt from the import duties and VAT

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TAXES



A moratorium on documentary and actual tax audits for the period from 18 March to 31 May 2020 is introduced (except for unscheduled documentary audits as to VAT refund)



The deadline for filing an annual declaration of property and income has been extended to 1 July 2020



Non-residential real estate is not subject to real estate tax for the period from 1 March to 30 April 2020



No payment for the land used in the commercial activity is charged (for the period from 1 March to 30 April 2020)



Violations of the tax law committed during the period from 1 March to 30 April 2020 are exempt from penalties

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MISCELLANEOUS

01

The quarantine is deemed force majeure circumstances

02

Deadlines for mandatory use of cash registers are being postponed to 1 August 2020 (instead of 19 April 2020)

03

It is prohibited to raise the interest rate on previously granted loans for the period from 1 March to 31 May 2020

04

Criminal liability for violations of the rules established to prevent the epidemic and other infectious diseases is increased

05

Administrative liability (fines) is imposed for breach of quarantine rules

06

Cultural establishments, shopping centers, restaurants, cafes, fitness centers and other entertainment establishments are forbidden to receive visitors (effective since 17 March 2020)

07

It is allowed not to comply with the maturity date for loan repayment and interest payment as accrued thereon without sanctions for the period from 1 March 2020 to 30 April 2020

08

Terms of applying for administrative and other services and terms of rendering these services are suspended from the date of the quarantine introduction

09

Goods and services should be procured without tenders