

MULTISERVICE PROVIDER



QUARTERLY REVIEW: Q3 2026

Significant legislative changes review



CONTENTS

01 Martial law

No property tax is payable on a shelter at a company's premises	5
Who is entitled to a temporary release from tax obligations because of the war	7
New claim categories for Ukrainian citizens in the international Register of Damage	8
Employees travelling abroad on leave in 2026	9

02 Tax and Accounting Outsourcing

Product costings: is there any duty to hand them to the tax authorities?	12
--	----

03 Payroll outsourcing

For July 2026 we file the new unified return for the single social contribution, personal income tax and the military levy	15
--	----

04 HR consulting

Non-standard forms of employment	17
----------------------------------	----

05 Legal consulting

Disclosure of banking secrecy at the request of the State Tax Service	21
Liability of the director and the chief accountant for keeping the accounts: the legislation and the case law	24

06 Transfer pricing

Changes to the 2026 report on controlled transactions: Ministry of Finance Order No. 312	30
A credit note from a non-resident and its effect on transfer pricing	31

CONTENTS

07 Financial Audit

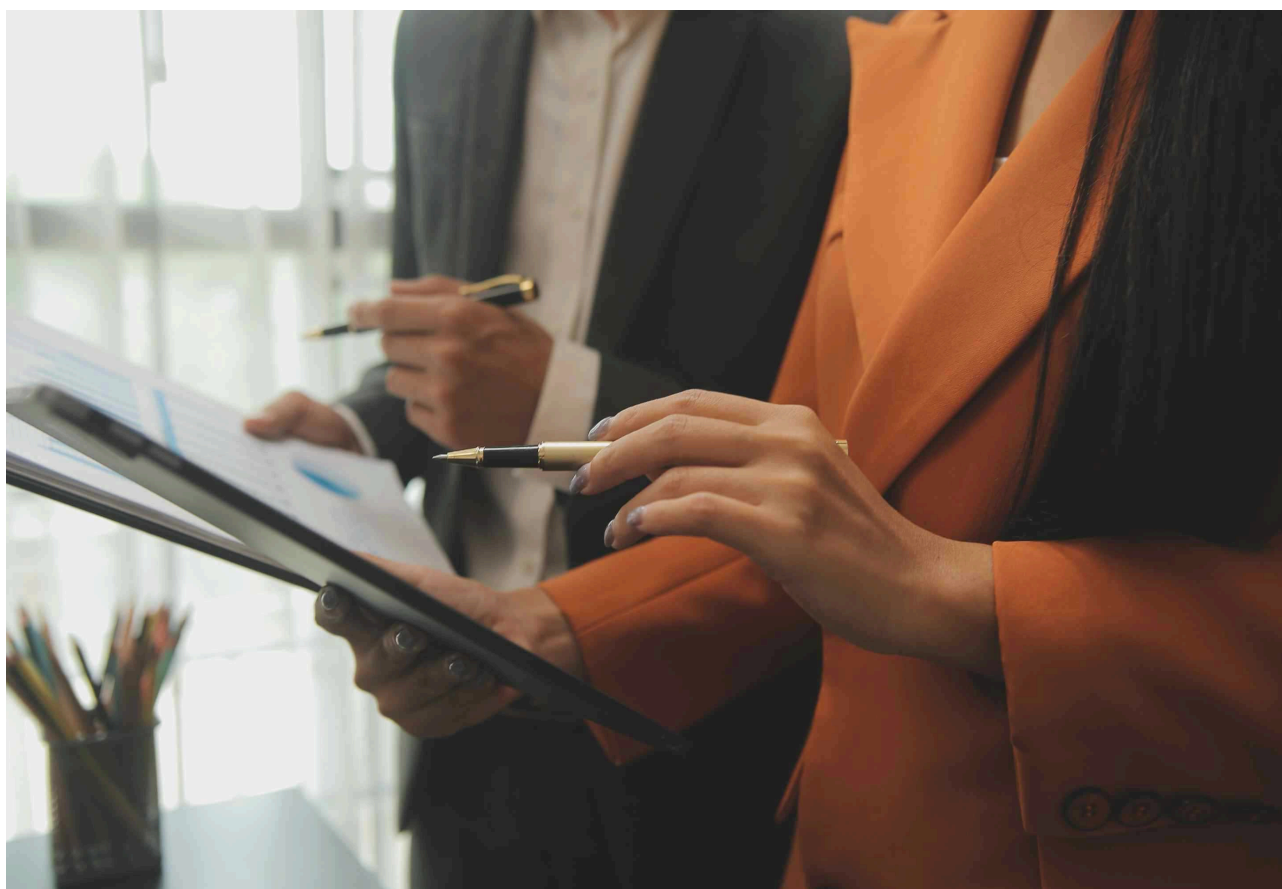
The audit report as an annex to the corporate income tax return for medium-sized enterprises	35
---	----

08 Management consulting

Harmonisation with the GDPR and heavy fines over personal data	38
--	----

09 IT consulting

BAS Product Line Updates and Releases	41
---------------------------------------	----



01



MARTIAL LAW

No property tax is payable on a shelter at a company's premises

Under martial law, many companies are investing substantial sums in building shelters. The purpose of such building work is not so much commercial as social: to save the lives of the company's employees.



Owners are left with a question: will tax be payable on the newly built property?

One such company (hereinafter, the Company), which built its own shelter and obtained an extract from the State Register of Real Rights, went directly to the State Tax Service for clarification and received an individual tax consultation (STS individual tax consultation No. 3863/ІПК/99-00-04-01-04 of 03/07/2026). Let us analyse this consultation:

The tax authorities replied that no tax is payable on property of this kind, and explained why.

Is a shelter a building or a structure for tax purposes?

To establish whether a shelter is taxable, we need to turn to the Tax Code of Ukraine. As a general rule, only residential and non-residential property is taxable (sub-clause 266.2.1 of the Tax Code).

Non-residential property means buildings or parts of them (sub-clause 14.1.129-1 of the Tax Code).

For tax purposes the Tax Code works with both 'buildings' and 'structures', and the difference is this:

- ✓ **buildings** are above-ground or underground premises created for people to live or stay in, for storing property or for carrying on economic activity (sub-clause 14.1.15 of the Tax Code),



- ✓ **structures** are land improvements that are not buildings and are intended to perform special technical functions (sub-clause 14.1.238 of the Tax Code).

Companies work out the tax base themselves, from their title documents. Each property is assessed separately, by its functional purpose and its characteristics.



If the documents show that the shelter is not a building, no property tax arises.

According to the extract from the Construction Activity Register (the Unified State Electronic System in the Construction Sector, USESCS) obtained by the Company, the fallout shelter was officially classified under the following codes:

- ✓ **2301.7** ('Structures of building materials manufacturing plants...')
- ✓ **2301** ('Mining structures')

National Classifier HK 018:2023 divides all property into two broad sections: 'Buildings' and 'Civil engineering works'. Since code 2301 sits in the 'Civil engineering works' section, the shelter is officially recognised as a structure. Because the shelter is classified as a civil engineering structure, it has none of the features of a building (within the meaning of sub-clause 14.1.15 of the Tax Code), and so it is not subject to property tax (under sub-clause 266.2.1 of the Tax Code).

Practical recommendations for businesses

- 1) **Check your USESCS documents.** Make sure that, when the facility was commissioned and entered in the Construction Activity Register, it was given a code from the 'Civil engineering works' section (as in the case above, code 2301, for example).

According to the State Tax Service, where the title documents for a property do not give a Classifier code, the company itself picks the code from the Classifier that best matches the type of property named in those title documents: <https://svp.tax.gov.ua/media-ark/news-ark/795872.html>

- 2) **Watch the wording in the Register of Real Rights.** In the extract from the State Register of Real Rights, the property must be described as a 'structure' (or a 'dual-purpose structure'), not as a building or a separate commercial unit.

Who is entitled to a temporary release from tax obligations because of the war

Businesses that have lost property, documents or equipment because of hostilities are entitled to a temporary release from their tax obligations.

In such cases you must submit an application to the supervisory authority stating that tax obligations cannot be met, together with documents confirming that this was indeed impossible.

Supporting documents must be attached to the application, either originals or properly certified copies:

- ✓ reports on fires or destruction drawn up by authorised officers of the State Emergency Service or the National Police;
- ✓ information from the State Register of Real Rights to Immovable Property and from the State Register of Property Damaged or Destroyed as a Result of Hostilities, Terrorist Acts or Sabotage Caused by Armed Aggression against Ukraine;
- ✓ extracts from the Unified Register of Pre-trial Investigations confirming that criminal offences have been registered;
- ✓ other documents confirming the destruction of or damage to property, or the impossibility of meeting tax obligations.

The application may be filed at your place of tax registration or at any State Tax Service customer service centre:

- ✓ in person;
- ✓ by post with acknowledgement of receipt;
- ✓ through the Electronic Cabinet.



The supervisory authority reviews the application and the supporting documents within 20 calendar days.

The State Tax Service takes an individual decision in each case, examining the causal link between the consequences of the war and the impossibility of meeting tax obligations, together with all the documents supplied.

If the taxpayer receives a favourable decision, they may meet their tax obligations once they are again able to do so, or within six months after martial law ends or is lifted.

Once the ability to meet tax obligations is restored, the supervisory authority must be notified.

New claim categories for Ukrainian citizens in the international Register of Damage



Individuals, legal entities and the State of Ukraine file claims with the international Register of Damage for Ukraine (RD4U) for material losses, harm and damage caused by the internationally wrongful acts of the Russian Federation in Ukraine since 24 February 2022.

These are claims for damaged or destroyed property — immovable property (homes, business premises) and other material assets — and for harm to life and health: involuntary internal displacement, death or injury, torture or ill-treatment.

On 8 September 2026 new categories appeared in Diia — reports of economic and social losses:

- ✓ loss of access to medical care;
- ✓ loss of access to education;
- ✓ other economic losses (for economic damage that does not fall under any other category of the Register, such as the loss of financial support following the death or disappearance of a close relative, the cost of treatment or burial, the loss of valuable movable property or of the assets of an individual entrepreneur, and so on);
- ✓ other violations of international human rights law, international humanitarian law or the laws and customs of war (restricted access to humanitarian aid, water, heating or electricity, coercion into taking Russian citizenship, the use of civilians as 'human shields' and so on).

Claims can be submitted through the state portal 'Diia'. Once the data has been collected and recorded in the Register, the next stage should be the consideration of claims by the dedicated Claims Commission and the payment of future reparations.

Employees travelling abroad on leave in 2026

When crossing the border, an employee must produce a copy of the leave order.

Let us look at **an example**:

An employee of a critically important enterprise held a valid reservation from mobilisation. Details of it appeared on their military registration document in the 'Reserve+' app.

When trying to travel abroad, the employee produced the original leave order, which bore no company seal (the law does not require one to be affixed), and the border guards turned the employee back, as there were no documents properly confirming the grounds for crossing the border under martial law. The border guards took the view that the employee had presented an uncertified copy of the order.

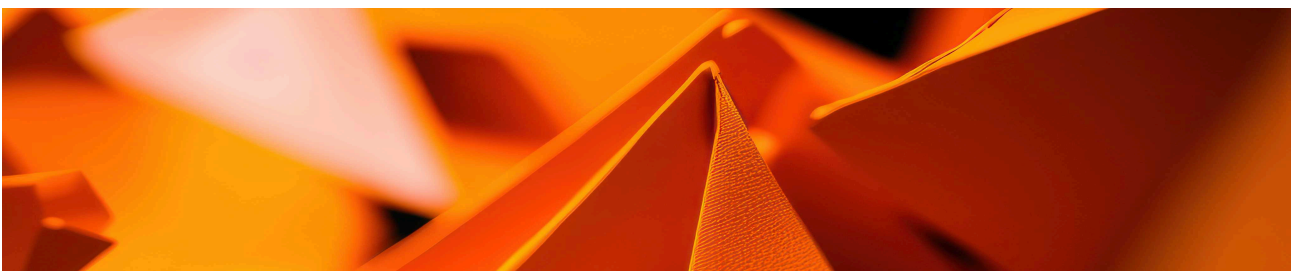
Important! The original leave order must be kept at the company. This follows from the Rules for Organising Records Management and Archival Storage of Documents, approved by Ministry of Justice Order No. 1000/5 of 18/06/2015. Where necessary, the employee is issued with a copy of the order or an extract from it.

Under clause 8 of Chapter 11 of Section II of Rules No. 1000/5, **a copy acquires legal force only once it has been properly certified**. To do this, the words 'Certified true copy' are entered below the 'Signature' field, together with the position, personal signature, given name and surname of the person certifying the copy, and the date of certification.

The certification endorsement is sealed with the institution's seal (without the coat of arms) or with the seal of one of its structural units (the records office, the HR department, the accounts department and so on), where there is one. The seal is affixed to the copy if the institution has one.

The court agreed with the border guards that the employee had produced an uncertified copy of the order. The employee had therefore failed to confirm the purpose of the trip with a proper document.

Conclusion: when crossing the border, an employee must hold a valid reservation and must produce a copy of the leave order rather than the original.



02



ACCOUNTING AND TAXATION OUTSOURCING

Product costings: is there any duty to hand them to the tax authorities?

A **costing** is a useful thing for an economist and a manager to have. It helps you calculate profitability, look for efficiencies and plan ahead. A **product costing** is a management accounting tool.

But a costing does not record a business transaction and does not change the **structure of assets**, so it is not a primary document. It is not the basis on which accounting records are kept or financial statements and tax returns are prepared.

A clear line must be drawn between the two systems: **financial accounting and management accounting**.

Tax control is there to check compliance with the Tax Code, not to judge how efficiently or how sensibly a business is run.

Current tax law places no duty on a business entity to perform any additional calculations or costings in order to work out the profitability of its production or establish its economic efficiency.

The duty of the tax authorities is to monitor compliance with tax law and the proper discharge of tax liabilities by taxpayers, not the profitability or economic efficiency of a company's operations.



The Supreme Court has stressed more than once that costings, process charts, limit-based materials requisition forms and the like are not primary documents. Treating them as primary documents, as the tax authorities do, has no legal basis.

As long ago as 2009 and 2013 the Ministry of Finance stated plainly that, by its very purpose, a costing does not meet the criteria of a primary document (letters No. 31-08410-07/23-357/246 of 15/02/2013 and No. 31-34000-10-16/14618 of 29/05/2009).

Tax control is there to check compliance with tax law, not the profitability of production or the 'economic expediency' of every decision. A taxpayer is not required to prove that their business is as efficient as it could possibly be. What they must have is primary documents confirming that business transactions took place.

A costing, or the lack of one, therefore cannot be treated as the main evidence of a breach of tax law.

For tax purposes a taxpayer keeps records on the basis of primary documents, accounting registers, financial statements and other documents connected with the calculation and payment of taxes (clause 44.1 of the Tax Code). The rule in clause 44.6 of the Tax Code that documents not produced during an audit are deemed not to exist applies to precisely these documents. Everything else, including a demand to produce product costings for a tax audit, falls outside that provision.

In practice this means:

The absence of a costing (or a refusal to provide one) cannot automatically mean that inventories were used outside business activity and trigger compensating VAT liabilities under sub-clause 'r' of clause 198.5 of the Tax Code. What matters is having primary documents confirming the purchase of inventories, their receipt into stock and their issue to production. They are what proves that a business transaction took place.

If a costing has already been handed over and the tax inspectors try to use it to 'recalculate' cost, comparing it with the accounting data or the Unified Register of Tax Invoices, that is **not evidence**. In cases of this kind the courts require a proper evidential basis, not assumptions.

Supreme Court rulings: of 10/06/2019 in case No. 804/5840/16; of 31/07/2025 in case No. 320/48251/23; of 11/12/2025 in case No. 300/4485/23; of 23/12/2025 in case No. 160/5055/24; and of 03/02/2026 in case No. 160/29144/24.

A network of stylized orange human figures connected by white lines on a dark background. One figure in the center-right is highlighted with a bright yellow glow.

03

PAYROLL OUTSOURCING

For July 2026 we file the new unified return for the single social contribution, personal income tax and the military levy

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 splits the forms** into one set for companies and another for individual entrepreneurs and self-employed persons. Order No. 243 was published in the 'Official Gazette' on 17 June and takes effect from 17 July 2026.

The new forms and documents are:

- 1) **for legal entities (monthly form)** – the Tax Calculation for tax agents other than individual entrepreneurs and/or persons carrying on independent professional activity (with annexes Д1, Д2, Д3, 4ДФ, Д5, Д6);
- 2) **for individual entrepreneurs and persons carrying on independent professional activity (quarterly form)** – the Tax Calculation for tax agents who are individual entrepreneurs and/or persons carrying on independent professional activity (with annexes ФІЗ-Д1, ФІЗ-4ДФ, ФІЗ-Д5, ФІЗ-Д6);
- 3) **the Procedure for tax agents to complete and file** Tax Calculations of the amounts of income accrued (paid) to individual taxpayers, the tax withheld from them and the amounts of the single contribution accrued.

Two forms are needed because, from 2026, tax agents who are individual entrepreneurs or self-employed persons must file the quarterly unified return for personal income tax, the military levy and the single social contribution (SSC). This applies to individual entrepreneurs both with and without employees, provided they pay income to individuals.

Legal entities, as before, prepare and file the unified return for the SSC, personal income tax and the military levy every month. **The State Tax Service of Ukraine has announced that the new forms come into use from 1 August 2026.**

The first reporting periods for the new forms are: **1) legal entities** – July 2026; **2) individual entrepreneurs** – the second quarter of 2026.

04

HR CONSULTING

Non-standard forms of employment

Businesses in Ukraine today operate in the difficult conditions of martial law. Organising how the work gets done now calls for flexibility, mobility and new formats.

The labour market as a whole is changing fast: rigid working hours and sitting in the office 'from 9 to 6' are no longer the best way to organise work.



Ukrainian labour law has adapted to today's challenges by setting out a number of alternative employment formats. The Code of Labour Laws of Ukraine (the Labour Code) provides for the following **non-standard forms of work organisation**, which have become popular today:

1) Flexible working hours (Art. 60 of the Labour Code)

This is a form of work organisation under which an employee may work to a different schedule from the company as a whole, by regulating their own working time.

How it works: working time is divided into two or three parts:

- ✓ **Fixed time** – the period when the employee must be at their workplace performing their duties. It can even be split into blocks (morning and evening, for example).
- ✓ **Variable time** – the hours in which the employee decides for themselves when to work, within the required number of working hours.
- ✓ **Break time for rest and meals.**

Key feature: it allows office work and remote work to be combined.

How it is set up: by the employee's application and the employer's order.

2) Work with non-fixed working hours ([Art. 21-1 of the Labour Code](#))

This option suits the service sector, courier delivery, hourly-paid nannies and relief staff best.

The distinctive feature of this contract is that the employer does not guarantee a steady flow of work and calls the employee in as and when needed.

Safeguards for the employee:

- ✓ The time slots in which the person may be called in, and the notice periods, are set down in writing.
- ✓ Even where there has been very little work, the law guarantees minimum pay for a given period, and a maximum number of working hours is also set.

Quotas: a single employer may not have more than 10% of its total contracts on these terms (with a headcount of up to 10, one such employee is allowed).

How it is set up: in peacetime a written employment contract is concluded; under martial law it is arranged by the employee's application and the employer's order.

3) Home working ([Art. 60-1 of the Labour Code](#))

A form of work organisation under which the employee works at their place of residence or at other premises of their choosing that have a fixed workstation.

Key features: the workplace is fixed, and the employee may not leave it during working hours without permission. The company's general working arrangements apply to the employee (unless the contract provides otherwise).

How it is set up: in peacetime a written contract must be concluded using the approved standard forms. In a force majeure situation (a pandemic or an emergency) or under martial law, an employer's order is enough.

3) Remote working (Art. 60-2 of the Labour Code)

A form of work in which the work is done away from the employer's premises or site, anywhere the employee chooses, using information and communication technology.

Key features: employees organise their own working time and are themselves responsible for the safety of their working conditions. An important caveat: remote working may not be introduced where hazardous or harmful occupational factors are present.

Special safeguards: an employee who has suffered discrimination at work has a legal right to demand a transfer to remote working for up to two months.

How it is set up: in peacetime a written contract must be concluded using the approved standard forms. In a force majeure situation (a pandemic or an emergency) or under martial law, an employer's order is enough.

Introducing these forms of work organisation makes the market more flexible: employees can strike a better work-life balance, and employers can manage their resources efficiently in line with today's realities.



05



LEGAL CONSULTING

Disclosure of banking secrecy at the request of the State Tax Service

Ukrainian law protects the banking secrecy of the accounts and transactions of individuals and legal entities.

The Civil Code expressly guarantees the secrecy of bank accounts and transactions. A bank may give information to third parties, state bodies included, only in the cases and in the manner laid down by a special law (part 1 of Art. 1076 of the Civil Code).

The Law of Ukraine 'On Banks and Banking' classes information about a client's accounts and transactions as banking secrecy and provides that banks disclose information covered by banking secrecy, among other grounds, on a court decision (part 1, clauses 1 and 2 of part 2 of Art. 60, clause 2 of part 1 of Art. 62).

The Tax Code allows the State Tax Service to obtain information on the volume and movement of funds in accounts on a court decision, but **only where the procedural grounds are strictly observed** (sub-clause 20.1.5, clause 73.3).



The Civil Procedure Code sets out how such cases are heard and requires the applicant to justify in detail why the data needs to be disclosed. If the grounds and the powers are not proved, the court refuses the application (clause 11 of part 2 of Art. 293, clauses 4 and 5 of part 1 of Art. 348, part 2 of Art. 350).

To gain access to a company's financial transactions (the movement of funds and a breakdown of settlements), it is not enough for the tax authorities merely to voice a suspicion or draw up an audit report.

The Supreme Court ruling of 12/08/2026 in case No. 501/4276/25 is a **telling illustration of this.**

According to the case file, the State Tax Service sent the company a written request for explanations and documents. The company never received the letter: the item came back marked 'storage period expired'.

The tax authority issued an order for an unscheduled documentary field audit of the LLC. The very next day the inspectors set off for the company's tax address. Finding neither the management nor any representatives there, the inspectors drew up a report stating that the audit could not be carried out. A further attempt to send that report by post ended the same way: the envelope came back because the storage period had expired.

The State Tax Service asked the Main Directorate of the National Police to establish the company's whereabouts and required the taxpayer's bank to supply printouts of the movement of funds. **When the bank refused, the tax authorities went to court to have the banking secrecy disclosed by order.**

The courts of first instance and appeal both refused the tax authorities' application for disclosure of banking secrecy.

The Supreme Court upheld that position in full, pointing to three fundamental failings on the part of the supervisory authority:

1) Failure to prove that the order for the documentary audit could not be served on the taxpayer.

The case file contained no evidence that the State Tax Service **had posted the audit order itself to the company** (the order was issued and the inspectors turned up the following day). The right to carry out an unscheduled documentary audit arises only once a copy of the order has been served on the taxpayer before the audit begins, in the manner laid down in Art. 42 of the Tax Code.

If the letter comes back with the reason for non-delivery stated (absence from the registered address, for example), **the date of service** is deemed to be the date recorded by the postal service.

2) Lack of evidence that the person whose banking secrecy is to be disclosed is not present at their registered address.

A single formal visit is no proof of absence. The report drawn up by the inspectors stating that the audit could not be carried out showed only that they had called at the company's address once. The Supreme Court stressed that a single such visit is not conclusive proof that the taxpayer has moved out for good or is no longer at its tax address.

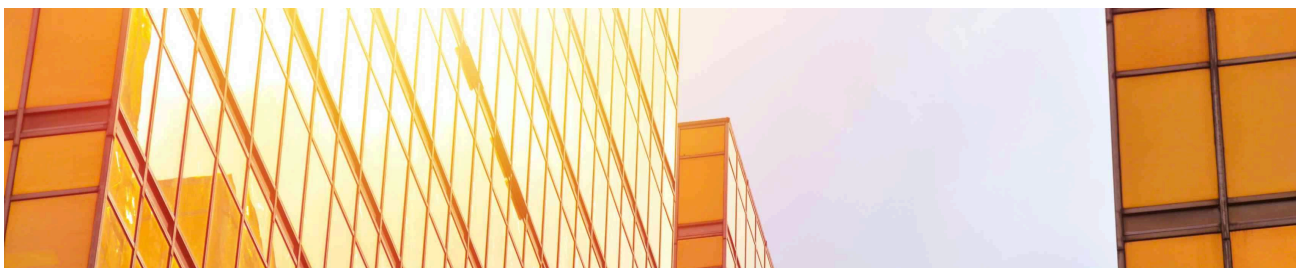
3) **Premature conclusions drawn without the police response.**

Sending a request to the National Police without receiving an official reply does not prove that the taxpayer is absent. The tax authority went to court without waiting for the results from the police, and so had not exhausted the means available to it under the law.

An order for a documentary audit and a report that it did not take place are therefore not sufficient grounds for disclosing banking secrecy. For that, the State Tax Service must prove the circumstances that make the audit objectively impossible, or produce confirmed evidence that the order could not be served and that the entity has left its registered address.

Practical recommendations for businesses arising from this case law:

- ✓ **Keep your registered address up to date.** Replying to letters from the State Tax Service and having management (or someone authorised to deal with the supervisory authorities) present at the registered address is the best protection against allegations that the business is a sham or is evading audits.
- ✓ **Defend your banking data in court.** If the tax authority demands information from a bank without following the procedure for serving orders and notices, you are fully entitled to challenge that, relying on the settled case law of the Supreme Court.



Liability of the director and the chief accountant for keeping the accounts: the legislation and the case law

Who is liable for errors in the accounts, the director or the chief accountant?

Why does a company have two people responsible for the accounts?

Article 8 of the Law of Ukraine 'On Accounting and Financial Reporting in Ukraine' (Law No. 996) provides that the organisation of accounting at a company rests with its head.



The director is responsible for:

- 1) creating the conditions for keeping the accounts;
- 2) ensuring that business transactions are recorded in primary documents;
- 3) retaining documents, registers and statements for the prescribed periods.

The chief accountant, under Law No. 996, is an officer who organises and keeps the accounts and ensures the preparation and filing of statements within the conditions already created by the director.

Law No. 996 allocates specific duties, not job titles. And liability falls on whoever was supposed to perform the particular duty that was breached, provided personal fault is proved.

The duties of the director and the chief accountant can be brought together in a single table, 'Director and chief accountant: what each is responsible for':

Issue	Director	Chief accountant
Organisation of accounting	✓	—
Ensuring primary documents are drawn up	✓	checks that they are correct
Keeping the accounts, preparing statements	—	✓
Retention of documents	✓	takes part in monitoring
Carrying out stocktakes	✓	—
Filing and signing statements	✓ (if assigned as part of their duties)	✓
Cash desk, cash transactions, cash registers (RROs)	✓ (if not delegated)	only if these functions have been expressly assigned by an order
Registration of tax invoices and adjustment calculations	✓ (if not delegated)	only if it is proved that they were the person responsible for registration

Tellingly, even in routine situations – a late return, an error in the statements, a sham transaction – liability most often comes down to 'both', and how it is finally apportioned depends not on the job title but on how powers were actually divided: who was supposed to organise matters and who took the decisions, who signed, and who had the right to dispose of funds and enter into contracts with counterparties.

The only situations in which liability consistently and almost invariably falls on the director are these: missing primary documents, a stocktake that was never carried out, failure to retain documents, and breaches of the military registration rules. This follows directly from Art. 8 of Law No. 996: an accountant has no legal power to make management draw up a completion certificate or any other primary document for the accounts, or release funds for the purchase or repair of fixed assets, and so on.

For some breaches (late registration of tax invoices or adjustment calculations, for instance) it is the company itself that pays the fine. Liability rests with the person who was authorised to carry out that registration.

- ✓ **If that is the chief accountant**, they may face disciplinary action (a reprimand or dismissal).
- ✓ **If it is the director**, they answer to the company's owners.

In any event, an employee also bears material liability for the pecuniary loss the company suffers as a result of their failure to perform their duties properly.

One and the same breach can give rise to several kinds of liability at once:

Type of liability	Who is liable	Who imposes it
Financial (penalties under the Tax Code, the <u>Law on RROs</u> and so on)	The company as a business entity	The State Tax Service and other supervisory authorities
Administrative (<u>Code of Administrative Offences</u>)	A specific officer — the director, the chief accountant or another responsible person	The court, on a report from the supervisory authority
Disciplinary	The employee	The employer
Criminal (<u>Criminal Code</u>)	A specific individual	The court

Material liability stands apart: it is not a penalty imposed by the state but compensation to the employer for direct loss. It requires proof of all of the following at once: unlawful conduct, loss, a causal link between them, and the fault of a specific person. **The case law here is consistent:** a fine imposed after an audit does not in itself automatically become 'direct loss' recoverable from the chief accountant; separate evidence is needed.

Case law on the liability of directors and accountants:

- ✓ **A job title is not proof of fault.** The mere fact that someone holds the post of chief accountant or director does not make them automatically liable for everything that happens at the company. The supervisory authority must prove the specific acts or omissions of that particular person.
- ✓ **An audit report on its own is not enough.** In a number of cases (Nos. 526/4004/23 and 711/2916/24 among them) the courts have said plainly that an audit report and an administrative offence report reflect only the tax authorities' position and carry little evidential weight where the person facing liability disputes them.
- ✓ **Fault must be personal.** In case No. 565/1105/22 the court released a chief accountant from liability under Art. 164-2 of the Code of Administrative Offences precisely because neither intent nor negligence was proved, even though the breach of the accounting rules itself was established.
- ✓ **Having a chief accountant does not release the director from liability.** Even where the actual mistake was made by the accounts department, the head of the company answers for poor organisation of the accounts, the absence of internal controls, or knowingly approving unlawful actions. **At the same time, this does not automatically absolve the accountant:** if it is proved that they personally breached their professional duties or knowingly drew up false documents, both can be held liable at once.
- ✓ **Criminal liability only where intent is proved.** For Art. 212 of the Criminal Code (tax evasion) and Art. 366 of the Criminal Code (forgery in office), the courts consistently require evidence of direct intent, not merely the fact of an error or even a large amount of additional assessments. The Supreme Court ruling in case No. 604/597/16 confirms this directly, and that approach has not changed to this day.

- ✓ **'Cash' and RRO fines – liability only within the duties assigned by order.** If cash transactions or control over RROs have not been assigned to the chief accountant by a separate order or job description, it is the head of the company who is held administratively liable (case No. 761/38122/24).

All of this points to **five rules** that matter equally to the director and to the chief accountant.

- 1) **Job descriptions and orders allocating functions are not a formality but the principal evidential tool.** They are what establishes who was responsible for a particular area: the cash desk, RROs, the registration of tax invoices and adjustment calculations, or the signing of statements. A general formula such as 'responsible for keeping the accounts' does not automatically cover every possible breach.
- 2) **Putting your position in writing helps; silence harms.** Internal memos and reports on the risks identified, and written warnings to the head of the company about questionable transactions, are no guarantee of release from liability, but they are one of the key pieces of evidence of good faith. Silently carrying out a plainly risky instruction may be treated by the courts as agreement with the breach.
- 3) **'The director told me to' does not work automatically.** Carrying out an unlawful instruction does not always release you from liability: if the chief accountant was aware that the transaction was unlawful, pointing to the head's order will not save them.
- 4) **Directors should not count on the presence of a chief accountant relieving them of their duties under Art. 8 of Law No. 996.** Organising the accounts, making sure primary documents are in place, retaining documents and carrying out stocktakes are areas of their personal responsibility, however well qualified the chief accountant may be.
- 5) **Carry out a stocktake before preparing the annual statements.** The case law on misstated financial statements shows that most errors come to light precisely when balances and debts are reconciled. Finding and correcting them yourself is far safer than learning about them from an audit.

06



TRANSFER PRICING

Changes to the 2026 report on controlled transactions: Ministry of Finance Order No. 312

By Order No. 312 of 12/06/2026, the Ministry of Finance of Ukraine amended the form of the Report on Controlled Transactions and the Procedure for preparing it, approved by Ministry of Finance Order No. 8 of 18/01/2016.

The amendments are intended to clarify and expand the information taxpayers give in the report, in particular on transactions with non-residents and related parties.



The order's key innovation is the two relationship codes, 525 and 526. They have been added for two new criteria for identifying controlled transactions: concentration of foreign economic activity on one particular non-resident.

The regulation applies to taxpayers carrying out controlled transactions, including non-residents operating through permanent establishments in Ukraine.

The new rules require calculations to be broken down: the report must set out the full calculation, with transaction volumes and comparison bases given as percentages to two decimal places.

From which period the new requirements apply:

Under clause 46.6 of the Tax Code, new return and calculation forms take effect for reporting in the tax period following the period in which they were published.

Order No. 312 has been in force since the day of its official publication, 10/07/2026 (published in the Official Gazette of Ukraine, 2026, No. 56).

The State Tax Service has clarified that, from 1 September 2026, the Report on Controlled Transactions is to be filed on the **updated form**.

The following identifiers must be used for filing:

- ✓ J0104708 – the main Report on Controlled Transactions;
- ✓ J0147108 – the Annex to the Report;
- ✓ J0147208 – Information on related parties.

Reports already filed on controlled transactions carried out in the 2025 reporting year remain valid and do not need to be filed again simply because the form has been updated.

A credit note from a non-resident and its effect on transfer pricing

A fairly common business situation: you receive a credit note from a non-resident granting a discount, but the customs declarations for the imported goods are never adjusted.

In a letter, the State Tax Service has explained how to show the discount in the Report on Controlled Transactions and what effect it has on the adjustment of the financial result.

Example:

One Ukrainian company faced exactly this situation: throughout the year it bought goods from its foreign partner at the price agreed in the contract. As the financial year drew to a close, the foreign supplier sent the company a discount in the form of a credit note. The discount was granted on goods that had already been shipped to the Ukrainian company and imported by it.

The question arises: at what price should the controlled transactions be reported to the tax authorities, and which controlled transaction price should be compared with the arm's length price for the purposes of sub-clause 140.5.2 of the Tax Code? The price including the credit note, or strictly the price in the customs declarations?

The State Tax Service set out its view in letter No. 916/2/99-00-21-01-01-02 of 12/08/2026. On the value to be shown in the Report on Controlled Transactions, the tax authorities start from the fact that all accounting rests on the principles of full disclosure and substance over form (Art. 4 of the Accounting Law). The statements must reflect the true state of affairs: if the discount reduced your costs in the accounts, it must also reduce the final figure in the Report.

The rules for preparing transfer pricing reports state that column 20 shows the total value of the controlled transaction (excluding indirect taxes) in hryvnias, that is, the value at which it was recorded in the accounts (clause 24 of Section IV of the Procedure for Preparing the Report on Controlled Transactions, approved by Ministry of Finance Order No. 8 of 18/01/2016).



The State Tax Service's conclusion: in column 20 of the Report on Controlled Transactions a company must state the total value of the transactions including the credit note. The absence of an adjustment sheet to the customs declaration does not change that rule for transfer pricing purposes.

The arm's length principle and the adjustment (sub-clause 140.5.2 of the Tax Code): what is compared with what?

- 1) Go by the actual circumstances.** A taxpayer must calculate its profit in accordance with the arm's length principle (sub-clause 39.1.1 of the Tax Code). If what the parties actually do, or the actual terms of the transaction, differ from what the original contract says, the characteristics of the transaction for transfer pricing purposes are determined by those actual acts and terms (sub-clause 39.2.2.10 of the Tax Code).
- 2) Choosing the transfer pricing method.** Compliance is established using the most appropriate method (the comparable uncontrolled price method takes priority where it can be applied), taking into account the functional analysis, the availability of data and the comparability of the transactions (sub-clause 39.3.2.1 of the Tax Code).

- 3) **Self-adjustment.** If the terms turn out to depart from the arm's length principle, a business may adjust its prices itself to the outer values of the market range (the minimum or the maximum) so as not to understate its taxes (sub-clause 39.5.4.1 of the Tax Code).
- 4) **On the purchase of goods,** the financial result is increased by the amount by which the contract value (as recorded in the accounts) exceeds the arm's length price (sub-clause 140.5.2 of the Tax Code).

The State Tax Service's conclusion:

The tax difference under sub-clause 140.5.2 of the Tax Code must be calculated using the prices of the controlled transaction as they stand once the credit note has been taken into account.

Sub-clause 140.5.2 of the Tax Code spells out that contract value means the value at which the transaction concerned must be shown when the pre-tax financial result is arrived at under the accounting rules.

Conclusion:

- ✓ the tax difference under sub-clause 140.5.2 of the Tax Code is worked out on the actual purchase value once the credit note has been taken into account;
- ✓ if the arm's length price is higher than the actual purchase price including the credit note (or equal to it), no adjustment to the financial result is made;
- ✓ if the price including the credit note still exceeds the arm's length price, the financial result is increased by that excess.

Practical recommendations for businesses:

- ✓ make sure the non-resident's credit note is recorded correctly and promptly in the accounting entries;
- ✓ in column 20 of the Annex to the Report on Controlled Transactions, record the final purchase value (net of the credit note discount);
- ✓ compare the arm's length price with the adjusted (reduced) contract value, not the original one (sub-clause 140.5.2 of the Tax Code).

07



FINANCIAL AUDIT

The audit report as an annex to the corporate income tax return for medium-sized enterprises

In 2026, medium-sized enterprises face fines if they fail to file the audit report with the State Tax Service, together with the annual financial statements subject to publication, as an annex to the corporate income tax return.

Medium-sized enterprises must publish their **annual financial statements together with the audit report** no later than 1 June of the year following the reporting year (part 3 of Art. 14 of the Accounting Law). Corporate income tax payers covered by this requirement must file those audited statements with the State Tax Service no later than 10 June (clause 46.2 of the Tax Code).



Besides financial liability for non-filing (UAH 340 for each failure to file or late filing; UAH 1,020 for a repeat breach within a year), there is **administrative liability** both for not filing the report with the State Tax Service and for not publishing it:

- 1) a fine on officers for breaching the rules on keeping tax records (Art. 163-1 of the Code of Administrative Offences) of between UAH 85 and UAH 170;
- 2) the fine for breaching the rules on publishing financial statements together with the audit report is imposed by the Audit Public Oversight Body (APOB): UAH 17,000 to UAH 34,000 (1,000–2,000 tax-free minimum incomes) for a first breach, and UAH 34,000 to UAH 51,000 for a repeat breach within a year (Art. 163-16 of the Code of Administrative Offences).

Under martial law there is an exemption from financial liability for failure to file the annual financial statements that are subject to publication together with the audit report, provided that this duty is discharged within three months after martial law ends or is lifted (sub-clause 69.1 of Subsection 10 of Section XX of the Tax Code).

Even though the fines are suspended for now, other practical risks remain: Without audited statements it is harder for the State Tax Service to analyse a company's financial indicators or to consider unblocking its tax invoices. Banks usually require an up-to-date audit report regardless of wartime tax reliefs, for financial monitoring, confirming limits or obtaining loans.



08



MANAGEMENT CONSULTING

Harmonisation with the GDPR and heavy fines over personal data

Ukraine's integration into the EU digital single market has brought a new version of the Law 'On Personal Data Protection', which in its severity and its structure all but mirrors the provisions of the General Data Protection Regulation.

On 1 January 2026, **tougher penalties took effect** in Ukraine for non-compliance with the updated Law 'On Personal Data Protection', which all but mirrors the European rules.



The impact on consulting and IT: collecting signatures as a formality no longer works. Any IT company or consultancy that handles client data must put real security and accountability protocols in place. Data handling is now under close regulatory scrutiny.

Under the new rules, every organisation must not only keep data confidential but also be able to demonstrate that it observes all the processing principles at every stage of the data life cycle. **Two concepts are being introduced:** '**privacy by design**', which requires safeguards to be built in while information systems are still being designed, and '**privacy by default**', which means collecting no more data than is strictly necessary, without the user having to intervene.

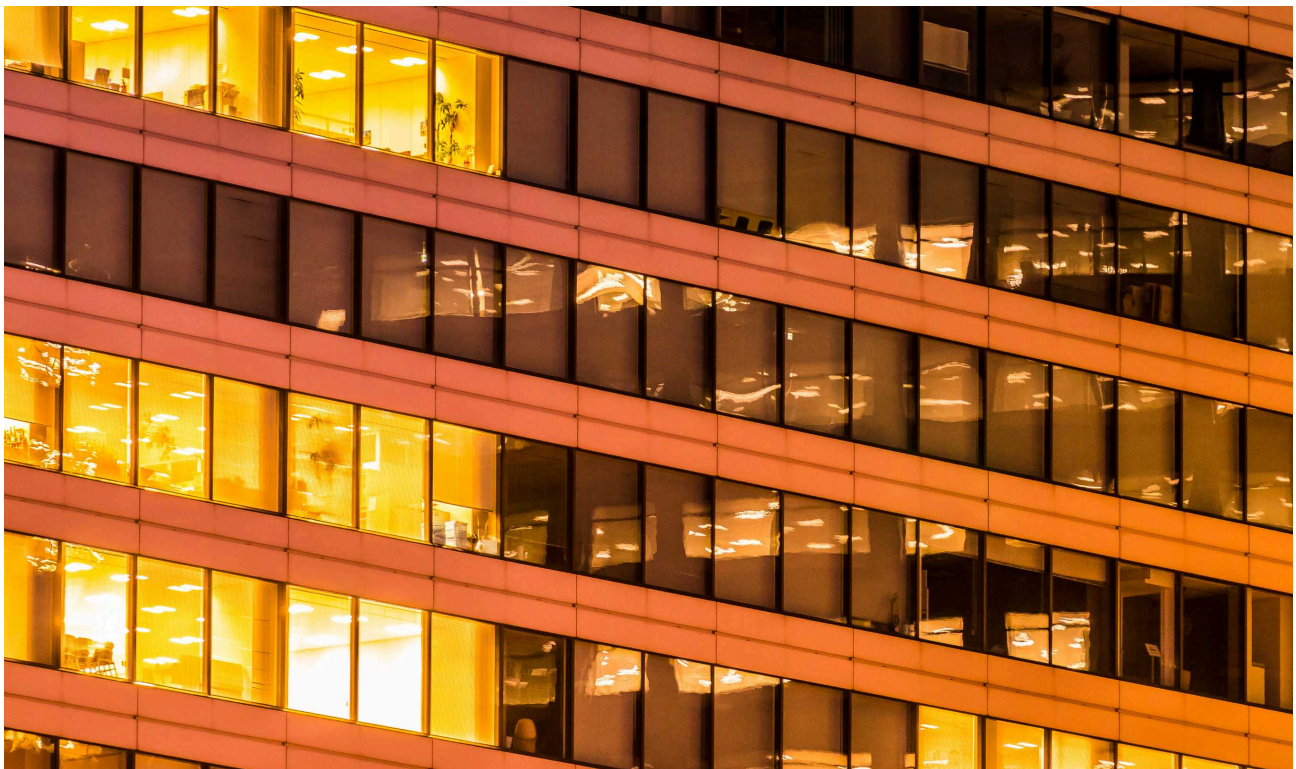
Another important point is the extension of individuals' rights, which now include:

- ✓ **The right to erasure ('right to be forgotten').** The ability to demand that information be deleted in full where there are no lawful grounds for keeping it any longer.

- ✓ **The right to data portability.** Transfer of personal data from one controller to another in a structured, machine-readable format.
- ✓ **The right to restriction of processing.** Temporary suspension of all operations on the data where its accuracy or lawfulness is contested.
- ✓ **The right to object.** The ability to opt out of profiling and direct marketing in a single click.

To be fully compliant with the new standards, **Ukrainian companies are advised to carry out a comprehensive audit of their business processes.** This is not just a check that a 'privacy policy' sits on the website, but a thorough examination of data flows inside the company and beyond it. It is important to identify every point at which information is collected, from CRM systems to server logs and CCTV recordings.

This is not a mere formality but a fundamental reshaping of corporate culture in the new digital reality.





09

IT CONSULTING

Updates and releases of the BAS product line

29 June 2026. The external report “Profit Tax Declaration”, dated 29 June 2026, was published in the “Program Updates” service on the ITS portal.

For industry-specific solutions:

- ✓ BAS AGRO Accounting, version 2.1.42.1
- ✓ BAS AGRO. Accounting for Elevator, Mill and Feed Mill, version 2.1.42.1

16 July 2026. New versions published on the portal:

- 2.5.18.7 “BAS. Food Production Management Module”
- BAS Small Business, version 2.0.2.1
- BAS Small Business (Basic), version 2.0.2.1
- 22 July 2026. BAS AGRO. Integrated Enterprise Management, edition 2.5, version 2.5.18.7
- 24 July 2026. BAS AGRO. Integrated Enterprise Management, edition 2.5, version 2.5.18.8
- 27 July 2026. BAS Small Business and BAS Small Business (Basic), version 2.0.2.2
- 29 July 2026. Excise Fuel Accounting Module, edition 2.0, version 2.0.11.0
- BAS Integrated Fuel Enterprise Management, version 2.0.12.0

14 August 2026. New versions published on the portal:

- 14 August 2026. BAS ERP, version 2.1.42.2
- 14 August 2026. BAS Integrated Enterprise Management, version 2.1.42.2
- 17 August 2026. BAS Accounting (Basic), version 2.1.34.2
- BAS Accounting PROF, version 2.1.34.2
- 18 August 2026. BAS ERP, version 2.5.19.3
- Payroll and HR Management (Basic), version 3.0.10.3
- 19 August 2026. BAS Accounting CORP, version 2.1.34.2

- BAS Integrated Enterprise Management, version 2.5.19.3
- 20 August 2026. BAS Trade Enterprise Management, version 1.2.81.1
- Management of Manufacturing Enterprise for Ukraine, version 1.3.92.1
- 03 August 2026. BAS Transport Management Standard, version 2.2.13.1
- 21 August 2026. BAS AGRO. Integrated Enterprise Management, version 2.5.18.9
- 26 August 2026. BAS Medicine, edition 1.0, version 1.0.2.3
- 24 August 2026. BAS Trade Management, version 3.2.42.2
- BAS Construction. Accounting, version 2.1.32.1
- 25 August 2026. BAS Construction. Financial Management, version 2.1.31.1
- 26 August 2026. BAS Trade Management, version 3.5.19.3
- BAS Rent and Property Management CORP, version 2.1.35.1
- 02 September 2026. BAS Holding Management, version 2.0.32.1
- BAS AGRO. Integrated Enterprise Management, version 2.5.19.3
- 04 September 2026. BAS AGRO Accounting, version 2.1.43.1
- 09 September 2026. BAS ERP, version 2.1.43.1
- BAS ERP, version 2.5.20.1
- 10 September 2026. BAS Integrated Enterprise Management, version 2.1.43.1
- 10 September 2026. BAS AGRO. Accounting for Elevator, Mill and Feed Mill, version 2.1.43.1

What's new in product versions:

1) Payroll and HR (Only for configurations: BAS AGRO. Integrated Enterprise Management, versions 2.5.18.7, 2.5.18.8 and 2.5.18.9)

✓ New form "Notification of Changes to Registration Data"

The "Change Notification Sheet" document now includes a printed form in the wording established by Cabinet of Ministers of Ukraine Resolution No. 1644 dated 10 December 2025.

✓ Tracking reservation periods

- The "Reservation of Citizens" document now allows users to specify the reservation period for employees.

- Employees' military registration records now include an option to indicate whether an employee has been reserved by another organization and specify the reservation period.
- Information on employees' reservations and deferrals, including their validity periods, is available in the "Analysis of Military Registration Cards" report.

✓ **New "Military Registration Assistant" form**

The new "Military Registration Assistant" form helps monitor employees' current military registration data, track changes, prepare reservation documents and notification sheets on changes to registration data, and identify personnel orders for which notification sheets have not been issued.

✓ **Social insurance benefit accounting**

Cabinet of Ministers of Ukraine Resolution No. 837 dated 14 July 2025 amended Procedure No. 1266 "On Calculating Average Salary (Income, Monetary Allowance) for Payments under Compulsory State Social Insurance".

✓ **Calculation of employee headcount**

New employee headcount calculation options have been implemented to comply with the "Procedure for Calculating Average Monthly Salary (Remuneration) to Determine the Contribution for Supporting the Employment of Persons with Disabilities", approved by Cabinet of Ministers of Ukraine Resolution No. 268 dated 25 February 2026.

✓ **Payroll indexation calculation**

It is now possible to register a certificate showing the amount of indexed income from an external part-time employee's primary place of employment to ensure accurate indexation calculations.

✓ **Payroll accounting entries**

A new document, "Accounting Entries for Employee Accruals", has been introduced to set or change the accounting treatment of individual employee accruals.

- ✓ **Military registration of personnel** (Only for configurations: BAS ERP, version 2.1.42.2; BAS Integrated Enterprise Management, version 2.1.42.2; BAS ERP, version 2.5.19.3; Payroll and HR Management (Basic), version 3.0.10.3; BAS Accounting CORP, version 2.1.34.2; BAS Integrated Enterprise Management, version 2.5.19.3; BAS Trade Enterprise Management, version 1.2.81.1; Management of Manufacturing Enterprise for Ukraine, version 1.3.92.1; BAS Rent and Property Management CORP, version 2.1.35.1; BAS Holding Management, version 2.0.32.1; BAS AGRO. Integrated Enterprise Management, version 2.5.19.3)

Changes to the generation of “Personal Military Registration Lists” and “Operational Register of Conscripts, Persons Liable for Military Service and Reservists” have been implemented in accordance with Cabinet of Ministers of Ukraine Resolution No. 812 dated 10 June 2026.

- 2) **Goods transport waybill** (Only for configurations: BAS Small Business (Basic), version 2.0.2.2; BAS AGRO. Integrated Enterprise Management, versions 2.5.18.7 and 2.5.18.8; BAS Transport Management Standard, version 2.2.13.1)

- ✓ **Changes to the waybill form effective 26 July 2026**

- The new “Vehicle Storage Location” field has been added to the goods transport waybill, as required by Order No. 1727 of the Ministry for Development dated 12 December 2025.
- The new field has appeared in the waybill form since 26 July 2026.

- 3) **Retail equipment** (Only for configurations: BAS AGRO. Integrated Enterprise Management, versions 2.5.18.7 and 2.5.18.8)

- ✓ **Integration with “PRORRO”**

Integration with the “PRORRO” software cash register has been implemented (<https://www.p4b.com.ua/prorro/>).

- ✓ **Cashalot: Software Cash Register**

The Cashalot: Software Cash Register driver has been updated to version 1.20.

4) Retail trade (Only for configurations: BAS AGRO. Integrated Enterprise Management, versions 2.5.18.7 and 2.5.18.8)

✓ Rounding of cash payments

Rounding of cash payments has been implemented in accordance with NBU Resolution No. 115 dated 8 September 2025.

✓ Specifying payment methods

Users can now enter a custom name for a cashless payment method when issuing receipts through the Cashalot and "PRORRO" software cash registers.

5) Regulated reporting (Only for configurations: BAS AGRO. Integrated Enterprise Management, versions 2.5.18.7 and 2.5.18.8)

✓ Profit Tax Declaration

A new version of the regulated "Profit Tax Declaration" report has been implemented pursuant to Ministry of Finance of Ukraine Order No. 371 dated 25 July 2025.

✓ Excise Tax Declaration

Amendments to the regulated "Excise Tax Declaration" report form took effect on 1 February 2026 in accordance with Ministry of Finance of Ukraine Order No. 567 dated 7 November 2024.

✓ Report on the Volume of Services Sold

The statistical report Form 1-services can now be completed in accordance with the form prescribed by State Statistics Service Order No. 107 dated 27 June 2026.

✓ Pursuant to Ministry of Finance of Ukraine Order No. 243 dated 7 May 2026, new forms of the regulated report "Calculation of Personal Income and Unified Social Contribution (for Legal Entities and Sole Proprietors)" have been implemented. (Only for configurations: BAS Accounting (Basic), version 2.1.34.2; BAS Accounting PROF, version 2.1.34.2; BAS Accounting CORP, version 2.1.34.2; BAS Construction. Accounting, version 2.1.32.1; BAS Construction. Financial Management, version 2.1.31; BAS Holding Management, version 2.0.32.1; BAS AGRO Accounting, version 2.1.43.1)

The monthly form for legal entities is submitted for July 2026; the quarterly form for sole proprietors is submitted for Q2 2026.

- 6) Calculation of Personal Income and Unified Social Contribution** (Only for configurations: BAS ERP, version 2.1.42.2; BAS Integrated Enterprise Management, version 2.1.42.2; BAS ERP, version 2.5.19.3; Payroll and HR Management (Basic), version 3.0.10.3; BAS Integrated Enterprise Management, version 2.5.19.3; BAS Trade Enterprise Management, version 1.2.81.1; Management of Manufacturing Enterprise for Ukraine, version 1.3.92.1; BAS Rent and Property Management CORP, version 2.1.35.1; BAS AGRO. Integrated Enterprise Management, version 2.5.19.3; BAS ERP, versions 2.1.43.1 and 2.5.20.1; BAS AGRO. Accounting for Elevator, Mill and Feed Mill, version 2.1.43.1)

New forms of the regulated "Calculation of Personal Income and Unified Social Contribution" report have been implemented for legal entities and sole proprietors in accordance with Ministry of Finance of Ukraine Order No. 243 dated 7 May 2026.

- 7) Land lease** (Only for configurations: BAS AGRO. Integrated Enterprise Management, versions 2.5.18.7 and 2.5.18.8)

✓ **Cash Payment Statement**

New forms of the regulated "Calculation of Personal Income and Unified Social Contribution" report have been implemented for legal entities and sole proprietors pursuant to Ministry of Finance of Ukraine Order No. 243 dated 7 May 2026.

- The document now supports mathematical rounding of the amount payable.
- A printed "Payment Statement" form has been implemented for the document.

- 8) Animal husbandry** (Only for configurations: BAS AGRO. Integrated Enterprise Management, versions 2.5.18.7 and 2.5.18.8)

✓ **Animal weighing**

The system now supports recording reductions in animal weight.

9) Agricultural output at fair value (Only for configuration: BAS AGRO. Integrated Enterprise Management, version 2.5.18.8)

✓ It is now possible to record agricultural output at fair value in accordance with Ukrainian Accounting Standard 30 "Biological Assets".

10) Fixed identified issues (Only for configurations: BAS Small Business (Basic), version 2.0.2.2; BAS Medicine, edition 1.0, version 1.0.2.3)

11) General configuration changes (Only for configurations: Excise Fuel Accounting Module, version 2.0.11.0; BAS Integrated Fuel Enterprise Management, version 2.0.12.0)

- A new printed form of the "Goods Transport Waybill (Petroleum Products)" document has been added pursuant to Order No. 1727 of the Ministry for Development of Communities and Territories of Ukraine dated 12 December 2025. The "Vehicle Storage Location" field has been added to the "Vehicles" directory and the waybill form. To use the new form, specify the start date in the "Legislative Change Settings" correspondence register.
- A check has been added before exporting the "Daily Registration Data Certificate" document in XML format to verify that the document has been saved.

12) Settlements with accountable persons (Only for configurations: BAS ERP, version 2.1.42.2; BAS Integrated Enterprise Management, version 2.1.42.2; BAS ERP, version 2.5.19.; BAS Integrated Enterprise Management, version 2.5.19.3; BAS Trade Management, version 3.5.19; BAS AGRO. Integrated Enterprise Management, version 2.5.19.3; BAS AGRO. Accounting for Elevator, Mill and Feed Mill, version 2.1.43.1)

✓ **Settlements with accountable persons in foreign currency**

When preparing an Advance Expense Report, the amount of an accountable person's expenses in foreign currency can now be calculated using the exchange rate on the advance payment date.

- 13) Opening balances** (Only for configurations: BAS Accounting CORP, version 2.1.34; BAS Rent and Property Management CORP, version 2.1.35.1; 02 September 2026 BAS Holding Management, version 2.0.32.1)

It is now possible to transfer opening balances from BAS Trade Enterprise Management.

- 14) "AIRDoc" service** (Only for configurations: BAS Accounting (Basic), version 2.1.34.2; BAS Accounting PROF, version 2.1.34.2; BAS Accounting CORP, version 2.1.34.2; BAS Construction. Accounting, version 2.1.32.1; BAS Construction. Financial Management, version 2.1.31; BAS Rent and Property Management CORP, version 2.1.35.1; BAS Holding Management, version 2.0.32.1; BAS AGRO Accounting, version 2.1.43.1; BAS AGRO. Accounting for Elevator, Mill and Feed Mill, version 2.1.43.1)

The "AIRDoc" service has been added to import supplier files containing product names, quantities, unit prices and amounts. Once a file is uploaded, AIRDoc recognizes the data, creates a product table and searches for and matches the corresponding items in the information database. After any necessary adjustments, the prepared data is transferred to an information database document. This functionality is available for the "Receipt of Goods and Services" and "Supplier Invoice" documents.

- 15) Animal husbandry** (Only for configuration: BAS AGRO. Integrated Enterprise Management, version 2.5.19.3)

✓ **Use of feed and veterinary medicines**

- An industry-specific document has been implemented for operational accounting and write-off of inventory items. A printed "Materials Requisition (M-11)" form has been added for documents with the "Use of Veterinary Medicines" operation type.
- A new industry-specific "Feed Consumption Statement" report has been introduced.

- ✓ **Payroll calculation** (Only for configuration: BAS AGRO Accounting, version 2.1.43.1)

A new "Average Headcount" report has been implemented to calculate employee numbers in accordance with the "Procedure for Calculating Average Monthly Salary (Remuneration) to Determine the Contribution for Supporting the Employment of Persons with Disabilities", approved by Cabinet of Ministers of Ukraine Resolution No. 268 dated 25 February 2026.

- ✓ **Goods transport waybill documents** (Only for configuration: BAS AGRO. Accounting for Elevator, Mill and Feed Mill, version 2.1.43.1)

Completion of the printed "Goods Transport Waybill (1-TN)" form has been improved depending on the VAT rate.

17 July 2026. New version 1.0.5.0 of "BAS Service Desk", edition 1.0, version 1.0.5, published on the portal.

What's new:

- ✓ **Standard functionality**

Fixed identified issues.

04 August 2026. An updated external form of the "Calculation of Personal Income and Unified Social Contribution" report was published in RDI Service.

05 August 2026. An external "Calculation of Personal Income and Unified Social Contribution" report dated 05 August 2026 was published in the "Program Updates" service on the ITS portal.

- ✓ **For 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 Payroll and HR Management, version 3.0.9.4
- BAS Payroll and HR Management (Basic), version 3.0.9.4
- BAS Integrated Enterprise Management, version 2.1.41.8
- BAS Integrated Enterprise Management, version 2.5.18.7
- Trade Enterprise Management, version 1.2.80.1

✓ For industry-specific solutions:

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

06 August 2026. An external “Calculation of Personal Income and Unified Social Contribution” report dated 06 August 2026 was published in the “Program Updates” service on the ITS portal.

✓ For legacy standard solutions:

- Management of Manufacturing Enterprise for Ukraine, version 1.3.91.1

✓ For industry-specific solutions:

- BAS Rent and Property Management CORP, version 2.1.34.1
- BAS Rent and Property Management PROF, version 2.1.34.1

07 August 2026. An external “Calculation of Personal Income and Unified Social Contribution” report dated 06 August 2026 was published in the “Program Updates” service on the ITS portal.

✓ For industry-specific solutions:

- BAS AGRO Accounting, version 2.1.42.1
- BAS AGRO. Accounting for Elevator, Mill and Feed Mill, version 2.1.42.1

From 12 August 2026, the ITS “Signature” service has been available for purchase (price: UAH 2,499, including 20% VAT). It enables licensed BAS users to work with qualified electronic signatures (QES) directly in BAS business automation applications.

✓ New features of the ITS “Signature” service:

- Added the ability to apply a company seal in addition to a signature.
- Updated user settings to save a primary signature and seal.
- Added the ability to save encrypted files to a folder on the user’s computer.
- The package includes a test key and relevant validation certificates for testing and demonstrating the service.

- The library has been prepared for the new “Kupyna” QES standard (effective from 1 September 2026).
- Access role settings have been simplified: to apply or remove a signature/seal through the “Signature Service” tool, users only need the “Add and Modify Electronic Signatures and Encryption” role (or “Full Access”).

12 August 2026. A new ITS “AIRDoc” service was released for automatic recognition and creation of primary documents in business automation applications. ITS “AIRDoc” automatically extracts data from photos, scans and electronic documents (PDF, Excel) and generates primary accounting documents in business automation applications.

✓ **Features of the ITS “AIRDoc” service:**

- Extracts text from images (scans, handheld photos, etc., in PDF, JPG and PNG formats) and electronic document sheets (PDF, XLS).
- Identifies tax identification number, date, amount, VAT, counterparty and line items.
- Automatically verifies each line (price × quantity = amount), reads total VAT, calculates the applicable tax rate for the document and fills it in for each item.
- Creates a ready-to-use goods receipt document in business automation applications.

12 August 2026. A new ITS “PRORRO” service was launched for software-based registration of payment transactions. It is integrated with business automation systems and PROdavai. ITS “PRORRO” is a software solution for processing and fiscalizing transactions through the tax authority’s fiscal server. The service is a modern, cost-effective alternative to traditional cash registers, enabling businesses to automate cash-desk processes and comply with legal requirements.

✓ **Features of the ITS “PRORRO” service:**

- Registration of receipts with the State Tax Service.
- Support for all payment methods.
- Support for reversals and administrative cash register operations.
- Automatic calculation of VAT and excise tax.

- Analytics and cash shift monitoring.
- Printing paper receipts or sending electronic receipts.
- Automatic switching between online and offline modes.
- Convenient management and viewing of all data from a personal account.

✓ Applications supporting the service:

- BAS ERP
- BAS Integrated Enterprise Management
- BAS Retail
- BAS Trade Management
- BAS AGRO. Integrated Enterprise Management
- BAS Construction ERP
- BAS Construction. Integrated Enterprise Management
- PROdavai

What's new in this version:

1) Animal husbandry (Only for configuration: BAS AGRO. Integrated Enterprise Management, version 2.5.19.3)

✓ Use of feed and veterinary medicines

- An industry-specific document has been introduced for operational accounting and write-off of inventory items. A printed "Materials Requisition (M-11)" form has been added for the "Use of Veterinary Medicines" operation type.
- A new industry-specific "Feed Consumption Statement" report has been implemented.

✓ Payroll calculation (Only for configuration: BAS AGRO Accounting, version 2.1.43.1)

A new "Average Headcount" report has been introduced to calculate employee numbers in accordance with the "Procedure for Calculating Average Monthly Salary (Remuneration) to Determine the Contribution for Supporting the Employment of Persons with Disabilities", approved by Cabinet of Ministers of Ukraine Resolution No. 268 dated 25 February 2026.

- ✓ **Goods transport waybill documents** (Only for configuration: BAS AGRO. Accounting for Elevator, Mill and Feed Mill, version 2.1.43.1)

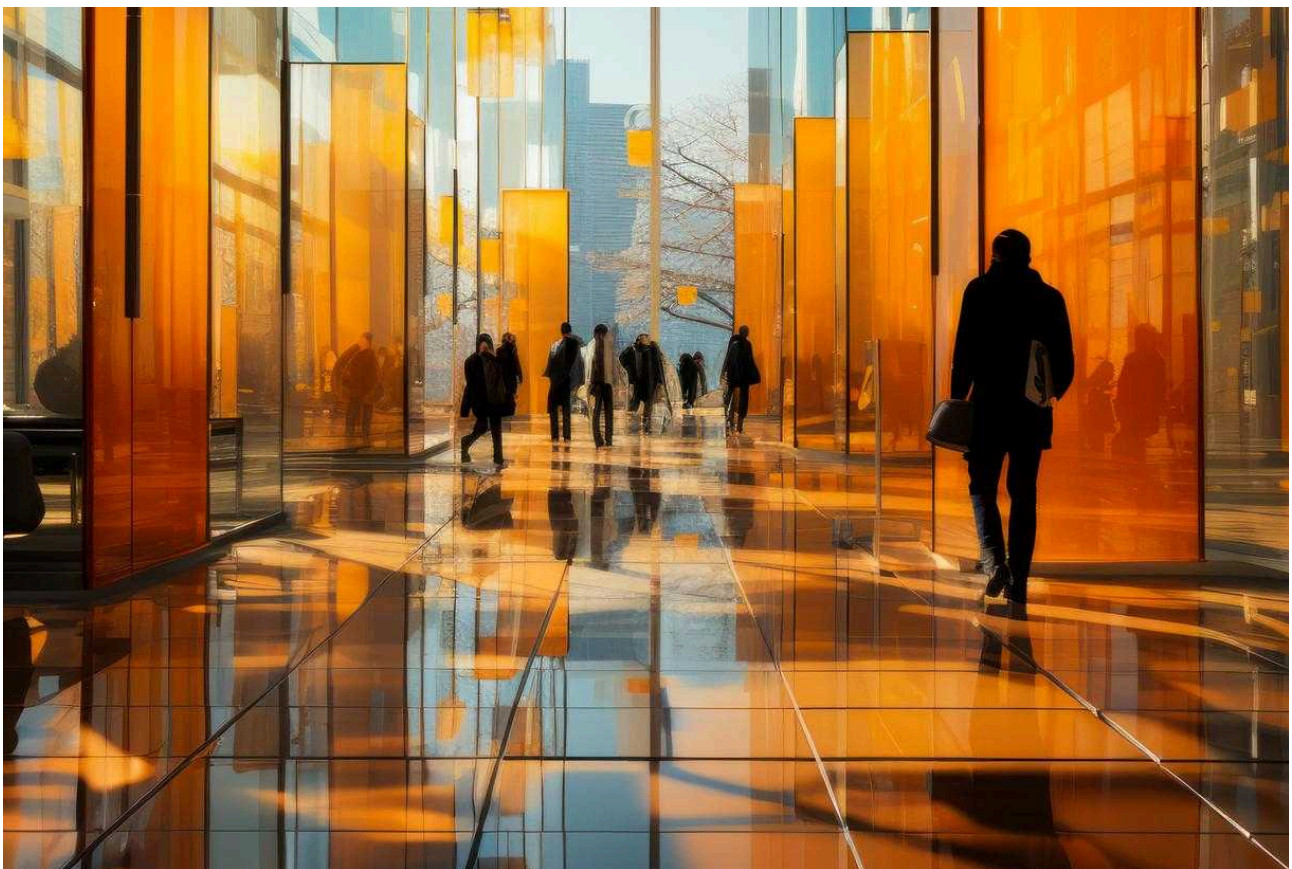
Completion of the printed "Goods Transport Waybill (1-TN)" form has been improved based on the applicable VAT rate.

17 August 2026. An external "Calculation of Personal Income and Unified Social Contribution" report dated 06 August 2026 was published in the ITS portal's "Program Updates" service.

- ✓ **For legacy standard solutions:**

Management of Agricultural Enterprise for Ukraine, version 1.3.91.1

A new version 8.3.23.2301 of the Business Automation Framework (BAF) platform was published in the ITS "Program Updates" service.



CONTACT US



 13A Universitetskaya St.,
03110 Kyiv, Ukraine

 59 Universitetsky Ave.
50027 Kryvyi Rih, Ukraine

 23 Ivana Franka St., Office 41,
79005 Lviv, Ukraine

 +38 044 249 79 05

 +38 056 411 01 41

 +380 32 259 32 32

 info@ebskyiv.com

 office.kr@ebskyiv.com

 info@ebskyiv.com

 [ebskyiv.com](https://www.facebook.com/ebskyiv)

 [ebskyiv](https://www.linkedin.com/company/ebskyiv)

 0 800 505 207

