

MULTISERVICE PROVIDER



QUARTERLY REVIEW: Q2 2026

Significant legislative changes review

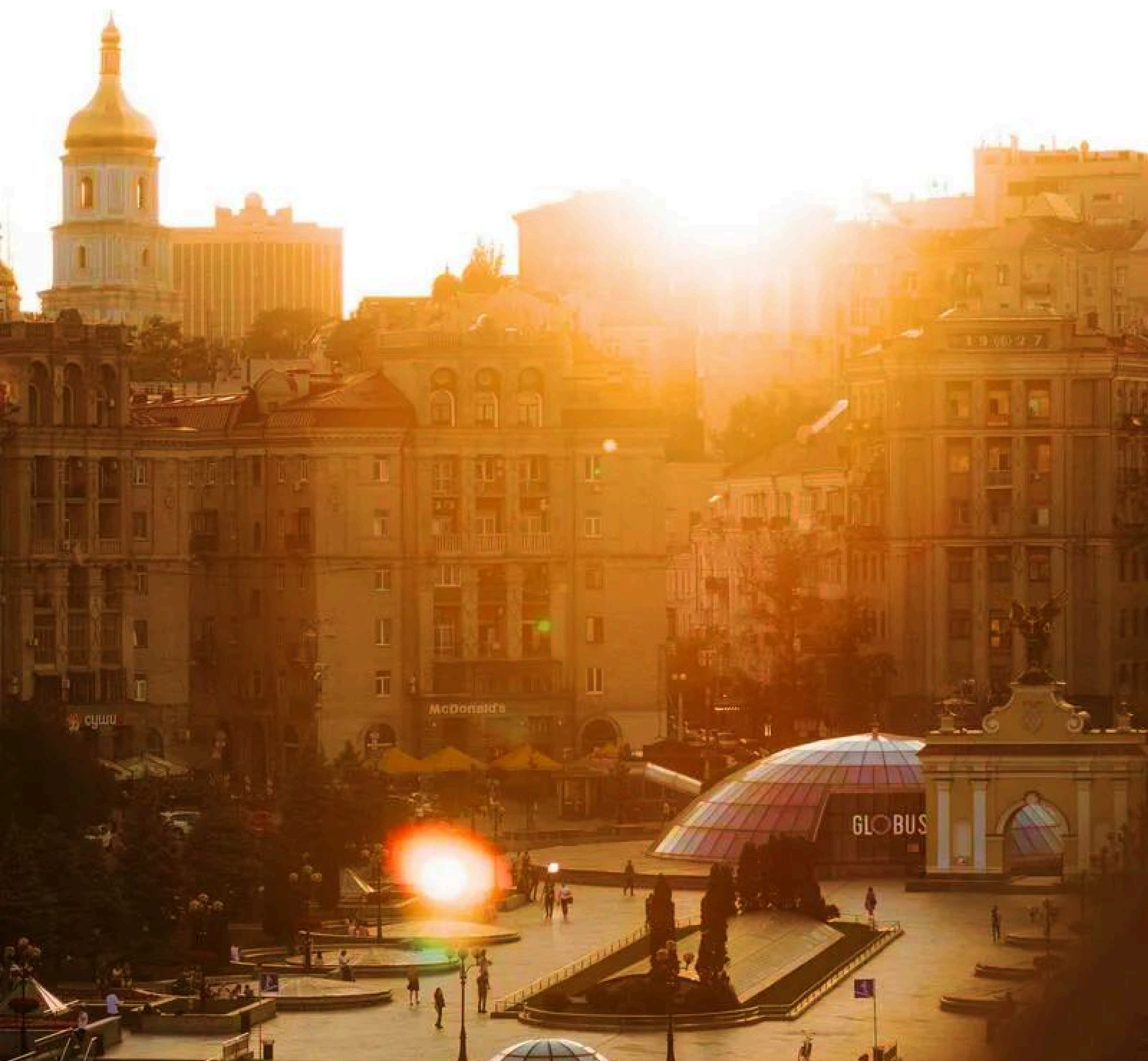


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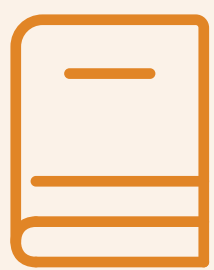
01



MARTIAL LAW

Must you still make land payments for plots beneath the ruins?

Under the Tax Code of Ukraine as it currently stands, the exemption from land payment for plots beneath destroyed property was capped at 01/01/2026 – no matter how long the hostilities last or how far the property's restoration has progressed.



Once the Law of Ukraine 'On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Regarding the Introduction of International Automatic Exchange of Information on Income Earned Through Digital Platforms and the Taxation of Such Income' of 09/06/2026 No. 4903-IX (Law No. 4903) entered into force, amending sub-clause 69.14-2 of Subsection 10 of Section XX 'Transitional Provisions', the 01/01/2026 time limit on the exemption from land payment was lifted.

The exemption from land payment will run from the month in which the property was destroyed (as recorded in the Register of Damaged and Destroyed Property) until the month in which:

- ☑ ownership of the newly built property is officially registered; or
- ☑ martial law is ended or lifted.

The provision takes effect the day after the Law is published.

As at 13/07/2026, it had not yet been published. We await publication.

Reporting vehicles to the TCR

The procedure for meeting the military transport obligation is set by the Cabinet of Ministers of Ukraine (Part 2 of Article 6 of the Law of Ukraine 'On Mobilisation Preparation and Mobilisation' of 21/10/1993 No. 3543-XII; hereinafter – Law No. 3543).

The Regulation on the military transport obligation, approved by CMU Resolution No. 1921 of 28/12/2000 (hereinafter – Regulation No. 1921), sets out how this obligation is to be met.

The Regulation applies to enterprises, institutions and organisations whatever their form of ownership, and to individual vehicle owners.



Under clause 15 of Regulation No. 1921, every enterprise (legal entity) must file a report twice a year – the Statement of available vehicles and equipment, their technical condition, and the individuals who operate such vehicles and equipment at enterprises, institutions and organisations (hereinafter – the Statement).

Having nothing to report does not excuse a business from submitting the information – and that includes newly established companies.

Failing to file the report carries administrative fines of between UAH 34,000 and UAH 59,500 (Part 3 of Article 210-1 of the Code of Ukraine on Administrative Offences).

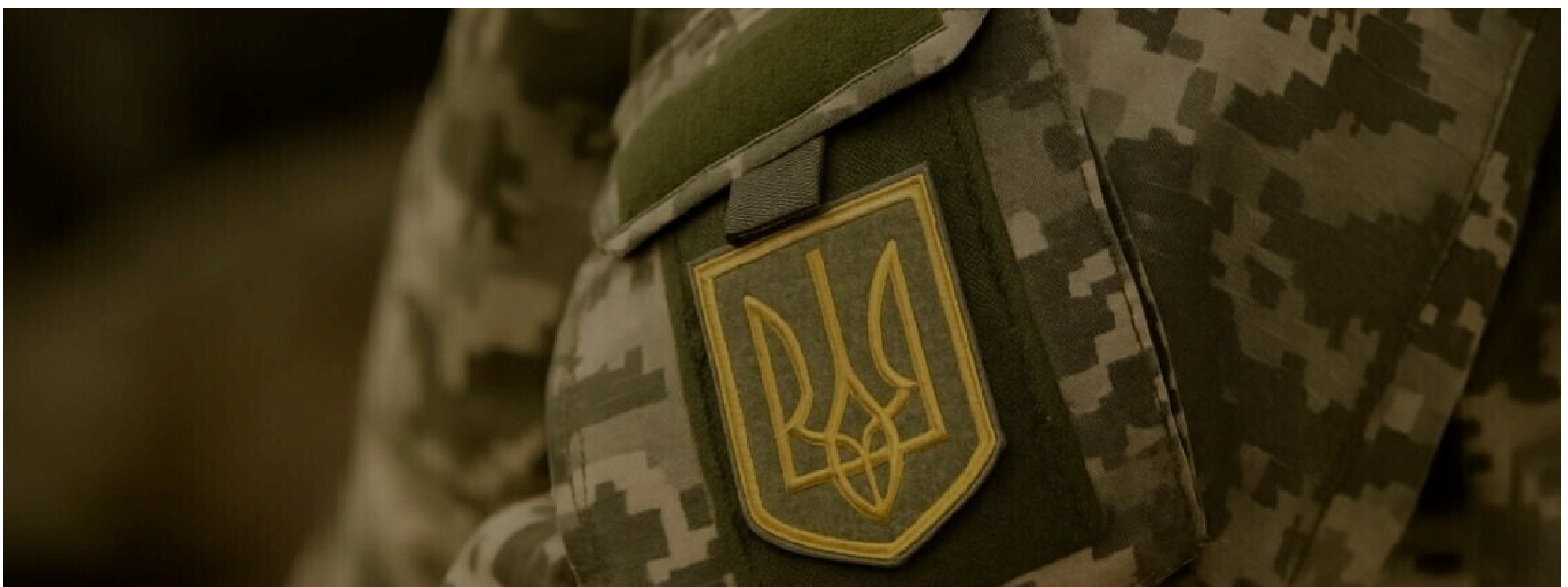
Reports must reach the TCR twice a year – by 20 June and by 20 December of the current year.

The report form covers available vehicles and equipment, their technical condition, and the drivers who operate such vehicles and equipment at enterprises, institutions and organisations.

The TCR must also be notified within **seven days** whenever:

1. the enterprise's name or form of ownership changes;
2. vehicles or equipment are sent to other regions or abroad for an extended period;
3. ownership rights to vehicles and equipment are transferred to other legal entities or individuals under a long-term lease (leasing);
4. proceedings to pledge a vehicle or piece of equipment begin;
5. any other circumstances arise in which vehicles and equipment cannot be handed over to military units.

The report is filed on paper, either by post, as a registered letter with a list of enclosures, or in person through the registry office in two copies (you retain one stamped copy). The Statement must always be accompanied by a cover letter. Private individuals and individual entrepreneurs do not have to file this report with the TCR.



Primary documents destroyed in an enemy attack: what the taxpayer should do



Under sub-clause 69.28 of Subsection 10 of Section XX of the Tax Code of Ukraine, taxpayers in areas of active hostilities or occupation who have lost their primary documents may apply special rules to confirm their tax data – an exception to the general provisions of Article 44 of the Tax Code of Ukraine.

Where primary documents are lost or cannot be removed, the taxpayer submits a free-form notice to the supervisory authority, signed by the head of the enterprise and the chief accountant, setting out: the circumstances that led to the loss of, or inability to remove, the primary documents; the tax (reporting) periods; and a general list of the primary documents, with their details where possible.

The free-form notice of the loss of, or inability to remove, primary documents is submitted by the taxpayer or tax agent to:

- ✓ the supervisory authority at the taxpayer's main place of registration – electronically, through the 'Correspondence with the STS' menu in the private section of the Electronic Cabinet;
- ✓ or any operating taxpayer service centre – on paper, in person, through an authorised representative, or by post with an acknowledgement of receipt and a list of enclosures.

Special rules apply to confirm the data set out in the tax returns of such taxpayers and tax agents.



02

ACCOUNTING AND TAX OUTSOURCING

Electronic consignment note (e-TTN)



CMU Resolution No. 720 of 4 June 2026 set out the key arrangements for rolling out the electronic consignment note (e-TTN) in domestic freight transport (it took effect on 9 June 2026).

The e-TTN is created in the 'Electronic Consignment Note' electronic document management system. The system has to process e-TTN data, keep that data secure, exchange information with electronic document management platforms, and interact with other state electronic resources.

The e-TTN system consists of the e-TTN database together with software for exchanging data and interacting with other systems.

The Ministry for Communities and Territories Development is responsible for rolling out and running the e-TTN system.

Its users are the State Transport Safety Service, the Ministry of Internal Affairs, the State Tax Service, the National Police, the State Service for Food Safety and Consumer Protection, the operator of the electronic document management platform, and those involved in the transport process – drivers, consignors, road hauliers, consignees, freight forwarders, and anyone else involved in the transport process who provides or performs services or works connected with domestic freight transport.

The arrival of the e-TTN marks a new stage in the digitalisation of freight transport.

New statistical report form No. 13-zez (quarterly) for 2027

Order No. 155 of the State Statistics Service of 17/06/2026 approved the new quarterly form No. 13-zez, 'Report on Investment Abroad'.



The new form applies from the report for Q1 2027 onwards.

Filing deadline: no later than the 10th day of the month following the reporting period.

It is filed by legal entities with the territorial offices of the State Statistics Service.

New unified reporting forms for USC, PIT and the military levy from 17 July 2026

By Order No. 243 of 07/05/2026 (registered with the Ministry of Justice on 26/05/2026 under No. 751/46145), the Ministry of Finance approved new unified reporting forms and the Procedure for completing them. The document provides separate forms for enterprises and for individual entrepreneurs and self-employed persons.

Order No. 243 was published in the 'Official Gazette' on 17 June, and its provisions take effect from 17 July 2026.

The new forms and documents are:

- ✓ for legal entities (monthly form) – the Tax Calculation for tax agents other than individual entrepreneurs and/or persons engaged in independent professional activity;
- ✓ for individual entrepreneurs and persons engaged in independent professional activity (quarterly form) – the Tax Calculation for tax agents who are individual entrepreneurs and/or persons engaged in independent professional activity;

- ☑ the Procedure under which tax agents complete and file the Tax Calculations of income accrued (paid) to individual taxpayers, the tax withheld from them, and the unified contribution accrued.

Two forms are needed because, from 2026, tax agents who are individual entrepreneurs and self-employed persons must file the quarterly unified reporting form for PIT, the military levy and USC. This applies to individual entrepreneurs with or without employees, as long as they pay income to individuals.

Legal entities, as before, prepare and file the unified reporting for USC, PIT and the military levy monthly.

The first periods the new report forms apply to are:

- ☑ legal entities – July 2026;
- ☑ individual entrepreneurs – Q2 2026.



Writing off diesel fuel for generator use: paperwork and accounting

Rationale

1. Paperwork and setting consumption rates

Because the law sets no state fuel consumption rates for generators, the enterprise has to draw up its own.

Setting the rates

The manager issues an order approving the fuel consumption rates per hour of operation (engine hour). These rates are based either on the manufacturer's technical documentation or on control measurements (timing) carried out by a dedicated company commission.

Recording operation

A Generator Operation Log must be kept, recording the date, the start and end times, the hours worked, and the volume of fuel added.

Primary document

The write-off is made on the basis of a Fuel Write-Off Report. The enterprise designs the form itself, but it must include the details required by sub-clause 2 of Article 9 of the Law 'On Accounting and Financial Reporting in Ukraine':

- ✓ the name of the document (form) and the date it was drawn up;
- ✓ the name of the enterprise;
- ✓ the nature, volume and unit of measurement of the business transaction (litres, engine hours, the rate);
- ✓ the positions, surnames and personal signatures of the persons responsible.

2. Accounting

Fuel is recognised in sub-account 203 'Fuel'. The fuel actually used (within the approved rates) is written off with the entry:

- ✓ Dr 23, 91, 92, 93, 949 – Cr 203.

Fuel is recognised in sub-account 203 'Fuel'. The fuel actually used (within the approved rates) is written off with the entry:

- ✓ 23 'Production' – for running production equipment;
- ✓ 91 'General production costs' – for workshop needs;
- ✓ 92 'Administrative expenses' – for the office;
- ✓ 93 'Selling expenses' – for shops or finished-goods warehouses

3. Tax accounting

Corporate income tax

These transactions are recorded solely under accounting rules. The Tax Code provides for no adjustments to the financial result in connection with fuel write-offs.

VAT

If fuel is written off within the rates, no tax liabilities arise. If fuel is written off above the rates (overconsumption), it is treated as having been used outside business activity. In that case the LLC must charge compensating VAT liabilities under sub-clause 198.5 of the Tax Code of Ukraine.

Environmental tax

While martial law is in force, and for 30 days after it ends, electricity generating sets (UCG FEA code 8502) are not treated as stationary sources of pollution. So no environmental tax is payable on emissions from running the generator, under sub-clause 46 of Subsection 5 of Section XX of the Tax Code of Ukraine.

4. Storage licence

An LLC may keep up to 2,000 litres of generator fuel at each site without a licence. If the volume exceeds 2,000 litres, a free-of-charge declaration must be filed with the STS.



Loss of Diia City resident status – 2026: whether an application is required, corporate income tax, and reporting

If it loses Diia City resident status, the company switches to paying corporate income tax on general terms.

Why a company may lose Diia City resident status:

The rights and obligations that come with acquiring, changing and losing Diia City resident status are set out in the Law of Ukraine 'On Stimulating the Development of the Digital Economy in Ukraine' of 15/07/2021 No. 1667-IX (Law No. 1667).

Diia City resident status comes with a requirement on the share of qualifying income (sub-clause 4 of Part 1 of Article 5 of Law No. 1667):

- ✓ for the first three calendar months after the status is acquired, qualifying income must be at least 90% of total income for that period;
- ✓ for each calendar year the status is held, the same requirement applies: at least 90% of total income.

A Diia City resident files a compliance report and/or an independent opinion on its own initiative.

If the company fails to meet this requirement, the authorised body (the Ministry of Digital Transformation of Ukraine) decides to strip it of Diia City resident status under clause 2 of Part 1 of Article 9 of Law No. 1667.

When the company moves to the general taxation system depends on the grounds for losing the status:

- ✓ if the reason is failing the 90% qualifying income requirement, the move takes place from the following year, whatever the date of the actual entry in the register;
- ✓ for any other reason (for example, on the company's own application), from the first day of the month following the reporting quarter in which the loss of status was entered in the register.

Which reporting period applies after the move depends on the company's income for the previous reporting year:

- ✓ if income did not exceed UAH 40 million (net of indirect taxes), the annual tax period applies;
- ✓ if income exceeded UAH 40 million, the quarterly tax period applies.



03

PAYROLL OUTSOURCING

Quota for employees with disabilities: the regulations behind the calculation



On 1 April 2026, CMU Resolution No. 490 of 01/04/2026 was adopted, governing how the workplace quota for employing persons with disabilities is calculated and met. It will now count people with a group I disability, whatever its cause, and people with a group II disability who have a visual impairment or mental disorders.

The resolution takes effect on the day it is published but applies from 1 January 2026 – so the approved rules should already be used when working out the quota for Q1 2026.

The '1 counts as 2' rule:

One employed person with a disability counts as two staff units towards the quota where the employee:

- ✓ has a group I disability (whatever the cause), or
- ✓ has a group II disability with a visual impairment and a diagnosis from the list of diseases under NC 025:2021 (codes H... Q... S... T...) set out in the annex (severe eye/vision damage, glaucoma, retinal detachment, severe congenital eye defects, injuries, burns, and so on), or

- ✓ has a group II disability with mental disorders from the F00–F99 list (dementias, schizophrenia, bipolar disorder, severe depression, anxiety, obsessive-compulsive and personality disorders, autism, intellectual disability, childhood mental disorders, and so on).

The annex to the procedure gives an exhaustive list of the diseases that confer the right to double counting.

In every case, there must be no psychiatric contraindications to certain types of work under CMU Resolution No. 577 of 10/05/2022 (the list of work posing a direct danger to the person or to those around them).



Important! An employer may apply double counting only where the employee:

- ✓ works under an employment agreement/contract or on other terms of hired labour or service (any service), but not under a civil-law contract;
- ✓ is on an internship under an internship agreement and is paid above the minimum wage;

and, at the same time:

their pay for a fully worked month exceeds the minimum wage – whether on normal working hours or on reduced/part-time hours where this stems from 'reasonable accommodation' of the working conditions to the disability.

If these conditions are not met, the employee does not count towards the quota at all in that period – not just 'doubly'.

If the employee loses their disability or changes group/diagnosis, the employer loses the right to double counting from the quarter after it learns of the change in status.

For each disability group, a list of the documents needed for double counting is provided, and any one of them is enough. This may be an extract from, or a certificate accompanying, a Medical and Social Expert Commission (MSEC) examination report (issued before 01/01/2025), an extract from a decision of the everyday-functioning assessment expert team, or a certificate.

List of arduous occupations

Resolution No. 490 also approved a **List** of staff positions tied to work and occupations with arduous, **harmful or hazardous working conditions** that are **excluded from the average headcount of staff** when calculating the workplace quota for persons with disabilities.

Singled out separately are employees in higher-risk official/security/sports positions, in particular those engaged in operational and investigative work, pre-trial investigation, the permanent keeping and carrying of weapons, and the like.

As a reminder, the Report on the accrual, calculation and payment of the contribution to support the employment of persons with disabilities is filed quarterly, within 40 calendar days of the last calendar day of the reporting quarter.

As at June 2026, there is no officially approved form for the quarterly Report on the accrual, calculation and payment of the contribution to support the employment of persons with disabilities. Only a draft order has been published so far, with approval expected roughly towards August 2026.

In a clarification in category 135.05 of the 'Questions and Answers from the Knowledge Base' section of the ZIR resource (zir.tax.gov.ua), the STS was unequivocal: the duty to remit the contribution arises from the failure to meet the workplace quota for the quarter and has nothing to do with whether a reporting form has been approved.

The Law of Ukraine 'On Amendments to Certain Legislative Acts of Ukraine Regarding the Right of Persons with Disabilities to Work' of 15/01/2025 No. 4219-IX set a clear payment deadline – 20 calendar days after the deadline for filing the Report.

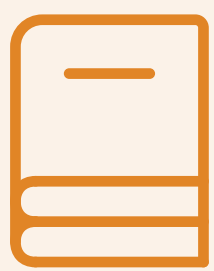
Separate forms of liability apply to breaches:

- ✓ for non-payment or late payment of the contribution – a fine of 7% of the amount not paid on time, plus a penalty of 0.1% for each day of delay;
- ✓ for the additional assessment of a contribution accrued late – a fine of 10% of the additionally assessed amount for each reporting period, but no more than 50% of the total additionally assessed amount;
- ✓ for failing to file, filing late, or filing the report in the wrong form – a fine of 10 tax-free minimum incomes.

So, while the lack of an approved form makes meeting the **reporting** obligation temporarily harder, it **does not release the company from paying the contribution itself** by the statutory deadline where the workplace quota for persons with disabilities has not been met.



Procedure for monitoring compliance with the workplace quota for employing persons with disabilities



CMU Resolution No. 659 of 27/05/2026 approved the Procedure for monitoring compliance with the workplace quota for employing persons with disabilities.

The State Labour Service and its territorial bodies run scheduled and unscheduled inspections of employers (legal entities and individual entrepreneurs with employees) to check whether the quota is being met.

Scheduled inspections are built into the State Labour Service's annual plans, which are approved no later than 1 December of the preceding year.

An employer is given at least 10 days' notice of a scheduled inspection, by registered letter or in person against signature, stating the start and end dates.

An unscheduled inspection may be carried out on the following grounds:

- ✓ at the employer's own request;
- ✓ where a previous order of the State Labour Service has not been complied with;

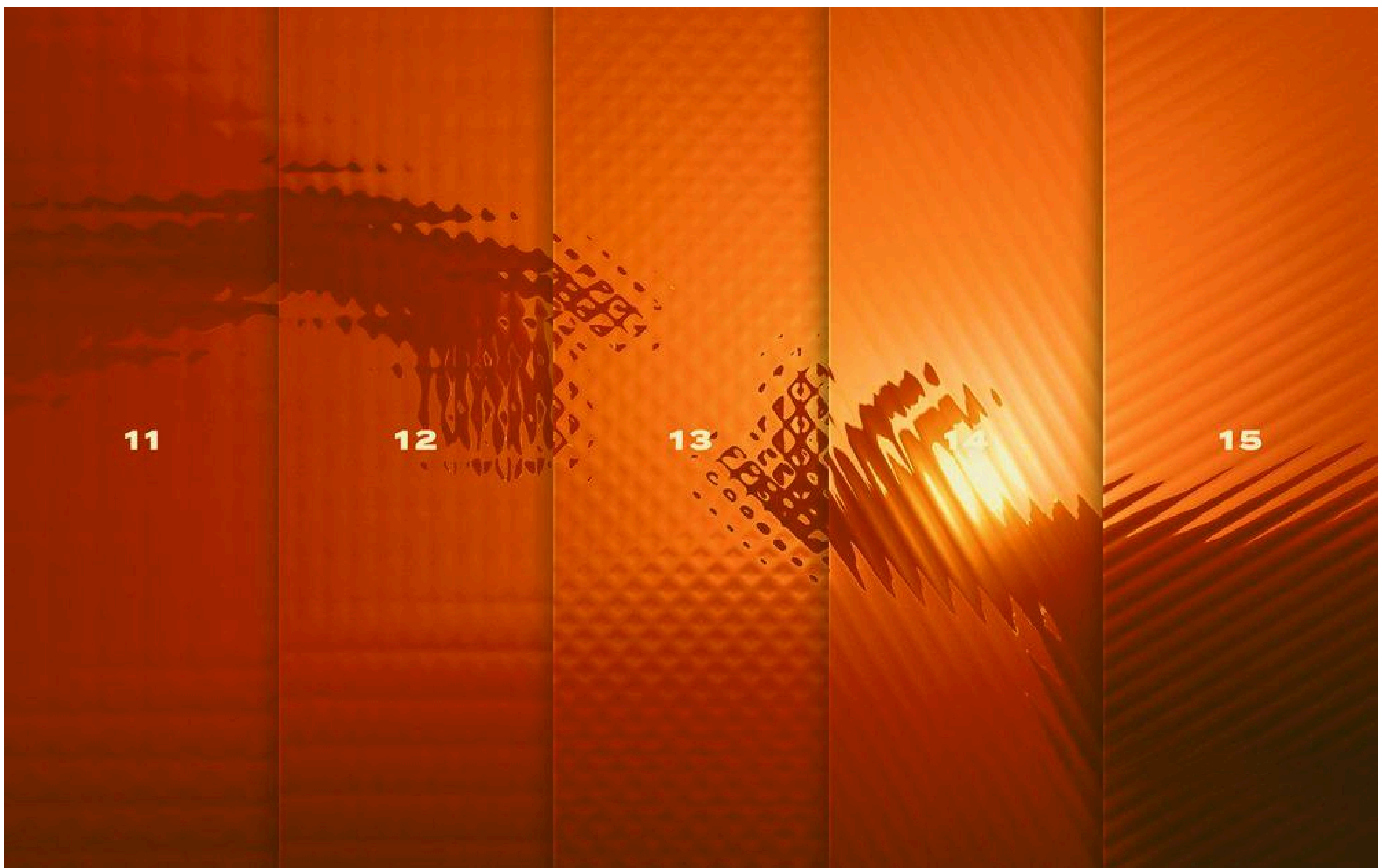
- ✓ on an application from an individual about a breach of their rights, with supporting documents (if any);
- ✓ on the basis of information from the Pension Fund of Ukraine pointing to a breach of the workplace quota for persons with disabilities.

Resolution No. 659 repeals a number of older government provisions on monitoring the employment of persons with disabilities.

Resolution No. 659 took effect on 02/06/2026.

Under this Procedure, employers' compliance with the workplace quota for employing persons with disabilities is checked for the period starting from 1 July 2026.

Under the new Procedure, compliance with the quota will be checked for periods from Q3 2026 onwards.



04



HR CONSULTING

The owner stepping in for a director: can it be done without a salary?

Previously, when a legal entity needed to suspend its activity or cut costs to the bone – in particular, to avoid paying a salary to a director who is a hired employee – the founder could step in as head of the company at any time. Recently, however, the law on this point has changed.

Once the Commercial Code of Ukraine (CommC) – which expressly allowed an owner to run an enterprise without a director – was repealed, that option disappeared. A founder can no longer manage a legal entity without entering into an employment contract. Management is now governed by the Civil Code of Ukraine (CivC).



As of 28/08/2025, Parts 1 and 2 of Article 97 of the Civil Code provide:

'a company is managed by its bodies or directly by its sole member – an individual – where that member has decided to do so and once the relevant details have been entered in the Unified State Register; – a company's management bodies are the general meeting of its members and the executive body, unless the law or the company's constituent documents provide otherwise.'

Three conclusions follow:

- 1) a member/owner may manage the company directly (rather than under an employment contract or a civil-law contract) only if they are the sole member. Where a company has several members, this 'arrangement' can no longer formally be used.
- 2) a member/owner who manages the company directly need not be paid any remuneration only where that member/owner is the sole member of the company;
- 3) where a member is not the only one in the company, an employment contract or a civil-law contract must be concluded with them. The company is then obliged to accrue a salary or remuneration.

These changes matter not only for LLCs but also for private enterprises (PEs). During the transitional period (from 28/08/2025 to 28/08/2028), private enterprises are governed by the Law of Ukraine 'On Limited Liability and Additional Liability Companies' of 06/02/2018 No. 2275-VIII (the LLC Law) in so far as their charters do not cover the matter. Once the transitional period ends, any charter provisions that conflict with the LLC Law will be treated as invalid. So the rules on companies, in particular Article 97 of the Civil Code, may also reach private enterprises.



A marble statue of Lady Justice, blindfolded and holding scales of justice in her right hand and a sword in her left. She is seated on a wooden desk. In the foreground, a wooden gavel lies on the desk. To the right of the gavel is a framed picture of a group of people. The background is a blurred office setting.

05

LEGAL CONSULTING

Repealing the Commercial Code of Ukraine has changed the approach to contract work

Until recently, Ukraine ran a Civil and a Commercial Code in parallel.



Law No. 4196-IX of 9 January 2025 repealed the Commercial Code of Ukraine (CommC), which helps to put business and contractual relations on a clearer footing.

The key change was removing the legal duality whereby one and the same contract could be assessed under the differing approaches of the Civil and Commercial Codes. In practice, this exposed businesses to risk – particularly in disputes over a contract's essential terms, limitation periods, how contracts are amended or terminated, and the calculation of penalty sanctions.

With the Commercial Code repealed, the Civil Code of Ukraine has become the core instrument for contract work. This gives the parties more flexibility, but it also makes the quality of legal drafting all the more important. In particular, the parties will be free to spell out for themselves, in greater detail, how terms are amended, how the contract is terminated, liability, performance guarantees and the consequences of a breach of obligations.

These changes have been felt most keenly in transactions concluded through electronic auctions, especially on the Prozorro.Sale electronic trading system.

Unifying the legal framework has narrowed the scope for formal challenges to auction results and made contractual relations more predictable.

Additional capital

Increasing share capital is not always the most sensible way to finance a business. It brings complications tied to registration changes and a reshuffling of corporate rights – something that is far from always worthwhile.



August 2025 saw the entry into force of the Law of Ukraine 'On Amendments to Article 12 of the Law of Ukraine "On Limited Liability and Additional Liability Companies" of 31 July 2025 No. 4564-IX (Law No. 4564-IX), which amended the 'Law on Limited Liability and Additional Liability Companies' as regards the formation of additional capital.

Limited liability companies may now raise funds and other assets without touching their share capital.

Under clause 4 of Article 12 of the Law of Ukraine 'On Limited Liability and Additional Liability Companies', additional capital – kept separate from share capital – may be built up by a decision of the general meeting out of members' contributions (funds, securities or other property). Additional capital can also build up as the company operates – for instance, through the revaluation of its non-current assets or the gratuitous receipt of such assets. These sources have nothing to do with extra contributions from members, yet accounting rules still record them as part of additional capital.

How much members contribute to additional capital leaves the ratio of shares in the share capital untouched and has no bearing on corporate rights.

A company's additional capital may be built up from:

- ✓ cash receipts, in both national and foreign currency;
- ✓ securities;
- ✓ other property, movable or immovable, unless the law provides otherwise.

In accounting terms, members' contributions to additional capital do not count as income. This is spelled out in clause 5 of National Accounting Standard (NAS) 15, which makes clear that such receipts are not included in the company's income.

This change in the law has opened the way to bring extra financing into a business while sidestepping the registration changes and reshuffling of corporate rights that are far from always worthwhile.

Key benefits for business

- ✓ **Protection against dilution of shares:** investors or existing owners can put in money disproportionately. Even where just one member provides the funding, the ownership structure and the balance of control stay exactly as they were.
- ✓ **Maximum speed:** there is no need for notarial acts, charter updates or state registration of the changes. A single set of internal members' minutes is enough.
- ✓ **Tax neutrality:** such contributions are not treated as the company's income. As a result, they attract neither corporate income tax nor VAT (where made in cash).
- ✓ **Asset flexibility:** a contribution need not be money (in hryvnia or foreign currency) – it can equally be securities or property.

A woman with dark hair, wearing an orange blazer over a leopard-print top, is seated at a wooden desk. She is looking down at a laptop screen. In the foreground, another person's hand is visible, holding a black pen and writing on a white notepad. The background is slightly blurred, showing an office environment.

06

FINANCIAL AUDIT

Publishing the 2025 financial statements and auditor's report (deadlines, procedure and concessions during martial law)

The point of publishing financial statements is to let shareholders, investors and government bodies see the true state of the business, as confirmed by an auditor.

Not every legal entity has to publish its annual financial statements and the auditor's opinion.



The publication requirement comes from Part 3 of Article 14 of the Law of Ukraine of 16/07/1999 No. 996-XIV 'On Accounting and Financial Reporting in Ukraine' (hereinafter – Law No. 996).

How enterprises are split by size, and the criteria for it, are set out in clause 2 of Article 2 of Law No. 996.

If a company ends up in the 'medium' or 'large' bracket, or its activity is of public interest (say, you are an insurer or an extractive company), then an audit and the subsequent publication of the statements are mandatory.

To tell whether your company has to publish its statements, look at two things:

- ✓ the type of activity
- ✓ the size of the company.

1. Check by type of activity

You must publish your statements whatever your size if you are:

- ✓ a public-interest entity (issuers of securities on stock exchanges, banks, insurance companies, non-state pension funds);
- ✓ a public joint-stock company (PJSC);
- ✓ a natural monopoly entity on the national market;
- ✓ an enterprise in the extractive industry;
- ✓ a small enterprise in the public sector of the economy;
- ✓ the parent company of a large group.

2. Check against the size criteria

If none of the above applies to you, the next step is to check the criteria under clause 2 of Article 2 of Law No. 996 for 2025 (for the 2025 statements filed in 2026). The criteria for a company's category – you need to meet at least two of the three. The category is set from the financial-reporting indicators for the current year and the two before it (and if a company falls outside the requirements of its category for two years running, it is moved to another).

The following must publish their statements:

- ✓ Large enterprises (non-issuers).
- ✓ Medium-sized enterprises.

Exactly which documents have to be published

The documents to be published are listed in Articles 1, 11 and 14 of Law No. 996.

What an auditor's report has to contain is set out in Article 14 of the Law of Ukraine of 21/12/2017 No. 2258-VIII 'On the Audit of Financial Statements and Auditing Activities'

What you prepare for publication on the website depends on which category the company falls into.

1. The standard 'full package' (for medium-sized and large enterprises):

- ✓ Annual financial statements: the Balance Sheet, the Statement of Financial Results, the Statement of Cash Flows, the Statement of Equity and the Notes to the annual statements.
- ✓ Auditor's report: the full text of the independent auditor's report on the statutory audit.
- ✓ Management report: a document covering the company's position, future plans and risks, with both financial and non-financial information. Medium-sized enterprises, though, may leave the non-financial information out of this report.

2. Additional documents (where there are grounds for them):

- ✓ Consolidated financial statements: where the company is a parent with subsidiaries.

- Report on payments to the government: required of companies in the extractive industry and of timber-harvesting enterprises that qualify as public-interest entities.

3. The reduced package (for small state-owned enterprises and financial institutions):

- Small public-sector enterprises and micro- and small financial institutions publish their annual financial statements along with the auditor's report and the management report (where the law requires a statutory audit of them).

Calendar for publishing financial statements in 2026

Deadline	Who must publish on their website	Exactly what to publish
By 30 April (2026)	Public-interest entities (issuers on stock exchanges); PJSCs; natural monopolies; extractive industries; principal budget-fund managers.	Full set of financial statements + auditor's report + management report (+ report on payments to the government for extractive companies).
By 1 June (2026)	Large enterprises (non-issuers); medium-sized enterprises; financial institutions and non-state pension funds (small/micro); small state-owned enterprises.	Full set of financial statements + auditor's report + management report.
By 10 June (2026)	Every legal entity listed above that pays corporate income tax must hand the published statements to the tax authorities.	The full set of audited annual financial statements goes to the State Tax Service (STS) as an annex to the return.

Important for tax accounting: if the auditor has turned up errors that affected the figures in a corporate income tax return already filed (the one submitted by 1 March), the taxpayer must file an adjusting calculation, and do so no later than 10 June as well (clause 50.1 of Article 50 of the Tax Code of Ukraine).

Requirements for the website and the format:

The law requires the information to be posted on the company's official resource, with free and open access for anyone.

Putting the statements in the wrong place, or taking them down too early, counts as the same breach as never publishing them at all.

Requirements for publishing financial statements:

- ☑ Where to publish: the company's own web page or website, and everything must be published in full (Part 3 of Article 14 of Law No. 996).
- ☑ How long to keep it: the statements and the auditor's report must stay available on the website for at least 6 years (Part 7 of Article 14 of Law No. 996).
- ☑ Format for IFRS: companies reporting under international standards must file and publish their statements in a single electronic format (iXBRL) built on the taxonomy (Part 5 of Article 12-1 of Law No. 996).

To satisfy the law on publishing financial statements, they have to be on the website and stay there for at least 6 years.

Taking the file down after, say, just a year is a breach that carries an administrative fine (Article 163-16 of the Code of Ukraine on Administrative Offences).

Format: PDF usually does the job for statements under National Accounting Standards (NAS), whereas those obliged to report under IFRS need the specific iXBRL format.

During martial law:

no one has lifted the duty to undergo an audit and publish the data, but liability for missing the usual deadlines (30 April and 1 June) is suspended for now. Publication is allowed within 90 calendar days after martial law is officially terminated or lifted.

While martial law lasts there are no fines for failing to publish, but VAT payers face an indirect risk: the company could be tagged as a 'risky taxpayer'.

07

**MANAGEMENT
CONSULTING AND IT**

Automatic recognition of primary documents for 1C/BAS

Modern technology lets accountants and anyone else handling invoices, acts, delivery notes, receipts and other primary documents ease their workload right now, without switching from their usual accounting system.

Automatic recognition of primary documents means turning unstructured files (PDFs, photos, scans) into digital data with **OCR** (optical character recognition) and **AI** (artificial intelligence). That lets you pick out the key details – amounts, dates, counterparties – in seconds.

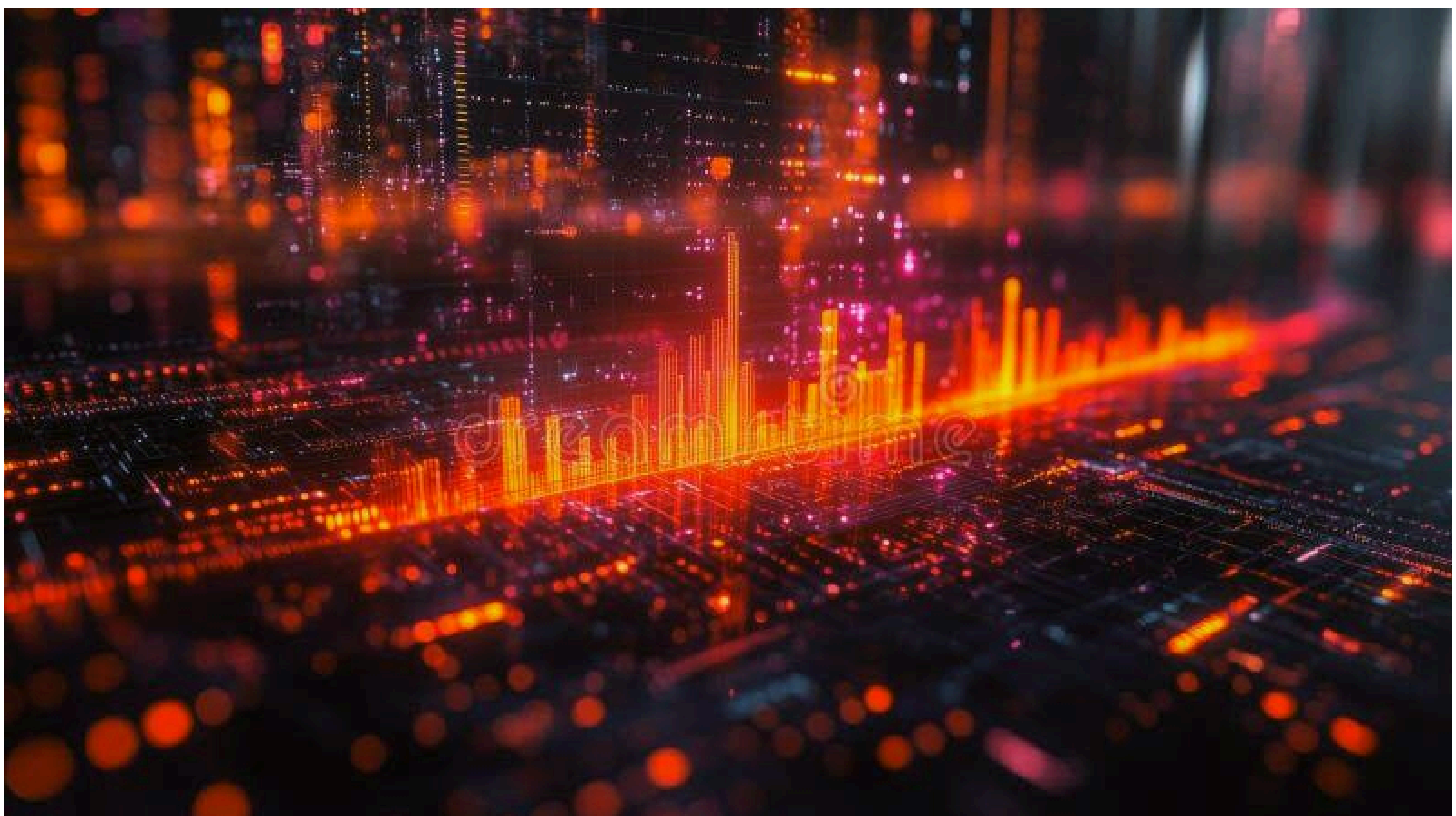
A range of companies work in this area in Ukraine, offering recognition services, BAS/1C integration modules and all-in-one platforms.

The Ukrainian service JDOC, for instance, has launched a solution that automatically recognises primary documents and passes the data into 1C and BAS. Setup takes just a few minutes. The user downloads the free JDOC processing add-in for their 1C/BAS configuration, enters the API key and can start sending documents for AI recognition straight away. There is no separate programming, no drawn-out integration project and no complex configuration.

The service handles invoices, work-completion acts, outgoing and incoming delivery notes, bank statements, and fiscal and sales receipts. For tricky files there is a 'Super AI' mode, built for multi-page PDFs, small print, blurry scans, non-standard tables and several documents crammed onto one page.

For 'Super AI', JDOC draws on the most powerful AI models available today. It comes with a set of models plus ready-made processing add-ins for 1C/BAS, so accounts teams can move from keying in primary documents by hand to ready-made documents in 1C/BAS right now, with no lengthy rollout. You can start at once: connect the processing add-in, upload your own files and cut the time spent on routine work from day one.

Automated processing of primary documents brings speed, fewer manual errors and freedom from the drudgery of keying in data by hand.



BAS Product Line Updates and Releases

07/04/2026. The external report 'VAT Return' dated 07/04/2026 has been published in the 'Software Updates' service of the ITS portal.

For the configuration:

- ✓ Manufacturing Enterprise Management for Ukraine, revision 1.3, version 1.3.90.1
- ✓ BAS Trading Enterprise Management, version 1.2.79.2

09/04/2026. RDI Service has published an updated external report form, 'Report on Volumes of Services Sold (Form No. 1-послуги)'.

10/04/2026. The external report 'Report on Volumes of Services Sold (Form No. 1-послуги)' dated 10/04/2026 has been published in the 'Software Updates' service of the ITS portal.

For the standard solutions:

- ✓ BAS Accounting PROF, version 2.1.32.1
- ✓ BAS Accounting (Basic), version 2.1.32.1
- ✓ BAS Accounting CORP, version 2.1.32.1
- ✓ 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, 2.5.17.4
- ✓ BAS Trading Enterprise Management, version 1.2.79.2

For the industry-specific solutions:

- ✓ BAS Construction. Accounting, version 2.1.30.1
- ✓ BAS Construction. Financial Management, version 2.1.29.1
- ✓ BAS Lease and Property Management CORP, version 2.1.33.1
- ✓ BAS Lease and Property Management PROF, version 2.1.33.1

13/04/2026. For the legacy standard solutions:

- ✓ Manufacturing Enterprise Management for Ukraine, revision 1.3, version 1.3.90.1 виробничим підприємством для України, редакція 1.3, версія 1.3.90.1

14/04/2026. A new version has been published in the 'Software Updates' service of the ITS portal:

BAS Accounting Basic (PROF), version 2.1.33

15/04/2026. BAS Construction. Financial Management, version 2.1.29.1

16/04/2026. BAS Accounting CORP

BAS Construction. Financial Management, version 2.1.30.1

20/04/2026. BAS Payroll and HR Management (Basic), version 3.0.9

23/04/2026. BAS Retail, version 2.2.15

27/04/2026. BAS Lease and Property Management PROF, version 2.1.34

BAS Lease and Property Management CORP, version 2.1.34

BAS AGRO. Integrated Enterprise Management, version 2.5.17

01/05/2026. BAS Holding Management, version 2.0.31

06/05/2026. BAS AGRO. Accounting, version 2.1.41.1

08/05/2026. BAS ERP, version 2.1.41

12/05/2026. BAS AGRO. Accounting for an elevator, mill and feed plant, version 2.1.42.1

BAS Integrated Enterprise Management, version 2.1.41

13/05/2026. BAS ERP, version 2.5.18.

15/05/2026. BAS Integrated Enterprise Management, version 2.5.18

20/05/2026. BAS Trading Enterprise Management, version 1.2.80

22/05/2026. Manufacturing Enterprise Management for Ukraine, version 1.3.91

01/06/2026. BAS AGRO. Integrated Enterprise Management, version 2.5.18
BAS Trade Management, version 3.2.41

New in this version:

Chart of accounts (Only for the configurations: BAS Accounting Basic (PROF/CORP), version 2.1.33; BAS Construction. Financial Management, version 2.1.29.1; BAS Lease and Property Management PROF/CORP, version 2.1.34; BAS Holding Management, version 2.0.31; BAS AGRO. Accounting, version 2.1.41.1; BAS AGRO. Accounting for an elevator, mill and feed plant, version 2.1.42.1)

✓ More information shown on the sales-revenue accounts

- You can now break takings down by item in the accounting reports. To make this possible, the turnover subconto 'Nomenclature' has been added to accounts 701-704, 712-713, and quantitative accounting switched on. The credit side of the sales-revenue accounts shows the item and quantity of goods sold (works, services), and the debit side the item and quantity of goods returned. Among other things, this information can be used to fill in the 1-послуги statistical report.

Retail (Only for the configurations: BAS Accounting Basic (PROF/CORP), version 2.1.33; BAS Construction. Financial Management, version 2.1.29.1; BAS Retail, version 2.2.15; BAS Lease and Property Management PROF/CORP, version 2.1.34; BAS Holding Management, version 2.0.31; BAS ERP, version 2.1.41; BAS Integrated Enterprise Management, version 2.1.41; BAS ERP, version 2.5.18; BAS AGRO. Accounting for an elevator, mill and feed plant, version 2.1.42.1; BAS Integrated Enterprise Management, version 2.5.18; BAS ERP, version 2.5.18; BAS Integrated Enterprise Management, version 2.5.18; BAS Trading Enterprise Management, version 1.2.80; BAS Trade Management, version 3.2.41)

✓ Recording the rounding amount

- Recording of the rounding amount has been added in response to the restriction on the circulation of small-denomination coins.
In 'Retail Sales Report' documents of the cash-register type, and in incoming cash orders for takings from non-automated retail outlets, you can enter a cash-rounding amount; it forms part of the total cash and is the difference between what was actually paid and the price of the goods. The rounding amount is posted through separate entries as other income or expenses.

Payroll and HR (Only for the configurations: BAS Accounting CORP, version 2.1.33; BAS Payroll and HR Management (Basic), version 3.0.9; BAS Lease and Property Management CORP, version 2.1.34; BAS Holding Management, version 2.0.31; BAS ERP, version 2.1.41; BAS Integrated Enterprise Management, version 2.1.41; BAS ERP, version 2.5.18; BAS Integrated Enterprise Management, version 2.5.18; BAS Trading Enterprise Management, version 1.2.80; Manufacturing Enterprise Management for Ukraine, version 1.3.91; BAS AGRO. Integrated Enterprise Management, version 2.5.18)

Military registration

- The 'Notification of Changes' document now has a printed form in the wording of the Resolution of the Cabinet of Ministers of Ukraine of 10/12/2025 No. 1644.
- When recording employees' reservations in the 'Reservation of Citizens' document, you can now set the reservation period.
- An employee's military-registration data now lets you flag that a third-party organisation has granted a reservation, and record its period.
- The new 'Military Registration Assistant' form helps you keep track of employees' military-registration data.

✓ Accounting for social insurance benefits

- Resolution of the Cabinet of Ministers of Ukraine No. 837 of 14/07/2025 amended Procedure No. 1266 'On Calculating the Average Wage (Income, Monetary Allowance) for Determining Payments under Compulsory State Social Insurance'.

From 18/07/2025, the calculation period leaves out any month in which the employee did not work all the working days for valid reasons – even if that month also has days off and non-working days on which the insured person was not absent for such a reason.

✓ Calculating the number of employees

- New ways of calculating the number of employees have been added to meet the 'Procedure for Calculating the Average Monthly Wage (Remuneration) for Determining the Contribution to Support the Employment of Persons with Disabilities', approved by Resolution of the Cabinet of Ministers of Ukraine of 25/02/2026 No. 268.

✓ Calculating wage indexation

- You can now register a certificate showing the indexed income from the main place of work of external part-time staff, so that indexation is calculated correctly.

✓ Recording payroll in the accounts

- A new document now lets you set or change how individual employee accruals are recorded in the accounts.

Regulated reporting

✓ The regulated reporting forms have been updated:

- Corporate Income Tax Return – a new form under Order No. 371 of the Ministry of Finance of Ukraine of 25/07/2025.

- Excise Tax Return – a new form under Order No. 567 of the Ministry of Finance of Ukraine of 07/11/2024, which came into force on 01/02/2026.
- Report on Volumes of Services Sold (Form No. 1-послуги) – a new form under Order No. 107 of the State Statistics Service of Ukraine of 27/06/2025. An assistant has also been added to help fill in the report automatically.

Retail equipment (Only for the configurations: BAS Retail, version 2.2.15; BAS ERP, version 2.1.41; BAS Integrated Enterprise Management, version 2.1.41; BAS ERP, version 2.5.18; BAS Integrated Enterprise Management, version 2.5.18; BAS AGRO. Integrated Enterprise Management, version 2.5.18; BAS Trade Management, version 3.2.41)

✓ Integration with ПРОППО

- Integration with the 'ПРОППО' software RRO has been added. The 'ПРОППО' cash register can be connected through either a local application or a cloud service. The configuration includes a built-in equipment driver, ПРОППО:Software RRO, for the connection.

✓ Cashalot: Software RRO

- The driver has been updated to version 1.20.

Consignment note (Only for the configurations: BAS Retail, version 2.2.15; BAS Trade Management, version 3.2.41)

✓ 1-TN forms

- ✓ The current form has been implemented under Order No. 1332 of the Ministry for Communities and Territories Development of 14/11/2024.
- ✓ A new form under Order No. 1727 of the Ministry for Communities and Territories Development of 12/12/2025 has been prepared for use from 26/07/2026.

Data synchronisation (Only for the configurations: BAS Retail, version 2.2.15;)

- ✓ Exchange with the BAS Small Business configuration
- ✓ The rules for exchange with the BAS Small Business configuration have been updated to revision 2.0

Non-current assets (Only for the configurations: BAS AGRO. Integrated Enterprise Management, version 2.5.17)

- ✓ Partial disposal of fixed assets
 - The partial disposal of fixed assets operation has been added.

Accounting for part-time hours (Only for the configurations: BAS AGRO. Accounting, version 2.1.41.1; BAS AGRO. Accounting for an elevator, mill and feed plant, version 2.1.42.1)

- ✓ Working hours can now be entered for part-time employees

BA nomenclature prices (Only for the configurations: BAS AGRO. Accounting, version 2.1.41.1;)

- ✓ Increased digit capacity of BA nomenclature prices

Consignment note (Only for the configurations: BAS ERP, version 2.1.4; BAS Integrated Enterprise Management, version 2.1.41; BAS ERP, version 2.5.18; BAS Integrated Enterprise Management, version 2.5.18; Manufacturing Enterprise Management for Ukraine, version 1.3.91; BAS AGRO. Integrated Enterprise Management, version 2.5.18)

- ✓ Change to the consignment-note form from 26/07/2026
 - The new 'Vehicle storage location' field on the consignment-note form, provided for by Order No. 1727 of the Ministry for Communities and Territories Development of 12/12/2025, can now be filled in.

- The new field is shown on the consignment-note form from 26/07/2026.

Fixed assets (Only for the configurations: BAS Trading Enterprise Management, version 1.2.80)

✓ Printed forms

- Printed forms for fixed assets, approved by Order No. 818 of the Ministry of Finance of Ukraine of 13/09/2016, have been added:
 - the inventory record card for a fixed-asset item,
 - the act of commissioning fixed assets,
 - the act of acceptance of repaired, reconstructed and upgraded fixed assets,
 - the act of acceptance and transfer of fixed assets,
 - the act of internal transfer of fixed assets,
 - the act of write-off of fixed assets,
 - the act of write-off of a group of fixed assets.

Land lease (Only for the following configurations: BAS AGRO. Integrated Enterprise Management, version 2.5.18)

✓ Statement for payment in cash

- The document now includes a mechanism for the mathematical rounding of the amount payable.
- A 'Payment Statement' printed form has been added for the document.

Animal husbandry (Only for the following configurations: BAS AGRO. Integrated Enterprise Management, version 2.5.18)

✓ Weighing of animals

- It is now possible to record a decrease in the weight of animals.

30/04/2026. A new version has been published in the 'Software Updates' service of the ITS portal

BAS Integrated Fuel Enterprise Management, revision 2.0

Version 2.0.11

New in this version

Standard configuration BAS Integrated Enterprise Management, revision 2.1

- ✓ The product has been brought into line with release 2.1.40 of the 'BAS Integrated Enterprise Management, revision 2.1' product.

Excise on fuel and lubricants

- ✓ An error has been fixed that affected automatic filling-in from a source document and the generation of the printed form for the 'Consignment Note (petroleum products)' document when the 'Additional settings for fuel excise accounting' information register was left blank.
- ✓ An export format has been added for the 'Annex 1 to the excise return' document under scheme J(F)0295014, in accordance with sub-clause 213.1.12 of clause 213.1 of Article 213 of Section VI of the Code, approved by Order No. 567 of the Ministry of Finance of 07/11/2024 (as amended by Orders No. 291 of the Ministry of Finance of Ukraine of 05/06/2025 and No. 319 of 24/06/2025).
- ✓ The export of regulated fuel-excise documents under the F schemes for individual entrepreneurs has been refined.
- ✓ The printed form of the 'Excise Invoice Adjustment' document has been refined.

Accounting for oil depots

- ✓ An error has been fixed in the quantity recalculation in the 'Stock-In Act by Tanks' and 'Write-Off Act by Tanks' documents.

20/05/2026 The Classifier of Professions has been updated in RDI Service.

The DK 003:2010 Classifier of Professions has been updated with the amendments approved by Order No. 4946 of the Ministry of Economy of Ukraine of 14/04/2026.

29/05/2026. A new version has been published in the 'Software Updates' service of the ITS portal. An add-on to the business automation software. Excise Fuel Accounting Module, version 2.0.10.0**New in this version:****General configuration changes**

- ✔ You can now create a new lot of excisable goods using the 'Goods Transfer' document. To start using this algorithm, fill in the 'Start date for forming lots from Goods Transfer documents' setting in the excise accounting settings.
- ✔ An error has been fixed when creating a new item in the 'Individuals' catalogue in the 'Business automation software for accounting. CORP'.
- ✔ An error has been fixed when changing the quantity in the 'Consignment Note (VKD)' document.
- ✔ An error has been fixed in the automatic generation of excise invoices from 'Retail Sales Report' documents using the 'Creation of Outgoing Excise Invoices' processing add-in.
- ✔ An export format has been added for the 'Annex 1 to the excise return' document under scheme J(F)0295014, in accordance with sub-clause 213.1.12 of clause 213.1 of Article 213 of Section VI of the Code, approved by Order No. 567 of the Ministry of Finance of 07/11/2024 (as amended by Orders No. 291 of the Ministry of Finance of Ukraine of 05/06/2025 and No. 319 of 24/06/2025).
- ✔ The export of regulated fuel-excise documents under the F schemes for individual entrepreneurs has been refined.

18/06/2026 RDI Service has published an updated external report form 'Profit Return'.

19/06/2026 The external report 'Profit Return' dated 19/06/2026 has been published in the 'Software Updates' service of the ITS portal.

For the standard solutions:

- ✓ BAS Accounting PROF, version 2.1.33.4
- ✓ BAS Accounting (Basic), version 2.1.33.4
- ✓ BAS Accounting CORP, version 2.1.33.4
- ✓ BAS ERP, version 2.1.41.8
- ✓ BAS ERP, version 2.5.18.7
- ✓ BAS Integrated Enterprise Management, version 2.1.41.8
- ✓ BAS Integrated Enterprise Management, 2.5.18.7

For the industry-specific solutions:

- ✓ BAS Construction. Accounting, version 2.1.31.1
- ✓ BAS Construction. Financial Management, version 2.1.30.1

22/06/2026 The external report 'Profit Return' dated 22/06/2026 has been published in the 'Software Updates' service of the ITS portal.

For the industry-specific solutions:

- ✓ BAS Lease and Property Management CORP, version 2.1.34.1
- ✓ BAS Lease and Property Management PROF, version 2.1.34.1

23/06/2026. A new version 1.3.91.1 of 'Agricultural Enterprise Management for Ukraine' has been published on the ITS portal

Version 1.3.91

New in this version:

- ✓ The product has been brought into line with release 1.3.91 of the '1C: Manufacturing Enterprise Management for Ukraine, version 1.3' product.

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