

MULTISERVICE PROVIDER



QUARTERLY REVIEW: Q1 2025

Significant legislative changes review



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01



MARTIAL LAW

Amendments to the Procedure for Reserving Conscripts Effective 5th March

Resolution No. 233 of the Cabinet of Ministers of Ukraine dated 28 February 2025 introduced amendments to the “Procedure for Reserving Conscripts for the Period of Mobilisation and Martial Law” as approved by Resolution No. 76 of the Cabinet of Ministers of Ukraine dated 27 January 2023 (“Procedure No. 76”), and to the criteria for identifying enterprises of critical importance.

The amendments entered into force on 5 March 2025 (published in the “Uryadovyi Kurier” newspaper, No. 47, dated 5 March 2025).

1) Individuals mobilised after 18 May 2024 are now included in the total number of conscripts eligible for reservation

This means that if your enterprise employs individuals who have been mobilised after 18 May 2024, they shall be counted towards the total number of reservable conscripts (thus allowing a greater number of employees to be reserved).

For reference, pursuant to the first paragraph of Clause 12 of Procedure No. 76, the following categories are not included in the total number of reservable conscripts: female conscripts; ultimate beneficial owners of critically important enterprises and institutions, provided they are not employees of said entities.

2) Reservation without the 72-hour waiting period – but not for everyone

As of now, reservation without the 72-hour waiting period is available to conscripts who are employed by or serve in government authorities, the National Police, the National Anti-Corruption Bureau of Ukraine (NABU), the State Bureau of Investigation (SBI), prosecution authorities, the Bureau of Economic Security (BES), the State Emergency Service (SES), the judiciary, and other institutions.

3) Changes to the rules for submitting lists for reservation cancellation

Previously, lists for reservation cancellation were submitted once a month. Now, lists for reservation cancellation may be submitted every five days.

It should be noted that, pursuant to Clause 31 of Procedure No. 76, the deferral granted is subject to cancellation in the following cases:

- ✓ expiry of deferral;
- ✓ completion by a critically important enterprise of the production of goods, performance of works, or provision of services for the needs of the Armed Forces or other military formations;
- ✓ loss of the enterprise's status as critically important;
- ✓ liquidation of a government authority, other public authority, a local self-government body, a critically important enterprise, or a critically important institution;
- ✓ dismissal of the conscript;
- ✓ temporary suspension of the employment contract between the conscript and the critically important enterprise;
- ✓ substantiated submission by the head of a government authority, other public authority, or a local self-government body via the "Diia" portal;
- ✓ deferral granted on other grounds as set out in Article 23 of the Law of Ukraine "On Pre-Mobilisation Actions and Mobilisation";
- ✓ non-compliance of the conscript with the criteria set out in the third paragraph of Clause 8 of this Procedure, namely, a salary amounting to less than UAH 20,000.00.

4) Amendment to the criteria for determining enterprises as critically important

This amendment is linked to the change, effective from 1 January 2025, in the frequency of filing the unified report for the Unified Social Contribution (USC), Personal Income Tax (PIT), and Military Levy (ML), which must now be submitted monthly rather than quarterly.

Enterprises may be granted the status of critically important if they meet the three criteria, of which two are mandatory:

- ✓ no arrears on taxes payable to the state or local budgets and in the unified social contribution (USC);
- ✓ when determining whether an enterprise is critically important, the average salary of employees is taken into account:
 - for state and municipal enterprises, the average salary must not be lower than the regional average wage for Q4 2021;
 - for other enterprises, it must be no less than 2.5 times the minimum wage, which currently amounts to UAH 20,000.



According to Resolution No. 233 of the Cabinet of Ministers of Ukraine, to obtain the status of a critically important enterprise, the average salary is to be calculated based on the last calendar month, rather than on a quarterly basis as previously required.

For example, if an enterprise submits an application for a critically important status in March 2025, the average salary is determined using data for the previous month, February 2025.

- 5) Each reserved individual must receive a salary of no less than UAH 20,000.00, with an operational interaction between the Ministry of Digital Transformation and the Pension Fund of Ukraine in place

The Ministry of Economy, with their Letter No. 2704-25/89101-01 dated 11 December 2024, issued recommendations regarding the calculation of average wages: the calculation shall be based on the tax return data (the unified report) by dividing the sum of the lines 1.1 "amount of accrued wages" + 1.3 "amount paid for the first five days of temporary incapacity for work at the employer's expense" + 1.4 "amount of temporary incapacity benefit paid from the funds of the Pension Fund of Ukraine" by line 103 "Number of insured persons in the reporting period to whom wages were accrued" (previously, line 105).

The Pension Fund of Ukraine supports the Ministry of Economy's approach and will verify this criterion strictly in accordance with the formula provided.

02



TAX AND ACCOUNTING OUTSOURCING

Innovations in Corporate Income Taxation from 25 March 2025

- 1) **For Diia City residents** – corporate tax payers under special conditions, a new taxable item has been introduced: the act of providing an unjust benefit to an official (including an official of a foreign state), which is taxed at the standard rate of 18%;
- 2) **For corporate income tax payers under the general regime:** the following expenses and transactions are excluded from the calculation of the taxable base for corporate income tax, where:
 - ✓ The taxpayer has grounds to believe that there are circumstances (facts) which may indicate the provision of an unjust benefit to an official (including a foreign official);
 - ✓ The taxpayer received information from a supervisory authority regarding circumstances (facts) identified during an inspection that may indicate the provision of an unjust benefit;
 - ✓ A guilty verdict has been issued by a court confirming that the taxpayer's transactions were conducted for the purpose of providing an unjust benefit to an official (including a foreign official).

These changes take effect under the Law of Ukraine No. 4112-IX dated 4 December 2024, which introduced amendments to the Tax Code of Ukraine in alignment with the OECD Council Recommendations concerning tax measures aimed at further combating the bribery of foreign public officials in international business transactions.

Additionally, from 25 March 2025, **a non-profit organisation may be excluded from the Register of Non-Profit Institutions and Organisations** and become liable for corporate income tax, penalties, and interest if a supervisory authority establishes that income (profits) was used to provide an unjust benefit in the course of a criminal offence under Articles 369 or 369-2 of the Criminal Code of Ukraine, whether directly or indirectly (through third parties), regardless of the amount of such benefit (Subclause 133.4.4 of the Tax Code of Ukraine).



03

PAYROLL OUTSOURCING

Payment of Sick Leave for Employees with Multiple Jobs

The Law of Ukraine No. 4158-IX dated 18 December 2024 "On Amending Certain Legislative Acts of Ukraine Regarding Compulsory State Social Insurance" (Law No. 4158-IX) is in force since 4 April 2025 (published in "Holos Ukrainy" on 4 January 2025).



Starting 4 April, pursuant to Law No. 4158-IX, employees with multiple jobs regain the right to receive temporary disability benefits both from their primary employment and from secondary employment.

- ✓ **Before 4 April 2025:** sick leave funded by the Pension Fund of Ukraine was paid at only one place of employment – either the primary or the secondary – subject to a justified refusal from the primary place of employment.
- ✓ **Starting 4 April 2025:** sick leave is paid both at the main place of work and at secondary employment (for insured cases occurring on or after 4 April 2025).

Amendments to Article 22 of the Law of Ukraine No. 1105-XIV "On Compulsory State Social Insurance" dated 23 September 1999 stipulate that temporary disability benefits (including childcare for a sick child), maternity and childbirth benefits shall be provided to insured persons (including those engaged in entrepreneurial or other activities while simultaneously employed under an employment contract) both at their main place of work (activity) and at secondary employment, in accordance with procedures established by the Cabinet of Ministers of Ukraine.



Temporary disability benefits for employees with secondary employment are paid by the Pension Fund of Ukraine from the sixth day of illness, while the first five days are paid by the employer. Childcare and maternity benefits are paid by the Pension Fund of Ukraine from the first day.

To assign insurance payments to the employer where the individual works under secondary employment, in addition to the medical certificate for temporary incapacity (childcare, maternity or childbirth), additional documents are required—namely, a certificate of average earnings from the main place of employment, and if the employee works for multiple employers under secondary contracts, certificates from each secondary place of employment.

The total salary used to calculate benefits for the months of the assessment period—both from the main and secondary place(s) of employment—must not exceed the maximum base for the accrual of the unified social contribution (Clause 30 of Procedure No. 1266). In 2025, this maximum amount is UAH 160,000.



04



HR CONSULTING

New Employment Rules for Persons with Disabilities: Law Published

The Law of Ukraine "On Amending Certain Legislative Acts of Ukraine Concerning the Right of Persons with Disabilities to Work" No. 4219-IX, dated 15 January 2025, was signed by the President of Ukraine, Volodymyr Zelenskyy, and published in "Holos Ukrainy" on 28 February.

Law No. 4219 enters into force on the next day after its official publication and shall take effect from 1 January 2026, with the exception of certain provisions.

Law No. 4219 provides employers with a choice: either to employ persons with disabilities or to pay a targeted contribution to support the employment of such persons to the Social Protection Fund.

The new rules will apply only from **1 January 2026**. Therefore, the current year remains subject to the previous rules concerning compliance with the employment quota and the imposition of penalties for non-compliance.

Amendments:

Employers will be offered alternative mechanisms to support persons with disabilities (at their discretion):

- ✓ either to employ persons with disabilities, providing appropriately equipped workplaces where necessary (1 job for employers with 8 to 25 employees; 2% of jobs for employers whose main activity is rehabilitation, education of, or care for persons with disabilities; 4% of jobs for employers with more than 25 employees);
- ✓ or to pay a targeted contribution to the Social Protection Fund for Persons with Disabilities to support employment (for example, where employment is not feasible due to high levels of occupational risk).

At the request of civil society organisations, it has been stipulated that funds from the targeted Social Protection Fund for Persons with Disabilities shall also be allocated to cover education-related expenses.

At the same time, the categories of enterprises eligible for state financial support are being expanded—for example, sheltered employment enterprises whose objective is not profit-making, but the provision of jobs for persons with severe functional impairments.

The following shall not be liable for the contribution:

- ✓ Employers whose average headcount of registered staff in a calendar quarter is fewer than 8 employees;
- ✓ Employers with an average headcount of 8 or more employees per calendar quarter who have fulfilled the employment quota for persons with disabilities in that quarter;
- ✓ Diplomatic missions and consular institutions of foreign states.

The amount of the contribution shall be calculated as the product of the following indicators:

- ✓ 40% of the average monthly salary (remuneration) per employee for the relevant calendar quarter;
- ✓ The number of months in the quarter;
- ✓ The difference between the established quota and the average number of employees with disabilities (i.e. the fulfilled quota) in that quarter, taking into account wage level requirements.

Attention! For the duration of martial law in Ukraine and until the last day of the final month of the quarter in which martial law is terminated or revoked, the contribution rate to support the employment of persons with disabilities shall be set at 50 percent of the base rate.



New Employment Notification Form – Effective from 26 February 2025

By Resolution No. 184 of the Cabinet of Ministers of Ukraine dated 21 February 2025, a new form was approved: "Notification of Hiring an Employee (Domestic Worker) / Entering into a Gig Contract".

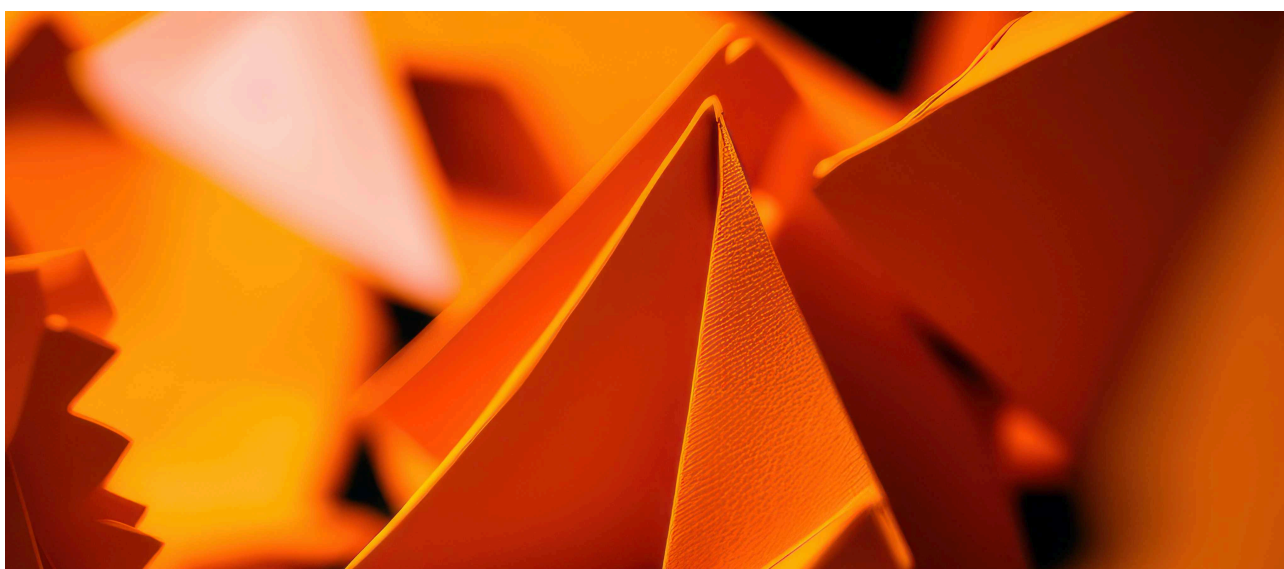
Resolution No. 184 was officially published in "Uryadovyi Kurier" on 26 February.

The new notification form is effective from 26 February 2025.



The employment notification form now includes information on citizenship to facilitate the registration of foreign nationals and stateless persons employed in Ukraine.

Column 9 "Citizenship" has been added to the table section of the Notification form.



How a Foreigner Can Obtain a Tax Identification Number

If a company intends to pay taxable income to a foreign national, such payment must be declared in Appendix 4DF of the Unified Reporting Form; accordingly, the foreign individual must obtain a Ukrainian Tax Identification Number (taxpayer record card registration number).

Where income is accrued, provided, or paid to an individual, it must be reported in Form 4DF, regardless of the individual's residency or citizenship status.

Unlike Ukrainian citizens, foreign nationals do not have the right to refuse a tax identification number on the grounds of religious beliefs.

A foreign national may apply for a Tax Identification Number by contacting the regional offices of the State Tax Service of Ukraine (STSU) in the regions or in the city of Kyiv. If a foreigner holds a permanent or temporary residence permit in Ukraine, they may also register as a taxpayer and obtain a Tax Identification Number at the State Tax Inspectorate (STI) at their place of residence indicated in the residence permit.

Foreign nationals are not required to obtain the Tax Identification Number in person; this can be handled by a legally authorised representative.

In general, foreign nationals must submit the following:

- ✓ the taxpayer registration form (Form No. 1-DR), which also serves as an application;
- ✓ a document confirming the foreigner's identity. This may include a foreign passport or a permanent or temporary residence permit (as per Subclause 2, Clause 1, Section III of the "Regulation on the Registration of Individuals in the State Register of Individual Taxpayers");
- ✓ a certified Ukrainian-language translation of the identity document, in accordance with applicable legal procedures (the original is returned after verification), and a copy of the translation (not required for individuals holding permanent or temporary residence permits in Ukraine);

If the documents are submitted by a legal representative, they must also provide an identity document and a notarised power of attorney authorising registration of an individual in the State Register (the original is returned after presentation), along with its copy.

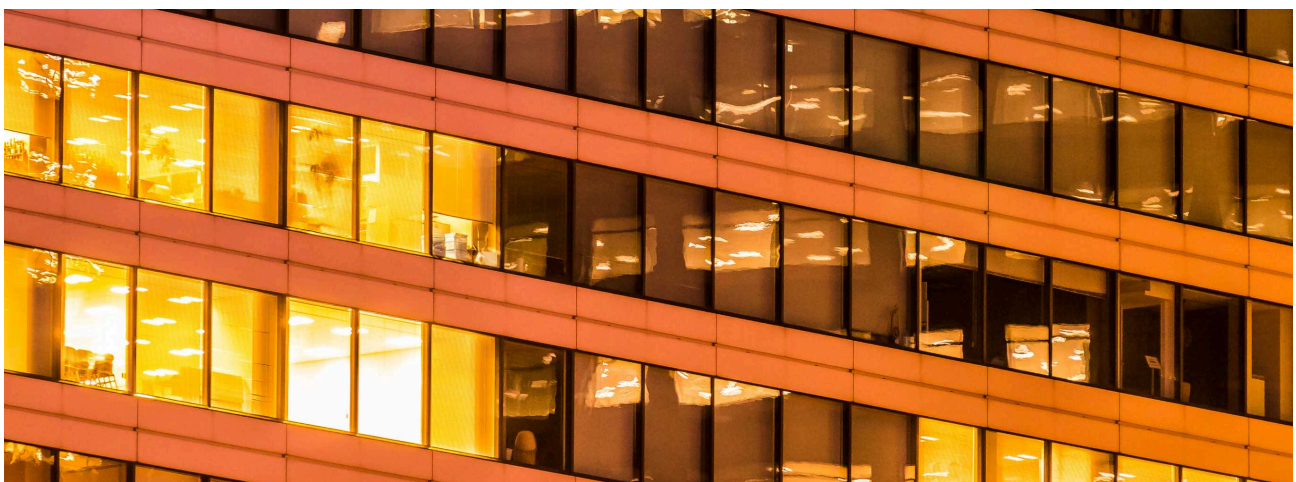
Submission method: The required set of documents may be submitted in paper form either in person or by registered mail.

Foreign nationals residing or staying abroad who are unable to visit the relevant supervisory authority in Ukraine may send the required documents by post to the address of the State Tax Service of Ukraine (8 Lvivska Square, Kyiv). In such cases, the foreign national's signature on the registration form and the power of attorney for obtaining a Tax Identification Number must be certified in accordance with the procedures established by law.

If a foreign national holds a permanent or temporary residence permit issued in the form of a card with a contactless electronic chip, Form No. 1-DR may be submitted electronically. The foreign national's representative may submit Form No. 1-DR through the electronic taxpayer portal along with the required electronic copies of the relevant documents.

The Tax Identification Number must be issued within three business days from the date the individual applies to the supervisory authority. The service is free of charge.

The Tax Identification Number may be obtained either by the foreign national in person or by their representative (with a valid identity document and a notarised power of attorney).



Rules for the Application of Disciplinary Sanctions to Employees

For a breach of labour discipline, an employee may be only subject to one of the following disciplinary sanctions, either a reprimand or dismissal. An employee may not be subject to both types of disciplinary action for the same offence; only one sanction may be applied.



The Labour Code of Ukraine does not provide for a specific definition for the term “disciplinary offence (misconduct)”.

Under general legal principles, a disciplinary offence is characterised by the employee’s fault. Fault implies that the employee is aware of the illegality of their action, foresees its consequences, and knowingly allows those consequences to occur.

Such actions include violations of duties assigned to the employee under the employment contract, internal labour regulations, specific legislative acts, job descriptions, as well as orders and directives issued by the employer.

An employee may not be found at fault where the employer has failed to provide adequate working conditions, or where the employee has been unable to complete a task due to insufficient qualifications or a lack of appropriate conditions for its execution.

It is likewise not considered the employee’s fault if they refuse to comply with an unlawful order from the employer or to perform work not stipulated in the employment contract (Article 31 of the Labour Code).

Employees who breach labour discipline are subject to disciplinary liability.

For a breach of labour discipline, only one of the following disciplinary sanctions may be imposed on an employee (Article 147 of the Labour Code):

- ✓ a reprimand;
- ✓ dismissal.

An employee may not be subjected to disciplinary liability twice for the same offence (Article 61 of the Constitution of Ukraine). For example, in the case of unauthorised absence (truancy), an employee may not be both reprimanded and dismissed.

When determining the type of sanction to apply, the employer must take into account the severity of the misconduct and the harm caused, the circumstances under which the offence was committed, and the employee's prior work record. Before imposing a disciplinary sanction, the employer must obtain written explanations from the employee (Article 149 of the Labour Code).

If the employee refuses to provide such explanations, a written record of refusal must be drawn up.

If the company's bonus policy provides for the conditions under which an employee may be deprived of a bonus due to a breach of labour discipline, such deprivation may be applied concurrently with a disciplinary sanction, as the payment of a bonus is not classified as a disciplinary measure.



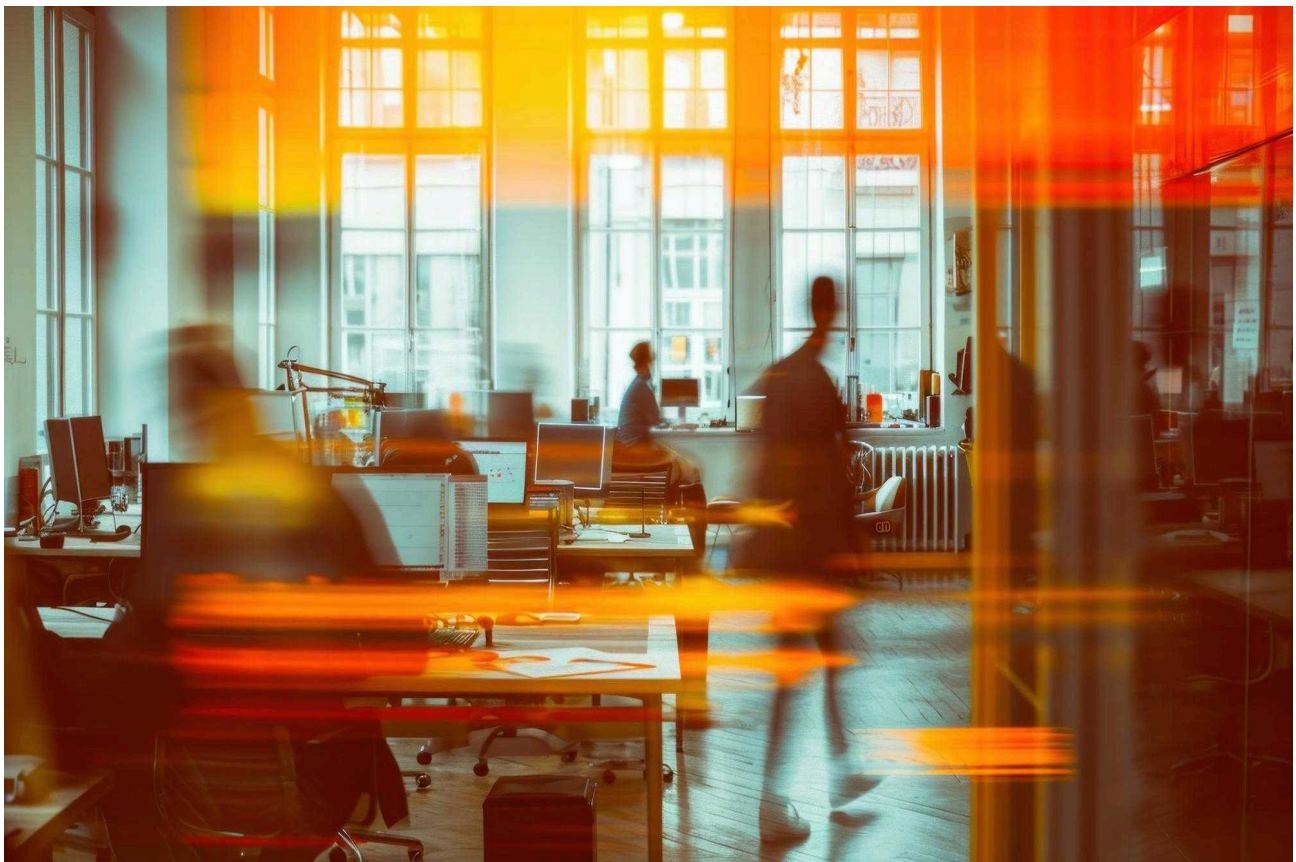
Judicial practice recognises the following measures as unlawful when applied to employees for breaches of labour discipline:

- ✓ reduction of salary;
- ✓ withdrawal of the class-based allowance (for drivers);
- ✓ delay in salary payment;
- ✓ reduction of business travel expenses;
- ✓ withdrawal or reduction of annual leave;

- ✓ removal of allowances for mobile/itinerant work;
- ✓ verbal warnings with notice;
- ✓ severe warnings and other similar actions.

A disciplinary sanction must be formalised by an order (instruction) specifying the grounds and reasons for its application.

The employee must be informed of the decision to impose a disciplinary sanction. If the employee refuses to familiarise themselves with the decision, the employer must draw up a written record of refusal in the presence of three witnesses. The employee's refusal to familiarise themselves with the disciplinary decision does not affect the validity of the imposed sanction.



An aerial photograph of a city, likely Vienna, featuring the prominent blue and white domed St. Stephen's Cathedral (Stephansdom) in the center. The city is surrounded by hills and other buildings, with a warm, golden light suggesting sunrise or sunset. A large, white, semi-transparent number '05' is overlaid on the upper left portion of the image.

05

LEGAL CONSULTING

New Legal Entity Forms Following the Repeal of the Commercial Code of Ukraine

On 28 February 2025, the Law of Ukraine No. 4196-IX “On Specifics of Regulating the Activities of Legal Entities of Certain Organisational and Legal Forms in the Transitional Period and Associations of Legal Entities” (hereinafter, the Law) came into force. The Law establishes the legal and organisational framework for the operation of legal entities during the three-year transitional period.

Amendments:

According to Article 13 of the Law, the creation of new legal entities in the following forms is prohibited:

- ✓ state enterprises (both commercial and non-profit);
- ✓ municipal enterprises;
- ✓ joint municipal enterprises;
- ✓ private enterprises;
- ✓ foreign enterprises;
- ✓ civil society organisations, religious organisations, and trade unions;
- ✓ consumer cooperatives.

Amendments to the Unified State Register in relation to state and municipal enterprises are prohibited, except in the following cases:

- ✓ state registration of the termination of a legal entity through reorganisation or liquidation and any related changes to its registration details;
- ✓ state registration of changes related to the change of a new head of the legal entity, or changes in the composition of the liquidation commission, its chair, the liquidator (official receiver);

- ✓ state registration of changes related to the transfer of a state enterprise's unified property complex to the management of the State Property Fund of Ukraine;
- ✓ state registration of changes related to the opening of bankruptcy proceedings involving such a legal entity.

The allocation of property to legal entities under the right of economic management or operational control is prohibited.



From the date this Law enters into force, the Commercial Code of Ukraine shall cease to be valid (Part 3 of Article 17 of the Law). The Law entered into force on 28 February 2025 but shall take effect six months after the date of its entry into force, except for certain provisions of the Law.

Procedure for Registering Representative Offices of Non-Resident Companies in Ukraine

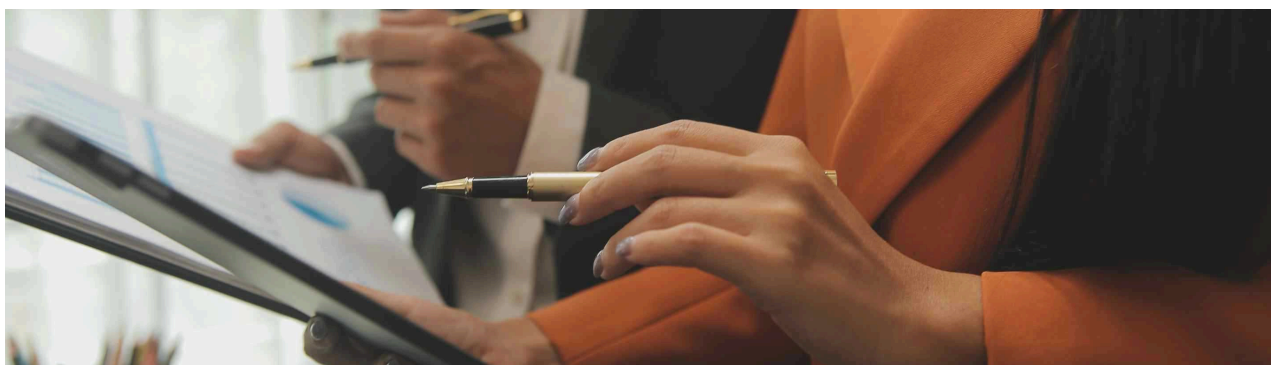
A foreign representative office is a separate subdivision of a legal entity located outside its main place of business, which represents and protects the interests of the legal entity. Representative offices are not independent legal entities; they operate on the basis of an approved regulation and are authorised to act only on behalf of the parent company/organisation (Clause 2 of Article 95 of the Civil Code of Ukraine).

As of 3 September 2024, following the entry into force of the Law of Ukraine No. 3257-IX dated 14 July 2023 "On Amending Certain Legislative Acts of Ukraine Regarding the Regulation of Activities of Separate Subdivisions of Legal Entities Established under Foreign Law,"

the procedure for registering representative offices of foreign companies has undergone significant changes:

- 1) **The registration function** has been transferred from the Ministry of Economy of Ukraine to state registrars. Information on non-resident companies' representative offices is now entered into the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organisations, and an identification code is assigned to the representative office.
- 2) **Registration timelines have been shortened:** starting 3 September 2024, the state registrar must review submitted documents within 5 business days (previously, 20 business days for most entities, or even several months for certain categories).
- 3) **Reduction in registration costs** – the administrative fee is set at 1 subsistence minimum for able-bodied individuals, making the process more accessible for businesses, and 0.28 of the subsistence minimum for registering a separate subdivision of a foreign non-governmental or charitable organisation.
- 4) **The list of documents/information required for registration** has also been updated. In addition to the specified list of documents, it is now necessary to submit the regulation or other founding document of the separate subdivision of the legal entity, the ownership structure of the foreign legal entity, and information and documentation concerning the ultimate beneficial owner.

The new rules also apply to representative offices of foreign banks, which require prior accreditation by the National Bank of Ukraine.



A low-angle photograph of a classical building with a clock tower and a modern building with a glowing orange facade. The clock tower is white with a green dome and a spire. The modern building has a glowing orange facade. The sky is a clear blue.

06

TRANSFER PRICING

Adjustment of Penalty Amounts in the Field of Transfer Pricing

Transfer pricing penalties are among the highest in the entire tax legislation.



Provisions of international law and OECD Council recommendations are being gradually implemented into Ukrainian tax legislation. Since the beginning of 2025, changes to transfer pricing penalties have taken effect – certain types of fines have been reduced, while others have increased.

On 25 March 2025, provisions of the Law of Ukraine dated 4 December 2024 No. 4112-IX “On Amending the Tax Code of Ukraine and Certain Laws of Ukraine Taking into Account the Recommendations of the OECD Council on Tax Measures to Further Combat Bribery of Foreign Public Officials in International Business Transactions” will enter into force. The Law introduces amendments to the Tax Code of Ukraine and the following **key changes to the application of penalties for taxpayers**:

- 1) **Fines for failure to submit a Notification of Participation in an International Group of Companies have increased:**

A fine has increased to 100 subsistence minimums (as established on 1 January of the reporting year), compared to the previous level of 50 minimums.

- 2) **A more consistent penalty has been introduced for late declaration of controlled transactions in updated transfer pricing reports:**

Adjustments to controlled transaction volumes will now result in a daily penalty of 1 subsistence minimum (as of 1 January of the reporting year) for each day of delay, capped at the lower of the following **two amounts**:

- ✓ either 300 subsistence minimums;
- ✓ or 0.5% of the amount of controlled transactions not declared in the report.

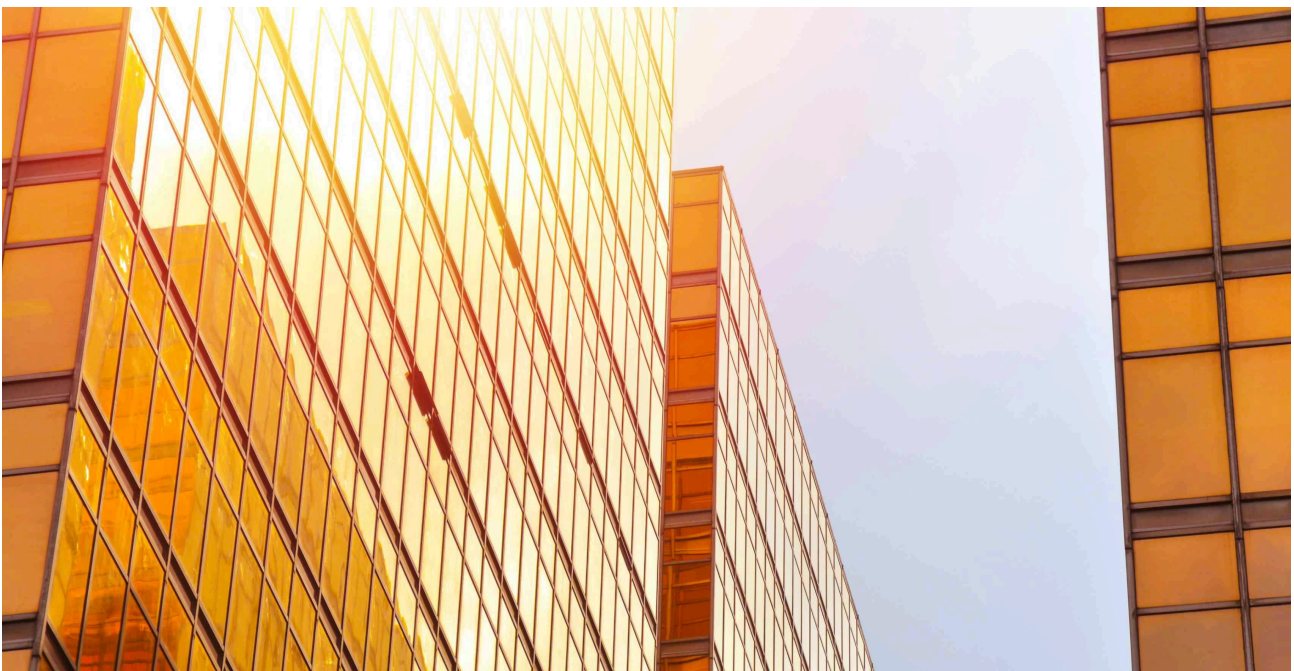
3) The penalty for late submission of the Notification of Participation in an International Group of Companies has been reduced:

A penalty of 1 subsistence minimum per calendar day of delay in submitting the Notification of Participation in an International Group of Companies, up to a maximum of 50 minimums (previously 100).

Taxpayers' liability who update or correct their errors has been reduced but remains significant.

All recent changes in Ukrainian tax legislation relating to transfer pricing aim to enhance tax oversight, increase the transparency of business processes, and ensure that pricing in controlled transactions aligns with international standards.

However, they present additional challenges for businesses and require comprehensive analysis of controlled transactions to avoid significant penalties.



07



IT CONSULTING

BAS Product Line Updates and Releases

From 3 January 2025, a new form of the consignment note (TTN) has come into effect in accordance with Order No. 1332 of the Ministry for Communities and Territories Development of Ukraine dated 14 November 2024. What configuration changes need to be made in the software in order for the TTN to be generated in the new format from 3 January 2025?

The new form has been implemented in the latest software releases issued in December 2024 – January 2025. To enable the use of the new form, the Start date of use must be specified.

The start date for using the new form will be set automatically when updating the “Legislative change settings” data register via the RDI Service, or it may be entered manually.

To configure the generation of the TTN in the new format manually, a record must be created in the “Legislative change settings” service data register (accessible via the top menu command in the main program window: “Service and settings” – “Functions for technical specialist” – “Data registers”), filling out the following fields: “Period”, “Setting”, and “Value”.

As the new TTN form takes effect from 3 January 2025, the said fields must be filled out as follows:

- ✓ Period – 3 January 2025;
- ✓ Setting – Start date for using the TTN form under Order No. 1332 dated 14 November 2024;
- ✓ Value – 3 January 2025.

- **6 January 2025 – BAS AGRO Accounting.** A new release 2.1.36.1 has been issued.
- **8–10 January 2025 – BAS AGRO Integrated Enterprise Management (versions 2.5 and 2.1).** New releases 2.1.37.2 and 2.5.14.2 have been issued.
- **20 January 2025 – BAS AGRO. Accounting.** A new release 2.1.36.2 has been issued.
- **21 January 2025 – BAS AGRO. Accounting for Elevator, Mill, and Feed Mill Operations.** A new release 2.1.36.2 has been issued.
- **22 January 2025 – BAS Construction. ERP (versions 2.5 and 2.1).** New releases 2.5.14.2 and 2.1.37.2 have been issued.
- **24 January 2025 – BAS Construction. Integrated Enterprise Management.** A new release 2.5.14.5 has been issued.
- **28 March 2025 – BAS AGRO. Integrated Enterprise Management.** A new release 2.1.37.2 has been issued.

New in product versions:

1) Payroll and HR

✓ Military levy

In accordance with the Law of Ukraine No. 4015-IX dated 10 October 2024, a military levy rate of 5% applies from 1 December 2024.

✓ Transitional accruals and military levy

When calculating sick leave payments for tax periods before December 2024, the military levy rate of 1.5% must be applied. The military levy for December leaves must be re-calculated at the 5% rate if they were previously taxed in November or earlier at the 1.5% rate.

2) Consignment note (TTN)

✓ New TTN Form

In accordance with Order No. 1332 dated 14 November 2024 of the Ministry for Communities and Territories Development of Ukraine, a new form of the consignment note has been implemented. It will be activated once the order comes into force.

3) Issuance of tax documents

- ✓ Display of tax documents in export supply mode in the VAT return

In accordance with Clause 97.5 of Subsection 2 of the Transitional Provisions of the Tax Code of Ukraine, export transactions involving certain types of agricultural products are reflected in the VAT Return in the period when the customs declaration is issued. The customs declaration date is specified retrospectively in the "Additional" tab of the VAT invoice.

4) Regulated reporting

- ✓ VAT Return and VAT Adjustment Calculation

In accordance with Order No. 400 of the Ministry of Finance of Ukraine dated 9 August 2024, new forms for regulated reports "VAT Return" and "VAT Adjustment Calculation" have been implemented.

- ✓ Completion of Appendix D2 to the VAT Return

A new assistant has been implemented to automate the population and editing of Table 1 of Appendix D2.

- ✓ Form No. 20-OPP (applicable only for the "BAS AGRO. Accounting" configuration, release 2.1.36.1)

In accordance with Order No. 470 of the Ministry of Finance of Ukraine dated 27 September 2024, a new regulated report form has been implemented: "Declaration of taxable objects or objects related to taxation or through which business activities are conducted (Form No. 20-OPP)".

- ✓ Form 21-zag (annual) (applicable only for the "BAS AGRO. Accounting" configuration, release 2.1.36.1)

In accordance with Order No. 90 of the State Statistics Service dated 4 April 2024, a new state statistical reporting form has been implemented: Form 21-zag (annual) "Report on Sale of Agricultural Products."

- ✓ Form 2-form (annual) (applicable only for the "BAS AGRO. Accounting" configuration, release 2.1.36.1)

In accordance with Order No. 85 of the State Statistics Service dated 4 April 2024, a new state statistical reporting form has been implemented: Form 2-form (annual) "Report on Production Costs for Agricultural Products (Works, Services)".

- ✓ Report on Sale of Agricultural Products, Form 21-zag (monthly) (applicable only for the "BAS AGRO. Accounting" configuration, release 2.1.36.2, and the "BAS AGRO. Accounting for Elevator, Mill and Feed Mill Operations" configuration, release 2.1.36.2)

In accordance with Order No. 90 of the State Statistics Service dated 4 April 2024, a new state statistical reporting form has been implemented: Form 21-zag (monthly) "Report on Sale of Agricultural Products".

- ✓ Form No. 1-B "Report on Settlements with Non-Residents" (applicable only for the "BAS AGRO. Accounting" configuration, release 2.1.36.2, and the "BAS AGRO. Accounting for Elevator, Mill and Feed Mill Operations" configuration, release 2.1.36.2)

In accordance with Order No. 71 of the State Statistics Service dated 29 March 2024, amendments have been made to the report form No. 1-B (annual) "Report on Settlements with Non-Residents".

10 January 2025 – The external report "Form No. 1-B. Report on Settlements with Non-Residents" dated 10 January 2024 has been published in the "Software Updates" service of the ITS portal for the following configurations:

- ✓ BAS Accounting (Basic, PROF, CORP), version 2.1.29.3
- ✓ BAS ERP, version 2.1.37.2
- ✓ BAS ERP, version 2.5.14.2
- ✓ BAS Integrated Enterprise Management, version 2.1.37.2
- ✓ BAS Integrated Enterprise Management, version 2.5.14.2
- ✓ Trade Enterprise Management for Ukraine, version 1.2.76.1
- ✓ Manufacturing Enterprise Management for Ukraine, version 1.3.87.1

14 January 2025 – BAS Fleet Management. STANDARD.

A new release 2.2.11.1 has been issued

New in this version

- 1) A new TTN form has been added in accordance with Order No. 1332 dated 14 November 2024.
 - ✓ The ability to automatically populate and manually edit the new field “Total laden weight/mass and gross weight, tonnes” has been implemented in the “Consignment Note” document.
 - ✓ Added the option to display temperature control requirements in the new printed TTN form (via the corresponding checkbox in the item master record).
 - ✓ A new field “Total laden weight, t” has been added to the “Vehicles and equipment” directory for use in the new TTN form.
- 2) Data export on fuel consumption and refuelling to BAS Accounting 2.1 has been optimised for certain configurations.

16 January 2025 – BAS Small Business (Basic, PROF).

A new release 1.6.21.3 has been issued.

New in this version

1) Consignment note (TTN)

- ✓ New TTN Form

In accordance with Order No. 1332 dated 14 November 2024 of the Ministry for Communities and Territories Development of Ukraine, a new form of the consignment note has been implemented.

Vehicle length, width and height data has been added to the “Vehicles” directory.

IMPORTANT! Until Order No. 1332 comes into force, the form under Order No. 413 dated 3 June 2019 of the Ministry of Infrastructure will remain in effect.

21 January 2025 – BAS AGRO. ERP.

A new release 2.5.13.1 has been issued.

The product has been aligned with release 2.5.14 of "BAS ERP, version 2.5".

5 February – 4 March 2025 – External reports have been published in the "Software Updates" service of the ITS portal:

External report "Excise Duty Return" for the following configurations

1) External report "Excise Duty Return" for the following configurations

- ✓ BAS Construction. Accounting, version 2.1.27.1
- ✓ BAS Construction. Financial Management, version 2.1.26.1

2) External reports "Labour Report", "Wage Arrears Report", "Income and Unified Contribution Calculation for Individuals", "VAT Return", and "Report on Producer Prices of Industrial Products (Form No. 1-prices (industrial))" for standard BAS solutions, sector-specific BAS solutions, and legacy standard solutions:

- ✓ BAS Accounting (Basic, PROF, CORP), version 2.1.29.3
- ✓ BAS ERP, versions 2.1.37.2 and 2.5.14.2
- ✓ BAS Payroll and Personnel Management, version 3.0.5.6
- ✓ BAS Integrated Enterprise Management, versions 2.1.37.2 and 2.5.14.2
- ✓ BAS Payroll and Personnel Management. Basic, version 3.0.5.6
- ✓ Trade Enterprise Management for Ukraine, version 1.2.76.1
- ✓ BAS AGRO. Accounting, version 2.1.36.2
- ✓ BAS AGRO. Accounting for Elevator, Mill and Feed Mill Operations, version 2.1.36.2
- ✓ BAS Construction. Accounting, version 2.1.27.1
- ✓ BAS Construction. Financial Management, version 2.1.26.1
- ✓ Manufacturing Enterprise Management for Ukraine, version 1.3.87.1

4–7 February 2025 – Updates 01.03.153 and 01.03.154 for FREDO Report & FREDO DocMan services have been released:

- ✓ a new template with code TTN_3 for the Consignment Note document;
- ✓ new versions of the “Unified reporting package for personal income tax and unified social contribution” forms;
- ✓ the logic of query generation has been updated in the program to reduce document processing time;
- ✓ new and revised Forms and Directories;
- ✓ the root certificate directory has been updated.

10 February 2025 – An updated external report form “Income and Unified Contribution Calculation for Individuals” has been published in the RDI Service for standard configurations:

- ✓ “BAS Accounting” (Basic, PROF, and CORP);
- ✓ “BAS ERP” (versions 2.1 and 2.5);
- ✓ “BAS Integrated Enterprise Management” (versions 2.1 and 2.5);
- ✓ “BAS Payroll and Personnel Management”.

4 March 2025 – The “Software Updates” service of the ITS portal has published the following external reports dated 4 March 2025 for the BAS industry-specific solution: “Form No. 1-B. Report on Settlements with Non-Residents”, “Report on Producer Prices of Industrial Products (Form No. 1-prices (industrial))”, “Labour Report”, “Wage Arrears Report”, “Income and Unified Contribution Calculation for Individuals”, “Excise Duty Return”, “VAT Return”, and “VAT Adjustment Calculation.”

- ✓ BAS AGRO. ERP, version 2.5.13.1

19 March 2025 – A new version 2.0.9.0 of the “BAS. Excise Fuel Accounting Module” add-on has been published on the portal

New in this version:

1) CLS protection system:

- ✓ The embedded CLS protection system component has been updated to version 3.0.37.11710.

2) General configuration changes:

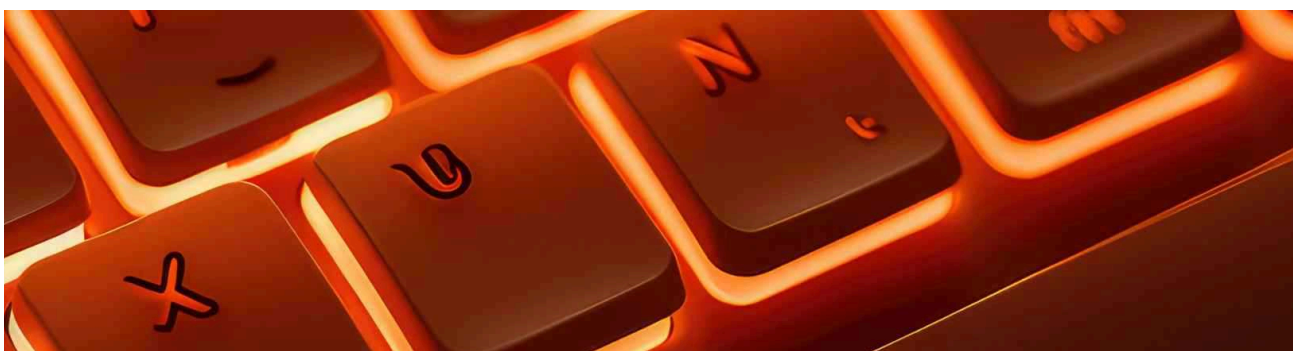
- ✓ The documents “Sales of goods and services”, “Retail sales report”, “Goods transfer”, and “Goods write-off” now support automatic population of the following fields from excisable goods batch balances using the FIFO method: density at 15°C, number of excise litres, and quantity in kilograms.
- ✓ If fuel is sold in volumetric units (litres, cubic metres), the system automatically calculates the actual density and the actual number of litres.
- ✓ To enable this algorithm, the “New excise accounting start date” field must be completed in the excise accounting settings.
- ✓ The “Statement of Excisable Goods by Batch” report has been enhanced with two new report variants.
- ✓ Corrected the batch selection error for excisable goods upon posting sale documents, when the document contains multiple lines with the same type of fuel and UKTZED code.
- ✓ The “Retail sales report” document form now includes a filter for the UKTZED code based on the item nomenclature.
- ✓ The “Goods transfer” document form now includes a command to enter data based on the excise invoice.

2) Document “Consignment Note (VCD)”:

- ✓ A new printed form of the “Consignment Note (VCD)” document has been added in accordance with Order No. 1332 dated 14 November 2024 from the Ministry for Communities and Territories Development of Ukraine.
- ✓ To use the new form, the “Start date of use” must be set in the “Legislative change settings” correspondence register.
- ✓ New fields have been added and the document form has been updated.
- ✓ The “TTN number” field in the “Consignment Note (VCD)” document is now automatically populated using a year-based numbering sequence.

28–31 March 2025 – The “Software Updates” section of the ITS portal has published the external report “Report on the Volume of Services Sold (Form No. 1-services)” for standard BAS solutions, industry-specific BAS solutions, and legacy standard solutions:

- ✓ BAS Accounting (Basic, PROF, CORP), version 2.1.29.3
- ✓ BAS Integrated Enterprise Management, versions 2.1.37.2 and 2.5.14.2
- ✓ BAS ERP, versions 2.1.37.2 and 2.5.14.2
- ✓ BAS Construction. Accounting, version 2.1.27.1
- ✓ BAS Construction. Financial Management, version 2.1.26.1
- ✓ Manufacturing Enterprise Management for Ukraine, version 1.3.87
- ✓ Trade Enterprise Management for Ukraine, version 1.2.76.1



A5. ERP Product Line Updates and Releases

28 March 2025 – A5. ERP. An update has been released for the “Personnel Management”, “Payroll Accounting”, and “Financial and Tax Accounting” subsystems of the “A5.ERP” software (v.1.40.1).

New in this version:

1) “Personnel Management” subsystem

- ✓ Enabled the creation of the “Team Timesheet” document;
- ✓ Introduced the ability to manage Staffing schedules for various job categories with respective forms and Change lists;
- ✓ Historical tracking of “Planned salaries” for Positions is now supported;
- ✓ New reports added:
 - “Staffing report for workers”;
 - “Staffing register (allocation)” including Employees and their allowances for both military and civilian personnel;
 - “Report for Eurocontrol”;
 - “Operational register of conscripts, reservists, and military obligees (Appendix 12)”;
 - “List of territorial recruitment centres by military obligees”;
 - “List of employees called up for military service”;
 - “Report on the number of military obligees eligible for and subject to reservation according to job titles and occupations lists”;
 - Report on the number of combatants among armed forces personnel and employees of the Armed Forces of Ukraine;
- ✓ A new register for viewing the reservation history of organisation employees has been introduced;
- ✓ The following filter parameters have been added to the list of military obligees:
 - Personnel categories;
 - Military registration status;

- Territorial recruitment centres and supporting points (TRC and SP);
- Military rank;
- Fitness for military service;
- Military occupational specialty (MOS);
- Conscripts;
- With deferral status;

- ✓ The Employee Profile has been updated with:
 - a “Combat participation” page;
 - a printed certificate form “Notification to TRC” confirming employment;
 - the ability to enter historical data on reservation, including: Registration Category, Class, Subject to reservation, and Extract from Ministry of Economy Order;
 - new attributes: Contract Extension, Signed By, Contract Expiry Condition, and Description;
 - a new column has been added in the “Documents” section to indicate the presence of a scanned copy of the document;
 - a warning message is now displayed when attempting to add Leave Entitlement records for inactive employees.
- ✓ Orders have been created for employees holding positions classified as Military Personnel:
 - “On notification”;
 - “Referral for medical treatment”;
 - “On assignment of military rank”;
 - “Cancellation of travel days”;
 - “On contract and contract extension”;
 - “On leave of absence (temporary incapacity)”;
 - “On resumption of duties”;
- ✓ Orders related to military-type positions provide for:
 - attributes such as: Maximum term in position, Wellness allowance received, Days per year, Used, Remaining;
 - a “Military discharge” tab;
 - attributes “Travel days”, “Travel days (timesheet marker)”, and “Leave location”.

- ✓ The following orders have been created:
 - “Universal” – to support the creation of non-standard HR orders;
 - “One-time accruals/deductions”;
 - “Granting access” / “Revoking access”;
 - “On appointment as internship supervisor”;
 - “On language proficiency supplement”;
 - “On temporary substitution”;
 - “On revocation of disciplinary sanction”;
- ✓ A new section “Temporary work schedule change” has been added to the “Schedule change” order;
- ✓ An “Extracts” tab has been added to order forms, enabling the creation of extracts for all individuals referenced in the order, with functionality for qualified electronic signature (QES), review, editing, email distribution, and dispatch to the user’s personal account. It also supports applying stamps with the extract creation date, the full name and position of the responsible officer, and the company’s official seals.
- ✓ The following directories have been developed:
 - “Type of activity (combatant status)” Directory
 - “Type of combat participation” Directory
 - “Combatant notes” Directory
 - “Combatant status basis” Directory
 - “Nature of combat participation” Directory
- ✓ Enabled the creation of documents using preconfigured Templates and the ability to approve multiple documents for Scheduled changes;
- ✓ The “Staff allocation register” report now displays vacant positions;
- ✓ The business trip order includes a “Temporary work schedule change during business trip” option. The order form now includes the following fields: “Transport vehicle”, “Comment”, and “Purpose of business trip”;
- ✓ Display of orders by section has been improved;
- ✓ The order form now supports searching for signatories by full name;
- ✓ Report generation for “Form 1-K” has been improved;

- ✓ The “Disciplinary action reasons” directory now allows expanded field lengths: “Name” – up to 400 characters, “Reason in order text” – up to 800 characters;

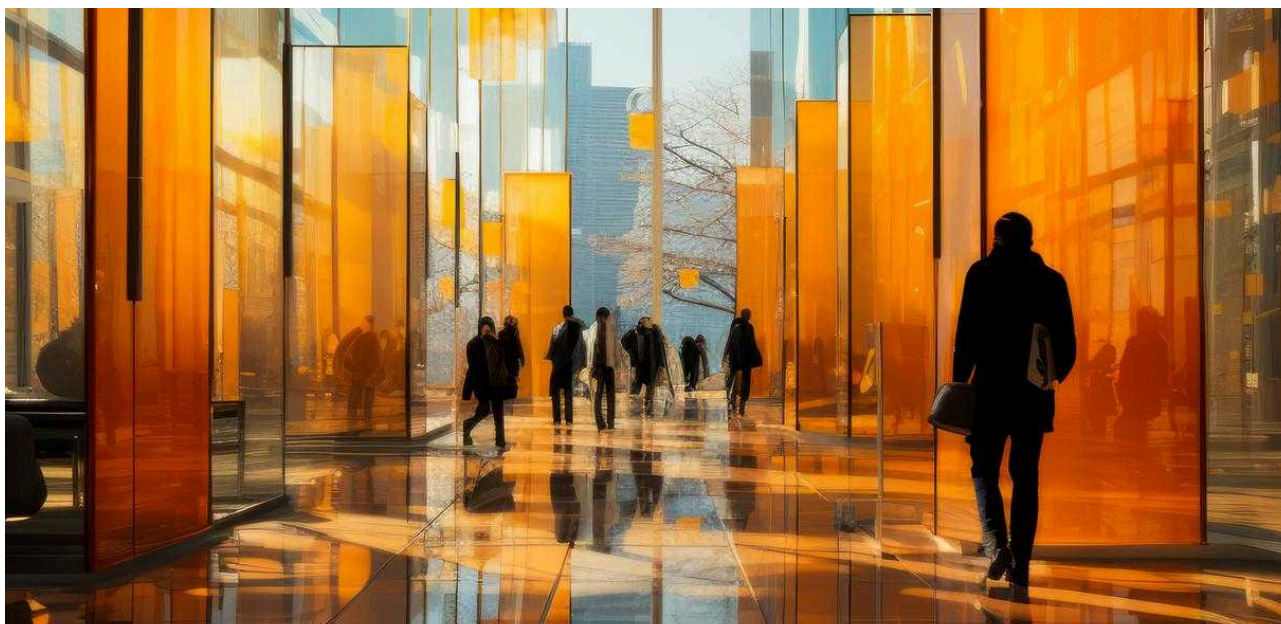
2) “Payroll Accounting” Subsystem

- ✓ A new feature has been introduced to allow temporary work schedule changes for employees without creating a new assignment;
- ✓ A calculation method “Permanent deduction” has been added, allowing deductions to be calculated based on selected payment types.
- ✓ New reports have been developed:
 - On the compliance status of a Diia City resident;
 - Payroll payment register (Bank);
 - Working time tracking report (with grouping);
 - “Wages of piece-rate workers calculated by work orders”;
- ✓ A modal form has been created for quick editing of the timesheet when the work schedule needs to be changed multiple times within a single month;
- ✓ Shortened workdays/weeks are now considered when calculating actual hours of absence in the timesheet;
- ✓ Improved generation of the printed timesheet form for the first half of the month;
- ✓ The printed Timesheet form now allows:
 - configuring additional columns such as: Days norm, Hours norm (per schedule), Adjusted hours norm (with rates and reductions), Work schedule change (code);
 - sorting employees by full name and personnel number;
 - adjusting planned hours in the timesheet when an official order is present;
 - configuring the “Planned” row within the “Attendance and absence by calendar date (hours)” block;
 - automatic population of the sick leave start date based on the medical leave opening date.

- ✓ Updated reports: Report 1, RS1-PV (quarterly), 3-Debt;
- ✓ The percentage from the employee's permanent deduction is now taken into account for payment type Advance;
- ✓ Added the option to select only posted and/or not yet included entries from the payroll document;
- ✓ A new setting "Additional coefficient" has been added to allow salary calculation for employees working in frontline areas or other cases requiring an elevated coefficient;
- ✓ Improved calculation of night shift hours;
- ✓ Improved generation of payslip entries when the accounting period is shorter than the calculation period;
- ✓ Enhanced manual calculation of personal income tax (PIT) for periods with migrated payroll data;


3) "Accounting and Tax Reporting" subsystem

- ✓ Functionality for mass generation of tax invoices has been developed;
- ✓ Calculation of accounts receivable by aging period.



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