

MULTISERVICE PROVIDER



QUARTERLY REVIEW: Q1 2026

Significant legislative changes review



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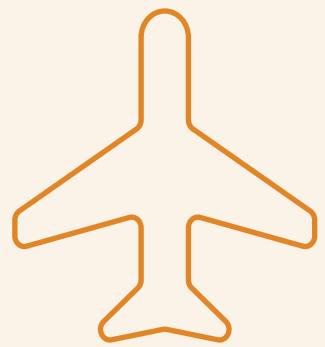
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01



MARTIAL LAW

Defence City



Defence City is a special legal regime designed to support defence industry enterprises. It offers tax benefits and supports the growth of Ukraine's defence sector.

The Ministry of Defence of Ukraine grants Defence City resident status on a voluntary basis. A legal entity becomes a resident once it submits the required application and is entered in the Defence City register.

Tax benefits

Defence City residents are exempt from corporate income tax provided profits are used for purposes specified by law. The main areas include:

- ✔ Developing the resident's own operations:
 - upgrading material and technical resources,
 - modernising technological and production processes,
 - adopting cutting-edge technologies,
 - developing new weapons and military equipment.
- ✔ Acquiring corporate rights in defence sector enterprises:
 - investing in such enterprises' capital, provided they do not pay dividends during the preferential period.
- ✔ Acquiring intellectual property rights to fulfil **government contracts**.

These priorities help develop the defence industry and channel profits into strategically vital projects.

Dividend payments

A Defence City resident may not pay dividends from tax-exempt profits.

Exceptions apply to dividends paid:

- ✓ to the state;
- ✓ to state enterprises and organisations wholly owned by the state;
- ✓ to other business entities wholly owned by the state or by enterprises with 100% state participation.

When dividends are paid to the state or state enterprises **for the period before obtaining** resident status, the advance payment is calculated and paid as prescribed.

Once resident status is obtained and the preferential period begins, the advance payment on state dividends is waived to the extent of tax-exempt profits for the period covered.

Investment in corporate rights

If a Defence City resident acquires corporate rights in a defence industry entity that pays dividends to its participants at or after the time of investment, this constitutes non-designated use of profits.

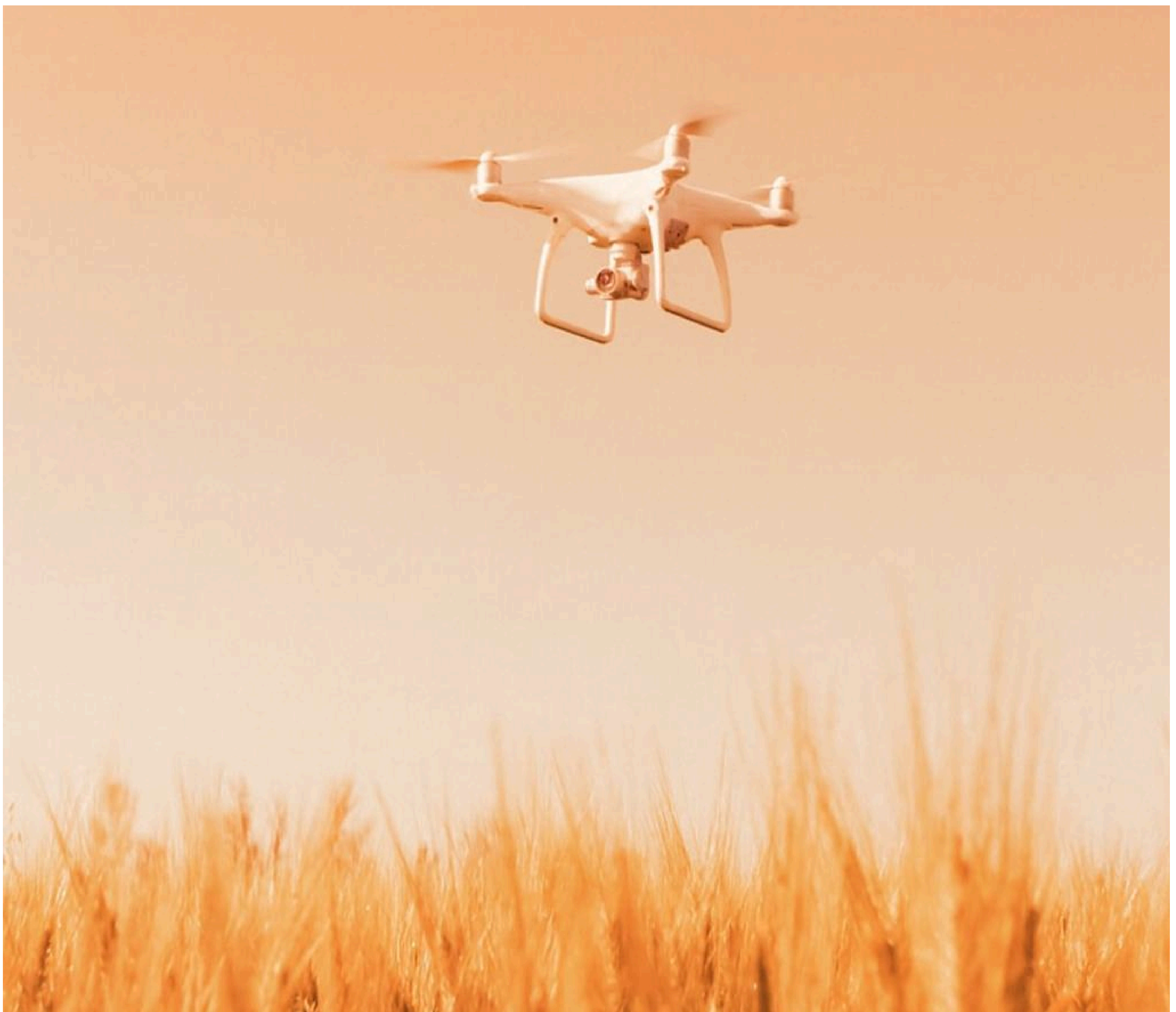
This rule helps ensure **profits go towards developing the resident's operations and the defence industry rather than shareholder payouts.**

Timely use of profits

Tax-exempt profits must be reinvested in the Defence City resident's operations by 31 December of the year following the reporting year.

If the taxpayer enters into a contract and makes an advance payment by 31 December of the year following the reporting year in which they obtained Defence City resident status, but actual delivery of goods or services occurs later, the requirement is deemed met.

If the contract is cancelled or the advance payment refunded, this constitutes a breach of the designated use of profits rule.



New generator fire safety rules



The Ministry of Internal Affairs of Ukraine issued Order No. 67 'On Approval of Amendments to the Fire Safety Rules in Ukraine' on 27 January 2026, which was registered with the Ministry of Justice of Ukraine on 12 February 2026 under No. 203/45597. This Order updates the Fire Safety Rules to reflect the realities of martial law and the energy crisis. The rules set out clearer requirements for generator use, shelter arrangements and safety briefings, with stricter accountability for compliance.

Key changes:

- ✔ Mobile communications base stations: When setting up backup power using generators, the standard equipment requirements must be followed.
- ✔ Group placement: Rules for placing generators in groups have been introduced for the first time. The combined fuel tank capacity in a group must not exceed 100 litres. Generators must be at least 1 metre apart, and all units in a group must run on the same fuel type.
- ✔ Refuelling: Adjacent generators must be switched off when refuelling any unit in a group.
- ✔ Fuel storage for base stations: During martial law, standalone base stations may store up to 250 litres of fuel in sealed metal containers on communications facility premises, provided automatic fire suppression systems are in place.

Following the new fire safety rules is essential both to avoid fines and to protect lives.

Please note the fuel storage limits for generator use.

Under martial law, Ukraine allows storage of up to 2,000 litres of generator fuel per site without a licence or permits. Fuel in the generator's own tank does not count towards this limit. Storing more than 2,000 litres requires filing a declaration with the State Tax Service.

Key fuel storage rules:

- ✓ **Licence-free limit:** Up to 2,000 litres per site (flat, house or office).
- ✓ **Declaration:** For volumes exceeding 2,000 litres, a fuel storage business declaration is required.
- ✓ **Generator tank:** Fuel in the tank does not count towards the 2,000-litre limit.
- ✓ **Safety:** Store fuel in proper canisters (metal or high-quality plastic), away from open flames and in well-ventilated areas.

- ✓ **Shelf life:** Petrol in a sealed metal canister has a storage life of up to 12 months; diesel can be stored for up to 18 months.

These rules apply throughout martial law and for 30 days after it ends.



02

**ACCOUNTING AND
TAX OUTSOURCING**

From 1 April 2026, work and service certificates may be issued without the customer's signature

From 1 April 2026, amendments to Article 9 of the Law of Ukraine 'On Accounting and Financial Reporting in Ukraine' take effect.



Law of Ukraine No. 4791-IX of 24/02/2026 'On Amending Article 9 of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" Regarding Simplification of Primary Document Processing for Service Provision' amended the rules on primary documents — **certificates of completed works, services rendered, and lease may now be issued without the customer's signature.**

The certificate, as a primary document, must still be prepared and sent to the customer.

The following requisites may be **OMITTED** from the certificate:

Position of the **Customer's** responsible person, surname of the **Customer's** responsible person, signature or other identification details of the **Customer**.

All other primary document requisites remain mandatory!

Important: this rule applies only to services, works, and lease — not to all documents. And only regarding the customer's signature.

Key conditions:

- 1) The option to issue certificates without the customer's signature **must be stipulated in the written contract** between the parties. Without this clause, the rule does not apply.
- 2) The certificate must clearly **state the period or date** when services were actually rendered or works performed. The certificate date alone is not enough. The certificate must separately indicate when the transaction actually took place. This ensures proper accounting records.
- 3) The transaction must be recorded in the period when it actually occurred. The period of performance stated in the primary document governs. This is not a new rule — it is a fundamental accounting principle.

Exceptions. Unilateral certificates may not be used when:

- ✓ payment is from public funds; or it involves the lease of state or municipal property;
- ✓ construction contracts;
- ✓ design and survey works;
- ✓ charitable or humanitarian aid.

In these cases, both parties must sign.

What has changed:

Where the contract provides for unilateral signing, a certificate without the customer's signature is now officially a valid primary document. It is advisable to include in the contract the deadline for lodging claims and the consequences of failing to do so.

How is acceptance of works and services confirmed? The logic is straightforward: a certificate is issued → sent to the customer → no objections raised → services are deemed accepted.

03

PAYROLL OUTSOURCING

Mandatory Unified Social Contribution payment for periods of unlawful dismissal



From 26 January 2026, employers face a new obligation — paying Unified Social Contribution for periods of unlawful dismissal!

On 25 December, 'Holos Ukrainy' No. 248(500) officially published Law of Ukraine No. 4697-IX of 03/12/2025 'On Amending Certain Laws of Ukraine Regarding Crediting Periods of Unlawful Dismissal to Insurance Record' (Law No. 4697), which ensures the full and proper restoration of an unlawfully dismissed employee's rights.

The Law took effect on 26 January 2026.

The Law provides for:

- ✓ crediting the period during which a person was unlawfully dismissed and subsequently reinstated by court decision to their insurance record for pension purposes;
- ✓ the employer's obligation to pay insurance contributions for this period;
- ✓ the procedure for calculating Unified Social Contribution where an employee receives the earnings difference for performing lower-paid work, or — pursuant to a court decision — average wages for enforced absence;
- ✓ the Unified Social Contribution for each month of enforced absence must be at least the minimum insurance contribution;
- ✓ the procedure for paying monetary compensation for unused annual paid leave.

Implementing this Law strengthens compliance with labour and social insurance regulations, ensures social justice and protects workers' rights in Ukraine.

Changes:

- ✔ From 26 January 2026, the rules change for calculating and paying Unified Social Contribution on earnings differences for lower-paid work, court-awarded average wages for enforced absence, and post-dismissal wages for time worked.
- ✔ For Unified Social Contribution purposes, the total of such payments is divided by the number of months covered.
- ✔ From 26 January 2026, the Unified Social Contribution for each month of enforced absence or lower-paid work must not fall below the minimum insurance contribution.
- ✔ Unified Social Contribution on earnings differences for lower-paid work, court-awarded average wages for enforced absence, and post-dismissal wages must be paid when funds are received (transferred) for these payments.



Unified Social Contribution for the captivity period



Law of Ukraine No. 4280-IX of 27 February 2025 'On Amending Certain Laws of Ukraine Regarding Payment of Unified Social Contribution for Compulsory State Social Insurance for Persons Deprived of Liberty as a Result of Armed Aggression Against Ukraine' introduced significant amendments to the Law on Unified Social Contribution concerning payment for persons deprived of liberty as a result of armed aggression against Ukraine.

Under the amendments, the **Pension Fund of Ukraine (PFU)** is designated as the **Unified Social Contribution payer** for such citizens (except certain military personnel categories).

The following rules apply:

- ✓ Unified Social Contribution is calculated based on the statutory minimum wage;
- ✓ contributions are calculated:
 - for the entire captivity period, and
 - for six months following release from captivity.

These amendments are set out in Articles 4, 5, 7 and 20 of the Law on Unified Social Contribution

04

HR CONSULTING

Employing persons with disabilities. Contributions for non-compliance with quotas.

Law of Ukraine No. 4219-IX of 15 January 2025 'On Amending Certain Legislative Acts of Ukraine Regarding the Right of Persons with Disabilities to Work' (Law No. 4219) amended the sanctions for failing to meet the disability employment quota.



On 25 February 2026, the Cabinet of Ministers of Ukraine approved Resolution No. 268 'On Approval of the Procedure for Calculating Average Monthly Salary (Remuneration) for the Employment Support Contribution for Persons with Disabilities', effective from 03 March 2026 — the date of publication in 'Uriadovyi Kur'ier'.

This **Procedure No. 268** applies from **1 January 2026** (paragraph 2 of the Resolution states: 'This resolution comes into force on the date of publication and applies from 1 January 2026').

The Procedure sets out how to calculate the average monthly salary (remuneration) per employee for the relevant calendar quarter. Where the disability employment quota is not met, this indicator determines the contribution employers must pay.

This Procedure **applies to** employers with an **average headcount** of registered staff of **eight or more in a calendar quarter** who failed to meet the disability employment quota under Article 18-2 of the Law of Ukraine 'On the Fundamentals of Social Protection of Persons with Disabilities in Ukraine' during that quarter.

This Procedure **does not apply to:**

- employers with an average of fewer than eight full-time employees on the payroll during the calendar quarter;
- diplomatic missions and consular offices of foreign states.

Employment contract suspension — changes from 14 March

Amendments to Article 13 of Law of Ukraine No. 2136-IX 'On the Organisation of Labour Relations Under Martial Law' take effect on 14 March 2026.

The key change: unilateral suspension of the employment contract can no longer be open-ended.

From 14 March 2026, the maximum suspension period is 90 calendar days.

Unilateral suspension of an employment contract may not exceed a cumulative total of 90 calendar days throughout martial law (including any extensions). This means a total of 90 days over the entire martial law period, not 90 days at a time.

If an employer's order sets a suspension period exceeding 90 calendar days, it becomes invalid the day after the statutory limit expires. This is an express provision of the amended Article 13 of Law No. 2136-IX.

Employers should issue a separate order declaring the earlier suspension order invalid, citing the new legal provision, and send a copy to the employee.

After 90 calendar days, the employee is formally expected to return to work, and the employer must either allow them back or take another lawful decision on the employment relationship.



05

TRANSFER PRICING

Deadline for individuals to file 2025 CFC reports: 1 May 2026

For individuals: the 2025 CFC report must be submitted by 1 May 2026, together with the annual declaration of property and income

- ✓ The report form is prescribed by Ministry of Finance Order No. 254 of 25/08/2022 'On Approval of the CFC Report Form, Short-Form CFC Report, Procedure for Completing the CFC Report, Short-Form CFC Report and Submission to the Supervisory Authority, and Amendments to the Corporate Income Tax Return Form' (as amended).

Under subparagraph 39-2.1.2 of the Tax Code of Ukraine, a controlling person is an individual or legal entity resident in Ukraine who directly or indirectly owns (controls) a Controlled Foreign Company.

A foreign company qualifies as a Controlled Foreign Company (CFC) if the controlling person (an individual or legal entity resident in Ukraine):

- 1) holds more than 50% of the foreign legal entity, or
- 2) holds more than 10% (25% for 2022 and 2023 per paragraph 54 of subsection 10, section XX of the Tax Code), provided several Ukrainian-resident individuals and/or legal entities together hold 50% or more, or
- 3) alone or together with related Ukrainian residents exercises actual control over the foreign legal entity.

A separate report is required for each CFC.

For individuals: the 2025 CFC report is due by 1 May 2026 together with the annual property and income declaration.

For legal entities: the 2025 report is due by 2 March 2026 with the corporate income tax return.

Change notifications: the State Tax Service must be notified of any CFC acquisition, share change or termination of control **within 60 calendar days.**



A woman with dark hair, wearing an orange blazer over a leopard-print top, is seated at a wooden desk. She is looking at a laptop screen. Her hands are resting on the desk. In the foreground, another person's hands are visible, holding a pen and writing on a piece of paper. The background is slightly blurred, showing an office environment.

06

FINANCIAL AUDIT

Financial company internal control requirements updated

The National Bank of Ukraine has updated the internal control requirements for financial companies.

The changes were approved by the National Bank of Ukraine Board Resolution No. 12 of 02 February 2026, effective from 05 February 2026.

Amendments to the Regulation on Corporate Governance and Internal Control Requirements for Financial Companies include:

- ✓ clarified requirements for building financial company internal control systems in line with the Global Internal Audit Standards;
- ✓ updated risk management approaches for:
 - operational risk — for all financial companies handling collateral;
 - credit and liquidity risk — for financial companies planning to engage in factoring once the Law of Ukraine 'On Factoring' takes effect;
- ✓ clarified requirements for outsourcing key functions (not of public interest) by financial companies.

Financial companies must align their operations with the credit, operational, and liquidity risk management requirements by 30 July 2026.

07

**MANAGEMENT
CONSULTING AND IT**

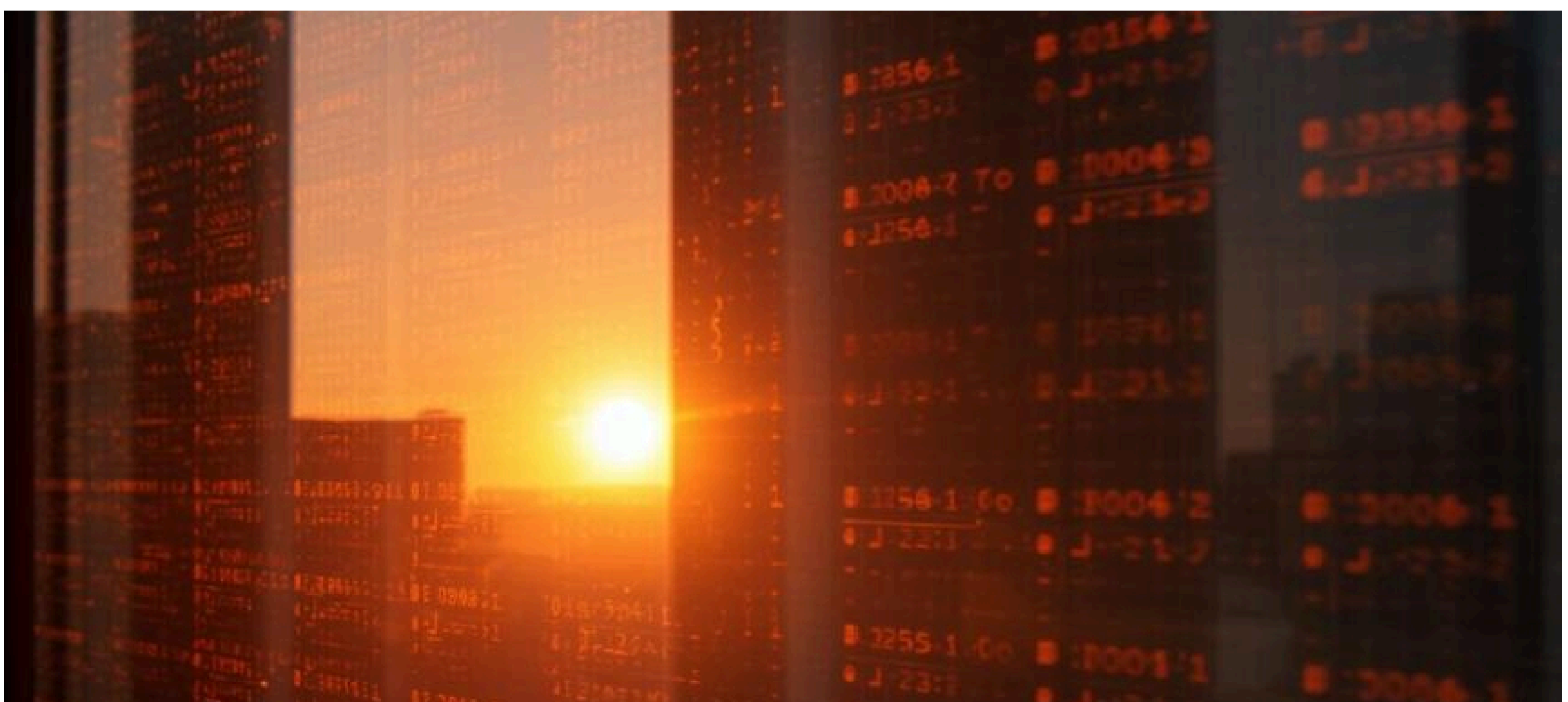
Key benefits of IT infrastructure consulting

IT infrastructure consulting delivers comprehensive assessments that pinpoint gaps in servers, storage, networks, and virtualisation setups. Consultants modernise legacy systems for today's workloads, enabling seamless moves to multi-cloud architectures with zero downtime.

Key benefits include 30-50% cost savings through smart resource allocation and predictive analytics for capacity planning.

Expert IT infrastructure consulting strengthens security through zero trust architectures and automated threat detection built into the network. Services extend to disaster recovery planning, where consultants simulate failures to build resilient backup and failover systems.

For global enterprises, IT infrastructure consultants manage cross-border compliance, reducing risks from data sovereignty and privacy regulations.



BAS Product Line Updates and Releases

22/11/2025. The 'Corporate Income Tax Declaration' external report has been published on the ITS portal's 'Software Updates' service.

For the following configurations:

- ✓ BAS Accounting PROF, version 2.1.31.1
- ✓ BAS Accounting (Basic), version 2.1.31.1
- ✓ BAS Accounting CORP, version 2.1.31.1
- ✓ BAS ERP, version 2.1.40.3
- ✓ BAS ERP, version 2.5.17.4
- ✓ BAS Integrated Enterprise Management, version 2.1.40.3
- ✓ BAS Integrated Enterprise Management, version 2.5.17.4
- ✓ BAS Trade Enterprise Management, version 1.2.79.2
- ✓ Trade Enterprise Management for Ukraine, edition 1,2 version 1.2.79.1
- ✓ Manufacturing Enterprise Management for Ukraine, edition 1.3, version 1.3.90.1
- ✓ BAS Construction. Accounting, version 2.1.30.1
- ✓ BAS Construction. Financial Management, version 2.1.28.1
- ✓ BAS Real Estate Management CORP, version 2.1.33.1
- ✓ BAS Real Estate Management PROF, version 2.1.33.1
- ✓ BAS AGRO, Accounting, version 2.1.40.1
- ✓ BAS AGRO. Accounting for Grain Elevators, Mills and Feed Mills, version 2.1.40.1

23/01/2026. An updated external report form "Corporate Income Tax Declaration" has been published in the RDI Service.

26/01/2026 – 27/01/2026. The 'Corporate Income Tax Declaration' external report has been published on the ITS portal's 'Software Updates' service. from 26/01/2026.

For the following configurations:

- ✓ BAS Accounting PROF, version 2.1.31.1
- ✓ BAS Accounting (Basic), version 2.1.31.1
- ✓ BAS Accounting CORP, version 2.1.31.1
- ✓ BAS ERP, version 2.1.40.3
- ✓ BAS ERP, version 2.5.17.4
- ✓ BAS Integrated Enterprise Management, version 2.1.40.3
- ✓ BAS Integrated Enterprise Management, version 2.5.17.4
- ✓ BAS Trade Enterprise Management, version 1.2.79.2
- ✓ Trade Enterprise Management for Ukraine, edition 1,2 version 1.2.79.1
- ✓ Manufacturing Enterprise Management for Ukraine, edition 1.3, version 1.3.90.1
- ✓ BAS Construction. Accounting, version 2.1.30.1
- ✓ BAS Construction. Financial Management, version 2.1.28.1
- ✓ BAS Real Estate Management CORP, version 2.1.33.1
- ✓ BAS Real Estate Management PROF, version 2.1.33.1
- ✓ BAS AGRO, Accounting, version 2.1.40.1
- ✓ BAS AGRO. Accounting for Grain Elevators, Mills and Feed Mills, version 2.1.40.1

28/01/2026. BAS AGRO. Accounting, a new release 2.1.41.1.
BAS AGRO. Accounting for Grain Elevators, Mills and Feed Mills, a new release 2.1.41.1. has been issued

09/02/2026. Accounting for Grain Elevators, Mills and Feed Mills, a new release 2.1.41.2. has been issued

Release highlights:

1) RES Nomenclature Prices

- ✔ Increase in the precision of nomenclature prices
 - The ability to specify a larger number of decimal places in the price of goods in documents has been added.

2) Statutory Reporting

- ✔ Corporate Income Tax Declaration
 - According to Order of the Ministry of Finance No. 371 dated July 25, 2025, changes have been introduced to the statutory report form of the Corporate Income Tax Declaration.

27/02/2026. An updated external report form "Corporate Income Tax Declaration" has been published in the RDI Service.

27/02/2026 – 02/03/2026. The 'Corporate Income Tax Declaration' external report has been published on the ITS portal's 'Software Updates' service.

For the following configurations:

- ✔ BAS Accounting PROF, version 2.1.31.1
- ✔ BAS Accounting (Basic), version 2.1.31.1
- ✔ BAS Accounting CORP, version 2.1.31.1
- ✔ BAS ERP, version 2.1.40.3
- ✔ BAS ERP, version 2.5.17.4
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- ✓ BAS Real Estate Management PROF, version 2.1.33.1

04/02/2026. BAS AGRO Integrated Enterprise Management , a new release 2.5.17.5. has been issued

10/03/2026. Construction Organization Management for Ukraine, a new release 1.3.90.1 has been issued.

31/03/2026. BAS AGRO Integrated Enterprise Management , a new release 2.5.17.6. has been issued

Release highlights:

- 1) Non-current Assets (Applicable to: BAS AGRO Integrated Enterprise Management 2.5.17.1; BAS AGRO. Integrated Enterprise Management 2.5.17.6.)
 - ✓ Partial Disposal of Fixed Assets
 - Partial fixed asset disposal functionality implemented.
- 2) Payroll and HR
 - ✓ Military Registration
 - The generation of "Lists of Personal Military Records" has been implemented in accordance with the resolution of the Cabinet of Ministers of Ukraine dated July 30, 2025, No. 916.
 - ✓ Social insurance benefit calculations
 - The generation of printed forms for the documents "Application-Calculation for Social Insurance" and "Confirmation of Payments at the Expense of Social Insurance" has been implemented in accordance with the resolution of the Pension Fund of Ukraine dated August 19, 2025, No. 28-1.
 - ✓ Annual leave provision
 - In the document "Accrual of Estimated Liabilities for Vacations" the generation of the printed form "Calculation Statement of Provisions" has been implemented.

- Two new reports have been added: 'Annual Leave Provision Calculation Certificate' and 'Annual Leave Provision Balances and Movements'.

3) Regulatory Reporting

✔ Profit declaration

- A new 'Profit Declaration' regulatory report form has been introduced pursuant to Ministry of Finance of Ukraine Order No. 215 of 24/04/2025.

✔ Excise duty declaration

- A new 'Excise Duty Declaration' regulatory report form has been introduced pursuant to Ministry of Finance of Ukraine Order No. 291 of 05/06/2025.

05/03/2026. The updated external report form "Excise Duty Declaration" has been published in RDI Service.

06/03/2026 – 13/03/2026. The external report "Excise Duty Declaration" dated March 6, 2026, has been published in the "Software Updates" service on the ITS portal.

For the following configurations:

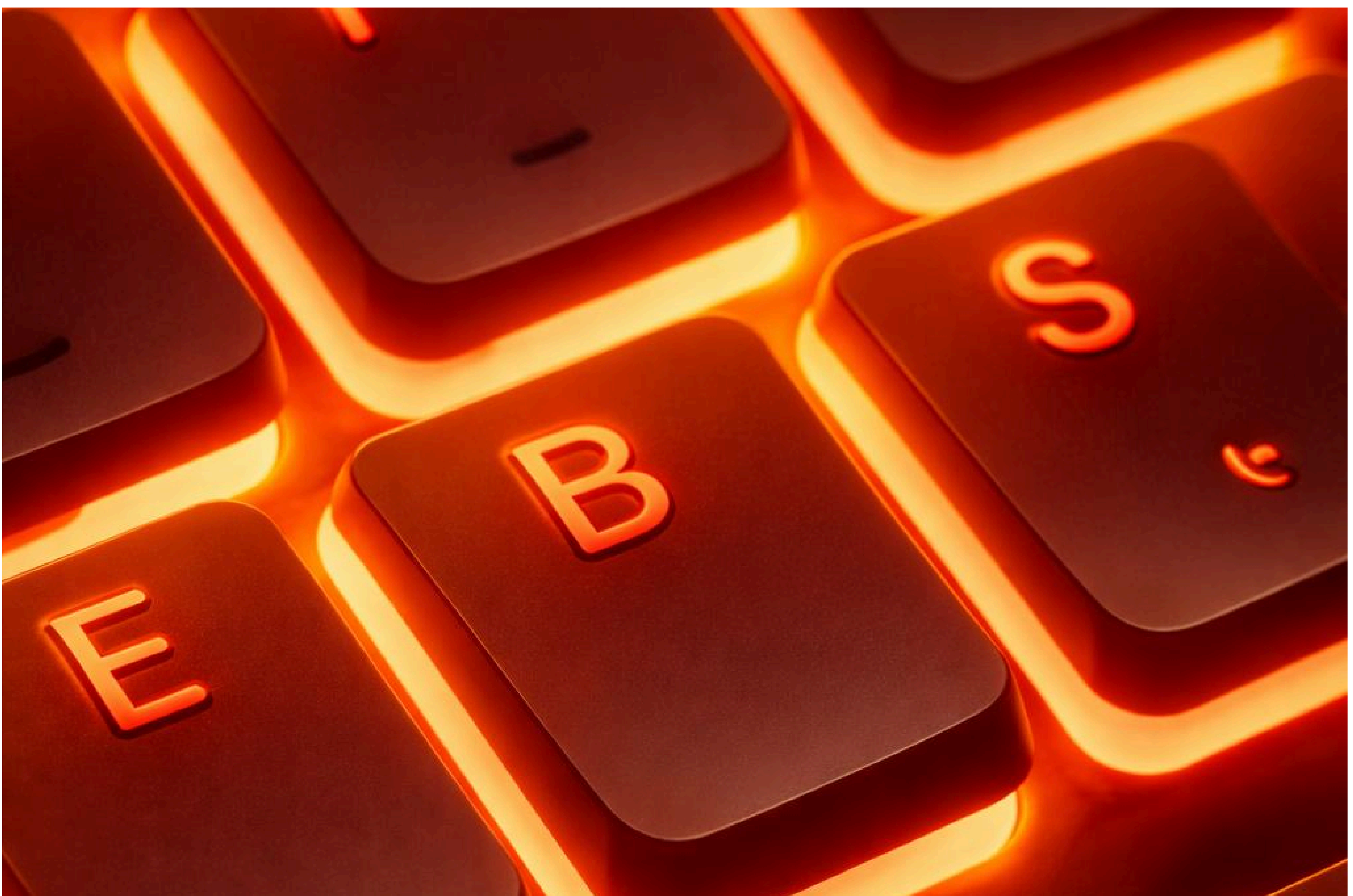
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- ✓ BAS Real Estate Management PROF, version 2.1.33.1
- ✓ BAS AGRO, Accounting, version 2.1.40.1
- ✓ BAS AGRO. Accounting for Grain Elevators, Mills and Feed Mills, version 2.1.40.1

25/03/2025. The external report "Corporate Income Tax Declaration" dated March 24, 2026, has been published in the "Software Updates" service on the ITS portal.


For the following configuration:


- ✓ BAS AGRO, Accounting, version 2.1.41.1




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