

Changes recorded

Changes approved
XIV reporting and electoral Congress of All-Ukrainian
Civic Organization «Taxpayers Association of Ukraine»
November 28, 2019

**STATUTE OF
ALL-UKRAINIAN CIVIC ORGANIZATION «TAXPAYERS ASSOCIATION OF UKRAINE»
(ID code 21704946)**

1. GENERAL PROVISIONS

1.1. Taxpayers Association of Ukraine (hereinafter - the Association) is a voluntary non-profit non-political organization of citizens of Ukraine, citizens of other states, stateless persons, created on the basis of unity of interests for the joint realization of their rights and freedoms, and on the basis of equality for the purpose of representation and protection of rights, economic, social, other interests of taxpayers at the local, regional, sectoral, all-Ukrainian levels, and also for the purpose of co-ordination and consolidation of the actions of its members in the field of social, legal and economic relations. The Association acts in accordance with the Constitution of Ukraine, the Law of Ukraine "On voluntary associations", other legislative acts of Ukraine and this Statute.

1.2. The All-Ukrainian civic organization has the following name: Ukrainian; full - Всеукраїнська громадська організація «Асоціація платників податків України»; abbreviated as ВГО «АППУ».

In Russian: full - Всеукраинская общественная организация «Ассоциация налогоплательщиков Украины»; abbreviated - ВОО «АНПУ». In English: full - Ukrainian national-wide non-governmental organization "Taxpayers Association of Ukraine"; abbreviated as UNGO «TAU».

1.3. The Association is an entity from the moment of its state registration. The Association has the right to conclude contracts and other agreements on its behalf, to acquire property rights and personal non-property rights, to litigate in courts, and has an independent balance. The Association has the right to open current and other accounts in both national and foreign currency at the institutions of banks, has seals, stamps, emblems, letterheads, symbols and other requisites in accordance with the current legislation of Ukraine, the samples of which are approved by the Council of the Association. The symbols are registered in accordance with the procedure established by law.

1.4. The basic principles of the Association's activity are voluntary membership, equality of its members, self-administration, legality and publicity.

1.5. The activity of the Association applies to the whole territory of Ukraine.

1.6. In order to fulfill its statutory tasks, the Association cooperates with central and local government bodies, local self-administration bodies, civic and non-governmental organizations, including the international ones.

1.7. The registered address of the Association is: the city of Kyiv.

2. THE AIM AND THE OBJECTIVES OF THE ASSOCIATION

2.1. The purpose of creation and of functioning of the Association is to protect the rights and legitimate interests of taxpayers in the economic, legal, social and other spheres of their activity, to represent the interests of the Association at national, sectoral and local levels, as well as to facilitate the creation of conditions in Ukraine for priority development of national entrepreneurship, statehood, culture and international ties, introduction of the best world standards at the level of public relations, raising the level of legal culture.

2.2. The Association sets the following tasks:

2.2.1. to contribute to the protection of legal rights and interests of taxpayers, increase their level of knowledge in order to contribute to voluntary and timely payment of taxes, increase the social prestige of the Ukrainian taxpayer; to cooperate with other voluntary associations, including international ones, in order to exchange experience and to protect the legal rights of members of the Association;

2.2.2. To contribute to economic, scientific, technical and informational cooperation with foreign countries, to the effective attracting of domestic and foreign investments to the economy of Ukraine;

2.2.3. To represent the interests of taxpayers in the government bodies, bodies of administration and local self-administration during the formation and implementation of state tax and economic policy;

2.2.4. Other tasks arising from this Statute, or such that have been determined for executing by the governing bodies of the Association.

2.3. In order to fulfill its statutory tasks, the Association in the manner established by the current legislation of Ukraine:

2.3.1. Studies public opinion on tax and other legislation of Ukraine and on accounting, including surveys on attitude to taxation, accounting and tax records;

2.3.2. Contributes to the conduct of scientific work in the field of tax, financial, credit and economic policies;

2.3.3. initiates and participates in the public discussion of draft legislation and programs of social and economic development, performs the independent civil expert analysis, gives its opinions to interested persons, develops draft programs and draft legislation for submission in due course to the relevant government bodies;

2.3.4. conducts educational activities on tax policy, tax and other legislation of Ukraine among taxpayers;

2.3.5. Conducts public outreach and advisory work on tax legislation, raising the public status of taxpayers and works to heighten awareness among taxpayers. Organizes and conducts cluster and industry seminars, conferences, symposia, workshops, webinars, Internet conferences, etc.;

2.3.6. Forms the rates of taxpayers engaged in business activities and publicizes them;

2.3.7. Studies forms of interaction of taxpayers with government bodies, with government and local self-governance, first and foremost with tax authorities of all levels, and shares the experience among taxpayers;

2.3.8. Represents and protects its legitimate interests and the legitimate interests of its members in the courts, tax and customs government bodies, other state institutions and local self-administration bodies;

- 2.3.9. Participates in public activities by holding mass meetings, rallies, demonstrations, etc. in the manner stipulated in the current legislation of Ukraine;
- 2.3.10. ideologically, organizationally and financially supports its members, other civic organizations in carrying out joint actions, renders assistance to them within the powers of the Association, provided by this Statute, approved by the Association's budget and in accordance with the current legislation of Ukraine;
- 2.3.11. Submits proposals to the subjects of legislative initiative, bodies of state executive power, and bodies of local self-administration on improvement of the current legislation of Ukraine in the field of taxation;
- 2.3.12. establishes media institutions, shares information for dissemination of its goals and objectives;
- 2.3.13. Establishes enterprises, institutions and organizations in the manner stipulated by the current legislation of Ukraine.
- 2.4. The Association has the right to establish or join international civic (non-governmental) organizations, to form international unions, to maintain international relations, to enter into agreements, to participate in charitable and other actions that do not contravene the current legislation of Ukraine. In order to fulfill its statutory purpose, the Association has the right to invite foreign nationals in accordance with the procedure established by the current legislation.
- 2.5. In accordance with the current legislation, the Association publishes the results of the work carried out, its main documents, the staff of the Board, information on sources of financing and expenses.
- 2.6. The activity of the Association is not aimed at generating income (profit). It is forbidden to distribute the received income (profits) or its part among the founders (participants), members of the Association, employees (except for wages and the accrual of a single social payment), members of the governing bodies and other related persons. The revenues (profits) of the Association are used solely to finance the expenses for the maintenance of the Association, the realization of the purpose (goals, objectives) and directions of activity defined by the founding documents.
- 2.7. The Association does not support in any form any political party, any faction or group in the Verkhovna Rada of Ukraine. The term "does not support" in this article should be understood in the broadest sense, including, any public action and action in the form of written or oral statements or communications, draft of common documents, signature of support, etc. Approval of: specific decisions, draft regulations cannot be considered as a support of those government bodies, parties, factions or groups in the Verkhovna Rada of Ukraine, non-governmental organizations or other institutions that initiate them.

3. ASSOCIATION MEMBERS, THEIR RIGHTS AND OBLIGATIONS

3.1 Members of the Association.

3.1.1 The Association consists of collective and individual members who have equal rights and responsibilities. Membership in the Association is voluntary. By the decision of the Association Congress, a collective or individual member of the Association, who took an active part in the activities of the Association and made a significant contribution to its formation, may be elected an honorary member of the Association. The status of an honorary member of the Association is determined by the relevant Regulations, which are approved by the Board of the Association.

3.1.2 Individual members of the Association may be individuals (citizens of Ukraine, foreign nationals, stateless persons), who, in accordance with the current legislation of Ukraine, are allocated the responsibility of paying taxes and fees (mandatory payments), which share the purpose and objectives of the Association, recognize and comply with the provisions of this Statute.

3.1.3 Collective members of the Association may be international, all-Ukrainian and local civic organizations and other legal entities, which, in accordance with the current legislation of Ukraine, are obliged to pay taxes and fees (mandatory payments), that recognize and comply with the provisions of this Statute.

3.1.4. Membership in the Association of a collective member does not entail membership in the Association of persons who are members of the collective member of the Association and individuals who are in employment with an entity. Additionally, the relationship between the Association and the Collective Member may be governed by a separate agreement concluded between the governing bodies of the Collective Member and the Association.

3.1.5 The collective members of the Association implement the ones mentioned in item 3.3. Rights through their authorized representatives.

3.2 The procedure and conditions for joining the Association.

3.2.1 Admission to the Association of individual and collective members is done by submitting a written application for joining the Association to a governing body of a territorial, local branch of the Association or to The Board of the Association and paying the entrance fee.

3.2.2. Individual and collective members of the Association acquire the rights of the members of the Association from the moment of making the appropriate decision by the governing bodies of the territorial, local branches of the Association or the Board of the Association.

3.3 Members of the Association have the right:

3.3.1 To participate personally or to send authorized persons to participate in the work of the governing bodies of the Association, local branches of the Association;

3.3.2 To form local branches of the Association which are its structural subdivisions;

3.3.3 To submit proposals for candidates to be elected to the governing bodies of the Association;

3.3.4 To elect and be elected to the governing bodies of the Association and receive information on their work. Only individual members of the Association are entitled to be elected to governing bodies;

- 3.3.5 To make proposals for improvement of the Association's activities, elimination of shortcomings in organization of its work;
- 3.3.6 To be supported by the Association during protection of their legal rights in tax matters;
- 3.3.7 To receive methodological, organizational, informational and other assistance in resolving issues related to the statutory activities of the Association;
- 3.3.8 To receive information on the activities of the Association, the implementation of the programs approved by it, and on the work of the bodies of the Association and its officials;
- 3.3.9 To take collective measures to protect their interests;
- 3.3.10 in case of disagreement with the decision of the election body of the Association to appeal this decision to the governing body of the Association of the higher level, which considers the complaint at the following meeting;
- 3.3.11 to withdraw from members of the Association by submitting a written application;
- 3.3.12 other rights under the current legislation of Ukraine and this Statute.

3.4 Members of the Association are obliged to:

- 3.4.1. Recognize and comply with the norms of the Association Statute;
- 3.4.2. Prevent actions and abstain from actions that cause material damage to or harm the Association's business reputation;
- 3.4.3. promote the realization of the purpose, achievement of the goals and fulfillment of the objectives of the Association;
- 3.4.4. implement the decisions of the governing bodies of the Association;
- 3.4.5. Timely and fully pay membership fees. The amount of the entrance fees, membership fees and the order of their payment shall be determined by the Council of the Association;
- 3.4.6. participate in activities aimed at achieving the Association's goals and objectives;
- 3.4.7. Not to disclose information that is the confidential information of the Association and / or its members;
- 3.4.8. individual members of the Association are obliged to provide to the governing bodies of the Association information about themselves (Full name), contact telephone numbers, postal and e-mail addresses, as well as other information necessary for ensuring effective protection of the legal rights and interests of its members, which are not contrary to the provisions of the Law of Ukraine «Regarding the protection of personal data»; collective members of the Association are obliged to provide the governing bodies of the Association with information on the name, tax payers code, contact telephone numbers, postal and e-mail addresses of the organization and its officials, their surnames, names and patronymics, as well as other information necessary for ensuring effective protection of legal rights and interests of its members, which do not contradict the provisions of the Law of Ukraine "On Protection of Personal Data".
- 3.4.9. Members of the Association shall not have the right to act as a representative of the Association or any of its bodies without appropriate credentials or mandate.
- 3.4.10. Members of the Association pay membership fees to the local branch of the Association in which they are directly registered. The periodicity, amount and procedure of payment of membership fees shall be established by the Council of the Association in the form of the "Regulations on Payment of Membership Fees".

3.5. Termination of membership in the Association.

3.5.1. Membership in the Association is terminated in the following cases:

- 3.5.1.1. Death of a member;
 - 3.5.1.2. Withdrawal from membership of the Association at one's own will (voluntary withdrawal) in the manner provided by this Statute;
 - 3.5.1.3. Expulsion from members of the Association (compulsory expulsion) in the order, Provided for in this Statute.
- 3.5.2. A member of the Association is considered expelled from the Association after the decision is made by the relevant governing body of the territorial, local branch or the Board of the Association. During the decision-making on compulsory expulsion from the members of the Association, the member of the Association in respect of which such a decision is taken shall not take part in the voting.
- 3.5.3. Voluntary withdrawal from the membership of the Association is carried out on the basis of unilateral will of the Association member by submitting a written application to the governing body of the territorial, local branch or the Board of the Association.

3.5.4. Compulsory expulsion of members of the Association from its membership is carried out only in the following cases:

- 3.5.4.1. Committing by a member of the Association actions contrary to the Charter of the Association and that damage the status and the reputation of the Association or the reputation of its members;
- 3.5.4.2. in case that a member of the Association has lost contact with it, does not participate in its events and activities, does not fulfill the obligations of a member of the Association, including having arrears of payment of membership fees for the previous billing period, which is determined by the "Regulations on Payment of Membership Fees".
- 3.5.5. Upon voluntary withdrawal from the Association or expulsion from the members of the Association, voluntary donations made, membership and entrance fees are not refundable.

3.5.6. In the event of termination of membership in the Association of its officials, including the President, First Vice-Presidents, Vice-Presidents of the Association, members of the Council of the Association, members of the Association's Audit Committee (if any), members of the Association's Board, Director-General of the Association's General Directorate, on grounds specified in this Statute, the powers of these persons shall be terminated prematurely. The decision on termination of membership in the Association of the named persons is made exclusively by the Council of the Association upon the submission of the Board of the Association.

4. GOVERNING BODIES OF THE ASSOCIATION

4.1. The Congress of Association.

4.1.1. The highest body of the Association is the Congress of the Association, which is convened as necessary, but at least once every 4 years. The time, place, agenda, rules of representation and procedure for election of delegates shall be established by the Council of the Association not later than two months before the Association Congress. An Extraordinary Congress of the Association shall be convened by a decision of the Council of the Association or at the request of at least 1/3 of the members of the Association.

4.1.2. Notification on the convening of the Congress of the Association shall be made by the General Directorate of the Association by decision and in the manner determined by the Council of the Association.

4.1.3. The Association Congress is considered legitimate in the case of registration and presence of at least 2/3 of its delegates. Decisions of the Association Congress shall be deemed adopted if more than half of the registered delegates of the Association Congress have voted in favor. Each delegate has one vote during the resolving of the issues at the Congress.

4.1.4. The decision of the Congress to amend the Statute of the Association, to liquidate and reorganize the Association shall be taken by a majority of not less than 3/4 of votes from the number of registered delegates. Decisions are considered to be adopted and take effect after a proper vote, unless otherwise provided by the decision itself. The method of voting (open or secret) is determined by the decision of the Congress.

4.1.5. The Congress of the Association has the right to consider any question of the Association's activity. The exclusive competence of the Association Congress includes:

4.1.5.1. Approving the Association Statute, amending it; selection of the form of control over the activity of the Association;

4.1.5.2. Determination of quantitative, personal composition, election and recall (early termination of powers) of members of the Council of the Association, the Audit Committee of the Association (if any);

4.1.5.3. Election and recall (early termination of office) of the President of the Association, the First Vice-President and the Vice-Presidents of the Association;

4.1.5.4. Hearing and approval of reports on the work of the Council of the Association, the Association Audit Committee, evaluation of their activity;

4.1.5.5. Hearing and approval of reports on the work of the Council of the Association, bodies controlling the activity of the Association, evaluation of their activity;

4.1.5.6. Identification and approval of strategic directions of the Association's activity;

4.1.5.7. Making a decision on liquidation and reorganization of the Association, appointment of a liquidation commission, approval of the liquidation balance;

4.1.5.8. Delegating of authority to the Board to determine the placing of the Association;

4.1.5.9. Makes a decision on applications and appeals of members of the Association to the Congress.

4.2. The Council of the Association.

4.2.1 The Council of the Association is the governing collegial body of the Association in period between the Congresses, which operates on a voluntary basis and is elected by the Congress of the Association for a term of 4 years. In addition to the elected members of the Association, members of the Council of the Association include the President, the First Vice-President, the Vice-Presidents, as well as the heads of the territorial offices of the Association in the Autonomous Republic of Crimea, oblasts, cities of Kyiv and Sevastopol, or persons authorized by governing bodies of these territorial offices for temporary or permanent representation in the Council of the Association. Only members of the Association may be members of the Council of the Association. The number of members of the Council determines the Congress of the Association.

4.2.2 The Council of the Association gathers at its meetings as necessary, but at least once every six months. Extraordinarily, it may meet at the request of at least 1/3 of the members of the Council of the Association, at the decision of the President or The Board of the Association. An extraordinary meeting of the Council of the Association shall be convened by the President of the Association in the cases provided for in clause 4.3.3.2 of the Statute. If a decision is taken to hold an extraordinary meeting of the Council, such meeting shall be held no later than two weeks after the relevant decision has been taken.

4.2.3 The main form of work of the Council of the Association is the meeting of the Council. The meeting of the Council of the Association shall be considered valid if at least half of the members of the Council of the Association are registered. The resolutions of the Council of the Association shall be adopted by a majority vote of the number of members of the Council of the Association present at its meeting. Each member of the Council of the Association shall have one vote in resolving the issues at the meeting of the Council.

If necessary, voting on individual issues may be conducted through an electronic poll of the Council, organized and conducted by the Directorate-General. In such a case, the decision shall be deemed adopted if no less than two-thirds of the members of the Council voted in favor.

In the event that the Resolution cannot be adopted due to the equal distribution of votes, the vote of the President of the Association is decisive. The resolution of the Council of the Association shall enter into force from the moment of its adoption, unless otherwise provided by this Resolution.

4.2.4. The competence of the Council of the Association includes:

4.2.4.1. Implementation of the decisions of the Association Congress;

4.2.4.2. Formation of the main activities of the Association, approval of its long-term programs, plans and reports on their implementation;

4.2.4.3. Taking measures to expand the spheres of activity and influence of the Association within the limits defined by this Statute and the current legislation of Ukraine;

4.2.4.4. speech on behalf of the Association on topical issues of economic, legal nature and social relations, appeals and open letters to the highest officials of the state, central legislative, executive, judicial and administrative bodies of Ukraine on issues related to the protection of interests of taxpayers, members of Association;

4.2.4.5. Reporting on its work before the Association Congress;

4.2.4.6. Approving the rules of procedure of the Council of the Association, the agenda of the meetings of the Council of the Association and resolving other issues regarding the organization and holding of its meetings;

4.2.4.7. Election at the proposal of the President of the members of The Board of the Association;

4.2.4.8. Delegation of some of its powers to the Board of the Association;

4.2.4.9. Hearing and reviewing during the period between the Congresses of the Association (at least once a year) the information of the bodies controlling the activity of the Association;

4.2.4.10. Approval of the Regulations on the procedure for admission to membership of the Association and exclusion from it;

4.2.4.11. Determination of the amount of entrance fees, membership fees, the procedure for their payment and approval of the Regulations on payment of membership fees;

4.2.4.12. Approval of Association membership cards, Association awards, symbols and attributes of the Association;

4.2.4.13. Approval of typical Regulations on local branches of the Association (territorial and local branches of the Association);

4.2.4.14. Deciding on convening regular and extraordinary meetings of the Association Congress;

4.2.4.15. Deciding on the request and appeal of the Association members to the Council of the Association;

4.2.4.16. Resolutions of the Council of the Association are binding for the President of the Association, The Board of the Association, the General Directorate of the Association, the governing bodies of the local branches of the Association, the enterprises, institutions and organizations of the Association.

4.2.5. The resolutions of the Council of the Association shall be signed by the President of the Association or by his substitutes. The minutes of the meeting of the Council shall be signed by the President of the Association and the secretary of the meeting or by the persons who replace them.

4.3. The President, the First Vice-President, the Vice-Presidents of the Association.

4.3.1. The President of the Association, the First Vice-President, the Vice-Presidents of the Association are elected from the members of the Association by the Congress of the Association for a term of 4 years.

4.3.2. The President of the Association is an official of the Association. The competence of the President of the Association includes:

4.3.2.1. General management of the Association, ensuring the implementation of the Resolutions of the Congress, of the Council and the decisions of The Board of the Association;

4.3.2.2. Representation of the Association in state and local self-administration bodies, in external relations, in institutions and organizations;

4.3.2.3. Fixing the time, place and making proposals for the agenda of the Council of the Association meetings and chairing the meetings of the Council of the Association and the Board. In the event that the votes of the members of the Council are divided equally in resolving the issue, the vote of the President shall be decisive;

4.3.2.4. Establishing the competencies and responsibilities of the First Vice-President, Vice-Presidents;

4.3.2.5. Signing of resolutions of the Congress, decisions, minutes of meetings of the Council and The Board of the Association;

Exercising other powers not within the competence of the Congress of the Association, the Council of the Association, the Board of the Association and the General Directorate.

4.3.3. The President of the Association has the right to:

4.3.3.1. Urgently convene the Council of the Association;

4.3.3.2. Suspend the decisions of The Board of the Association, the Director-General of the Directorate-General, the governing body of the local unit in case these decisions violate the Statute of the Association or the current legislation. In this case, the President of the Association is obliged to convene an extraordinary meeting of the Council of the Association, at which he motivates his decision. The Council of the Association may by a majority vote reject the decision of the President of the Association.

4.3.4. The President of the Association reports to the Congress of the Association on the activities of the Council of the Association in the period between the Congresses.

- 4.3.5. In the absence of the President of the Association, his powers are exercised by the First Vice-President, and in the absence of the First Vice-President of the Association, his powers are exercised by one of the Vice-Presidents of the Association in the decision of The Board of the Association.
- 4.3.6. The President of the Association, the First Vice-President, and the Vice-Presidents of the Association may exercise their authority on a public or permanent basis.
- 4.3.7. The number of Vice-Presidents establishes the Association Congress.
- 4.3.8. The President, the First Vice-President, the Vice-Presidents of the Association have the right to participate in the work of any body of the Association throughout Ukraine.
- 4.3.9. The President of the Association opens the meetings of the Association Congress, presides over the meetings of the Council and the Board of the Association.

4.4. The Board of the Association

- 4.4.1. The Board of the Association is the governing collegial working body of the Council of the Association, which is elected by the Council of the Association, is accountable to and is under its control and exercises its powers between meetings of the Council of the Association. The Board of the Association holds its meetings at the initiative of the President of the Association or one-third of the members of the Board of the Association, but at least once every 3 months.
- 4.4.2. The Board of the Association is elected by the Council upon the proposal of the President of the Association from the members of the Council of the Association for a term of 4 years. The Association's President, First Vice-President and Vice-Presidents of the Association are members of the Board of the Association ex officio. The number of members of the Board is determined by the Council of the Association.
- 4.4.3. The main form of work of The Board of the Association is its meetings. A meeting of The Board of the Association shall be considered valid if more than half of the members of The Board of the Association are present. In case of necessity, in exceptional cases, voting for individual urgent issues may be conducted by electronic questionnaire of the Board of the Association, which is organized and conducted by the Directorate-General. In such a case, the decision shall be considered adopted if no less than 2/3 of the Board members voted for it.
- 4.4.4. In meetings of the Board of the Association the Chairman of the Audit Committee of the Association has the right to participate with the right of advisory vote.
- 4.4.5. The decision of the Board of the Association shall be taken by a simple majority of the members of the Board of the Association present at its meeting. With an equal number of votes, the vote of the President of the Association is decisive. The decision of the Board of the Association shall enter into force upon its adoption, unless otherwise provided by the decision. The distribution of responsibilities among the members of the Board is governed by the internal documents of the Board of the Association
- 4.4.7. The Board of the Association has the right to make decisions on all issues that are not within the exclusive competence of the Congress of the Association, the President of the Association or the Council of the Association.
- 4.4.8. Powers of the Board of the Association:
- 4.4.8.1. approves the rules of work of The Board of the Association;
- 4.4.8.2. Make decisions on establishment (liquidation) of local branches of the Association;
- 4.4.8.3. approves the Regulations on the Territorial Branches of the Association, and in case of registration - the Regulations on the Local Branches of the Association;
- 4.4.8.4. Coordinates and controls the activities of the local branches of the Association, enterprises, institutions and organizations of the TAU (Ukrainian Taxpayers Association);
- 4.4.8.5. makes decisions on creation of the enterprises, institutions and organizations of the Association, entry of the Association on the rights of the founder, co-owner, member of other enterprises, institutions and organizations;
- 4.4.8.6. approves the establishment of local branches of the Association of enterprises, institutions and organizations, entry of local branches of the Association on the rights of the founder, co-owner, member to other enterprises, institutions and organizations;
- 4.4.8.7. On the submission of the Director General approves the Regulations on the General Directorate of the Association, the staff list, the budget and the personnel of the management of the Directorate General of the Association;
- 4.4.8.8. appoints the Director General of the General Directorate of the Association upon the proposal of the President of the Association;
- 4.4.8.9. approves the plans of work of the General Directorate of the Association;
- 4.4.8.10. prepares an application for the title of Honorary Member of the Association and submits it for consideration by the Congress;
- 4.4.8.11. makes decisions on awarding the Association's awards, applying for state awards of the Association's representatives, awarding them honorary titles of Ukraine, awarding them with the honors of international organizations;
- 4.4.8.12. make decisions regarding the applications and appeals of the members of the Association to the Board of the Association;
- 4.4.8.13. Decides on the location of the Association.
- 4.4.9. Decisions of the Board of the Association are binding for the implementation of the General Directorate, local units, enterprises, institutions and organizations of the Association.
- 4.4.10. The decision and the minutes of the meetings of The Board of the Association shall be signed by the President or his deputies.

4.5. The General Directorate of the Association.

4.5.1. The General Directorate of the Association is the executive body of the Association, acting on the basis of the Regulation on the General Directorate of the Association, for the implementation of strategic, current plans and tasks of organizational, legal, information and technical support of activities, property and funds management, resolving other issues related to implementation of statutory tasks and purpose of the Association's activities, except those that fall within the competence of the President of the Association, the Council of the Association and the Board of the Association, including:

4.5.1.1. organizing the preparation of the Congresses, meetings of the Council, the Board of the Association, carrying out measures for the implementation of decisions of the Council and the Board of the Association, the coordination of the activities of the local units of the Association and the provision of materials and proposals for consideration by the Congress, the Council and the Board of the Association;

4.5.1.2. provision of necessary information activities, relations with the mass media and the public by providing information, holding press conferences, briefings, etc. and through the Association's website informing the members of the Council and the Association's Board about the time and place of meetings of the Board and the Council of the Association;

4.5.1.3. Submission for approval to the Board of the Association for approval of the plans of work of the General Directorate and reports on their implementation at least once every 6 months;

4.5.1.4. Drawing up and submission for approval to the Board of the Association of estimates and staff list of the General Directorate of the Association;

4.5.1.5. Consideration of the proposals, statements and appeals of the Association's members concerning the Association's activities;

4.5.2. The General Directorate is headed by the Director General of the Association, who works on a permanent basis. The General Director of the Association shall have the seal and originals of the Association's statute documents. In the absence of the Director General of the Association, one of his deputies shall exercise his authority.

4.5.3. The General Directorate of the Association is accountable in its activities to the Board of the Association and is responsible to the governing bodies of the Association for the fulfillment of its tasks and functions.

4.5.4. The General Directorate's staff members are subject to the legislation of Ukraine on labor, social security and social insurance.

4.6. Director General of the Directorate General of the Association

4.6.1. The Director General of the General Directorate of the Association is appointed and dismissed by the Board of the Association, on the proposal of the President of the Association.

4.6.2. The General Director of the Association is the manager of the Association's property, acting without assignment and representing the Association in all institutions and organizations of Ukraine and abroad on the basis of this Statute, current legislation, and decisions of the governing bodies of the Association (Congress, Council and Board of the Association). If necessary, the Director General of the Association shall hire specialists on a contractual basis within the limits of the estimate.

4.6.3. The competence of the Director-General of the Directorate-General of the Association is to organize and resolve issues regarding the current activities of the Association and the Directorate-General:

4.6.3.1. Signing of financial documents of the Association, conclusion of agreements and contracts, issuing of power of attorney for conclusion of such agreements and contracts, representation of interests of the Association in courts;

4.6.3.2. Opening and closing on behalf of the Association of accounts in financial institutions;

4.6.3.3. Implementation of current management of the Association's Directorate General;

4.6.3.4. Ensuring the development and submission of estimates by the Board of the General Directorate of the Association;

4.6.3.5. Submission of the staff list to the Board of Directors for approval;

4.6.3.6. Formation of the General Directorate of the Association, admission and dismissal of full-time employees;

4.6.3.7. Carrying out of other work on the fulfillment of the statutory purpose and tasks, in accordance with the decisions of the governing bodies of the Association.

4.6.4. The Director-General reports on the activities of the General Directorate of the Association before the Board of the Association.

5. THE AUDIT COMMITTEE OF THE ASSOCIATION

5.1. The Audit Committee of the Taxpayers Association of Ukraine is the controlling body of the Association. The Audit Committee of the Association is elected by the Congress of the Association for a term of 4 years and acts on the basis of the Statute and the Regulations of the Audit Committee approved by the Congress of the Association. The Audit Committee of the Association may not include members of the governing bodies of the Association and employees of the General Directorate of the Association.

5.2. The Audit Committee has the following competences:

5.2.1. Making decisions and issuing opinions on compliance of the Statute of decisions made by the President of the Association, the Council of the Association, and the Board of the Association;

5.2.2. At least once a year to audit the activities of the General Directorate and the Territorial Branches of the Association. For carrying out such inspections, the Audit Committee may involve experts, relevant specialists in accordance with the approved estimate of the Association;

5.2.3. Auditing the compliance of the expenses approved by The Board of the Association with the estimates;

- 5.2.4. control of accounting of members of the Association;
- 5.2.5. Verification of the timing and correctness of the progress of cases with proposals and statements in the General Directorate and the Territorial Branches of the Association;
- 5.2.6. Inspection of the activity of the Territorial Branches of the Association for compliance with the requirements of the Association Statute and the Regulations on the respective Territorial Branches of the Association.
- 5.3. Members of the Audit Committee have the right to access and verify any documents of the Association throughout Ukraine. The activity of the Association is monitored in the form of audits and audits. The results of the audits and verifications carried out shall be the subject of conclusions, which shall be submitted to the Council of the Association for information or to make the appropriate decision as necessary.
- 5.4. The Chairman of the Audit Committee is elected at the first meeting of the members of the Audit Committee of the Association, presides at all meetings of the Commission, signs the minutes of the meeting of the Commission, signs and presents for approval of the meetings of the Board, the Audit Committee reports on the Council, participates in the work of the Council, participates in the work of the Council. The Chairman of the Audit Committee may work on a permanent basis, as the relevant decision of The Board of the Association is made by approving the estimate of the General Directorate on the basis of the corresponding decision of the Audit Committee.
- 5.5. The Association Audit Committee reports on its activities to the Association Congress. The Audit Committee of the Association informs the Council and the Board of the Association about the results of the inspections. The Board of the Association may not approve the report of the Director-General of the Directorate-General of the Association, in terms of budget implementation, without the appropriate opinion of the Audit Committee of the Association.
- 5.6. The expenses for the performance of the duties of the Audit Committee shall be borne by the Directorate-General.

6. LOCAL BRANCHES OF THE ASSOCIATION;

- 6.1. The basis of the Association is its local units, which are created in the territory of Ukraine with the purpose of fulfilling the statutory goals and objectives of the Association, the development of its structural network.
- 6.2. The local branches of the Association are the respective Territorial and Local departments of the Association, which are formed in accordance with the administrative and territorial structure of Ukraine. Their activity extends to the territory of the respective administrative-territorial units.
- 6.3. Local Branches operate on the basis of the Regulations, the standard form of which is approved by the Council of the Association.

6.4. Terms and procedure of establishing the Territorial Branches of the Association:

- 6.4.1. The Association initiates the creation of relevant Territorial Offices in the Autonomous Republic of Crimea, oblasts, cities of Kyiv and Sevastopol;
- 6.4.2. The decision on establishment (liquidation) of the Territorial Branch and approval of the Regulations on the Territorial Branch shall be made by The Board of the Association;
- 6.4.3. Legalization (official recognition) of the Territorial Branch of the Association, in accordance with the current legislation, is carried out by its state registration or notification of establishment;
- 6.4.4. The territorial offices of the Association, as the structural subdivisions of the Association of taxpayers of Ukraine, determine the forms and methods of their activity, guided by this Statute, the Regulations on the Territorial Branch and in accordance with the provisions of the program of the Association. In their work the Territorial Branches are accountable to the Board of the Association.

6.5. Terms and procedure for establishing Local Branches of the Association:

- 6.5.1. Local branches of the Association are its urban, district, inter-district, district in the cities, rural and settlement centers;
- 6.5.2. Local branches operating within the lower-level administrative and territorial units are part of the higher-level territorial units;
- 6.5.3. The decision to establish and approve the Regulations on the Local Branch is taken by the governing body of the respective Territorial Branch, which includes the local Branch. In the case of registration of a local branch, the Regulations on the Local Branch shall be approved by The Board of the Association upon the submission of the governing body of the respective Territorial Branch;
- 6.5.4. Legalization (official recognition) of the local branch of the Association in accordance with the current legislation is carried out by its state registration or notification of establishment;
- 6.5.5. the local branch established by decision of the governing body does not acquire the status of a entity, the presence of a seal, stamps, forms, other details, approved and registered in accordance with the procedure established by the legislation of Ukraine, agrees with the governing bodies of the Association.
- 6.5.6. The local branches of the Association shall determine the forms and methods of their activity, guided by this Statute, the Regulations on the Territorial Branch, the Regulations on the Local Branch and in accordance with the programmatic provisions of the Association. Local branches are under the control and accountability of the respective Territorial Branches.

7. PROPERTY OF THE ASSOCIATION

- 7.1. The property of the Association belongs to it by the right of property. The Association's property may be movable and immovable, tangible and intangible assets, funds, as well as other property acquired on the grounds stipulated by law. The Association may acquire and own property belonging to its members, and members of the Association may acquire and own

property owned by the Association, under the terms and procedures established by separate agreements between the Association and its members.

7.2. The sources of formation of funds and other property of the Association are:

7.2.1. Entrance and membership fees;

7.2.2. Voluntary contributions, donations and charitable assistance to individuals and legal entities, including international, foreign enterprises, institutions, organizations and individuals in the form of cash, tangible assets and other property;

7.2.3. Funds received from education and public awareness work and other proceeds not prohibited by the legislation of Ukraine;

7.2.4. funds received from business activities created by the Association of legal entities, as well as from shares, shares belonging to the Association, which cannot be redistributed among the members of the Association, but are used to achieve the statutory purpose and fulfill the tasks of the Association;

7.2.5. earmarked grants from international financial and other organizations;

7.2.6. Other incomes not prohibited by law.

7.3. In order to fulfill its statutory goals and objectives, the Association may create self-financing enterprises, institutions, organizations, funds, etc. in the manner prescribed by law. The decision on creation of any enterprise, institution, organization is taken by the Board.

7.4. The association, its enterprises, institutions, organizations, foundations, etc. keep operational and accounting, statistical reports are registered in the state tax inspection and make payments to the budget in the order and amounts stipulated by the legislation of Ukraine.

7.5. The procedure of using the Association's funds and property is regulated by the Association's Board and is controlled by the Association's Audit Committee in accordance with the requirements of this Charter and the current legislation of Ukraine.

7.6. The Association is liable for its obligations with all property owned by the Association, to which, in accordance with the legislation of Ukraine, it may be imposed.

7.7. The state is not responsible for the obligations of the Association, just as the Association is not responsible for the obligations of the state.

7.8. The Association is not responsible for the obligations of its members, just as the members of the Association are not responsible for the obligations of the Association.

7.9. The Association has the right to form social development funds and increase the level of social protection of the Association members and employees of the Association in accordance with the established procedure.

8. THE ORDER OF CONSIDERATION OF ISSUES NOT COVERED BY THIS STATUTE

8.1. During the considering of issues not covered by this Statute, decisions shall be taken by the Congress of the Association.

8.2. Decisions made at the Association Congress shall take effect from the moment of their adoption, unless otherwise decided upon their adoption.

9. PROCEDURE FOR AMENDMENTS TO STATUTE

9.1. Amendments to the Statute of the Association shall be made by decision of the Congress of the Association.

9.2. The decision on amendments to this Statute shall be considered adopted if at least 3/4 of the delegates of the Congress of the Association voted for it.

9.3. Changes made to the Statute documents are registered by the Association in accordance with the procedure established by the current legislation of Ukraine.

10. ORDER OF TERMINATION OF ASSOCIATION ACTIVITIES

10.1. The termination of the Association's activity may be carried out by its reorganization or liquidation (self-dissolution, compulsory dissolution) in accordance with the procedure established by the current legislation of Ukraine.

10.2. The reorganization (merger, accession, division, separation, transformation) of the Association is carried out by decision of the highest body of the Association - the Congress.

10.3. In the case of reorganization of the Association, its rights and duties shall be transferred to the successors designated by the Association Congress.

10.4. Liquidation of the Association is carried out by the decision of the Association Congress or on the basis of a court decision by the liquidation commission formed by the respective bodies.

10.5. From the date of appointment of the liquidation commission, the powers of the governing bodies of the Association for managing the affairs of the Association shall be transferred to it.

10.6. In the case of reorganization (merger, division, accession, transformation) or liquidation of the Association, its own assets are transferred to other or other non-profit organizations of the same type or credited to the budget revenue.

10.7. The Association ensures the keeping and keeping of documents concerning the personnel of the full-time employees and, in case of reorganization or liquidation of the Association, in due time transfers them to the state storage in due course.

10.8. The Association shall be considered as having ceased its activity from the date of entry in the State Register of the record of its termination.