

COVID-19 response measures in Ukraine affecting business entities

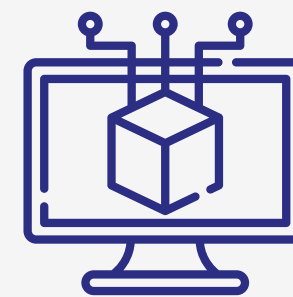
EMPLOYMENT RELATIONS



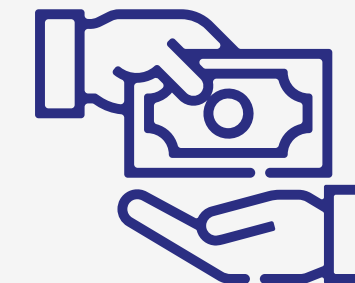
Sick leave allowance 50% of an average salary to be paid for the period of stay in health care facilities / self-isolation under control



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



Remote work and flexible hours are now regulated



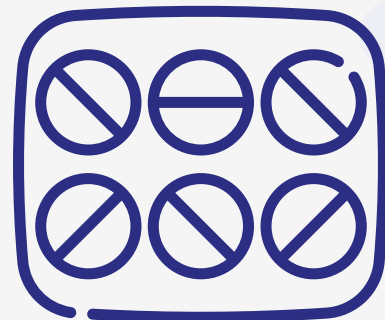
Partial unemployment benefits are introduced in case of the company operation stoppage



An allowance of up to 300% for the physicians working to eliminate COVID-19 is introduced

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CUSTOMS REGULATIONS



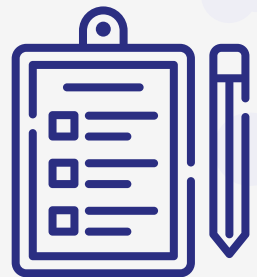
Medicines, medical devices and equipment (the full list is approved by the Resolution of the Cabinet of Ministers of Ukraine) are exempt from the import duties and VAT



Goods, needed to combat the epidemic, are temporarily (until 30 June 2020) exempt from import duties

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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 to 31 March 2020)



Tax law violations committed from 1 March to 31 May 2020 are exempt from penalties



The local authorities are entitled to revise downward the single tax rates already approved for this year



Income limits for single tax payers are increased (the third group – from UAH 5 to 7 million)



No excise duty on alcohol used for the disinfectants production is charged



Income tax benefits are established

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MISCELLANEOUS

01

The quarantine is deemed force majeure circumstances

02

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

03

Fines for violating the order of pricing and tariffs for social goods are increased

04

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

05

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

06

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

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

Medicines, not registered with Ukraine, may be used if they are recommended by the US, EU Member States, the UK, Switzerland, Japan, Australia, Canada, China or Israel

10

Goods and services should be procured without tenders

11

Raising interest rate during quarantine is prohibited