

MULTISERVICE PROVIDER



# QUARTERLY REVIEW: Q2 2025

Significant legislative changes review



# CONTENTS

## 01 Martial law

Military Registration of Women in 2025	5
Retention Periods for Military Registration Documents	5
Amendments to Reservation Procedure No. 76	7

## 02 Tax and Accounting Outsourcing

When facsimile signatures may be used for signing source accounting documents and other records	10
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## 03 Payroll outsourcing

Salary indexation in July 2025	12
Instruction on the Procedure for Assessing and Paying the Unified Social Contribution – amendments	13
Sick leave for Diia City resident employees	13

## 04 HR consulting

Gig contracts and employment contracts – determining the main place of employment	16
Verification of military registration documents upon employment – mandatory for all employers	17
Amendments to the Labour Code regarding home-based and remote work	18
Types of employment contracts that may be concluded with employees	20

## 05 Legal consulting

Resumption of the limitation period	22
Intent in the Tax Code: the Supreme Court's position on this issue	23

# CONTENTS

## 06 Transfer pricing

Changes to the list of countries with which double tax treaties are in force	27
Report on controlled transactions, correction of errors	28

## 07 Financial Audit

Official translations of new IFRS 18 and 19 have been published	30
---	----

## 08 Management consulting

Standard Audit File SAF-T UA	32
------------------------------	----

## 09 IT consulting

Updates and releases of the BAS product line	35
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# 01



**MARTIAL LAW**



# Military Registration of Women in 2025

On 26 October 2022, pursuant to Law No. 2664 (Law of Ukraine "On Amending Article 1 of the Law of Ukraine 'On Military Service Duty and Military Service'" regarding the military registration of women as reservists), women who are fit for military service by health and age and have graduated from vocational (vocational-technical), professional pre-higher or higher education institutions with a degree in medicine or pharmaceuticals shall be subject to military registration as reservists.

**According to Law No. 2664, every woman with the aforementioned degree who has not yet undergone military registration must register by 31/12/2026.**

Women who have a degree and/or a profession related to the corresponding military registration speciality as defined in the list approved by the Ministry of Defence of Ukraine, and who are fit for military service by health and age, except those specified above, shall be subject to military registration as reservists at their own will.

## Retention Periods for Military Registration Documents

Order No. 748/5 of the Ministry of Justice dated 14/03/2025 "On Approving Amendments to the List of Standard Documents Created in the Course of Work of Government Bodies and Local Self-Government Bodies, Other Legal Entities, with the Indication of Document Retention Periods" changed the retention periods for military registration documents.

The Order has come into effect on 16 April 2025 (published in the "Official Gazette" on 15 April).

## Retention periods for military registration documents:

Article No.	Document Types	Document Retention Period	
		in organisations that create NAF* documents in the course of their work	in organisations that do not create NAF* documents in the course of their work
668.	Documents (copies of orders, plans, acts, certificates, official memos) on the organisation and maintenance of military registration and reservation	5 years	5 years
669.	Correspondence on military registration and reservation matters	5 years	5 years
670.	Notebook for signed acknowledgements of withdrawal of military registration documents	1 year	1 year
671.	Register of special military registration forms	3 years	3 years
672.	Register of transfers of special military registration forms, military ID cards (temporary certificates) and classification cards	3 years	3 years
673.	Register of the inspection results for the state of military registration of conscripts, people liable for military service and reservists, and verification of their registration data with data from district (city) territorial recruitment and social support centres (SBU bodies, Foreign Intelligence Service units)	3 years	3 years
674.	Personal military registration lists and copies of military registration documents of people liable for military service (reservists) of the officer rank	3 years	3 years

675.	Personal military registration lists and copies of military registration documents of people liable for military service (reservists) of junior enlisted, sergeant, and sergeant-major ranks	3 years	3 years
676.	Personal military registration lists and copies of military registration documents of conscripts	3 years	3 years
677.	Personal military registration lists and copies of military registration documents of women liable for military service and female reservists	3 years	3 years
678.	Copies of military registration documents of people liable for military service who have not reached the age limit for being on a stand-by (reserve) and have been removed from military registration at district (city) territorial recruitment and social support centres	3 years	3 years

\*NAF - National Archival Fund

## Amendments to Reservation Procedure No. 76

The Cabinet of Ministers has introduced amendments to the Reservation Procedure and to the Criteria and Procedure for Identifying Critically Important Enterprises, Institutions, and Organisations

**The main conditions for reservation remain unchanged:**

- 1) The enterprise must be included in the list of critically important enterprises – upon suggestion of the relevant authority (Ministry of Defence, Ministry of Energy, etc.).
- 2) Applications shall be submitted only in digital format through the Diia portal.
- 3) Responsibility for compiling lists of critically important enterprises and institutions is vested in competent government bodies.

The amendments came into force on 31 May 2025 — Resolution No. 620 of the Cabinet of Ministers of Ukraine of 30/05/2025 was published on 31 May in the "Uryadovy Kurier."

- ✓ The Procedure has been supplemented with provisions regarding the reservation of employees liable for military service of legal entities regardless of their form of incorporation, which provide security services for fuel and energy facilities and whose founders or members (shareholders) are commercial companies in which the state owns, directly or indirectly, 100 percent of shares (stake).
- ✓ The Criteria by which such legal entities can be determined as critically important for the functioning of the economy and ensuring the livelihood of the population during a special period have been supplemented.
- ✓ The volumes of reservation of employees liable for military service of enterprises, institutions and organisations that have been identified as critically important for meeting the needs of the Armed Forces and other military formations have been increased.

The current employee reservation procedure remains digital, transparent and unified, i.e. through the unified state Diia portal.





# 02



## **TAX AND ACCOUNTING OUTSOURCING**

# When facsimile signatures may be used for signing source accounting documents and other records

Source accounting documents may be executed in hard or soft copy, and must contain mandatory details, including a personal signature or other data that allow for the identification of the person who participated in the business operation (Part 2 of Article 9 of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine").

**The document must be signed personally, and the signature may be authenticated with a seal.** Electronic signatures shall be applied in accordance with the legislation on electronic documents and electronic document flow (Clause 2.4, Chapter 2 of the Regulation No. 88 on Documentary Support of Accounting Records).

**The use of facsimile reproduction of signatures when executing source accounting documents is allowed in the manner established by law and other acts of civil law.**

The use of facsimile reproduction of signatures in legal transactions by means of mechanical, electronic or other copying, electronic signatures or other analogues of handwritten signatures is allowed in the cases established by law, other acts of civil law, or by written agreement of the parties, which shall contain samples of the corresponding analogue of their handwritten signatures, or the procedure for its use by the parties shall be otherwise regulated (Part 3 of Article 207 of the Civil Code of Ukraine).

The use of facsimile reproduction of signatures when executing source accounting documents by written agreement of the parties, which contains samples of the corresponding analogue of their handwritten signatures, does not violate Ukrainian legislation, except in cases of using source accounting documents that do not provide for the use of facsimile reproduction of signatures.

**Documents that cannot be executed using facsimile, in particular, include accounting, tax and financial statements, tax invoices, banking payment documents, and corporate cash documents.**





# 03

**PAYROLL OUTSOURCING**



# Salary indexation in July 2025

The Procedure for the Indexation of Monetary Income of the Population, approved by Resolution No. 1078 of the Cabinet of Ministers of Ukraine of 17/07/2003, determines that the right to apply indexation arises when the consumer price index, calculated cumulatively, exceeds the indexation threshold set at 103%.

The base month for calculations is January 2025, calculation of the consumer price index for indexation begins from February 2025.



Cumulatively for February, March, April and May 2025, in June the consumer price index is 104.4%, meaning the indexation threshold has been exceeded. Therefore, starting from July 2025 it is necessary to carry out salary indexation for employees.





# Instruction on the Procedure for Assessing and Paying the Unified Social Contribution – amendments

The Ministry of Finance by their Order No. 231 of 05/05/2025 introduced amendments to the Instruction on the Procedure for Assessing and Paying the Unified Social Contribution for Compulsory State Social Insurance.

It has been clarified that an employee's disability status shall be confirmed with an extract from the decision of the expert team for assessing daily functioning of a person for the purpose of disability identification, certified by the employee, obtained in accordance with Resolution of the Cabinet of Ministers of Ukraine 15/11/2024 No. 1338 "Certain issues of implementing assessment of daily functioning of a person", and/or a copy of the certificate to the examination report by the medical and social expert commission (MSEC) on assigning a disability group, which complies with the requirements of this resolution (previously, it used to be confirmed with a certified copy of the certificate to the MSEC examination report).

Employers shall apply a preferential rate of 8.41 per cent for persons with disabilities from the date of receipt from the employee of documents regarding the establishment of disability, during the period established by CMU Resolution No. 1338.

## Sick leave for Diia City resident employees

According to the general rule, the amount of temporary incapacity benefit depends on the duration of pensionable service, which is determined in accordance with Part 1 of Article 17 of the Law of Ukraine No. 1105-XIV "On Compulsory State Social Insurance" of 23/09/1999.

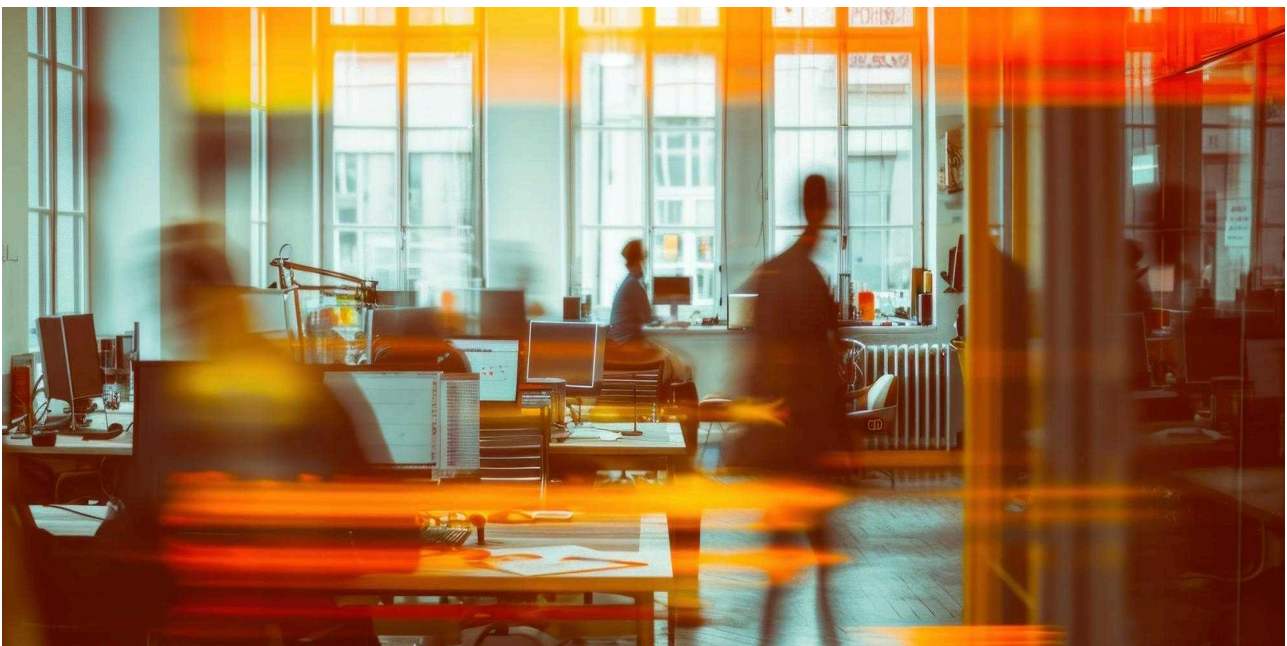
For insured persons who are employees or gig specialists of a Diia City resident, the duration of pensionable service is irrelevant, as temporary incapacity benefit is subject to assessment in the amount computed from the amount on which the unified social contribution was paid.

For a Diia City resident, the basis for assessing the unified social contribution from the salary (income) of an insured person who is an employee or a gig specialist of a Diia City resident is the amount of the minimum wage (Clause 141, Article 8 of the Law of Ukraine No. 2464-VI "On Collection and Accounting of the Unified Social Contribution for Compulsory State Social Insurance" of 08/07/2010), therefore, the benefit must be calculated based on this amount. In this case, pensionable service need not be taken into account.



Therefore, the same limited amount of average daily wage shall apply for calculating sick leave pay for a Diia City resident employee, and the duration of pensionable service is of no relevance.

In 2025, the average daily wage for calculating benefits for a Diia City resident employee shall not exceed UAH 262.81 ( $\text{UAH } 8,000 / 30.44 = \text{UAH } 262.81$ ).



# 04



**HR CONSULTING**



# Gig contracts and employment contracts – determining the main place of employment

Where a person who has a gig contract with another enterprise is to be employed under an employment contract, the question arises whether to employ them at the main place of employment or on a secondary employment basis. Let's examine it.

The procedure for concluding gig contracts and the work of gig specialists thereunder is regulated by Law of Ukraine "On Stimulating the Development of the Digital Economy in Ukraine" of 15/07/2021 No. 1667-IX (hereinafter — Law No. 1667).

Law No. 1667 does not prohibit the conclusion of an employment contract with a person who has an active gig contract with another enterprise. The Labour Code of Ukraine likewise contains no such prohibitions.

Accordingly, a person who provides services (performs work) to a Diia City resident under a gig contract may be employed under an employment contract.



As regards the classification of the place of employment (main or secondary employment):

- 1) A **gig contract** is a civil law contract (hereinafter — CLC) under which a gig specialist undertakes to perform work and/or provide services as assigned by a Diia City resident as customer (Clause 1, Part 1, Article 1 of Law No. 1667).
- 2) **Secondary employment** is considered to be the performance by an employee, in addition to their main work, of other paid work under an employment contract in time free from main work at the same or another enterprise or with an employer who is an individual.



Accordingly, if a person has no other employment contracts in force, work at your enterprise under an employment contract shall be their main place of employment.

However, it is the employee who shall determine the classification of the place of employment — main or secondary employment. The employee may indicate this in their application for employment.

If a person has no other employment contracts in force, then work at your enterprise under an employment contract may be their main place of employment.

## Verification of military registration documents upon employment – mandatory for all employers

A military registration document — is evidence that a citizen is subject to military service obligations. Depending on the category of citizen, such document is:

- ✓ for conscripts — certificate of registration with the conscription district
- ✓ for those liable for military service — military identity card or temporary certificate
- ✓ for reservists — military identity card.

When employing or enrolling Ukrainian citizens — all enterprises and institutions **are obliged to verify that they possess military registration documents**. This procedure is mandatory, according to Clause 34 of the Procedure for Organising and Maintaining Military Registration of Conscripts, People Liable for Military Service and Reservists, approved by CMU Resolution of 30/12/2022 No. 1487 (Procedure No. 1487).

Employment, enrolment for studies or personal military registration is only possible after citizens undergo military registration with district (city) territorial recruitment and social support centres, SBU bodies or relevant intelligence units.



For persons who arrived from temporarily occupied territories, there is a separate rule: their personal military registration shall take place after they are registered as internally displaced persons and undergo military registration at the place of actual residence (Clause 21 of Procedure No. 1487).

## Amendments to the Labour Code regarding home-based and remote work

Law No. 4339-IX "On Amending the Labour Code of Ukraine Regarding Improvement of Legal Regulation of Certain Issues of Home-based and Remote Work" entered into force on 02/05/2025 (published on 01/05/2025 in "Holos Ukrainy").

According to the Law, when sending an employee who performs remote work on a business trip, the employee shall inform the employer of their location by any convenient means (using information and communication technologies).

The Law has supplemented the provisions of the Labour Code governing the following cases:

- ✓ sending home-based and remote workers on business trips, if this is provided for in the employment contract;
- ✓ the possibility of transferring an employee to home-based or remote work, in connection with a child under 14 years of age studying remotely, by agreement with the employer.

The amendments were introduced in connection with the ongoing military aggression of the Russian Federation against Ukraine, during which some general secondary education institutions are forced to operate on a mixed form of education (in-person and remote).



This situation is justified from the point of view of safety for children and teaching staff, but creates difficulties for parents when they are at work during their child's remote learning. If adopted, the proposed provision will operate on a permanent basis, not only during wartime.

### 1) Amendments to home-based work

Article 60-1 of the Labour Code contains specific arrangements for seconding an employee who performs home-based work.

**There is a separate provision for the transition of employees to home-based work if they are parents of a child under 14 years of age:** by agreement with the employer an employee may work under home-based work conditions if their child under 14 years of age is studying at a general secondary education institution under a remote form of education in accordance with an order (directive) of the head of such educational institution for the period of such education.

**Starting 2 May 2025, employees with children under 14 years of age from those regions where remote studying is established may officially arrange the transition to home-based work for this reason.**

For this purpose, the employee will need to write and submit an application based on this provision, and the employer shall issue a corresponding order.

### 2) Amendments to remote work

**A new part has been added to Article 60-2 of the Labour Code —** the Labour Code now explicitly states that sending employees on business trips is lawful even when the employee works remotely.

**When it is necessary to send an employee who performs remote work on a business trip,** the employee shall inform the employer of their location by any convenient means, including through the use of information and communication technologies. This is a mandatory condition for arranging a business trip.

**The specific arrangements for sending an employee who performs remote work on a business trip shall be established by the remote employment contract.**

### 3) Amendments to guarantees and compensation for business trips

Minor amendments have been made to Article 121 of the Labour Code, which do not change the general rules for arranging business trips, but a separate provision has appeared regarding the rules for business trips for remote workers.

When an employee who performs remote work (Article 60-2 of the Labour Code) is sent on a business trip, including when sent to the employer's location, the employee's point of departure for the business trip and the point to which the employee returns from the business trip shall be established by the employer by agreement with the employee when negotiating the travel route, and shall be specified in the order (instruction) regarding the business trip.

This means that for business trips of remote employees, orders must specify a detailed travel route.

## Types of employment contracts that may be concluded with employees

As a reminder, an employment contract may be:

- ✓ Indefinite, concluded for an indefinite term;
- ✓ For a fixed term, established by agreement of the parties;
- ✓ Concluded for the period of specific work.

These provisions are set out in Article 23 of the Labour Code.

A **fixed-term employment contract** is concluded in the cases where employment relations cannot be established for an indefinite term, taking into account the nature of the forthcoming work or the conditions of its performance, or the interests of the employee, and in other cases provided for by legislative acts.

**Article 23 of the Labour Code obliges the employer to inform employees** who work under fixed-term employment contracts about vacancies that correspond to their qualifications and provide for the possibility for concluding an indefinite employment contract, as well as to ensure equal opportunities for such employees to conclude such contract.



An aerial photograph of a city, likely Vienna, featuring the prominent blue and white St. Stephen's Cathedral (Stephansdom) with its ornate domes. The city is surrounded by hills and other urban buildings. A large, white, semi-transparent number '05' is overlaid on the upper left portion of the image.

05

**LEGAL CONSULTING**



# Resumption of the limitation period

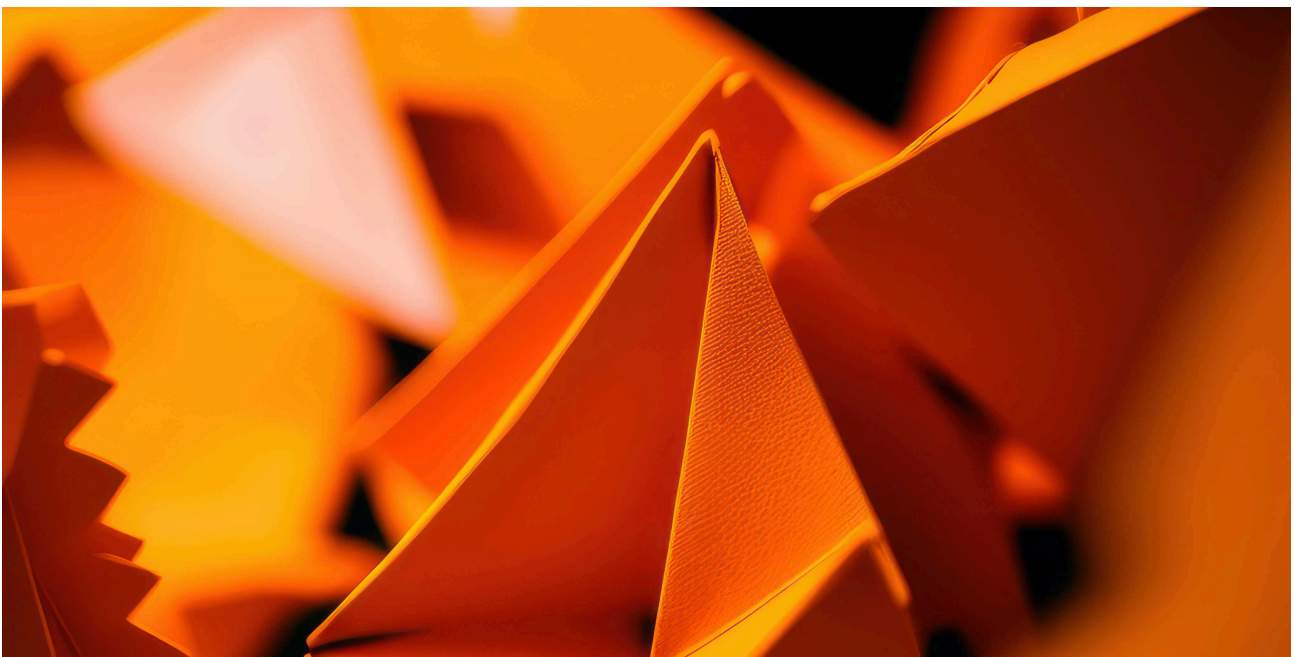


The Civil Code has repealed the provision under which during the period of martial law the limitation period was suspended for the duration of martial law.

Law of Ukraine No. 4434-IX of 14 May 2025 "On Amending the Section 'Final and Transitional Provisions' of the Civil Code of Ukraine Regarding the Resumption of the Limitation Period" has been signed and published on 3 June 2025 in "Holos Ukrainy" No. 108.

**The Law provides for the following:**

- ✓ Clause 19 of the section "Final and Transitional Provisions" of the Civil Code of Ukraine (Bulletin of the Verkhovna Rada of Ukraine, 2003, Nos. 40-44, Article 356) shall be deleted.
- ✓ The Law comes into force on 4 September 2025, three months from the day following the day of its publication.



# Intent in the Tax Code: the Supreme Court's position on this issue

Tax legislation provides for different amounts of penalty for non-payment of taxes and charges depending on whether there was a taxpayer's intent not to pay tax. The Tax Code of Ukraine contains no clarification as to which specific cases constitute the presence of intent that may justify the application by the State Tax Service of an increased amount of penalty imposed.

## The mechanisms for proving guilt:

- ✓ pursuant to Paragraph 2 of Clause 109.1 of the Tax Code, the taxpayer's guilt must be proven **by proving intent in the actions of their officials**, that is, through the internal psychological attitude of officials towards the breach;
- ✓ pursuant to Clause 112.2 of the Tax Code, the taxpayer's guilt must be proven **by the criterion of adequacy of measures taken**, that is, irrespective of the internal psychological attitude of individual officials towards the breach.

Tax service specialists have stated in their clarifications that the conditions determining one's guilt within the meaning of Article 112 of the Tax Code are:

- ✓ establishing the person's ability to comply with the rules and norms the breach of which entails liability under the Tax Code, but failure by that person to take adequate measures to ensure compliance therewith;
- ✓ proving by the supervisory authority that in performing certain actions or allowing inaction subject to liability, the taxpayer acted unreasonably, in bad faith and without due care.

If the supervisory authority fails to prove that the taxpayer was able to comply with the rules and norms the breach of which entails liability under the Tax Code, but did not take adequate measures to ensure compliance therewith, the latter cannot be held liable for such breach in accordance with Clause 112.7 of the Tax Code.

The State Tax Service has set out its position on the application of increased penalties due to the taxpayer's guilt in the following letters:

- ✓ dated 31/12/2020 No. 24242/7/99-00-20-01-02-07 (providing recommendations on establishing taxpayer's guilt within any documentary tax audits);
- ✓ dated 26/03/2021 No. 7485/7/99-00-18-02-02-07 (recommendations on establishing taxpayer's guilt during desk audits).

When hearing cases, courts also take into account the recommendations provided in the aforementioned letters.

In the tax officials' opinion, the presence of intent may be evidenced by:

- ✓ commission of a repeated offence within 1,095 calendar days;
- ✓ creating the appearance of reality in carrying out taxable transactions;
- ✓ absence of business purpose or reasonable economic reasons for carrying out the business transaction;
- ✓ documenting transactions with agreements that do not correspond to their actual content;
- ✓ defective or missing source accounting documents.

A mandatory condition for liability in the form of a penalty under Clauses 124.2 and 124.3 of the Tax Code is proving by the supervisory authority of the taxpayer's guilt in the form of intent, namely that the taxpayer was able to take measures to comply with the rules and norms, but intentionally failed to perform certain actions regarding payment of the agreed amount of monetary obligation.

The Supreme Court has noted that failure to perform or improper performance of rules established by laws always results from person's actions (inaction) which are qualified as intentional, since both failure to perform and improper performance constitute a breach of obligations imposed on the taxpayer under Article 16 of the Tax Code.

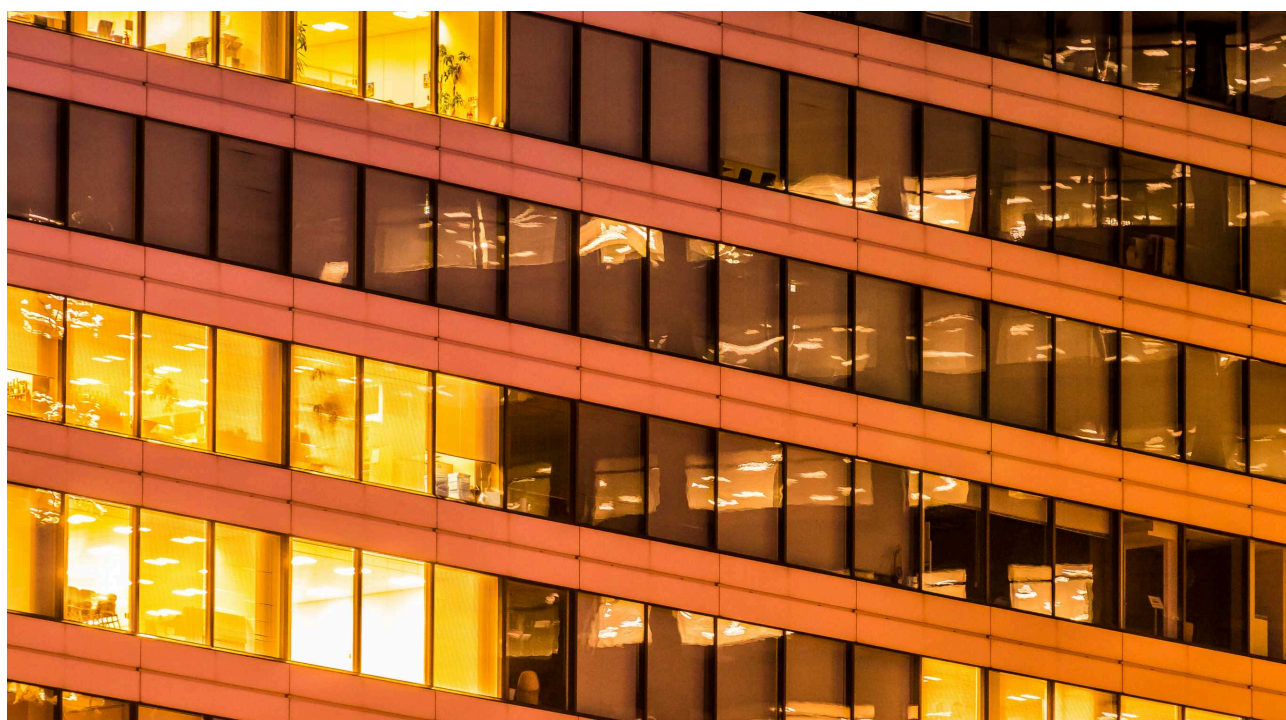
Conversely, the Supreme Court has indicated that there is no intent in the taxpayer's actions if the result of their behaviour does not depend on the scope and procedure of actions, that is, in the cases where the taxpayer, acting in a timely manner, in good faith and with due care, could not have avoided negative tax consequences.

The burden of proving the taxpayer's guilt rests with the controlling authority.



The Supreme Court of Ukraine has concluded that a person is considered to have intentionally committed a breach of tax discipline if it is established that they had the opportunity to comply with the rules and regulations the breach of which entails the Tax Code, but failed to take adequate measures to ensure compliance therewith.

**Regarding desk audits**—the current position of the court is as follows: within the framework of a desk audit, it is not possible to establish circumstances that indicate guilt and intent of actions, since desk audits are conducted exclusively on the basis of data specified in tax returns and data from relevant electronic systems, which objectively cannot confirm or refute the reasonableness, good faith and due diligence of the taxpayer, which are necessary to establish their guilt.





A low-angle photograph of a classical building with a clock tower and a modern building with a glowing 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**



# Changes to the list of countries with which double tax treaties are in force



The Law of Ukraine dated 27 February 2025 No. 4278-IX "On Amending Article 1 of the Law of Ukraine 'On the Ratification of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting'" was published on 6 June 2025, and entered into force on 7 June.

This Law updated the list of notifications and reservations of Ukraine in connection with the entry into force or termination of a number of international double tax treaties, as well as the entry into force of protocols on amendments to such treaties.

In particular, according to the Law, the Convention shall not apply to already denounced double tax treaties with **belarus, Cuba, Syria, and the russian federation**.

Instead, its application will extend to the treaties with **Austria, Denmark, the Netherlands, the United Kingdom, Switzerland, Singapore, the UAE, as well as the new treaty with Malaysia**.

In addition, technical amendments have been made to the legislation in connection with the entry into force of the treaties between Ukraine and Qatar on the avoidance of double taxation and prevention of fiscal evasion.



# Report on controlled transactions, correction of errors

Starting from 25 March 2025, the Law of Ukraine dated 4 December 2024 No. 4112-IX "On Amendments to the Tax Code of Ukraine" introduced changes to Paragraph 4 of Clause 120.6, Article 120 of the Tax Code, which modify the approach to determining the amount of penalty for the untimely declaration of controlled transactions.

If an updated Report is filed: the penalty shall not exceed the smaller of the following two values — either 300 times the subsistence minimum for able-bodied persons established by law as of 1 January of the tax (reporting) year, or 0.5% of the amount of controlled transactions not declared in the submitted report on controlled transactions.

**Taxpayers who carried out controlled transactions during the reporting year shall submit a Report on controlled transactions (hereinafter — the Report) by 1 October of the year following the reporting year.**

The form of the Report and the Procedure for Compiling the Report on Controlled Transactions (hereinafter – Procedure No. 8) were approved by Order No. 8 of the Ministry of Finance of Ukraine dated 18/01/2016.

**Where a taxpayer discovers errors in a previously submitted report, they have the right to independently correct such errors in accordance with Subclause 39.4.2.1, Clause 39.4 of Article 39 of the Tax Code.**

Submission of an updated Report does not exempt from liability provided for in Clauses 120.4 and 120.6 of Article 120 of the Tax Code.

Where information about all controlled transactions carried out during the reporting period is not included in the Report, a penalty is provided in the amount of 1% of the amount of controlled transactions not declared in the submitted Report, but not more than 300 times the subsistence minimum for able-bodied persons established by law as of 1 January of the tax (reporting) year, for all undeclared controlled transactions carried out in the relevant reporting year.

**Starting 25/03/2025, the approach to determining the amount of penalty has been changed.**

A photograph of a business meeting. In the foreground, a woman in an orange blazer holds a black pen over a clipboard. In the background, another person in a dark suit is partially visible, also holding a pen. The scene is brightly lit, suggesting an office environment.

# 07

**FINANCIAL AUDIT**

# Official translations of new IFRS 18 and 19 have been published

On 2 June 2025, the Ministry of Finance published two IFRS on its website:

- 1) IFRS 18 "Presentation and Disclosure in Financial Statements";
- 2) IFRS 19 "Subsidiaries without Public Accountability: Disclosures"

In accordance with Part 2 of Article 12-1 of the Accounting Law, financial statements and consolidated financial statements in accordance with international standards are compiled by:

- ✓ entities of public interest;
- ✓ public joint-stock companies;
- ✓ business entities engaged in activities in extractive industries;
- ✓ parent companies of groups that include entities of public interest;
- ✓ parent companies of large groups that do not belong to the category of large enterprises;
- ✓ enterprises engaged in business activities by types as per list determined by the Cabinet of Ministers of Ukraine.

In accordance with Part 1 of Article 12 of the Law of Ukraine dated 16 July 1999 No. 996-XIV "On Accounting and Financial Reporting in Ukraine," the Ministry of Finance publishes on its website Ukrainian translations of the Conceptual Framework for Financial Reporting and international financial reporting standards, which include International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), interpretations of the IFRS Interpretations Committee (IFRIC) and interpretations of the Standing Interpretations Committee (SIC) for previous years after their updating, approval by the IFRS Council at the Ministry of Finance, and endorsement by the IFRS Foundation (London, United Kingdom).

Copyright in these documents belongs to their authors who have granted the right to publish these translations on their website to the Ministry of Finance only.



A close-up photograph of a person wearing a brown blazer over a light-colored shirt. They are holding a white coffee cup with a brown woven sleeve in their left hand and typing on a laptop keyboard with their right hand. The background is blurred, showing an indoor setting with a window.

# 08

**MANAGEMENT CONSULTING**

# Standard Audit File SAF-T UA

In accordance with the requirements of Clause 85.2, Article 85 of the Tax Code of Ukraine, taxpayers shall provide officials (officers) of supervisory authorities with all documents that belong to or are related to the subject of the audit. This obligation arises for taxpayers after the commencement of the audit.

Furthermore, a **large taxpayer (hereinafter — LTP)** upon request of the supervisory authority shall also provide officials (officers) of supervisory authorities by electronic means in electronic form, in compliance with the requirements of the Laws of Ukraine "On Electronic Documents and Electronic Document Flow" and "On Electronic Identification and Electronic Trust Services", the copies of such documents created by LTP in electronic form on the accounting of income, expenses and other indicators related to the determination of taxable items (tax liabilities), source accounting documents, ledgers, financial statements, and other documents related to the computation and payment of taxes and fees, **no later than two business days** following the day of receipt of the request.

For taxpayers who, in accordance with Clause 85.2 of Article 85 of the Code, are obliged to provide information **in electronic form, the general format and procedure for submitting such information shall be determined** by the central executive authority that ensures the formation and implements the government financial policy.



SAF-T UA is an electronic file of standardised structure containing data on assets, equity, liabilities and changes in the financial and economic condition of a business entity for a certain period.

The State Tax Service of Ukraine has defined the **XSD scheme for the standard audit file SAF-T UA**.

To convert data from accounting software into the appropriate SAF-T UA format, individual IT companies create software (the "SAF-T UA Generation" module) that exports information from the accounting system and convert it into the required format.

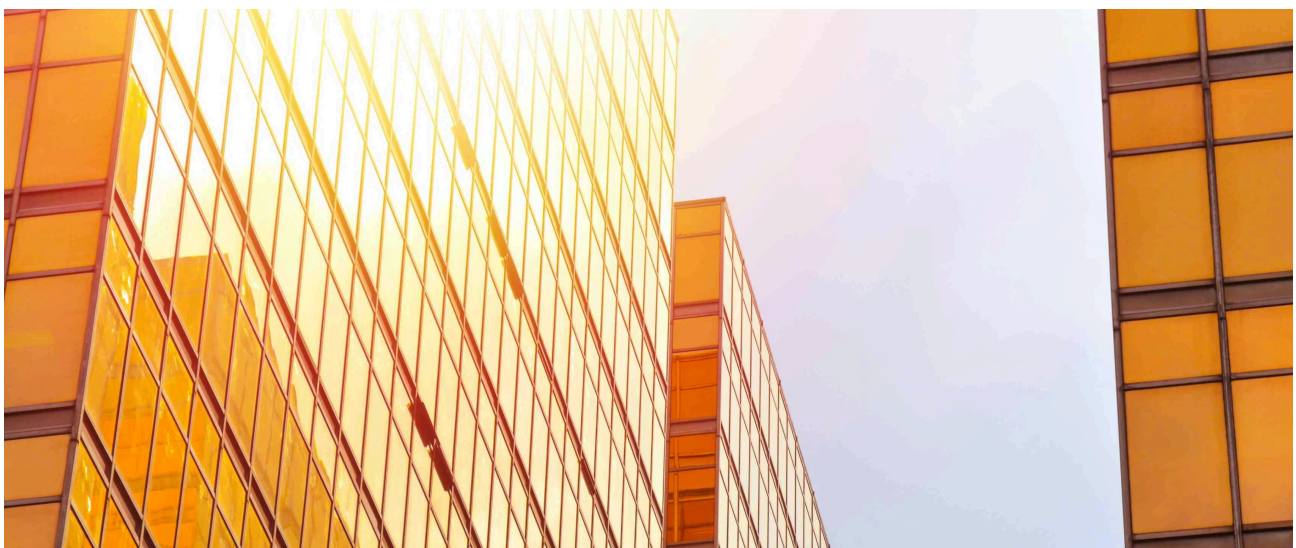
The implementation of such modules for preparing and exporting SAF-T UA files requires time, knowledge of the nuances and peculiarities of accounting practices at each individual enterprise, and collaboration between module developers and the accounting and other departments of the enterprise.

The State Tax Service's concept for implementing electronic audit (e-audit) for taxpayers envisages further development and application of a standard audit file not only for large taxpayers, but also for value added tax payers.



### **Module-solution for generating a SAF-T UA tax reporting file by EBS**

This is a standalone module that allows you to use accounting data from any system to prepare and export the SAF-T UA file.





# 09



**IT CONSULTING**



# Updates and releases of the BAS product line

**02/04/25 BAS AGRO. Comprehensive Enterprise Management. New version 2.5.14.3 has been released.**

New in this version:

## 1) Payroll and personnel

### ✓ Military levy

In accordance with the Law of Ukraine dated 10/10/2024 No. 4015-IX, a 5% military levy rate shall apply from 01/12/2024.

### ✓ Transitional accruals and military levy

- When calculating sick leave pays for tax periods before December 2024, a 1.5% military levy rate shall apply.
- It is necessary to recalculate the military levy for December leaves at a 5% rate if it was taxed in November or earlier at a 1.5% rate.

## 2) Consignment note (TTN)

### ✓ New TTN form

In accordance with Order No. 1332 of the Ministry of Development of Communities and Territories of Ukraine dated 14/11/2024, a new form of the Consignment Note has been introduced. It will be activated once the order comes into force.

## 3) Issuance of tax documents

### ✓ Display of tax documents in export security mode in the VAT Return

In accordance with Clause 97.5, Subsection 2 of the Transitional Provisions of the Tax Code of Ukraine, exports of certain types of agricultural products shall be displayed in the VAT Return in the period of customs declaration issuance. The customs cargo declaration date is indicated in tax invoices on the "More" tab retrospectively.

#### 4) Regulatory reporting

##### ✓ VAT Return and VAT Adjustment Calculation

In accordance with Order No. 400 of the Ministry of Finance of Ukraine dated 09/08/2024, new forms of regulatory reports "VAT Return" and "VAT Adjustment Calculation" have been introduced.

##### ✓ Completion of Appendix D2 to the VAT Return

A completion assistant for Table 1 of Appendix D2 has been implemented, which automates table population and editing operations.

#### 5) Motor transport management

##### ✓ Document "Certificate of services provided to third parties"

Designed to summarise information about services provided for contractors.

##### ✓ Reports

- Analysis of fuel utilisation
- Services provided to third parties
- Transport services provided
- Agricultural machinery services provided

#### 6) Cropping structure

##### ✓ Document "WIP Cost Adjustment"

Intended for adjusting work-in-progress costs.

#### 6) Grain elevator management

##### ✓ Generation of printed form of the "Consignment Note"

In the document "Consignment note for dispatch."

**04/04 – 08/04/2025 BAS AGRO. Accounting, BAS AGRO. Grain elevator, mill and feed mill accounting. New versions 2.1.37.1 have been released.**

New in these versions:

### 1) Regulatory reporting (only for "BAS AGRO. Accounting"):

#### ✓ Key economic indicators of agricultural enterprises (Form No. 50-cr)

In accordance with State Statistics Service Order No. 85 dated 04/04/2024, a new form of state statistical oversight No. 50-cr (annual) "Report on Key Economic Indicators of Agricultural Enterprises" has been introduced.

#### ✓ Notice of Taxable Items (Form 20-ОПП)

A new column 7.1 "Item Name" has been added; this column shall be completed when the relevant data is available in the business entity's title documents.

#### ✓ Tax Return of Group 4 Single Tax Payer

By Order No. 57 of the Ministry of Finance dated 31/01/2025, a new form of regulatory report "Tax Return of Group 4 Single Tax Payer" has been implemented.

### 2) Regulatory reporting:

#### ✓ Labour Report (Form No. 1-ПБ)

In accordance with State Statistics Service Order No. 117 dated 15/04/2024, a new form of state statistical oversight No. 1-ПБ (monthly, quarterly) "Labour Report" has been introduced.

#### ✓ Report on Wage Arrears (Form No. 3-Debt)

In accordance with State Statistics Service Order No. 115 dated 15/04/2024, a new form of state statistical oversight No. 3-debt (monthly) "Report on Wage Arrears" has been introduced.

#### ✓ Calculation of Income and Unified Social Contribution for Individuals

By Order No. 39 of the Ministry of Finance dated 24/01/2025, a new form of regulatory report "Calculation of Income and Unified Social Contribution for Individuals" has been introduced.

#### ✓ Excise Tax Return

By Order No. 567 of the Ministry of Finance dated 07/11/2024, a new form of regulatory report "Excise Tax Return" has been approved.



✓ Report on Volume of Services Rendered (Form No. 1-services)

By Order No. 97 of the State Statistics Service dated 08/04/2024, amendments have been made to the Report on Volume of Services Rendered (Form No. 1-services).

**04/04 – 30/04/2025 External reports have been published in the "Software Updates" service of the ITS portal:**

**1) "Labour Report" for standard, industry-specific and legacy solutions:**

- ✓ BAS Accounting (Basic, PROF, CORP), version 2.1.29.3
- ✓ BAS ERP, versions 2.1.37.2 and 2.5.14.2
- ✓ BAS Comprehensive Enterprise Management, versions 2.1.37.2 and 2.5.14.2
- ✓ BAS Payroll and Personnel Management (Basic, PROF), version 3.0.5.6
- ✓ Trade Enterprise Management for Ukraine, version 1.2.76.1
- ✓ Manufacturing Enterprise Management for Ukraine, version 1.3.87.1
- ✓ BAS AGRO. Accounting, version 2.1.36.2
- ✓ BAS AGRO. Grain elevator, mill and feed mill accounting, version 2.1.36.2
- ✓ BAS Construction. Accounting, version 2.1.27.1
- ✓ BAS Construction. Financial Management, version 2.1.26.1

**2) "Tax Return of Group 4 Single Tax Payer" for configuration:**

- ✓ "BAS AGRO. Accounting", version 2.1.37.1.

**3) "Single Tax Return (for individuals)" and "Single Tax Return (for legal entities)" for configurations:**

- ✓ BAS AGRO. Accounting,
- ✓ BAS AGRO. Grain elevator, mill and feed mill accounting, version 2.1.37.1.

For configuration "BAS Small Business. PROF", version 1.6.21.3, external rules for standard exchange between standard configurations "BAS Small Business" version 1.6.21.3 and "BAS Accounting" version 2.1.30.3 have been published.

**The classifier of grounds for dismissal has been updated in the "RDI Service"** in accordance with the Law of Ukraine "On Amendments to the Labour Code of Ukraine regarding the Establishment of Additional Grounds for Termination of Employment Contract at the Initiative of the Employer and Certain Other Issues" dated 04/06/2024 No. 3768-IX. The classifier in the software can be updated using "RDI Service."

- **15/04/2025 BAS Accounting (Basic, PROF, CORP). New version release 2.1.30.3 has been released.**
- **15/04/2025 BAS ERP. New version 2.1.38.3 has been released.**
- **16/04/2025 BAS Comprehensive Enterprise Management. New version 2.1.38.3 has been released.**
- **16/04/2025 BAS Construction. Accounting. New version 2.1.28.1 has been released.**
- **16/04/2025 Trade Enterprise Management. New version 1.2.77.4 has been released.**
- **18/04/2025. Manufacturing Enterprise Management. New version 1.3.88.2 has been released.**
- **18/04/2025. BAS Trade Management. New version 3.2.38.3 has been released.**
- **17-18/04/2025. BAS ERP, BAS Comprehensive Enterprise Management. New version 2.5.15.3 has been released.**
- **17/04/2025. BAS Payroll and Personnel Management (Basic, PROF). New version 3.0.6.5 has been released.**
- **17/04/2025. BAS Construction. Financial Management. New version 2.1.27.1 has been released.**
- **21/04/2025 BAS Trade Management, built 3.5. New version 3.5.15.3 has been released.**
- **30/04/2025 BAS AGRO. Comprehensive Enterprise Management, built 2.5. New version 2.5.15.3 has been released.**
- **01/05/2025 BAS Holding Management, built 2.0. New version 2.0.28.1 has been released.**
- **06/05/2025 BAS Property Rental and Management (PROF, CORP). New version 2.1.31.2 has been released**

- **09/06/2025 BAS AGRO. Comprehensive Enterprise Management, built 2.5. New version 2.5.15.4 has been released.**
- **10/06/2025. Construction Organisation Management for Ukraine. New version 1.3.88.2 has been released.**

New in these versions:

### 1) Consignment note (TTN)

- ✓ Saving TTN details (only for configurations «BAS Accounting» (Basic, PROF, CORP), «BAS Construction. Accounting», «BAS Construction. Financial Management», «BAS Holding Management», «Construction Organisation Management for Ukraine»)
- TTN details are stored for each document and restored when reprinting.
- Frequently used delivery parameters can be saved and quickly selected in other TTNs.
- ✓ Determining weight indicators (for all configurations, except «Trade Enterprise Management», «Manufacturing Enterprise Management», «Construction Organisation Management for Ukraine», «BAS Payroll and Personnel Management»)

The completion of weight indicators has been improved in the "Waybill" document.

### 2) Payroll and personnel

- ✓ Accounting for Diia City residents (for all configurations, except «Trade Enterprise Management», «Manufacturing Enterprise Management», «Construction Organisation Management for Ukraine», «BAS Trade Management»)

In accordance with Order No. 39 of the Ministry of Finance of Ukraine dated 24/01/2025, new categories of insured persons have been introduced from 01/01/2025: 82 "Disabled employee under a gig contract", 83 "Employee under a gig contract."



- ✓ Social insurance against accidents (for all configurations, except «BAS Accounting» (Basic, PROF), «BAS Construction. Accounting», «BAS Construction. Financial Management», «BAS Trade Management», «BAS Property Rental and Management PROF», «BAS AGRO. Comprehensive Enterprise Management»)

In accordance with the Law of Ukraine dated 18/12/2024 No. 4158-IX, changes have been made to the procedure for paying temporary disability benefits related to job-related accidents or injuries at work from 04/04/2025.

- ✓ Work time logging (for all configurations, except «BAS Accounting» (Basic, PROF), «BAS Construction. Accounting», «BAS Construction. Financial Management», «BAS Trade Management», «BAS Property Rental and Management PROF», «Trade Enterprise Management», «Manufacturing Enterprise Management», «Construction Organisation Management for Ukraine», «BAS AGRO. Comprehensive Enterprise Management»)

Enhanced capabilities for accounting for types of work time use for absences.

- ✓ Accounting for social insurance benefits (for all configurations, except «BAS Accounting» (Basic, PROF), «BAS Construction. Accounting», «BAS Construction. Financial Management», «BAS Trade Management», «BAS Property Rental and Management PROF», «Trade Enterprise Management», «Manufacturing Enterprise Management», «Construction Organisation Management for Ukraine», «BAS AGRO. Comprehensive Enterprise Management»)

The documents "Social Insurance Calculation Application" and "Confirmation of Payments from Social Insurance" now include the facility to incorporate funeral benefits for third parties.

### 3) Regulatory reporting (for all configurations, except "BAS Trade Management")

- ✓ Calculation of Income and Unified Social Contribution for Individuals

By Order No. 39 of the Ministry of Finance dated 24/01/2025, a new form of regulatory report "Calculation of Income and Unified Social Contribution for Individuals" has been introduced.

✓ Employment Report

In accordance with State Statistics Service Order No. 117 dated 15/04/2024, new forms of regulatory report No. 1-ПБ (monthly) and No. 1-ПБ (quarterly) "Employment Report" have been introduced.

✓ Report on Wage Arrears

In accordance with State Statistics Service Order No. 115 dated 15/04/2024, a new form of regulatory report "Report on Wage Arrears" has been introduced.

✓ Notice of Employment

In accordance with Cabinet of Ministers Resolution No. 184 dated 21/02/2025, amendments have been made to Annex 1 of the regulatory report "Notice of Employment."

✓ Excise Tax Return (except "BAS Trade Management", "BAS Payroll and Personnel Management")

By Order No. 567 of the Ministry of Finance dated 07/11/2024, a new form of regulatory report "Excise Tax Return" has been approved.

✓ Report on Industrial Product Producer Prices (Form No. 1-prices (industrial)) (except "BAS Trade Management", "BAS Payroll and Personnel Management")

In accordance with State Statistics Service Order No. 66 dated 28/03/2024, a new form of regulatory report "Report on Industrial Product Producer Prices (Form No. 1-prices(industrial))" has been introduced.

✓ Form No. 1-Б Report on Mutual Settlements with Non-Residents (except "BAS Trade Management", "BAS Payroll and Personnel Management")

In accordance with State Statistics Service Order No. 71 dated 29/03/2024, a new form of regulatory report No. 1-Б (annual) "Report on Mutual Settlements with Non-Residents" has been introduced.

- ✓ Report on Volume of Services Rendered (Form No. 1-services) (except "BAS Trade Management", "BAS Payroll and Personnel Management")

In accordance with State Statistics Service Order No. 97 dated 08/04/2024, a new form of regulatory report "Report on Volume of Services Rendered (Form No. 1-services)" has been introduced.

- ✓ Single Tax Calculation (except "BAS Payroll and Personnel Management")

In accordance with Order No. 57 of the Ministry of Finance dated 31/01/2025, amendments have been made to the forms of regulatory reports "Single Tax Calculation" and "Single Tax Calculation (for individuals)".

#### 4) Crop Production (only "BAS AGRO. Comprehensive Enterprise Management»)

- ✓ Processing (Crop Production)

The "Processing (Crop Production)" document has been implemented, designed to record the grain processing process.

**22/04/2025 New software product "BAS Trade Enterprise Management" has been released.**

It serves as a replacement for the legacy software product "Trade Enterprise Management" and is designed to automate operational accounting and enterprise management activities, as well as to record business activities in accounting and tax records.

Migration to the new product is available under standard or preferential upgrade conditions. A preferential upgrade at a fixed price of UAH 600 is available for registered users of the legacy software "Trade Enterprise Management", subject to an active ITS Retro Category 1.

**Principal functional capabilities of the new product:**

- ✓ Trade management:
  - wholesale trade
  - retail trade



- acceptance and transfer of goods on consignment
- returnable packaging operations
- analysis of trading activities and goods turnover of the enterprise
- supplier and customer relationship management
- ✓ Warehouse accounting
- ✓ Banking and cash operations accounting
- ✓ Work with accountable persons
- ✓ Accounting for non-current assets:
  - fixed assets
  - intangible assets
  - low-cost non-current assets
- ✓ Personnel accounting
- ✓ Payroll calculation
- ✓ Production accounting:
  - primary and auxiliary production accounting
  - toll manufacturing
- ✓ Accounting for enterprise business activities
- ✓ Tax accounting (support for various taxation schemes):
  - income tax
  - VAT
  - single tax for legal entities
  - single tax for individuals
- ✓ Regulatory reporting

**30/04/2025 Excise Fuel Accounting Module, built 2.0. New version 2.0.9.1 has been released.**

New in this version

### 1) Configuration Licensing and Protection System (SLK)

The built-in SLK protection system component has been updated to version 3.0.37.11710.

## 2) General configuration changes

- The documents "Sale of Goods and Services", "Retail Sales Report", "Goods Transfer", and "Goods Write-off" have been enhanced with automatic completion from excisable goods batch balances using the FIFO method for the following attributes: density at 15°C, quantity in excise litres, and quantity in kg. When selling fuel in volume-type units of measurement (l, m<sup>3</sup>), actual density and actual litre quantity are automatically calculated. To start the algorithm, it is necessary to complete the "New Excise Accounting Date" field in the excise accounting settings.
- The "Statement of Excisable Goods Batches" report has been enhanced, with two additional report variants now included.
- Resolved an error in excisable goods batch selection when processing sales documents that contain multiple lines with identical fuel and customs commodity (UKTZED) code.
- UKTZED code selection by nomenclature has been added to the "Retail Sales Report" document form.
- An entry command based on excise invoice has been added to the "Goods Transfer" document form.
- Bugs identified in version 2.0.9.0 have been resolved.

## 3) Consignment Note (cargo customs declaration, CCD)" document

- In accordance with Order No. 1332 dated 14/11/2024 of the Ministry of Development of Communities and Territories of Ukraine, a new printed document form has been implemented. To use the new form, it is necessary to specify the commencement date in the "Legislative Changes Settings" information register.
- New elements have been added and the document form has been enhanced.
- Automatic population of the "TTN Number" element using an annual numerator has been added.

**05/06/2025 External regulated report "Excise Tax Return" was published for configurations:**

- ✓ BAS Accounting (Basic, PROF, CORP), version 2.1.30.3
- ✓ BAS ERP, version 2.1.38
- ✓ BAS ERP, version 2.5.15
- ✓ BAS Comprehensive Enterprise Management, version 2.1.38
- ✓ BAS Comprehensive Enterprise Management, version 2.5.15
- ✓ Trade Enterprise Management for Ukraine, version 1.2.77.4
- ✓ Manufacturing Enterprise Management for Ukraine, version 1.3.88.2
- ✓ BAS Construction. Accounting, version 2.1.28
- ✓ BAS Construction. Financial Management, version 2.1.27
- ✓ BAS Property Rental and Management CORP, version 2.1.27
- ✓ BAS Property Rental and Management PROF, version 2.1.31

**06/05/2025 Agricultural Enterprise Management for Ukraine. New version 1.3.87 has been released.**

**New in this version**

- ✓ The product has been aligned with version 1.3.88 of the "Manufacturing Enterprise Management for Ukraine" product.
- ✓ 07/05/2025 External report "Notice of Employee Recruitment" was published.

**09/06/2025 BAS Document Management CORP. New version 2.1.6.4 has been released**

**New in this version**

- ✓ The capability to update configuration via the Internet has been added.



**11/06/2025** The complete distribution package for "BAS Document Management CORP" version 2.1.6.4 has been published in the "Software Updates" service of the ITS portal, with the demonstration database updated.

**20/06/2025** The new built 2.0 of "BAS Small Business", version 2.0.1.1, has been released.

Built 2.0 is available to registered users of the "BAS Small Business" software product. The upgrade to built 2.0 may be carried out by updating from the current version of built 1.6 (1.6.21.3), with **accumulated accounting data fully preserved**.

The complete distribution package for the final version of built 2.0 and the upgrade distribution package from the current version of built 1.6 are available in the "Software Updates" service at <https://portal.bas-soft.eu>.

### **New functional capabilities of built 2.0:**

#### **1) Retail sales.**

- Two forms of the Cashier Workstation (CWS) are available within the software to enable adaptation to any business sector, which have been optimised and refined in accordance with current legislation, taking into account current requirements for fiscalisation and sales accounting. The substitution of similar goods, the sale of age-restricted goods, and payment by instalments are now supported.
- The possibility to maintain retail sales accounting, archive and retrieve unrecorded cash register receipts when closing a cash shift using the "Cash Shift Closing Assistant", and control stock balances when recording cash register receipts. The "Fiscal Receipt Printing Assistant for Internet Sales through Cashalot PRRO" processing enables recording prepayment/postpayment for expenditure (sale to customer) and receipts (return from customer) notes.
- Excise stamp scanning is available immediately after scanning the nomenclature item, provided the corresponding indicator is set in the goods record. The possibility to add text comment during cash withdrawal has been implemented.

- It is now possible to generate a Cash Book for each operational cash desk with detailed breakdown by organisation, and even on behalf of a payment agent. The Cash Book is a document that records information in the software and has a printed format. It is possible to control the relevance and completeness of sheets, as well as the accuracy of their numbering.

## 2) Goods.

- The nomenclature form has been simplified and contains only general information. Updated accounting for goods by series and expiry dates. Changes in the formation of nomenclature sets and the use of separate sets of units of measure.
- When generating reports, it is possible to select units of measure that may differ from the storage units of goods. Commission trade documents have been consolidated in one journal "Commission Purchases", which helps track documents for each consignor. Goods accepted on consignment can now be written off using "Stock Write-off" and "Stock Regrade" documents. The "Consignor Sales Report" document form has been made more convenient and clearer, with added display of written-off goods and improved selection functionality.
- Optimisation of customer returns and supplier returns. It is now possible to navigate quickly to the list of return documents from the "Sales" and "Purchases" sections. Creating returns has become simpler through commands from other documents. Navigation to return lists via command is now available to users with full rights, not only those with restricted rights.

## 3) Prices.

- Extended capabilities of the "Price Setting" document. During selection, it is now possible to analyse stock balances in the warehouse, current price, and date of last price setting. Selection of nomenclature for the "Price Setting" document using a barcode scanner has become available. The barcode can also be entered manually. A new form for nomenclature price records with display of information about the current price. Additional discount configuration options have been introduced. Specifically, the possibility to maintain records of customer gifts has been added, along with the possibility to configure receipt of notices with customised text during sales for the salesperson.

#### 4) Warehouses and Retail Outlets.

- Enhanced warehouse accounting capabilities within the software, enabling the planning of transfers between warehouses through the use of transfer orders.
- Packaging of goods and assembly of nomenclature sets using the "Assembly" document. Sets are assembled and recorded in the warehouse prior to sale.

#### 5) Finance and Treasury.

- Updated financial document forms with the possibility to configure the positioning of analytics by categories, projects, or departments within either the header or tabular sections. Enhanced project breakdown across the majority of income and expenditure reports and within Business Analysis reports. The "Acquiring Terminals" directory has been renamed "Payment Methods" to provide a more accurate reflection of its function. Mandatory record-keeping by cash flow categories has been implemented for all users. For users who do not intend to maintain records by categories, all documents will be populated with standard values for the relevant categories.
- Access rights settings have been expanded for the "Finance" and "Business Analysis" sections, introducing new profiles for approving expenditure requests and new roles for managing credits and loans.

#### 6) Personnel.

- Enhanced functionality within the "Personnel" section to provide faster and more convenient access to documents relating to payroll calculations. Weekly planning of retail staff working hours has been introduced, categorised by warehouses, positions, work shifts, and number of working hours, utilising the "Daily Report" document.

#### 7) Taxation.

- In accordance with Order No. 57 of the Ministry of Finance of Ukraine dated 31/01/2025, amendments have been made to the form of the regulatory report "Single Tax Calculation (for individuals)".



## 8) Services.

- The capability for bulk creation of counterparty records has been added through the "Pactum.Counterparty" service. Functionality has been provided to open records immediately upon creation or to create them in background mode, update data in existing records, save records within designated groups, and transfer sets of records between groups. Extended counterparty data display has been implemented, including information on economic activity codes, founders and beneficiaries, share capital amounts, registration data, historical data from VAT and single tax registers, and other relevant details.
- For distributed information base (DIB) settings, "Remote Workplace with Selections (DIB with Filters)" should be used instead of "ByOrganisation". Subordinate DIB nodes for the "ByOrganisation" exchange plan must be recreated using the "WithSelections" exchange plan.





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