



**Combating COVID-19 in Ukraine.  
Overview of the latest  
legislative changes**

**The adaptive quarantine remains in force  
until December 31, 2020**

**GOLAW**

We are gathering and updating constantly the information on the legal aspects of the combating COVID-19 in Ukraine. Laws and regulations adopted by the central government introduce specific extraordinary measures affecting both businesses and everybody personally.

Brief summary of the latest legislation aimed at preventing and combating COVID-19 is laid down below.

Legislation	Summary
<p>Resolution of the Cabinet of Ministers of Ukraine as of July 22, 2020 № <a href="#">641</a> «On the establishment of quarantine and the introduction of enhanced anti-epidemic measures in the area with a significant spread of acute respiratory disease COVID-19 caused by coronavirus SARS-CoV-2» AMENDED by the Resolution of Cabinet of Ministers No <a href="#">956</a> as of 13.10.2020</p>	<p><b><i>Duration of quarantine</i></b></p> <p>The Government of Ukraine has extended the duration of quarantine restrictions till December 31, 2020.</p> <p><b>Ukraine's regions continue to be divided into four color zones till December 31, 2020, depending on hospital load, the average number of PCR and ELISA tests, and daily spread dynamics: green, yellow, orange, and red.</b></p> <p><b><i>Levels of danger</i></b></p> <p>The Government has decided to strengthen restrictive measures in regions with a "green", "yellow", "orange", "red" level of epidemic danger and established the following prohibition:</p> <p><b><i>Green level</i></b></p> <ul style="list-style-type: none"> <li>• to stay in public places, buildings and transport without wearing masks or respirators;</li> <li>• holding disco parties;</li> <li>• work of entertainment establishments (night clubs);</li> <li>• to hold mass events (cultural, sports, social, religious, advertising and others) with the participation of more than 50 people (in the case of events with up to 50 participants, the organizer is obliged to ensure keeping of the physical distance between the participants of not less than 1.5 meters);</li> <li>• activities of cinemas with occupancy more than 50%;</li> <li>• activities of public catering establishments with the organization of leisure (restaurants, cafes, bars, snack bars, canteens, cafeterias etc.);</li> <li>• to carry more passengers than the number of seats in transport;</li> <li>• work of business entities providing catering services without leisure (restaurants, cafes, bars, snack bars, canteens, cafeterias, etc.) after 10 p.m. and up to 7 a.m., except of</li> </ul>

activities on provision of catering services with carrying out of targeted delivery of orders and takeaway orders.

***Yellow level (in addition to prohibitions prescribed for green level)***

- to visit social protection institutions for the elderly, other than providing services in crisis;
- activity of hostels;
- holding mass events (cultural, sports, social, religious, advertising and other) with the participation of more than 30 people (in the case of events with up to 30 participants, the organizer is obliged to ensure keeping of the physical distance between the participants of not less than 1.5 meters);

***Orange level (in addition to prohibitions prescribed for green and yellow levels)***

- activities of accommodation establishments (hostels, tourist bases, etc.) except hotels;
- activities of entertainment establishments, restaurants at night (from 00.00 a.m. till 07.00 a.m.);
- visiting of educational institutions by students in groups more than 20 people, except for preschool and general secondary education institutions;
- planned hospitalizations in hospitals;
- work of fitness centers and gyms;
- acceptance of new groups to children's camps;
- holding mass events (cultural, sports, social, religious, advertising and other) with the participation of more than 20 people (in the case of events with up to 20 participants, the organizer is obliged to ensure keeping of the physical distance between the participants of not less than 1.5 meters);

***Red level (in addition to prohibitions prescribed for green, yellow and orange levels)***

It is prohibited:

- activities of public transport;
- visiting of educational institutions by students, except for students (pupils) of special schools, training and rehabilitation centers, provided they comply with appropriate sanitary and anti-epidemic measures and carry out mandatory daily monitoring of the health of students (pupils);

- reception of visitors by business entities engaged in cultural activities, except for visitors of "car concerts";
- reception of visitors in cinemas (except "car cinemas");
- reception of visitors by business entities engaged in catering activities (bars, restaurants, cafes, etc.);
- reception of visitors in shopping and entertainment centers;
- reception of visitors in other establishments of entertaining activity;
- reception of visitors by business entities engaged in trade and consumer services activity, except:
  - food, fuel, hygiene products, medicines and medical devices, feeds, pesticides and agrochemicals, seeds and planting material trade;
  - banking and insurance activities, as well as medical practice, veterinary practice, gas stations etc.;
  - trade activities and activities for the provision of catering services with the use of targeted delivery of orders.

***Operating mode***

Additionally, the Cabinet of Ministers has recommended to executive authorities, other state bodies, local governments, enterprises, institutions, and organizations, regardless of ownership, to provide a flexible mode of working day for the period of quarantine. Such mode shall prescribe different time of start and finish of working day for different categories of employees as well as shift work of employees, work in real time via the Internet with the saving of wages, remote (home) work.

The government has also changed the operating mode of some public authorities. Therefore, for the period of quarantine, the work begins:

- in executive bodies, other state bodies, local governments at 8 a.m.;
- in the social protection bodies, territorial bodies of the Pension Fund of Ukraine at 10 a. m.

***The list of the persons, who are subjects to mandatory self-isolation:***

- persons who have had contact with a patient with a confirmed case of COVID-19, except for persons having used personal protective equipment performing their duties in accordance with the recommendations for their use;

	<ul style="list-style-type: none"> <li>• persons with suspected infection or with a confirmed diagnosis of COVID-19 in mild form, provided that the person does not need hospitalization;</li> <li>• persons crossing the state border and arriving from the state or are citizens of the states with a significant spread of COVID-19 (excluding children under 12 years old, members of diplomatic missions and international organizations, international cargo drivers, airplane cabin crews, sea and river crews, members of train and locomotive crews, persons having negative COVID-19 test, which was made not later than 48 hours before crossing the border etc.);</li> <li>• persons arriving from the temporarily occupied territories in Donetsk and Luhansk regions, the Autonomous Republic of Crimea and the city of Sevastopol;</li> <li>• persons with a confirmed diagnosis of COVID-19, discharged from a health care facility, until recovery in accordance with industry standards in the field of health care.</li> </ul> <p>Persons who are subject to self-isolation are obliged to install and activate the mobile application «At home». If it is impossible to install such application, the person is subject to observation.</p> <p>Self-isolation, observation of a person is terminated in case of receiving a negative result of COVID-19 test which was carried out after crossing the state border.</p>
<p><b>Resolution of the Cabinet of Ministers of Ukraine № 611 of 15.07.2020 "On some issues of payment of rent for state property during quarantine"</b></p>	<p>The Government has prescribed the procedure of exempting tenants of the state property from the rent fee or granting such tenants a discount of 50% and 75% depending on their activities during the quarantine period.</p> <p><b>Therefore, the following subjects are exempt from the rent fee for the use of state real estate:</b></p> <ul style="list-style-type: none"> <li>• Tenants renting premises (in educational buildings) of state educational and scientific institutions with the purpose of placing there: <ul style="list-style-type: none"> <li>- cafes, coffee shops, cafeterias, canteens not selling the excisable goods,;</li> <li>- photocopying equipment for provision of services to the population on photocopying of documents, trade facilities for the sale of stationery;</li> <li>- licensed video and audio products intended for educational institutions;</li> <li>- trade facilities for the sale of non-food products, etc.</li> </ul> </li> </ul>

- Tenants renting premises for placing:
  - private educational institutions;
  - state educational institutions partially financed from the state budget and educational institutions financed from the local budget, etc .;
  - publishing houses of printed mass media and publishing products which are published in the Ukrainian language;
  - trade facilities for the sale of books, newspapers and magazines which are published in the Ukrainian language;
  - libraries, museums;
  - beauty salons, saunas, Turkish baths, solariums, massage rooms, gyms and other facilities prescribed by the Resolution.

The following tenants are charging the state real estate rent fee at the rate of 50 percent of the total amount:

- Tenants using the state real estate for placing:
  - cafes, bars, snack bars, cafeterias, coffee shops selling the goods of the excisable group;
  - cafes, bars, snack bars, cafeterias, coffee shops not selling the excisable goods;
  - photocopying equipment for provision of services to the population on photocopying of documents;
  - computer clubs and internet cafes;
  - trade facilities for the sale of industrial goods (except for those that carry out retail trade of hygiene products);
  - exhibitions of the art and book products made in Ukraine;
  - hotels;
  - office spaces (in particular at airports).
- Domestic legal entities and individuals that are small businesses, individuals carrying out production activities directly on the leased production areas (including airports).
- Subjects of cinematography whose main activity is a film production or technical support and maintenance of the film production, provided that they are included in the State Register of Producers, Distributors and Demonstrators of Films.

	<p>The following tenants are charging the state real estate rent fee at the rate of 25 percent of the total amount:</p> <ul style="list-style-type: none"> <li>• Tenants using state real estate for placing at airports the following facilities: <ul style="list-style-type: none"> <li>- cafes, bars, cafe-bars, snack bars, cafeterias, coffee shops selling the excisable goods;</li> <li>- cafes, bars, cafe-bars, snack bars, cafeterias, coffee shops not selling the excisable goods;</li> <li>- other trade facilities.</li> </ul> </li> </ul>
<p>The Law of Ukraine № <a href="#">731-IX</a>, as of 18.06.2020 "On amendments to certain legislative acts of Ukraine concerning the procedural terms during quarantine established by the Cabinet of Ministers of Ukraine for the prevention of the spread of coronavirus disease (COVID-19)"</p>	<p>The Law provides for amendments to the transitional provisions of the Civil Procedural and Commercial Procedural Codes, as well as to the Code of Ukraine on Administrative Offenses in terms of procedural deadlines during the quarantine, namely:</p> <ul style="list-style-type: none"> <li>• During the quarantine, the court renews the procedural terms established by the norms of these Codes at the request of the parties and persons who did not participate in the case, if the court has decided on their rights, interests and (or) responsibilities (if they have the right to perform respective procedural actions, prescribed by these Codes). Such renewal of the terms is possible only if the court recognizes the reasons for their omission as important and caused by the restrictions imposed in connection with quarantine;</li> <li>• The court may renew the respective terms both before and after its expiration;</li> <li>• The court extends the procedural term established before at the request of the person, if the impossibility to perform the respective procedural action within the specified period was caused by the restrictions imposed in connection with quarantine.</li> </ul> <p>The procedural terms, which were extended by the Law of Ukraine № 540-IX as of March 30, 2020, expire in 20 days (<b>on August 06, 2020</b>) after the entry into the force of this Law.</p> <p>During this 20-days period, the parties to the case and persons who did not participate in the case, if the court has decided on their rights, interests and (or) responsibilities (if they have the right to perform respective procedural actions, prescribed by these Codes), have the right to extend the procedural terms on the grounds established by this Law.</p>
<p>The Law of Ukraine № <a href="#">692-IX</a> as of 16.06.2020 «On amendments to certain legislative acts of Ukraine concerning state support in the sphere of culture, creative</p>	<p>On July 16, 2020 has come into the force the Law introducing certain changes to the procedure of rent paying during the quarantine.</p> <p>Therefore the Law has amended the paragraph 14 of transitional provisions of the Civil Code of Ukraine and established:</p>

<p>industries, tourism, small and medium-sized business in connection with restrictive measures related to the spread of coronavirus COVID-19»</p>	<ul style="list-style-type: none"> <li>• Since the introduction of the quarantine (according to Resolution of the Cabinet of Ministers of Ukraine № 211 as of 11.03.2020) and until its cancellation, the fee for the use of real estate (its part) is subject to reduction. Such reduction occurs at the request of the tenant, who carries out business activities using this property, for all time when the property could not be used in the tenant's business in full because of the imposed restrictions and (or) prohibitions;</li> <li>• In case of reduced rent, the amount of payment for the use of property may not exceed the total amount of costs that the landlord has incurred or will incur during the respective period to pay for land, real estate tax and utilities' bills.</li> </ul> <p>This rule does not apply to the legal entities which carried out their activities during the quarantine with the use of this property in their economic activities in full, as well as to lease agreements of property belonging to the local community.</p>
<p>Law on Amendments to the Tax Code of Ukraine and other Laws of Ukraine on additional support to taxpayers during the period of measures to prevent the occurrence and spread of Coronavirus disease (COVID-19) № <a href="#">591-IX</a> від 13.05.2020</p>	<p>The Verkhovna Rada of Ukraine <b>extended the tax vacation for businesses</b> until the end of the quarantine. The adopted document provides for the following changes:</p> <ul style="list-style-type: none"> <li>• <b>extension of the period of non-application of penalties for violations of tax legislation</b> in terms of late payment of the single contribution, late submission of reports to the tax authorities and incomplete payment or late payment of the amount of the single contribution simultaneously with the issuance of the amounts of payments for which the single contribution is accrued committed from March 1 to the last calendar day of the month in which the quarantine expires;</li> <li>• <b>extension of the period of non-accrual of delay interest</b> until the last calendar day of the month, in which the quarantine expires for violations of tax legislation committed during the period from March 1 until the last calendar day of the month in which the quarantine expires</li> <li>• extension of the <b>exemption from paying SSC for private entrepreneurs and persons conducting independent professional activity</b> until May 31, 2020;</li> <li>• extension of the prohibition (moratorium) on conducting documentary audit on the correctness of accrual, calculation and payment of SSC during the period from March 18, 2020 until the last calendar day of the month in which the quarantine expires. Documentary audit having begun before March 18, 2020 and were not completed, shall be suspended until the last calendar day of the month in which the quarantine expires;</li> </ul>



	<ul style="list-style-type: none"> <li>• <b>extension of the moratorium on documentary and factual inspections</b> until the last calendar day of the month in which the quarantine expires;</li> <li>• the prohibition on carrying out planned measures regarding state supervision (control) in the field of economic activity was extended (except: business rated with high level of risk; inspections in relation to adhering of regulated prices; sanitary and epidemiologic inspections) until the last calendar day of the month, in which the quarantine expires;</li> <li>• <b>reduction of the requirements to the minimum authorized capital of banks</b> from UAH 500 million up to UAH 200 million.</li> </ul> <p><b>The course of the terms have been stopped for the period up to June 30, 2020, for:</b></p> <ul style="list-style-type: none"> <li>• the procedure of administrative appeal regarding taxpayers' complaints which will have been received by June 30, 2020 and/or which have not been considered since March 18, 2020 (except for complaints on the legality of declaring the value added tax claimed for reimbursement from the budget and / or the negative value from the value added tax).;</li> <li>• the provision of individual tax advice by the supervisory authorities in writing form;</li> <li>• providing taxpayers with answers to the regulatory authorities' requests which will have been received by taxpayers by June 30, 2020.</li> </ul> <p>From July 1, 2020, the above mentioned terms will resume considering the expired time before their stopping.</p>
<p><b>Resolution of the Ministry of Health as of 09.05.2020 № <a href="#">17</a></b></p>	<p>The Ministry of Health has approved Temporary Recommendations on the organization of anti-epidemic measures regarding trade in food (except markets) and non-food products during the period of quarantine. Among the main recommendations should be emphasized the following:</p> <ul style="list-style-type: none"> <li>• temperature screening of all employees before the start of the work;</li> <li>• organization of a place for hand disinfection at the entrance and exit of the premises;</li> <li>• visitors are allowed to enter only with respirator or protective mask.</li> </ul> <p><b>Working enterprises should provide for:</b></p> <ul style="list-style-type: none"> <li>• wet cleaning of production facilities and surfaces, using disinfectants, every 2 hours;</li> </ul>

	<ul style="list-style-type: none"> <li>• centralized collection of used personal protective equipment in a separate garbage container with a plastic bag and further disposal;</li> <li>• temporary suspension of risk group persons from the work and non-admission to work of persons with a body temperature above 37.2.</li> </ul>
<p><b>Decree of Cabinet of Ministers of Ukraine as of March 13, 2020 No. 288-p</b></p>	<p>Temporarily closed checkpoints and checkpoints across the state border according to the <a href="#">list</a>.</p> <p>Suspended pedestrian traffic at border crossings at the state border according to the <a href="#">list</a>.</p>
<p><b>Law No. 540-IX On Amending of certain legislative acts to provide additional social and economic guarantees in relation to the spread of coronavirus disease (COVID-19)</b></p> <p><b>In effect from April 02, 2020</b></p>	<p>At an extraordinary session, the Parliament has approved the draft law No. 3275, which provides support for business, medicine and local communities during quarantine. The draft law prescribes, inter alia, the following amendments:</p> <ul style="list-style-type: none"> <li>- Limits of income for taxpayers of 1st, 2nd and 3rd group of simplified tax system was increased: <ul style="list-style-type: none"> <li>• 1st group – 1 000 000 000 UAH;</li> <li>• 2nd group – 5 000 000 000 UAH;</li> <li>• 3rd group – 7 000 000 000 UAH.</li> </ul> </li> <li>- Relief from VAT and import duty of goods necessary for combating COVID-19;</li> <li>- From March 1, 2020 to March 31, 2020 land tax shall not be accrued and paid (earlier the period of relief was until April 30).</li> <li>- Raising of the interest rate on the loan agreement is forbidden during spread of COVID-19;</li> <li>- The law directly establishes that the quarantine is a circumstance out of control of the tenant. Thus, tenants may be relieved from rent payments for lease of property they were hindered to use due to quarantine on the basis of para 6 Article 762 of the Civil Code of Ukraine;</li> <li>- Persons liable for submission and publication of financial statements shall be relieved from liability for delayed publication of financial statements for 2019 or consolidated financial statements for 2019 with auditor report in case such statements will be published during quarantine or within 90 days after its end but in any case not later than December 31, 2020;</li> <li>- Due to quarantine and restrictive measures requirements regarding conduction of general meeting of shareholders of joint stock companies and limited liability companies-issuers of stock certificates temporary shall not apply;</li> <li>- Possibility to arrange distance work (flexible work time) was introduced to Labor Code of Ukraine;</li> </ul>

	<ul style="list-style-type: none"> <li>- If employing persons for distance work adhering of written form of employment contract is compulsory. In its turn it is allowed during quarantine to establish distance work for employees who are already employed by issuing respective order;</li> <li>- Idle time of the enterprise's work not attributable to the employee's fault shall be paid in amount not less than 2/3 of wage;</li> <li>- Within the period of anti-COVID-19 measures the Cabinet of Ministers of Ukraine is entitled to temporary suspend issuance of work permits to foreigners.</li> </ul> <p>Also the law prescribes peculiarities for work of court system during quarantine and social help measures during unemployment.</p>
<p>Order of the Cabinet of Ministers of Ukraine as of March 25, 2020 No. <a href="#">338-p</a> (AS AMENDED)</p>	<p>The Cabinet of Ministers of Ukraine has introduced a 30-day emergency situation regime in the entire territory of Ukraine until <b>October 31, 2020</b>.</p> <p><b>The emergency regime does entail any restrictions for business, as well as not limit the rights of citizens, but only consolidates efforts to overcome the threat.</b></p> <p>For the most part, regime of emergency situation introduces a special procedure of operation for authorities and civil protection systems, which will work intensely for the duration of an emergency situation.</p> <p>In fact, the legal emergency regime is aimed at enhancing the coordination of central, local authorities and civil protection system</p> <ul style="list-style-type: none"> <li>- all services and bodies involved against the spread of the coronavirus.</li> </ul> <p>Among the measures to be taken during an emergency situation are the following:</p> <ul style="list-style-type: none"> <li>• strengthening of public order;</li> <li>• informing citizens;</li> <li>• disinfection of objects and territories;</li> <li>• sanitary-hygienic anti-epidemic measures.</li> </ul>
<p>Law of Ukraine <a href="#">533-IX</a> "On amending the Tax Code of Ukraine and other laws of Ukraine as to assistance of taxpayers during the period of effecting measures aimed at prevention and combating of outbreak and spread of the coronavirus disease (COVID-19)"</p>	<ul style="list-style-type: none"> <li>• From March 18 to May 31, 2020 all <b>scheduled documentation and office tax inspections</b> shall be prohibited, except for: <ul style="list-style-type: none"> <li>- high risk enterprises;</li> <li>- in the state pricing area of activity;</li> <li>- in the area of sanitary and epidemiological security of the public.</li> </ul> </li> <li>• From March 18 to May 31, 2020 <b>finances for violation of the tax law shall not be imposed</b>, except for penalties for:</li> </ul>

- violations of the provisions set for contracts of long term life insurance or insurance agreements in providing non-state pensions, particularly for insurance of the additional pension;
  - alienation of the property under tax lien without consent of the tax authorities;
  - violations of the rules of recording, production and turnover of the patrol and ethyl spirit at the excise warehouses, which are used under the regular circumstances;
  - violations of the accrual, declaring and payment of the VAT, excise duty, rent payments.
- **From March 1 to March 31 and from April 1 to April 30, 2020** payment of Unified social contribution (USC) is temporarily cancelled for certain categories of taxpayers, namely:
    - Private Entrepreneurs, including ones who have chosen simplified tax system;
    - Sole Practitioners in Professional Fields (i.e. attorneys, notaries, etc.);
    - Members of Farming households.

Please note that according to the abovementioned the USC shall not be accrued for and paid by these taxpayers **for themselves only**, i.e. the accrual and payment of USC is not cancelled in respect of employees of abovementioned categories of taxpayers.

It should be noted, however, that USC for the foregoing period may be paid voluntarily by the taxpayers.

- From March 1 to May 31, 2020 the **interest on the amount of tax charged** by tax authorities as a result of tax inspection **will not be accrued**, and accrued but not paid interest for that term shall be written off.
- Ban for documental inspections of correctness of unified social tax accrual, calculation and payment for the period from March 18 to May 18, 2020.
- From March 1 to March 31 and from April 1 to April 30, 2020 **the fines and interests** for not paying Unified Social Contribution **shall not be imposed and accrued**.
- From March 1, 2020 to April 30, 2020 **land tax shall not be accrued and paid**.
- From March 1 to April 30, 2020 **real estate property** in ownership of the natural and legal persons **is not subject to the real estate tax**.
- From March 1 to April 30, 2020 consumers of credits are exempted from liability for delay in performance of obligations

	<p>under the contracts, i.e. obligations to pay the creditor a default penalty (interest, fine) and other payments prescribed by the contracts of the consumer's credit.</p> <ul style="list-style-type: none"> <li>• <b>Personal income tax payment is postponed.</b> It is allowed to taxpayers-natural persons to defer the submission of the Tax Annual Report for the 2019 by the July 1, 2020. Correspondingly, the personal income tax inferred from the Tax Annual Report shall be paid by the October 1, 2020.</li> </ul>
<p>Law of Ukraine <a href="#">530-IX</a> "On amending certain legislation of Ukraine, aimed at prevention and combating of outbreak and spread of the coronavirus disease (COVID-19)"</p>	<ul style="list-style-type: none"> <li>• Amendments to the Code of Administrative Offences: <ul style="list-style-type: none"> <li>- <b>fin</b>es for the breach of the quarantine rules by the citizens amounting to UAH 17 000 - UAH 34 000 and for officials (officers) - UAH 34 000 - UAH 170 000;</li> <li>- <b>breach of special public procurement rules</b> set by the law for the period of combating COVID-19 disease will entail penalties.</li> </ul> </li> <li>• Amendments to the Criminal Code of Ukraine: <ul style="list-style-type: none"> <li>- <b>breach of the rules and regulations for prevention of the coronavirus has been listed among offences that entail criminal liability</b> by imposing fines and by imprisonment.</li> </ul> </li> <li>• <b>Import of medicines and personal protections</b> for combating COVID-19 disease has been <b>relieved of VAT</b> payment.</li> <li>• <b>Import of medicines and personal protections</b> for combating COVID-19 disease has been <b>relieved of import duty</b> and cleared first ahead of the line.</li> <li>• <b>Quarantine</b> in connection with COVID-19 <b>can be recognized as force majeure</b> (act of god).</li> <li>• <b>Public procurement procedures shall not apply</b> to goods, works and services necessary for performing measures aimed to prevent occurrence and spread, localization and liquidation of epidemics, pandemics of COVID-19. The list of such a goods, services and works to be developed by the government.</li> <li>• The <b>time of unpaid vacation during quarantine is unlimited</b>. Thus, the unpaid vacation may last for more than 15 days.</li> <li>• During the quarantine an <b>employer may arrange distance work or grant vacation to employees</b>.</li> <li>• From the first day of quarantine <b>time limits for appliance for administrative services or other services shall be suspended</b>;</li> <li>• During the quarantine <b>all the scheduled inspections of business is restricted</b>.</li> </ul>

Take care and stay safe!

# COVID-19

## Legal Support Team

With the need to effectively manage the business crisis caused by the COVID-19 spread, GOLAW created a team to support you on any related legal issues in Ukraine. Keep up to date with the recent changes our government makes to deal with COVID-19 and mitigate its consequences.

We are stronger together. Stay safe.



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Labour issues during quarantine

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