

## Mandatory second signature on acceptance certificates cancelled in Ukraine

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### 1. The new law

On 24 February 2026, the Ukrainian Parliament adopted Draft Law No. 14023, which introduces amendments to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" (hereinafter – the Law) and significantly changes the rules for preparing primary documents in the provision of services and performance of works. These changes are aimed at simplifying document flow, reducing the administrative burden on businesses and aligning Ukrainian rules with European standards.

This decision is intended to reduce bureaucracy, accelerate settlements between parties and adapt Ukrainian practice to modern European standards.

Previously, an acceptance certificate, i.e., a certificate of completed works (or services rendered), was considered a valid primary document only if it contained signatures of both parties: the contractor and the customer. In practice, this often led to:

- delays in payments due to untimely signing;
- administrative burden;
- formal disputes regarding the date of acceptance of works.

The Law provides for:

- the abolition of the mandatory second signature (the customer's signature), provided that the parties have stipulated a simplified procedure for preparing primary documents in the contract;
- the contractor's signature remains mandatory, but the document may contain simplified details by agreement of the parties;
- the possibility of confirming the provision of services by an invoice or billing statement;
- recognition of non-cash payment as confirmation of a business transaction.

Thus, the acceptance certificate is no longer the only possible way to confirm the provision of services.

### 2. What has changed for businesses

## 2.1. Acceleration of settlements

The absence of the need to wait for the customer's signature helps avoid delays in financial settlements.

## 2.2. Reduction of administrative burden

Companies are no longer required to exchange paper certificates for each transaction. This is particularly relevant for:

- IT companies;
- consulting;
- marketing services;
- outsourcing contracts;
- international agreements.

## 2.3. Flexibility in contractual relations

The parties may independently determine the procedure for documenting completed works in the agreement. The Law allows businesses to adapt document flow to their own processes.

## 3. What remains unchanged

It is important to understand that:

- primary documents must contain mandatory details as defined by law;
- separate requirements may apply to transactions involving budget funds;
- in certain cases (for example, transfer of property), an acceptance certificate remains mandatory.

That is, this is not about the complete abolition of acceptance certificates, but about their optional nature in certain business transactions.

## 4. Potential risks

Despite the positive changes, the following should be taken into account:

- the need to clearly specify the procedure for confirming services in an agreement;
- risks of disputes regarding the scope or quality of completed works;
- the need for proper documentary evidence for tax accounting purposes.

If the procedure for preparing documents is not regulated in the relevant agreement, this may create grounds for disputes.

In sum, the adoption of the Law is a significant step in reforming Ukrainian document flow. It removes formal barriers for businesses and allows accounting documents to be adjusted to real business processes.