



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

**The quarantine is prolonged
until February 28, 2021**

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 main legislation aimed at preventing and combating COVID-19 is laid down below.

Legislation	Summary
<p>Resolution of the Cabinet of Ministers of Ukraine «On the establishment of quarantine and the introduction of restrictive anti-epidemic measures to prevent the spread of acute respiratory disease COVID-19 caused by coronavirus SARS-CoV-2 in Ukraine» as of December 09, 2020 № 1236</p>	<p>The Government of Ukraine has extended the duration of quarantine restrictions till February 28, 2020 and adopted a decision on introducing of lockdown during January 8-24, 2021.</p> <p>Therefore, the Cabinet of Ministers of Ukraine has prohibited from December 19, 2020:</p> <ul style="list-style-type: none"> • to stay in public buildings and structures, public transport without wearing personal protective equipment, including respirators or protective masks covering the nose and mouth; • to stay on the streets without identity documents confirming citizenship or the special status of the person; • to leave places of self-isolation and observation without permission; • to cross the state border for foreigners and stateless persons without insurance policy (certificate) covering the costs related to the treatment of COVID-19, observation, and which is valid for the period of stay in Ukraine; • перетин контрольних пунктів в'їзду на тимчасово окуповані території в Донецькій та Луганській областях, Автономної Республіки Крим та м. Севастополя та виїзду з них іноземцями та особами без громадянства без наявного поліса (свідоцтва, сертифіката) страхування, що покриває витрати, пов'язані з лікуванням COVID-19, і діє на строк перебування в Україні; • to hold cultural (including concerts), sports, social, advertising and other events with the participation of more than 20 people (except for cases prescribed by the respective Resolution). The organizer should ensure the physical distance between the participants at least 1.5 meters; • activities of religious buildings and premises equipped for prayer purposes, which do not provide the opportunity to limit the number of visitors at the rate of 1 person per 5 m²;

	<ul style="list-style-type: none">• holding religious events in the open air without keeping during the distance of 1.5 meters between the present people;• activities of cinemas, other cultural institutions and other entities carrying out their activity in the field of culture with occupancy more than 50%;• activity of museums, exhibitions, galleries which are not able to provide the opportunity to limit the number of visitors in the hall at the rate of 1 person per 10 m²;• transportation in passenger transport more people than the number of seats;• conducting discos, the work of entertainment establishments (nightclubs), catering establishments (restaurants, cafes, bars, snack bars, canteens, cafeterias, etc.) with the organization of leisure, including celebrations, banquets, workshops, public events;• work of business entities providing catering services (restaurants, cafes, bars, snack bars, canteens, cafeterias, etc.) work after 11 p.m. and till 7 a.m., with a ban on conducting the settlement operations after 10 p.m. This provision does not concern activities regarding the provision of catering services with the carrying out of targeted delivery of orders and takeaway orders and activities after 11 p.m. on December 31, 2020 till 01:00 a.m. on January 1, 2021;• to place visitors in public catering establishments without keeping a distance between the seats at least 2 meters and more than four people at one table, provided that visitors enter the establishment and move around inside with personal protective equipment;• activities of establishments providing accommodation services (except for hotels, sanatoriums, establishments providing social services, etc.)• visiting of educational institutions by students in groups more than 20 people, except for preschool, general secondary education, extracurricular and specialized art education institutions;• holding mass events (performances, concerts etc.) in educational institutions with the participation of children from more than one group/class and with the presence of spectators (visitors);• carrying out of planned hospitalization measures by health care institutions, except for providing medical care because of the complicated course of pregnancy and childbirth;
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	<p>providing medical care to pregnant women, mothers, postpartum women, newborns; providing medical care in specialized departments of health care facilities for patients with cancer, etc.;</p> <ul style="list-style-type: none"> • work of gyms, fitness centers (if there are more than 1 person per 20 m²); <p>Additionally to the above mentioned restrictions, the Government has also prohibited for the period January 08-24, 2021 the following activities:</p> <ul style="list-style-type: none"> • work of cafes, bars and restaurants (except for delivery and takeaway work); • holding all mass (cultural, sports, social, advertising and other) events, except for the organization of skiing leisure (without the work of catering establishments and the sale of alcoholic beverages), New Year and Christmas tree celebrations (without concerts and fairs, including food), official sports events; • work of shopping and entertainment centers (excluding business entities in such shopping and entertainment centers, the work of which will be allowed during this period); • reception of visitors by cultural institutions and holding of cultural events; • reception of visitors by gyms, fitness centers and work of swimming pools; • work of business entities in the spheres of trade and household services for the population (with certain exceptions); • operation of non-food markets (operation of food markets will be allowed with certain restrictions); • visiting educational institutions of any form of ownership, except for nurseries schools. <p>At the same time the following activity will be allowed during the validity of lockdown from January 08 till January 24, 2021:</p> <ul style="list-style-type: none"> • work of the public transport, namely intercity, international and rail connections; • trade of groceries; • trade in medicines, medical and veterinary products; • trade in hygiene products, means of communication and animal feed; • car maintenance and repair;
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- work of petrol stations (except for food zones);
- work of financial institutions (in particular banks);
- work of post offices;
- work of hairdressers and beauty salons (by appointment);
- work of hotels (catering areas in such hotels will be working from 06.00 a.m. till 11.00 a.m.);
- sport events of professional clubs without spectators.

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;
- persons with suspected infection or with a confirmed diagnosis of COVID-19 in mild form, provided that the person does not need hospitalization;
- 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.);
- persons arriving from the temporarily occupied territories in Donetsk and Luhansk regions, the Autonomous Republic of Crimea and the city of Sevastopol;
- 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.

A country with a significant spread of COVID-19 is considered a country in which the number of new cases of COVID-19 per 100 thousand population for the last 14 days exceeds the number of such cases in Ukraine;

The list of countries with a significant spread of COVID-19 is compiled by the Ministry of Health and reviewed every seven days.

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>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>Operating mode</p> <p>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, time (not less than two hours) of priority reception of elderly citizens and persons with disabilities.</p> <p>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.;</p> <p>The Government has also recommended to local governments, central and local executive bodies, other state bodies, enterprises, institutions, organizations regardless of ownership to establish a regime of remote (home) work for employees in the period from January 11 till January 22, 2021.</p> <p>This provision does not concern institutions and establishments regardless of ownership providing financial, banking, housing and communal services, providing health care, carrying out provision by food, energy, water, and communications, ensuring the functioning of transport infrastructure, defense, law enforcement and civil protection, critical infrastructure.</p>
<p>Law of Ukraine "On Amendments to the Tax Code of Ukraine and other Laws of Ukraine on social support of taxpayers for the period of carrying out the restrictive anti-epidemic measures introduced to prevent the spread of acute respiratory disease COVID-19 caused by coronavirus SARS-CoV-2 on the territory of Ukraine" № 1072-IX as of 04.12.2020.</p>	<p>The Parliament has adopted the law which exempts certain categories of private entrepreneurs from paying the single tax and single social contribution (SSC) for the period of quarantine.</p> <p>The respective law prescribes the following.</p> <ul style="list-style-type: none"> • to write off the tax debt to taxpayers if the total amount of the taxpayer's debt upon all taxes and fees does not exceed UAH 3060 and it is not repaid as at 01.11.2020; • to postpone until December 29, 2021 repayment of the tax debt of taxpayers - individuals, including self-employed persons, which does not exceed in the total amount UAH 6,800; • to write off fines and penalties in case of self-discharge of the tax debt upon the main payment by the taxpayers within 6 months from the date of entry into force of the respective Law (except for the cases specified by this Law);

	<ul style="list-style-type: none"> • to increase the threshold of the tax debt to UAH 3060 for the application of measures regarding its collection; • to exempt single taxpayers of group I from paying the single tax for December 2020 and January - May 2021; • the individual entrepreneurs who have chosen the simplified taxation system and belong to the first group of single tax payers are temporarily exempted from accrual, calculation and payment of the single contribution for yourself. Such exemption shall apply to the amounts subject to accrual, calculation and payment by such persons for the periods: from December 1 till 31, 2020, from January 1 till 31, from February 1 till 28, from March 1 till 31, from April 1 till 30 and from May 1 till 31, 2020; • income (material assistance, compensation) received according to the Law of Ukraine 1071-IX as of 04.12.2020 (<i>see below</i>) should not be subject to income tax and corporate income tax.
<p>Law of Ukraine "On social support of insured persons and business entities for the period of carrying out the restrictive anti-epidemic measures introduced to prevent the spread of acute respiratory disease COVID-19 caused by coronavirus SARS-CoV-2 on the territory of Ukraine" № 1071-IX as of 04.12.2020.</p>	<p>The Parliament has adopted the law prescribing the support of insured persons and business entities for the period of quarantine introduced by the Government to prevent the spread of COVID-19 in Ukraine.</p> <p>Therefore, the respective Law establishes the following support.</p> <ul style="list-style-type: none"> • payment of one-time financial assistance in the amount of UAH 8000 to insured persons who may lose part of their salary or income in case of introduction of additional restrictive anti-epidemic measures; • payment of one-time financial assistance in the amount of up to UAH 8000 per employee to business entities in order to keep the working places of employees; • payment of one-time compensation to business entities for expenses incurred because of payment of the Single Social Contribution. <p>Additionally, the small and medium-sized enterprises in the catering sector will have the possibility, temporarily, during the quarantine period and for six months after its finish to receive state support.</p> <p>The respective Law prescribes also the following conditions.</p> <ul style="list-style-type: none"> • the lease agreements of state and communal property will be extended for business entities whose work has been temporarily suspended because of the introduction of restrictive measures. The respective agreements will be extended for the period of quarantine and for one month from the date of its expiration; • collection of rent under the lease agreements of state and communal property during the period of quarantine will be

	<p>canceled. This provision concerns only the business entities whose activities were prohibited during the quarantine period;</p> <ul style="list-style-type: none"> • during the quarantine and after its expiration, provision regarding suspension and revocation of licenses for retail sale of alcoholic beverages, in case of late payment by the licensees for licenses, is not applied\$ • the period during which the insured person received a partial unemployment benefits for the period of quarantine will be included to the insurance experience of such person. <p>It should be also noted that the insured person, who is entitled to one-time financial assistance, must be an employee of the business entity, whose main economic activity is declared first in the information containing in the USR as at October 31, 2020 and corresponds to the List of economic activities, carrying out of which are restricted.</p> <p>Or the insured person who is entitled to one-time financial assistance, must be registered as a individual entrepreneur, whose main economic activity is declared first in the information containing in the USR as of October 31, 2020 and corresponds to the List of economic activities carrying out of which are restricted.</p> <p>The respective law establishes also certain restrictions regarding the insured persons who are entitled to receive one-time financial assistance. It concerns both employees and individual entrepreneurs.</p>
<p>The Order of the Cabinet of Ministers of Ukraine No 1355-p as of October 28, 2020 “On Amendments to Clause 1 of the Order of the Cabinet of Ministers of Ukraine as of March 25, 2020 № 338”</p>	<p>The Cabinet of Ministers of Ukraine has extended a emergency situation regime in the entire territory of Ukraine until February 28, 2021.</p> <p>The emergency regime does not entail any restrictions for business, as well as not limit the rights of citizens, but only consolidates efforts to overcome the threat.</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 - all services and bodies involved against the spread of the coronavirus.</p> <p>Among the measures to be taken during an emergency situation are the following:</p> <ul style="list-style-type: none"> – strengthening of public order; – informing citizens;

	<ul style="list-style-type: none"> - disinfection of objects and territories; - sanitary-hygienic anti-epidemic measures.
<p>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"</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>Therefore, the following subjects are exempt from the rent fee for the use of state real estate:</p> <ul style="list-style-type: none"> • Tenants renting premises (in educational buildings) of state educational and scientific institutions with the purpose of placing there: <ul style="list-style-type: none"> - cafes, coffee shops, cafeterias, canteens not selling the excisable goods,; - photocopying equipment for provision of services to the population on photocopying of documents, trade facilities for the sale of stationery; - licensed video and audio products intended for educational institutions; - trade facilities for the sale of non-food products, etc. • Tenants renting premises for placing: <ul style="list-style-type: none"> - 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. <p>The following tenants are charging the state real estate rent fee at the rate of 50 percent of the total amount:</p> <ul style="list-style-type: none"> • Tenants using the state real estate for placing: <ul style="list-style-type: none"> - cafes, bars, snack bars, cafeterias, coffee shops selling the goods of the excisable group;

	<ul style="list-style-type: none"> - 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). <ul style="list-style-type: none"> • 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"> • Tenants using state real estate for placing at airports the following facilities: <ul style="list-style-type: none"> - cafes, bars, cafe-bars, snack bars, cafeterias, coffee shops selling the excisable goods; - cafes, bars, cafe-bars, snack bars, cafeterias, coffee shops not selling the excisable goods; - other trade facilities.
<p>The Law of Ukraine № 731-IX, 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"> • 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;

	<ul style="list-style-type: none"> • The court may renew the respective terms both before and after its expiration; • 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. <p>The procedural terms, which were extended by the Law of Ukraine № 540-IX as of March 30, 2020, expire in 20 days (on August 06, 2020) 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 № 692-IX as of 16.06.2020 «On amendments to certain legislative acts of Ukraine concerning state support in the sphere of culture, creative industries, tourism, small and medium-sized business in connection with restrictive measures related to the spread of coronavirus COVID-19»</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> <ul style="list-style-type: none"> • 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; • 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. <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) № 591-IX від 13.05.2020</p>	<p>The Verkhovna Rada of Ukraine extended the tax vacation for businesses until the end of the quarantine. The adopted document provides for the following changes:</p> <ul style="list-style-type: none"> • extension of the period of non-application of penalties for violations of tax legislation 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;

- **extension of the period of non-accrual of delay interest** 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
- extension of the **exemption from paying SSC for private entrepreneurs and persons conducting independent professional activity** until May 31, 2020;
- 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;
- **extension of the moratorium on documentary and factual inspections** until the last calendar day of the month in which the quarantine expires;
- 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;
- **reduction of the requirements to the minimum authorized capital of banks** from UAH 500 million up to UAH 200 million.

The course of the terms have been stopped for the period up to June 30, 2020, for:

- 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).;
- the provision of individual tax advice by the supervisory authorities in writing form;
- providing taxpayers with answers to the regulatory authorities' requests which will have been received by taxpayers by June 30, 2020.

	From July 1, 2020, the above mentioned terms will resume considering the expired time before their stopping.
<p>Resolution of the Ministry of Health as of 09.05.2020 № 17</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"> • temperature screening of all employees before the start of the work; • organization of a place for hand disinfection at the entrance and exit of the premises; • visitors are allowed to enter only with respirator or protective mask. <p>Working enterprises should provide for:</p> <ul style="list-style-type: none"> • wet cleaning of production facilities and surfaces, using disinfectants, every 2 hours; • centralized collection of used personal protective equipment in a separate garbage container with a plastic bag and further disposal; • temporary suspension of risk group persons from the work and non-admission to work of persons with a body temperature above 37.2.
<p>Decree of Cabinet of Ministers of Ukraine as of March 13, 2020 No. 288-p</p>	<p>Temporarily closed checkpoints and checkpoints across the state border according to the list.</p> <p>Suspended pedestrian traffic at border crossings at the state border according to the list.</p>
<p>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)</p> <p>In effect from April 02, 2020</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"> - Limits of income for taxpayers of 1st, 2nd and 3rd group of simplified tax system was increased: <ul style="list-style-type: none"> ○ 1st group – 1 000 000 000 UAH; ○ 2nd group – 5 000 000 000 UAH; ○ 3rd group – 7 000 000 000 UAH. - Relief from VAT and import duty of goods necessary for combating COVID-19; - ; - 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).

	<ul style="list-style-type: none"> - Raising of the interest rate on the loan agreement is forbidden during spread of COVID-19; - 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; - 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; - 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; - Possibility to arrange distance work (flexible work time) was introduced to Labor Code of Ukraine; - 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; - 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; - Within the period of anti-COVID-19 measures the Cabinet of Ministers of Ukraine is entitled to temporarily suspend issuance of work permits to foreigners. <p>Also the law prescribes peculiarities for work of court system during quarantine and social help measures during unemployment.</p>
<p>Law of Ukraine 533-IX "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"> • From March 18 to May 31, 2020 all scheduled documentation and office tax inspections shall be prohibited, except for: <ul style="list-style-type: none"> - high risk enterprises; - in the state pricing area of activity; - in the area of sanitary and epidemiological security of the public. • Since March 18 to May 31, 2020 finances for violation of the tax law shall not be imposed, except for penalties for: <ul style="list-style-type: none"> - violations of the provisions set for contracts of long term life insurance or insurance agreements in providing non-state

	<p>pensions, particularly for insurance of the additional pension;</p> <ul style="list-style-type: none"> - 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. <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> - Private Entrepreneurs, including ones who have chosen simplified tax system; - Sole Practitioners in Professional Fields (i.e. attorneys, notaries, etc.); - Members of Farming households. <p>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.</p> <p>It should be noted, however, that USC for the foregoing period may be paid voluntarily by the taxpayers.</p> <ul style="list-style-type: none"> • 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 payed 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 excepted from liability for delay in performance of obligations under the contracts, i.e. obligations to pay the creditor a default
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	<p>penalty (interest, fine) and other payments prescribed by the contracts of the consumer's credit.</p> <ul style="list-style-type: none"> • Personal income tax payment is postponed. 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.
<p>Law of Ukraine 530-IX "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"> • Amendments to the Code of Administrative Offences: <ul style="list-style-type: none"> – finances 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; – breach of special public procurement rules set by the law for the period of combating COVID-19 disease will entail penalties. • Amendments to the Criminal Code of Ukraine: <ul style="list-style-type: none"> – breach of the rules and regulations for prevention of the coronavirus has been listed among offences that entail criminal liability by imposing fines and by imprisonment. • Import of medicines and personal protections for combating COVID-19 disease has been relieved of VAT payment. • Import of medicines and personal protections for combating COVID-19 disease has been relieved of import duty and cleared first ahead of the line. • Quarantine in connection with COVID-19 can be recognized as force majeure (act of god). • Public procurement procedures shall not apply 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. • The time of unpaid vacation during quarantine is unlimited. Thus, the unpaid vacation may last for more than 15 days. • During the quarantine an employer may arrange distance work or grant vacation to employees. • From the first day of quarantine time limits for application for administrative services or other services shall be suspended;

Take care!

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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