

# Ukraine

## Overview of CbC reporting requirements

First reporting fiscal year: Ending on or after 1 January 2021

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2020/2021

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	<p>It is recommended that Ukraine amend its legislation or otherwise take steps to ensure that the definition of MNE Group is in line with that required by the Action 13 standard.</p> <p>It is recommended that Ukraine take steps to ensure that local filing only occurs in the circumstances permitted under the minimum standard.</p> <p>It is recommended that Ukraine clarify that the annual consolidated group revenue threshold calculation rule applies in line with the OECD guidance on currency fluctuations in respect of an MNE Group whose Ultimate Parent Entity is located in a jurisdiction other than Ukraine.</p>
Exchange of information framework	<p>It is recommended that Ukraine take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Ukraine has an international exchange of information agreement in effect that allows for the automatic exchange of tax information</p> <p>It is recommended that Ukraine take steps to implement the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.</p>
Appropriate use	It is recommended that Ukraine take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.

## The domestic legal and administrative framework

It is recommended that Ukraine amend its legislation or otherwise take steps to ensure that the definition of MNE Group is in line with that required in the Action 13 standard. This recommendation remains in place since the 2020/2021 peer review.

It is recommended that Ukraine amend its legislation or otherwise takes steps to ensure that local filing is only required in the circumstances permitted under the minimum standard. This recommendation remains in place since the 2020/2021 peer review.

It is recommended that Ukraine clarify that the annual consolidated group revenue threshold calculation rule applies in line with the OECD guidance on currency fluctuations in respect of an MNE Group whose Ultimate Parent Entity is located in a jurisdiction other than Ukraine. This recommendation remains in place since the 2020/2021 peer review.

Ukraine's domestic legal and administrative framework meets all other terms of reference.

## The exchange of information framework

Ukraine has no bilateral relationships in place for the exchange of CbC reports nor processes to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.

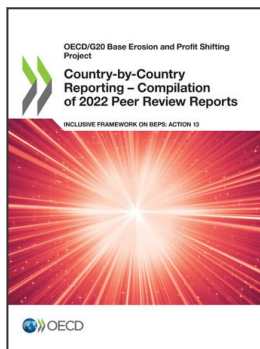
It is recommended that Ukraine take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Ukraine has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. This recommendation remains in place since the 2017/2018 peer review.

It is recommended that Ukraine take steps to implement the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework. This recommendation remains in place since the 2018/2019 peer review.

## Appropriate use of CbC reports

Ukraine does not yet have controls in place to ensure the appropriate use of CbC reports.

It is recommended that Ukraine take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information. This recommendation remains in place since the 2017/2018 peer review.



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