

**Comparative Table to the Draft Law of Ukraine "On Introduction of Changes to the Customs Code of Ukraine and Some Legislative Acts of Ukraine on Implementation of Provisions of EU Legislation Concerning Post-Release Controls"**

Effective Version	Proposed Version
<p><b>Article 4. Principal Terms and Definitions</b>            1. The terms and concepts used in the present Code shall have the following meanings:            ....            34<sup>1</sup>) revenue and collection authorities shall mean the central executive body <b>in charge of the development</b> and implementation of the state tax and customs policy, customs offices and customs stations;    <b>not available</b>              35) persons shall mean legal entities and individuals;;            ....            38) company shall mean any legal entity as well as an individual entrepreneur;            ...</p>	<p><b>Article 4. Principal Terms and Definitions</b>            1. The terms and concepts used in the present Code shall have the following meanings:            ....            34<sup>1</sup>) <b>revenue and collection authority shall mean the central executive body in charge of the implementation of the state tax and customs policy, its territorial bodies within the scope of their authority;</b>              34<sup>2</sup>) authorized person of the revenue and collection authority shall mean an official of the revenue and collection authority empowered by the head of such authority to perform certain functions in accordance with the procedure envisioned by the present Code.              35) persons shall mean legal entities, <b>their separate divisions, permanent representative offices and representative offices of non-residents, individual entrepreneurs</b> and natural persons;            ....            38) company shall mean any legal entity, a separate division of a legal entity, a permanent representative office of a legal entity, a permanent representative office and a representative office of a non-resident, an individual entrepreneur;            ...</p>
<p><b>Article 24. Procedure and forms of paying customs duties</b>  <b>not available</b></p>	<p><b>Article 24. Procedure and forms of paying customs duties</b>  <b>6. Challenging tax notifications-decisions on the determination of the amounts of monetary liability for payment of customs duties, financial penalties and fines approved based on the results of post-release control under an administrative and judicial procedure does not stop the execution of such decisions and does not postpone the terms for the</b></p>

	<p>payment of the said liabilities.</p> <p>Where there are appropriate grounds, the execution of tax notifications and decisions may be suspended by the revenue and collection authority on the grounds and in accordance with the procedure determined by the Cabinet of Ministers of Ukraine.</p> <p>In case of non-execution of tax notifications and decisions, measures shall be taken that are envisioned by the Tax Code of Ukraine.</p>
<b>Article 25. The procedure for challenging decisions, actions or failures to act by revenue and collection authorities, their officials and other employees before higher-level officials and authorities</b>	<b>Article 25. The procedure for challenging decisions, actions or failures to act by revenue and collection authorities, their officials and other employees before higher-level officials and authorities</b>
7. The enforcement of the challenged decision may be suspended fully or partly by the official or body reviewing the complaint. The official or body reviewing the complaint shall provide the complainant with a duly justified written response within the term established by law. The enforcement of the challenged tax notification-decision shall be carried out pursuant to the procedure provided by the Customs Code of Ukraine.	7. The enforcement of the challenged decision may be suspended fully or partly by the official or body reviewing the complaint. The official or body reviewing the complaint shall provide the complainant with a duly justified written response within the term established by law. The execution of the challenged tax notification-decision shall be carried out in accordance with the procedure provided by the Customs Code of Ukraine <b>with due regard to the peculiarities provided in Article 24 of the present Code.</b>
<b>Article 269. Change, revocation or invalidation of a customs declaration</b> ... 10. Where violations of customs regulations have been identified regarding the goods and commercial vehicles declared in a customs declaration, it shall be prohibited to introduce changes, revoke and invalidate this declaration, until the end of proceedings in the relevant cases. Proceedings shall not be instituted in cases of violations of customs regulations, if the customs applicant or their authorized person independently applied to the revenue and collection authority with a request to introduce changes to the customs declaration in accordance with part two – four of the present Article.	<b>Article 269. Change, revocation or invalidation of a customs declaration</b> ... 10. Where violations of customs regulations have been identified regarding the goods and commercial vehicles declared in a customs declaration and/or <b>from the moment the revenue and collection authority determines the falsity of the information in the customs declaration in the course of post-release control</b> , it shall be prohibited to introduce changes, revoke and invalidate this declarations <b>until the decision is approved based on the results of an inspection</b> or until the end of proceedings in the relevant cases. Proceedings shall not be instituted in cases of violation of customs regulations, if the customs applicant or their authorized person independently applied to the revenue and collection authority with a request to introduce changes to the customs declaration in accordance with part two – four of the present Article.
<b>Article 327. Involving specialists and experts in the exercise of customs control</b>	<b>Article 327. Involving specialists and experts in the exercise of customs control</b>
2. Involving specialists and experts shall be done by the <b>head of the revenue and collection authority or their deputy</b> subject to the approval	2. Involving specialists and experts shall be done by the <b>head (their deputy or authorized person) of the revenue and collection authority</b>

<p>by the director of the company, institution or organization where the specialist or expert is employed.</p> <p>...</p>	<p>subject to the approval by the director of the company, institution or organization where the specialist or expert is employed.</p> <p>...</p>
<p><b>Article 334. Documents and information necessary for the exercise of customs control</b></p>	<p><b>Article 334. Documents and information necessary for the exercise of customs control</b></p>
<p>5. To exercise customs control after the release of goods, the revenue and collection authorities shall have the right to send written requests and obtain documents or their certified copies and information (including that in the electronic form) concerning the movement of goods and commercial vehicles across the customs border of Ukraine, the release of the goods and their use in the customs territory of Ukraine or outside that territory.</p> <p>...</p> <p><b>not available</b></p>	<p>...</p> <p><b>5. To exercise post-release control, revenue and collection authorities shall have the right to request (including written requests) and obtain any necessary documents or their certified copies, including electronic, concerning transactions in the goods and commercial vehicles that are moved across the customs border of Ukraine or previous or subsequent transactions in these goods or commercial vehicles and their use in the customs territory of Ukraine or outside of that territory.</b></p> <p>...</p> <p><b>7. To exercise post-release control, revenue and collection authorities shall have the right to obtain information necessary for the fulfillment of the tasks charged with the revenue and collection authorities from banking institutions, insurance companies, postal companies, carriers, publishing houses, advertising companies and any other persons. Such information shall be obtained in accordance with the procedure and in the amount provided by law.</b></p>
<p><b>not available</b></p>	<p><b>Article 335-1. Post-release control</b></p>
	<p><b>Post-release control shall be carried out in accordance with Article 48 of the Union Customs Code.</b></p> <p><b>Revenue and collection authorities may verify the accuracy and completeness of information provided in the customs declaration as well as the availability, fairness, accuracy and completeness of any documents and information concerning the goods declared in the customs declaration.</b></p> <p><b>Revenue and collection authorities may verify accounts, accounting and tax records, source and any other documents related to the transactions in the goods that were moved across the customs border of Ukraine or previous or subsequent transactions in these goods.</b></p>

	<p><b>Post-release control shall be carried out with respect to the customs applicant, the owner of the goods, the subsequent buyers of such goods and any other person who is directly or indirectly involved in the transactions in these goods or any other person possessing the documents and data concerning such transactions.</b></p> <p><b>Where possible, revenue and collection authorities shall inspect such goods and/or take their samples.</b></p> <p><b>Post-release control may be carried out at the premises of the owner of the goods or their representative or of any other person who is directly or indirectly involved in the transactions concerning the goods in the course of business activity or of any other person who holds these goods, documents and data concerning the goods.</b></p> <p><b>The forms of control exercised during post-release control shall be those established by Article 336 of the present Code.</b></p>
<p><b>Article 343. Examination of territories and premises of temporary warehouses, customs warehouses, duty free shops and customs free zones as well as other places where there are goods and commercial vehicles that are subject to customs control or where the activities are conducted, control over which is charged with the revenue and collection authorities</b></p>	<p><b>Article 343. Examination of territories and premises of temporary warehouses, customs warehouses, duty free shops and customs free zones as well as other places where there are (were) goods and commercial vehicles that are subject to customs control or where activities are conducted, control over which is charged with the revenue and collection authorities</b></p>
<p>1. The examination of territories and premises of temporary warehouses, customs warehouses, duty free shops, customs free zones and other places where there are goods and commercial vehicles that are subject to customs control or where activities are conducted, control over which are charged with the revenue and collection authorities (except citizens' housing) may be carried out by officials of the revenue and collection authority pursuant to a written decision of the head of this authority or the person acting in their capacity for the following purposes:</p> <p>...</p>	<p>1. The examination of territories and premises of temporary warehouses, customs warehouses, duty free shops, customs free zones and other places where there are (were) goods and commercial vehicles that are subject to customs control or where activities are conducted, control over which is charged with the revenue and collection authorities (except citizens' housing) may be carried out by officials of the revenue and collection authority pursuant to a written decision of the <b>head (their deputy or authorized person) of the revenue and collection authority</b> with a view to:</p> <p>...</p>
<p><b>Article 345. Documentary inspections for the observance of the requirements of legislation of Ukraine on state customs, including the timeliness, fairness, and completeness of accruing and paying customs duties</b></p>	<p><b>Article 345. Documentary inspections for the observance of the requirements of legislation of Ukraine on state customs, including the timeliness, fairness, and completeness of accruing and paying customs duties</b></p>

<p>1. A documentary inspection shall mean an aggregate of measures using which the revenue and collection authorities ascertain themselves of the correctness of filling out customs declarations, customs value declarations and of the authenticity of data provided therein, of the legality of importing (sending) goods to the customs territory of Ukraine or to the territory of the customs free zone, of exporting (sending) goods outside the customs territory of Ukraine or outside the customs free zone as well as the timeliness, fairness, and completeness of accruing and paying customs duties.</p>	<p>1. A documentary inspection shall mean an aggregate of measures using which the revenue and collection authorities ascertain themselves of the correctness of filling out customs declarations, customs value declarations and of the authenticity of data provided therein, of the legality of importing (sending) goods to the customs territory of Ukraine or to the territory of the customs free zone, of exporting (sending) goods outside the customs territory of Ukraine or outside the customs free zone as well as the timeliness, fairness, and completeness of accruing and paying customs duties.</p> <p><b>A documentary inspection of the company may be carried out with respect to the customs applicant, the owner of the goods that were moved across the customs territory of Ukraine, the subsequent buyers of such goods and any other person who is directly or indirectly involved in the transactions in these goods or any other person possessing the documents and data concerning such transactions, including their representatives who have something to do with the goods being inspected or previous or subsequent transactions in these goods.</b></p>
<p><b>Article 346. The grounds and procedure for the performance by the revenue and collection authorities of on-site documentary inspections</b></p> <p>1. On-site documentary inspections shall be performed pursuant to the order of the relevant revenue and collection authority with due regard to the circumstances and grounds established by the present Code.</p> <p>2. An on-site scheduled documentary inspection shall be considered an inspection that is envisaged in the schedule of the revenue and collection authority <b>and is conducted at the location of the inspected company. If the company does not have proper conditions for work of the officials of</b></p>	<p><b>Article 346. The grounds and procedure for the performance by the revenue and collection authorities of on-site documentary inspections</b></p> <p>1. On-site documentary inspections shall be performed pursuant to the order of the relevant revenue and collection authority with due regard to the circumstances and grounds established by the present Code <b>at the location of the inspected company, its movable and real property, taxable items or items related to taxation or through which business activity is carried out. If the company does not have proper conditions for work of the officials of the revenue and collection authority, the inspection of such company may be performed at the premises of the revenue and collection authority.</b></p> <p>2. An on-site scheduled documentary inspection shall be considered an inspection that is envisaged in the schedule of the revenue and collection authority.</p>

**the revenue and collection authority, the inspection of such company may be performed at the premises of the revenue and collection authority.**

3. The performance of on-site scheduled documentary inspections shall be carried out by the revenue and collection authorities based on **quarterly** plans that are formulated independently by them pursuant to the results of an analysis of foreign economic operations by companies using the risk management system. The procedure for planning by the revenue and collection authorities of on-site inspections shall be determined by the central executive authority in charge of the development and implementation of the state **tax and customs policy**.

4. An on-site scheduled documentary inspection of one and the same company may be conducted maximum once every 12 months **and that of the company that received the status of an authorized economic operator, maximum once every 30 months.**

5. If customs and other regulatory authorities should plan a scheduled on-site inspection of one and the same company, such inspections shall be conducted simultaneously by the said authorities. The procedure for coordinating the performance of on-site scheduled inspections by the central executive authority in charge of the development and implementation of the state tax and customs policy shall be determined by the Cabinet of Ministers of Ukraine.

...

6. The right to conduct a scheduled documentary inspection of a company shall be granted only if the director of the company or their authorized person has been provided with a copy of the order on conducting a scheduled documentary inspection and a written notice specifying the date of the beginning of such inspection. Such documents shall be served against a receipt or sent by registered mail with a return receipt.

**7. An on-site unscheduled documentary inspection** shall be an inspection of the company that is not envisaged in the plans of work of the revenue and collection authority and may be conducted in the presence of at least one of the following circumstances:

3. The performance of on-site scheduled documentary inspections shall be carried out by the revenue and collection authorities based on **annual** plans that are formulated independently by them pursuant to the results of an analysis of foreign economic operations by companies using the risk management system. The procedure for planning by the revenue and collection authorities of on-site inspections shall be determined by the central executive authority in charge of the development and implementation of the state **fiscal policy**.

4. An on-site scheduled documentary inspection of one and the same company may be conducted maximum once every 12 months.

**5. The procedure for planning inspections of one and the same company by the revenue and collection authority and other regulatory authorities shall be determined by paragraph 77.5 of Article 77 of the Tax Code of Ukraine.**

....

6. The right to conduct a scheduled documentary inspection of a company shall be granted only if the director of the company or their authorized person, at least 10 calendar days in advance of the said inspection, has been provided with a copy of the order on conducting a scheduled documentary inspection and a written notice specifying the date of the beginning of such inspection. Such documents shall be **served against a receipt or sent in accordance with the procedure provided by Article 42 of the Tax Code of Ukraine.**

**7. An on-site unscheduled documentary inspection** shall be an inspection of the company that is not envisaged in the plans of work by the revenue and collection authority and may be conducted in the presence of at least one of

1) as a form of control, the central executive authority **in charge of the development and implementation** of the state tax and customs policy has checked the materials of the documentary inspection conducted by the revenue and collection authority and identified non-compliance of the findings in the inspection report with the requirements of legislation or an incomplete clarification during the inspection of the issues that should have been clarified during the inspection for formulating an objective opinion as to the company's compliance with the requirements of legislation on state customs. Such on-site unscheduled documentary inspection may be initiated by the central executive authority **in charge of the development and implementation** of the state tax and customs policy only provided an official investigation or criminal proceedings have been instituted against the officials of the revenue and collection authority who conducted such inspection. In this case, the central executive body in charge of the development and implementation of the state tax and customs policy shall determine the revenue and collection authority that will conduct such inspection;

2) facts have been identified or documentary information obtained showing that the company violates the requirements of legislation on state customs, if the company does not provide explanations and their documentary proof at the obligatory written request of the revenue and collection authority within 10 working days of receiving such a request;

...

4) the procedure has been launched for the winding up of the company (except reorganization), proceedings have been instituted in the case of recognizing the company as bankrupt;

the following circumstances:

1) as a form of control, the central executive authority in charge of the implementation of the state tax and customs policy has checked the materials of the documentary inspection conducted by the revenue and collection authority and identified non-compliance of the findings in the inspection report with the requirements of legislation or an incomplete clarification during the inspection of the issues that should have been clarified during the inspection for formulating an objective opinion as to the company's compliance with the requirements of legislation on state customs. Such on-site unscheduled documentary inspection may be initiated by the central executive authority in charge of the implementation of the state tax and customs policy only provided an official investigation or criminal proceedings have been instituted against the officials of the revenue and collection authority who conducted such inspection. In this case, the central executive authority in charge of the implementation of the state tax and customs policy shall determine the revenue and collection authority that will conduct such inspection;

2) facts have been identified or documentary information obtained showing that the company **may have** violated the requirements of legislation on state customs, **The decision on conducting an inspection of the company shall be approved with due regard to the explanations and their documentary proof provided at the written request by the revenue and collection authority within 10 days of receiving such request.**

**However, the request by the revenue and collection authority shall not be sent to the company where there is a danger of destruction, taking out, substitution, damage or change of the information in the documents, a change in the condition or quality characteristics of the goods which may have an impact on the decision taken based on the results of inspection;**

4) the procedure has been launched for the winding up of the company (except reorganization), **the closing of the permanent representative office or**

<p><b>not available</b></p> <p>....</p> <p>9. The term of an on-site documentary inspection may be extended by order of the relevant revenue and collection authority, but no more than for 15 working days. The grounds for extending the term of a <b>scheduled on-site</b> inspection shall be:</p> <p>...</p> <p>13. The decision to stop and resume a documentary inspection of the company shall be approved by the <b>head of the revenue and collection authority or a person acting in their capacity</b> pursuant to a written submission by the official conducting such an inspection or following a justified application by the inspected company.</p>	<p><b>separate division of the legal entity, including a foreign company or organization</b>, proceedings have been instituted in the case of recognizing the company as bankrupt;</p> <p><b>6) the company carries (carried) out transactions in the goods that were moved across the customs border of Ukraine, with respect to the transactions in which an inspection of another company is (was) conducted. In this case, an inspection shall be conducted only with respect to such goods.</b></p> <p>...</p> <p>9. The term of an on-site documentary inspection may be extended by order of the relevant revenue and collection authority, but no more than for 15 working days. The grounds for extending the term of the <b>on-site</b> inspection shall be:</p> <p>...</p> <p>13. The decision to stop and resume a documentary inspection of the company shall be approved by the <b>the head (their deputy or authorized person) of the revenue and collection authority</b> pursuant to a written submission by the official conducting such an inspection or following a justified application by the inspected company.</p>
<p><b>Article 347. Rights and responsibilities of officials of revenue and collection authorities during the conduct of on-site documentary inspections</b></p> <p>1. The officials of revenue and collection authorities during the conduct of an <b>on-site</b> documentary inspection, to clarify the inspection issues, shall have the right:</p> <p>1) to inspect money, financial and accounting documents, reports, contracts, declarations, calculations and other documents that may be related to the operations of importation (sending) of goods to the customs territory of Ukraine or the territory of a customs free zone or exportation (sending) of the goods outside the customs territory of Ukraine or the territory of a customs free zone, including the information necessary to clarify the issues of inspection that is in the possession of the inspected company in the electronic form;</p>	<p><b>Article 347. Rights and responsibilities of officials of revenue and collection authorities during the conduct of documentary inspections.</b></p> <p>1. The officials of revenue and collection authorities during the conduct of a documentary inspection, to clarify the inspection issues, shall have the right:</p> <p>1) to inspect money, financial and accounting documents, reports, contracts, declarations, calculations, other documents and information, including electronic, that may be related to the operations of importation (sending) of goods to the customs territory of Ukraine or the territory of a customs free zone or exportation (sending) of the goods outside the customs territory of Ukraine or the territory of a customs free zone of the <b>inspected goods or to other transactions related to these goods;</b></p> <p>2) to obtain information, explanations, written statements from persons on the <b>inspected</b> issues, copies of documents certified by the signature of the company director or their authorized person and bearing the seal (if available)</p>



<p>2) to obtain information, explanations, written statements on issues <b>arising during the inspection</b>, copies of documents certified by the signature of the company director or their authorized person and bearing the seal (if available) <b>from the inspected companies</b> free of charge;</p> <p>6) to conduct the reconciliation of results at <b>companies</b>;</p> <p>7) to require the directors and other officers of the <b>inspected company</b> to discontinue the actions preventing the officials of the revenue and collection authorities from exercising their powers;</p> <p>9) where officials of revenue and collection authorities are not admitted to inspecting the territories and production, warehouse, trade or other premises, performing the control analyses specified in the present Article, to apply to court requesting it to stop debit transactions of the company in the accounts of such company by attaching the funds and other valuable items of the company held by the bank (except for the transactions of paying salaries, customs duties and other charges, the single contribution to the compulsory state social insurance as well as monetary obligations of the company determined by the regulatory authority);</p> <p>...</p> <p>12) to receive information from insurance companies and bank institutions <b>in accordance with the procedure and in the amount established by law</b>;</p> <p>....</p> <p>2. During an <b>on-site</b> documentary inspection of the company, officials of revenue and collection authorities shall:</p> <p>...</p>	<p>free of charge;</p> <p>6) to conduct the reconciliation of results during the <b>conduct of documentary inspections</b>;</p> <p>7) to require the directors of <b>companies</b> and other officers and <b>individuals</b> to discontinue the actions preventing the officials of the revenue and collection authorities from exercising their powers;</p> <p>9) where officials of revenue and collection authorities are not admitted to conduct an on-site inspection, the reconciliation of results, to inspecting the territories and production, warehouse, trade or other premises, performing the control analyses specified in the present Article, <b>to impose a conditional administrative attachment on the property and funds, accounts and other valuable items of such persons (except for the transactions of paying salaries, customs duties and other charges, the single contribution to the compulsory state social insurance as well as monetary obligations of the company determined by the regulatory authority) in accordance with the procedure provided by Article 354-1 of the present Code</b>;</p> <p>...</p> <p>12) to obtain <b>information and documents, including those classified as a bank secret, necessary for the fulfillment of the tasks charged with the revenue and collection authorities from banking institutions, insurance companies, postal companies, carriers, publishing houses, advertising companies and any other persons. Such information shall be obtained in accordance with Article 562-1 of the present Code pursuant to the procedure and in the amount provided by law</b>;</p> <p>...</p> <p>2. During a documentary inspection of the company, officials of revenue and collection authorities shall:</p> <p>....</p>
<p><b>Article 348. Conducting the reconciliation of results</b></p> <p>5. The reconciliation of results shall not be an inspection and shall be conducted in accordance with the procedure, established by the central executive authority <b>in charge of the development and implementation of</b></p>	<p><b>Article 348. Conducting the reconciliation of results</b></p> <p>5. The reconciliation of results shall not be an inspection and shall be conducted in accordance with the procedure, established by the central executive authority in charge of the development and implementation of the</p>

<p>the state tax and customs policy.</p> <p><b>not available</b></p>	<p>state <b>fiscal policy</b>.</p> <p>...</p> <p><b>7. The rights and responsibilities of officials of revenue and collection authorities and of company officers during the reconciliation of results shall be similar to those provided in Articles 347 and 350 of the present Code.</b></p>
<p><b>Article 349. The conditions for admittance of officials of revenue and reconciliation authorities to the conduct of on-site documentary (scheduled or unscheduled) inspections and the reconciliation of results</b></p> <p>1. Officials of the revenue and collection authority shall have the right to start an on-site documentary (scheduled or unscheduled) inspection of the customs applicant or the reconciliation of results at the company, if there are grounds for the conduct of such procedures specified in the present Code and if the director of the relevant company or their authorized person has been presented against a receipt with the certificate for inspection specifying the date of its issuance, the name of the revenue and collection authority, the objective of conducting the inspection, its type (scheduled or unscheduled) and the grounds for its conduct, the dates of the beginning and completing the inspection, the positions, special titles and surnames of the officials of the revenue and collection authority who will conduct the inspection, the official identifications of the said persons as well as a copy of the order by the revenue and collection authority to conduct the inspection.</p> <p>2. The certificate of inspection shall be valid provided it bears the signature of the head of the revenue and collection authority and a seal of the revenue and collection authority.</p> <p>3. Not providing the company director or their authorized person with a copy of the order of the revenue and collection authority on conducting the inspection, not producing official identifications by officials of the revenue and collection authority who will conduct the inspection and the certificate of inspection or producing those in violation of the requirements established by parts one and two of the present Article shall be the ground for not</p>	<p><b>Article 349. The conditions for admittance of officials of revenue and reconciliation authorities to the conduct of on-site documentary (scheduled or unscheduled) inspections and the reconciliation of results</b></p> <p>1. Officials of the revenue and collection authority shall have the right to start an on-site documentary (scheduled or unscheduled) inspection of the customs applicant or the reconciliation of results at the company, if there are grounds for the conduct of such procedures specified in the present Code and if the director of the relevant company or their authorized person has been presented against a receipt with the certificate for inspection (<b>reconciliation of results</b>) specifying the date of its issuance, the name of the revenue and collection authority, the objective of conducting the inspection, its type (scheduled or unscheduled) and the grounds for its conduct, the dates of the beginning and completing the inspection, the positions, special titles and surnames of the officials of the revenue and collection authority who will conduct the inspection (<b>reconciliation of results</b>), the official identifications of the said persons as well as a copy of the order by the revenue and collection authority to conduct the inspection (<b>reconciliation of results</b>).</p> <p>2. The certificate of inspection (<b>reconciliation of results</b>) shall be valid provided it bears the signature of the <b>head (their deputy or authorized person)</b> of the revenue and collection authority and a seal of the revenue and collection authority.</p> <p>3. Not providing the company director or their authorized person with a copy of the order of the revenue and collection authority on conducting the inspection (<b>reconciliation of results</b>), not producing official identifications by officials of the revenue and collection authority who will conduct the inspection (<b>reconciliation of results</b>) and the certificate of inspection or producing those in violation of the requirements established by parts one and</p>

<p>admitting the officials of the revenue and collection authority to conducting the inspection.</p> <p>4. Not admitting the officials of the revenue and collection authority to conducting the inspection on other grounds than those established in part three of the present Article shall not be allowed.</p> <p>5. When presented with the certificate of inspection, the company director or their authorized person shall sign the certificate indicating their surname, name and patronymic, the position, the date and time of reviewing the certificate.</p> <p>6. If the company director or their authorized person should refuse to sign the certificate of inspection, the officials of the revenue and collection authority shall prepare a report certifying the fact of refusal. The report on refusal to sign the certificate of inspection shall be the ground to begin such inspection.</p> <p>7. If the company director or their authorized person should refuse to grant access to the officials of the revenue and collection authority for conducting the inspection, a report shall be prepared.</p> <p>...</p>	<p>two of the present Article shall be the ground for not admitting the officials of the revenue and collection authority to conducting the inspection <b>(reconciliation of results)</b>.</p> <p>4. Not admitting the officials of the revenue and collection authority to conducting the inspection <b>(reconciliation of results)</b> on other grounds than those established in part three of the present Article shall not be allowed.</p> <p>5. When presented with the certificate of inspection <b>(reconciliation of results)</b>, the company director or their authorized person shall sign the certificate indicating their surname, name and patronymic, the position, the date and time of reviewing the certificate.</p> <p>6. If the company director or their authorized person should refuse to sign the certificate of inspection <b>(reconciliation of results)</b>, the officials of the revenue and collection authority shall prepare a report certifying the fact of refusal. The report on refusal to sign the certificate of inspection <b>(reconciliation of results)</b> shall be the ground to begin such inspection <b>(reconciliation of results)</b>.</p> <p>7. If the company director or their authorized person should refuse to grant access to the officials of the revenue and collection authority for conducting the inspection <b>(reconciliation of results)</b>, a report shall be prepared. <b>After its registration with the revenue and collection authority, such report shall be served upon the director of the company or their authorized person or sent to the company in accordance with the procedure provided by Article 42 of the Tax Code of Ukraine and the actions shall be performed envisaged by subparagraph 9 of paragraph 1 of Article 347.</b></p>
<p><b>Article 351. Remote documentary inspections</b></p> <p>...</p> <p>2. A remote documentary inspection shall be conducted in the following cases:</p> <p>1) signs have been identified showing a possible violation of legislation of Ukraine on state customs based on the results of analyzing the electronic copies of customs declarations and the information concerning the goods, whose customs clearance has been completed, received from entities</p>	<p><b>Article 351. Remote documentary inspections</b></p> <p>...</p> <p>2. A remote documentary inspection shall be conducted in the following cases:</p> <p>1) signs have been identified showing a possible violation of legislation of Ukraine on state customs based on the results of analyzing the electronic copies of customs declarations and the information concerning the goods, whose customs clearance has been completed, received from entities engaged in foreign economic activity and the manufacturers of such goods, <b>state</b></p>

<p>engaged in foreign economic activity and the manufacturers of such goods pursuant to the opinions of experts accredited in accordance with law;</p> <p>....</p> <p>4. A remote documentary inspection shall be conducted by the officials of the revenue and collection authority at the premises of this authority, if the director of the relevant company or the appropriate citizen has been provided with a written notice of the date of the beginning and the place of inspection. Such notice shall be sent by registered mail with a return receipt or personally served upon the said persons or their authorized representatives <b>against a receipt.</b></p>	<p><b>authorities, from other sources, which fact has documentary proof,</b> or from the opinions of experts accredited in accordance with law;</p> <p>...</p> <p>4. A remote documentary inspection shall be conducted by the officials of the revenue and collection authority at the premises of this authority, if the director of the relevant company or the appropriate citizen has been provided with a written notice of the date of the beginning and the place of inspection <b>in accordance with the procedure provided by Article 42 of the Tax Code of Ukraine.</b></p>
<p><b>Article 353. The provision of documents by the officers of the inspected company</b></p> <p>....</p> <p>6. The director of the company or their authorized person shall have the right to approach the head of the <b>revenue and collection authority</b> who ordered the inspection with a written application to extend the term for the provision of documents (their copies) specified in the written request by the official of the revenue and collection authority, but not more than for 15 working days.</p> <p>...</p> <p>8. During two working days after receiving the application from the company for the extension of the term for the provision of documents (their copies), the <b>head of the revenue and collection authority</b> shall approve a justified decision based on the results of its consideration.</p>	<p><b>Article 353. The provision of documents by the officers of the inspected company</b></p> <p>....</p> <p>6. The director of the company or their authorized person shall have the right to approach the <b>head (their deputy or authorized person) of the revenue and collection authority</b> who ordered the inspection with a written application to extend the term for the provision of documents (their copies) specified in the written request by the official of the revenue and collection authority, but not more than for 15 working days.</p> <p>....</p> <p>8. During two working days after receiving the application from the company for the extension of the term for the provision of documents (their copies), the <b>head (their deputy or authorized person) of the revenue and collection authority</b> shall approve a justified decision based on the results of its consideration.</p> <p>...</p> <p><b>12. The revenue and collection authority shall have the right not to accept specifying calculations to the customs declarations submitted earlier by the company for any reporting (tax) period concerning the customs duties that are being inspected by this authority from the moment of its resolving on conducting the inspection. The rules of this part shall apply, if the inspection is conducted in accordance with paragraph 6 of part</b></p>

<p><b>Article 354. Formalizing the results of inspections</b></p> <p>.....</p> <p>8. If the director of the company that was inspected or their authorized person should disagree with the findings of the inspection or the facts and data set out in the report or statement on the results of the inspection, they shall sign a report or statement with their objections, which they shall be entitled to lodge within five working days from the day of <b>receiving the report or statement</b>. Such objections shall be an inalienable part of the report or statement on the results of the inspection. The objections shall be considered by the revenue and collection authority during <b>five</b> working days following the day of their receipt (the day of completion of the inspection conducted in connection with the need to clarify the circumstances that have not been studied during the inspection and are stated in the comments). Based on the results of consideration, the company shall be sent a response in accordance with the the procedure established by the Tax Code of Ukraine for the sending (serving) of tax notifications-decisions. The director of the company or their authorized person shall be entitled to participate in the consideration of objections. Such persons shall state their wish to participate in the consideration of objections in the objections themselves.</p> <p>.....</p> <p>10. The participation by the <b>head of the revenue and collection authority or the person acting in their capacity</b> in the consideration of objections of the company against the report or statement on the results of the inspection shall be obligatory.</p> <p>11. The decision on determining the monetary liabilities of the company that was inspected shall be approved by the <b>head of the revenue and collection authority or the person acting in their capacity</b> with due regard to the results of the consideration of objections of the company (if available). The director of the company or their authorized person may be present at the time of approving such decision.</p> <p>12. The tax notification-decision shall be approved by the <b>head of the revenue and collection authority or the person acting in their capacity</b> with due regard to the results of the consideration of objections against the</p>	<p><b>seven of Article 346 of the present Code.</b></p> <p><b>Article 354. Formalizing the results of inspections</b></p> <p>.....</p> <p>8. If the director of the company that was inspected or their authorized person should disagree with the findings of the inspection or the facts and data set out in the report or statement on the results of the inspection, they shall sign a report or statement with their objections, which they shall be entitled to lodge within five working days from the day <b>following the day of receiving the report (statement)</b>. Such objections shall be an inalienable part of the report or statement on the results of the inspection. The objections shall be considered by the revenue and collection authority during <b>seven</b> working days following the day of their receipt (the day of completion of the inspection conducted in connection with the need to clarify the circumstances that have not been studied during the inspection and are stated in the comments). Based on the results of consideration, the company shall be sent a response in accordance with the the procedure established by the Tax Code of Ukraine for the sending (serving) of tax notifications and decisions. The director of the company or their authorized person shall be entitled to participate in the consideration of objections. Such persons shall state their wish to participate in the consideration of objections in the objections themselves.</p> <p>.....</p> <p>10. The participation by the <b>head (their deputy or authorized person) of the revenue and collection authority</b> in the consideration of objections of the company against the report or statement on the results of the inspection shall be obligatory.</p> <p>11. The decision on determining the monetary liabilities of the company that was inspected shall be approved by the <b>head (their deputy or authorized person) of the revenue and collection authority</b> with due regard to the results of the consideration of objections of the company (if available). The director of the company or their authorized person may be present at the time of approving such decision.</p> <p>12. The tax notification-decision shall be approved by the <b>head (their deputy or authorized person) of the revenue and collection authority</b> with due regard to the results of the consideration of objections against the report (if</p>
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<p>report (if available) within ten working days from the day following the day of serving or sending the report on the results of the inspection to the company in accordance with the procedure envisioned by the Tax Code of Ukraine for the sending (serving) of tax notifications and decisions. If there are objections by the company against the report on the results of the inspection, such tax notification-decision shall be approved with due regard to the findings based on the results of consideration of the objections against the report on the results of the inspection within three working days following the day of considering the objections and providing (sending) a written response to the company.</p>	<p>available) within ten working days from the day following the day of serving or sending the report on the results of the inspection to the company in accordance with the procedure envisioned by the Tax Code of Ukraine for the sending (serving) of tax notifications and decisions. If there are objections by the company against the report on the results of the inspection, such tax notification-decision shall be approved with due regard to the findings based on the results of consideration of the objections against the report on the results of the inspection within three working days following the day of considering the objections and providing (sending) a written response to the company.</p>
<p>...</p> <p><del>13. If the monetary liability is calculated by the revenue and collection authority based on the results of inspection ordered in accordance with criminal procedure law, the tax notification-decision based on the results of such inspection shall not be approved before the day of entry into force of the relevant court verdict. The materials of the inspection along with the findings by the revenue and collection authority shall be provided to the law enforcement body that ordered the inspection for using the materials in accordance with criminal procedure law. The status of the materials of the inspection and findings by the revenue and collection authority shall be determined by criminal procedure law.</del></p>	<p>...</p> <p><b>13. In case of paying the monetary liability within 10 calendar days following the day of receiving the tax notification-decision and refusing to challenge such monetary liability in accordance with administrative and judicial procedure, the administrative responsibility provided by Article 485 of Chapter XVIII of the present Code for actions intended to illegally exempt oneself from paying customs duties or reduce their amount as well as for other unlawful acts aimed at avoiding the payment of customs duties specified in such notification and decision shall not be applied.</b></p>
<p>not available</p>	<p><b>Article 354-1. Conditional administrative attachment of property</b> *Non-final version</p>
	<p><b>1. A conditional administrative attachment of the company (the "attachment of property") shall be an exceptional method of securing the performance of the duties provided by law.</b></p> <p><b>2. The attachment of property may be imposed, if the company with respect to which an inspection has been started, refuses to conduct a documentary or actual inspection, where there are lawful grounds for its conduct, or refuses to grant access to officials of the revenue and collection authority.</b></p> <p><b>3. The attachment of property is a prohibition for the inspected company to perform actions with its property that is subject to attachment specified in part five of the present Article.</b></p>

**4. An attachment may be imposed by the head (their deputy or authorized person) of the revenue and collection authority on any property of the inspected company, except the property that may not be seized in accordance with law and funds in the account of this company.**

**The validity of the attachment of property shall be verified by the court during 96 hours. The specified term may not be extended in accordance with the administrative procedure, including by decision of other state authorities, except for cases where the owner of the property subject to attachment has not been identified (located). In these cases such property shall be under the property attachment regime during the term provided by law for recognizing it as abandoned or, if the property is perishable, during the time limit established by law. The procedure for performing transactions in the property whose owner has not been identified shall be determined by legislation on the treatment of abandoned property.**

**The term specified in this part shall not include the hours of the day falling on days-off and holidays.**

**5. The attachment of property shall be recognized as a restriction on the inspected company with respect to exercising the rights of ownership in such property that means obtaining an obligatory prior authorization of the head (their deputy or authorized person) of the revenue and collection authority that is conducting the inspection to perform any transaction in this property by such company. The said authorization may be issued by the head (their deputy or authorized person) of the revenue and collection authority that is conducting the inspection of the regulatory authority if, pursuant to the finding of the tax manager, the performance by the taxpayer of an individual transaction would not result in an increase in the amount of tax payable or in a lower probability of its payment.**

**6. The attachment of funds in the account of the taxpayer shall be carried out only pursuant to a court decision obtained through legal recourse by revenue and collection authority.**

**The bank or other financial institution shall release the attached funds pursuant to a court decision.**

7. The procedure for attachment of the property of the inspected company shall be established by the Cabinet of Ministers of Ukraine.

8. The inspected company shall be entitled to reimbursement for losses and non-pecuniary damages caused by the revenue and collection authority as a result of unlawfully attaching the property of such company at the cost of state budget funds allocated to the revenue and collection authorities in accordance with law. The decision on such reimbursement shall be rendered by court.

9. The functions of enforcing the decision on attaching the property of the inspected company shall be charged with the official of the revenue and collection authority that is conducting the inspection appointed by the head or their deputy. The official enforcing the decision on attachment shall:

1) send the decision on attachment of property in accordance with the Procedure for Attaching Inspected Company Property;

2) organize the making of inventory of the attached property of the inspected company.

10. The making of inventory of the attached property of the inspected company shall be carried out in the presence of its officers or their representatives and also of witnesses.

In the absence of the officers of the inspected company or their representatives, the making of inventory of the company shall be carried out in the presence of witnesses.

Where necessary, an appraiser shall be involved in the making of inventory of property.

The representatives of the inspected company, which property is subject to an administrative attachment, shall be explained their rights and responsibilities.

Employees of regulatory authorities or law enforcement bodies may not be witnesses as well as the persons whose participation as witnesses is restricted by the Law of Ukraine "On Enforcement Proceedings."

11. An officer of the revenue and collection authority who enforces the decision on the administrative attachment of property of the inspected



	<b>company shall determine the procedure for its preservation and protection.</b>
<p><b>Article 363. Activities of revenue and collection authorities to assess and manage risks</b></p> <p>1. Activities of revenue and collection authorities to assess and manage risks envisages the performance of the following tasks:</p> <p>...</p> <p>2) analyzing, identifying and assessing risks, including the use of information technologies, which includes the systematic:</p> <p>a) identification of conditions and factors impacting the arising of risks;</p> <p>b) identification of areas of risk;</p> <p>c) identification of criteria with pre-determined parameters which application enables the revenue and collection authorities to choose the controlled entity that poses risks (risk indicators);</p> <p>...</p> <p>3) development and implementation of practical risk management measures with due regard to the following:</p> <p>a) results of risk analysis and assessment;</p> <p>b) results of the analysis of the required resources and expected results of the implementation of the planned measures;</p> <p><b>not available</b></p> <p>...</p>	<p><b>Article 363. Activities of revenue and collection authorities to assess and manage risks</b></p> <p>1. Activities of revenue and collection authorities to assess and manage risks envisages the performance of the following tasks:</p> <p>...</p> <p>2) analyzing, identifying and assessing risks, including the use of information technologies, which includes the systematic:</p> <p>a) identification of conditions and factors impacting the arising of risks;</p> <p>b) identification of areas of risk;</p> <p>c) identification of criteria with pre-determined parameters which application enables the revenue and collection authorities to choose the controlled entity that poses risks (risk indicators), <b>including for the purposes of post-release controls;</b></p> <p>...</p> <p>3) development and implementation of practical risk management measures with due regard to the following:</p> <p>a) results of risk analysis and assessment;</p> <p>b) results of the analysis of the required resources and expected results of the implementation of the planned measures;</p> <p><b>c) results of the exercise of post-release controls;</b></p> <p>...</p>
<p><b>Article 474. Precluding access by the official of the revenue and collection authority to the goods, vehicles and documents</b></p> <p>....</p> <p>2. The commission of an offense specified in part one of the present Article by a person who within one year was held liable for commission of the same offense, same as creating obstacles for the official of the revenue and collection authority, not fulfilling their requirements during the inspection of the accounting for the goods that are moved across the customs border of Ukraine and/or are under customs control, or during the documentary inspection of the observance of the requirements of legislation of Ukraine on</p>	<p><b>Article 474. Precluding access by the official of the revenue and collection authority to the goods, vehicles and documents</b></p> <p>....</p> <p>2. The commission of an offense specified in part one of the present Article by a person who within one year was held liable for commission of the same offense same as creating obstacles for the official of the revenue and collection authority, not fulfilling their requirements during the inspection of the accounting for the goods that are moved across the customs border of Ukraine and/or are under customs control, or during the documentary inspection of the observance of the requirements of legislation of Ukraine on</p>

<p>state customs –</p> <p>entails a penalty in the amount of five hundred non-taxable minimum incomes of citizens.</p>	<p>state customs, <b>not admitting officials of revenue and reconciliation authorities to conducting an on-site documentary inspection (reconciliation of results) –</b></p> <p>entails a penalty in the amount of <b>one thousand</b> non-taxable minimum incomes of citizens.</p>
<p>not available</p>	<p><b>Article 562-1. Interaction between revenue and collection authorities and banking institutions during post-release control</b></p>
	<p><b>1. Revenue and collection authorities shall be entitled to obtain documents and information from banking institutions concerning the operations of the company subject to post-release controls, including statements on transactions in the accounts, certified copies of contracts (agreements), supporting documentation, passports of agreements, cards with specimens of signatures and impressions of the seals.</b></p> <p><b>2. The obtaining of documents and information shall be carried out provided a request for those documents has been sent to the banking institution. The banking institution shall comply with the request within five working days of receiving it.</b></p> <p><b>Such requests shall not be subject to the restrictions on disclosure of information that is a bank secret in accordance with legislation on banks and and banking.</b></p> <p><b>The forms and procedure for the provision by banking institutions of documents and information upon request by revenue and collection authorities shall be established by the central executive authority in charge of the development and implementation of the state fiscal policy subject to the approval by the National Bank of Ukraine.</b></p>
<p><b>TAX CODE OF UKRAINE</b></p>	
<p><b>CHAPTER 4 DETERMINING THE AMOUNT OF TAX AND/OR MONETARY LIABILITY OF THE TAXPAYER, THE PROCEDURE FOR ITS PAYMENT AND CHALLENGING THE DECISIONS OF REGULATORY AUTHORITIES</b></p>	
<p><b>Article 50. Introducing changes to tax books</b></p>	<p><b>Article 50. Introducing changes to tax books</b></p>
<p>50.1. If in the future tax periods (with regard to the statute of limitations</p>	<p>50.1. If in the future tax periods (with regard to the statute of limitations</p>

<p>established by Article 102 of the present Code) the taxpayer independently (including based on the results of an electronic inspection) finds errors that are in the tax return filed earlier (except the restrictions established by the present Article), they shall send the specifying calculation to such tax return in the form of the current at that time submission of a specifying calculation.</p> <p>...</p> <p>The taxpayer who independently (including based on the results of an electronic inspection) identifies the fact of understating their tax liability in the prior tax periods shall, with the exception of cases specified in paragraph 50.2 of the present Article:</p> <p>a) send the specifying calculation and pay the underpaid amount together with a penalty in the amount of three per cent of such amount before the submission of such specifying calculation;</p>	<p>established by Article 102 of the present Code) the taxpayer independently (including based on the results of an electronic inspection) finds errors that are in the tax return filed earlier (except the restrictions established by the present Article), they shall send the specifying calculation to such tax return in the form of the current at that time submission of a specifying calculation.</p> <p>...</p> <p>The taxpayer who independently (including based on the results of an electronic inspection) identifies the fact of understating their tax liability in the prior tax periods shall, with the exception of cases specified in paragraph 50.2 of the present Article:</p> <p>a) send the specifying calculation and pay the underpaid amount together with a penalty in the amount of three per cent of such amount before the submission of such specifying calculation.</p> <p><b>In case of identifying errors in the customs declaration, the penalty provided in this subparagraph shall not be imposed;</b></p>
<p><b>Article 56. Challenging decisions of regulatory authorities</b></p>	<p><b>Article 56. Challenging decisions of regulatory authorities</b></p>
<p>56.15. A complaint lodged with due regard to the deadlines established by paragraph 56.3 of the present Article shall stop taxpayer's performance of the monetary obligations specified in the tax notification-decision (decision) for the period from lodging such complaint with the regulatory authority till the day of the completion of the administrative appeal process.</p> <p>During the said term, the tax orders concerning the challenged amount of tax shall not be sent and the challenged amount of tax liability shall be considered as not agreed.</p>	<p>56.15. A complaint lodged with due regard to the deadlines established by paragraph 56.3 of the present Article shall stop taxpayer's performance of the monetary obligations specified in the tax notification-decision (decision) for the period from lodging such complaint with the regulatory authority till the day of the completion of the administrative appeal process.</p> <p>During the said term, the tax orders concerning the challenged amount of tax shall not be sent and the challenged amount of tax liability shall be considered as not agreed.</p> <p><b>The rules of the present paragraph shall not apply where tax notifications-decisions are challenged that are approved based on results of inspections during post-release controls carried out pursuant to the requirements of the Customs Code of Ukraine.</b></p>
<p>56.18. With due regard to the statute of limitations established by Article 102 of the present Code, the taxpayer shall be entitled to challenge in court, the tax notification-decision or other decision by a regulatory authority concerning the assessment of a monetary liability at any time after receiving such decision.</p> <p>...</p>	<p>56.18. With due regard to the statute of limitations established by Article 102 of the present Code, the taxpayer shall be entitled to challenge in court, the tax notification-decision or other decision by a regulatory authority concerning the assessment of a monetary liability at any time after receiving such decision.</p> <p>...</p> <p>Where the taxpayer brings an action in court to invalidate the decision of</p>

<p>Where the taxpayer brings an action in court to invalidate the decision of a regulatory authority, the monetary liability shall be considered as not agreed till the day the court decision enters into force.</p>	<p>a regulatory authority, the monetary liability shall be considered as not agreed till the day the court decision enters into force.</p> <p>The rules of the present passage shall not apply where tax notification-decisions are challenged that are approved based on results of inspections during post-release controls carried out pursuant to the requirements of the Customs Code of Ukraine.</p>
<p><b>Article 57. Terms for payment of tax liability</b></p> <p>.....</p> <p>57.3. Where the tax liability is determined by the regulatory authority based on the grounds specified in subparagraphs 54.3.1 – 54.3.6 of paragraph 54.3 of Article 54 of the present Code, the taxpayer shall pay the assessed amount of tax liability within 10 calendar days following the day of receiving the tax notification-decision, except where during such term the taxpayer initiates the procedure for challenging the decision of the regulatory authority.</p> <p>In the event of challenging the decision of the regulatory authority regarding the assessed amount of tax liability, the taxpayer shall independently pay the agreed amount together with the amount of fine and penalty, if assessed, within 10 calendar days following the days of agreeing the amount.</p>	<p><b>Article 57. Terms for payment of tax liability</b></p> <p>.....</p> <p>57.3. Where the tax liability is determined by the regulatory authority based on the grounds specified in subparagraphs 54.3.1 – 54.3.6 of paragraph 54.3 of Article 54 of the present Code, the taxpayer shall pay the assessed amount of tax liability within 10 calendar days following the day of receiving the tax notification-decision, except where during such term the taxpayer initiates the procedure for challenging the decision of the regulatory authority.</p> <p>In the event of challenging the decision of the regulatory authority regarding the assessed amount of tax liability, the taxpayer shall independently pay the agreed amount together with the amount of fine and penalty, if assessed, within 10 calendar days following the day of agreeing the amount.</p> <p><b>The provisions of passages one and two of the present paragraph shall not cover the procedure for payment of a monetary liability determined based on results of inspections performed during post-release controls carried out in accordance with the requirements of the Customs Code of Ukraine.</b></p> <p><b>Where the tax liability is determined by the regulatory authority based on the grounds specified in subparagraphs 54.3.1 – 54.3.6 of paragraph 54.3 of Article 54 of the present Code during post-release controls carried out in accordance with the requirements of the Customs Code of Ukraine, the taxpayer shall pay the assessed amount of monetary liability within 10 calendar days following the day of receiving the tax notification-decision.</b></p>

**FINAL AND TRANSITIONAL PROVISIONS to the draft law**

1. This Law shall take effect from the first day of the month following the month in which it was published.
2. The provisions of part six of Article 24 of the Customs Code of Ukraine shall apply to tax notifications-decisions approved after the entry into effect by this Law.
3. The provisions of passage 3 of paragraph 56.15, passage 5 of paragraph 56.18 of Article 56, passage 3 of paragraph 57.3 of Article 57 of the Customs Code of Ukraine shall apply to tax notifications-decisions approved after the entry into force by this Law.
4. If based on the results of criminal proceedings that were brought before the day of the entry into force by the Law of Ukraine "On Amendment to the Customs Code of Ukraine and Some Legislative Acts of Ukraine on Implementation of European Union Legislation Concerning Post-Release Controls" for completeness of payment of customs duties a verdict of guilty was returned that took legal effect and if that verdict established non-payment of tax liability or the proceedings were closed on not rehabilitating grounds in this respect, the tax notification-decision based on the results of such inspection shall be approved by the revenue and collection authority within 10 working days following the day of receiving by this revenue and collection authority of the relevant court decision (a verdict of guilty, a decision on closing the criminal proceedings on not rehabilitating grounds) that entered into force.
5. During six months from the entry into force by this Law, the central executive authority shall bring its normative acts into compliance with the provisions of this Law
6. Within a one-month period after this Law enters into force, the National Bank of Ukraine shall:  
bring its normative acts into compliance with Articles \_\_\_\_\_ of this Law.