

Appendix 1 to the Resolution of the
Council of the All-Ukrainian Public
Organisation “Association of Taxpayers
of Ukraine” dated 14 November 2025,
No. 1/11



**DEVELOPMENT STRATEGY
of the All-Ukrainian Public Organisation
“Association of Taxpayers of Ukraine”
for 2026**

KYIV 2025

WHO WE ARE, OUR GOALS, MISSION AND VISION

Who we are

The All-Ukrainian Public Organisation “Association of Taxpayers of Ukraine” (hereinafter – the Association), which celebrated its 27th anniversary in 2025, is a voluntary, non-profit, non-political public organisation and the most influential business association in Ukraine dedicated to protecting the legitimate rights and interests of taxpayers. The Association operates through branches in all regions of Ukraine and in the city of Kyiv, uniting representatives of small, medium, and large businesses across key sectors of the economy.

Since 2001, the Association has been actively expanding its international activities as a member of the World Taxpayers Associations and the European Taxpayers Association.

Despite the challenging conditions caused by the full-scale invasion of Ukraine by the Russian Federation in 2022, the Association has not ceased its work for a single moment and continues to support its members, safeguarding the legitimate rights and interests of taxpayers.

Mission

Comprehensive support for the implementation of reforms in Ukraine aimed at creating favourable conditions for: conducting and developing entrepreneurial activity on equal and fair terms with unconditional compliance with the ~~current~~ applicable legislation; ensuring an environment that enables accelerated economic growth and encourages businesses to operate transparently and eliminate the shadow economy; promoting the concept of voluntary tax compliance for the sake of developing domestic production and attracting investment for the restoration of infrastructure and manufacturing in Ukraine; fostering openness and transparency in the work of public authorities and influencing legislative processes in Ukraine; and advancing the implementation of state policy in the tax, budgetary, and financial spheres in line with EU standards and the stable functioning of the financial system.

Tasks:

- protecting and defending the rights and legitimate interests of taxpayers who are members of the Association, in particular by promoting the creation of a favourable environment and equal taxation conditions for all categories of taxpayers, taking into account the circumstances and needs of those who have relocated or are residing in territories where hostilities are (or were) taking place, or which are temporarily occupied by the Russian Federation – including the regions of Zaporizhzhia, Kharkiv, Sumy, Kherson, Mykolaiv, Donetsk, and Luhansk;
- promoting improvements to the business climate and influencing the law-making process in Ukraine through the reform of tax and customs legislation;
- enhancing the social prestige and social responsibility of taxpayers with respect to tax compliance;
- creating platforms for open dialogue on tax and investment decisions among the state, businesses, and potential international investors;

- representing and safeguarding the economic, financial, social, and other interests of taxpayers who are members of the Association at the local, regional, sectoral, national, and international levels;
- establishing and supporting the activities of the Association at a high professional level by introducing best international practices aimed at strengthening its authority and influence;
- consolidating the efforts of ethical businesses in Ukraine to promote socially important reforms;
- expanding partnership networks in Ukraine, EU member states, and the United States;
- facilitating cooperation among institutions representing different sectors of society to strengthen the institutional capacity of the state and advance systemic changes aimed at establishing Ukraine as a full member of the European Union;
- carrying out active public initiatives aimed at positively influencing the formation of state tax and customs policy in the interests of the Association's members;
- promoting the development of a modern tax culture among taxpayers and tax authorities.

Vision of Ukraine

The state serves its people. Opportunities for corruption and abuse of power are eliminated; the political system and local self-government balance public interests, while citizens consciously influence decisions that affect them and are fully aware of the opportunities to exercise their rights. Fair and impartial justice is ensured.

Vision of the Association

The Association is a leading, influential, effective, and authoritative organisation – a public opinion leader in shaping sound state policy in the tax and customs spheres. It embodies a high corporate culture and maintains a continuous commitment to self-improvement and professionalism.

OUR VALUES

- voluntariness;
- equality;
- unity of interests;
- professionalism;
- responsibility;
- mutual respect and trust in cooperation;
- transparency;
- efficiency;
- focus on results;
- independence from political parties;
- mutual openness;
- objectivity;
- impartiality;

- human dignity;
- rule of law;
- patriotism.

OUR GOALS FOR 2026

I. Priority activities.

II. Implementation of legal and socio-economic reforms.

III. Institutional development of the Association.

IV. Proactive educational activities to promote law-abiding behaviour, equality before the law for all taxpayers, and accountability of the state to taxpayers.

I. PRIORITY ACTIVITIES

Active involvement of the Association:

- in establishing a Working Group to prepare a draft of the new Tax Code of Ukraine, designed to stimulate the development of Ukrainian businesses that have remained in the country, encourage the return of domestic enterprises from abroad, create favourable conditions for international investors, and offer tax advantages compared to Ukraine's neighbouring states. At the same time, the Transitional Provisions of the new Tax Code should stipulate that it enters into force on 1 January of the year following the end of martial law;
- in the reform of economic policy, implementing key structural reforms aimed at ensuring the economic stability of the state during wartime and post-war recovery, as well as fostering long-term economic growth, particularly through the preservation of entrepreneurship and the restoration of human capital;
- in the introduction of transparent and efficient mechanisms for compensating businesses for war-related losses, following the successful model applied to compensate citizens for their losses;
- in the development of effective economic incentives to accelerate the recovery and revitalization of regions;
- in ensuring the transparency and efficiency of the work of regulatory and law enforcement authorities;
- in the restoration of transparent competitive selection procedures and public oversight of open competitions for all public service positions;
- in the adoption of the Draft Law of Ukraine "On Amendments to Certain Laws of Ukraine Regarding the Restoration of Competitive Selection Procedures and the Improvement of the Procedure for Entry into, Service in, and Termination of Civil Service" (dated 16 July 2025, No. 13478-1);
- in ensuring a risk-based approach to the inspection of business entities and in the reboot and reform of the State Tax Service, the Economic Security Bureau, the State Customs Service, the National Police, and the Financial Monitoring Service;
- in the selection of new leadership of the State Customs Service, State Tax Service, National Police, and Financial Monitoring Service by commissions in transparent competitions, with the decisive vote belonging to Ukrainian experts;

- in continuing and completing judicial reform and ensuring the rule of law;
- in ensuring inclusive dialogue between the authorities, the business community, and civil society;
- in participating in social dialogue with the government and ensuring the legitimacy of decisions adopted by public authorities regarding socio-economic policy in Ukraine;
- in maintaining the current simplified taxation system and promoting the lawful operation of micro and small businesses;
- in extending the simplified regime for small and medium-sized enterprises (SMEs) established by the Law of Ukraine No. 2434-IX of 19 July 2022 not only for the duration of martial law, but on a permanent basis;
- in reforming the tax system and customs legislation;
- in assisting businesses, within the framework of communication platforms of the State Tax Service in the regions and in Kyiv and within the limits of current legislation, in resolving issues arising in their activities and in ensuring more efficient and effective communication with the tax authorities;
- in implementing the top 10 business priorities together with partners and representatives of the Ukrainian Business Council, of which the Association is one of the founding members;
- in introducing paperless technologies, in particular by prohibiting state authorities from requesting from taxpayers the information that is already available in state databases;
- in organising a series of discussions on issues related to the effective implementation of various areas of government activity, such as public administration, construction, foreign policy, taxation, artificial intelligence, systemic management of corruption risks, and more;
- in participating in the work of the Working (Negotiating) Group responsible for preparing Ukraine's negotiating positions in the negotiations with the European Union on the conclusion of the Agreement on Ukraine's accession to the EU with respect to public administration reform;
- in participating in the work of the Working Group on the assessment of corruption risks in the activities of the National Police of Ukraine;
- in the activities of the Ukrainian Business Council aimed at consolidating business efforts and implementing socially important reforms as well as sustainable economic development;
- in conducting analytical and academic research and assessments;
- in discussing the creation of a transparent mechanism for the targeted use of budget funds, designed to maximally contribute to the socio-economic development of society and to remain adaptable to rapid changes within a wartime economy;
- in organising public events with legislative and executive authorities to help them understand that taxpayers are employees, entrepreneurs, and owners who are active participants in economic relations, whose activities generate material wealth, introduce new production methods, create new jobs, stimulate technological progress, and fill budgets at all levels;
- in implementing measures aimed at ensuring continuous monitoring of law enforcement agencies to promote transparency in detecting corruption among civil servants at all levels of government;

- in supporting the retention of tax residency for Ukrainians who are temporarily abroad.

II. IMPLEMENTATION OF LEGAL AND SOCIO-ECONOMIC REFORMS

The Association promotes the following tasks:

- substantial revision of tax legislation to ensure the stability and clarity of tax policy, the transparency of administrative procedures, and the establishment of legal mechanisms that allow all elements of the tax system to function coherently within a unified tax framework, through the development and adoption of a Tax Code of Development, which will include provisions such as:
 - the introduction of a tax on withdrawn capital into Ukraine's tax system to replace corporate income tax;
 - the reduction of the overall tax burden on the wage fund to a target level of 25% by consolidating personal income tax and the single social contribution into one unified tax;
 - the introduction of a moratorium on amendments to tax legislation until the end of martial law;
 - the simplification of tax administration procedures;
 - the reduction of the number of taxes and tax rates by eliminating inefficient expenditures;
 - the reform of the real estate tax in line with the European model (taxation based on the market or quasi-market value of the asset);
 - the modification of the land tax, with compensation achieved through reductions in inefficient state budget spending (targeting a decrease in total state expenditures to 35% of GDP after the end of martial law);
 - raising the threshold for mandatory VAT registration, with subsequent indexation to inflation;
 - the reform of the risk assessment monitoring system, including proper enforcement of court decisions regarding the blocking of tax invoices and the obligation to notify a supplier/buyer of the risk status of their counterparty immediately upon the supplier's first attempt to register a tax invoice;
 - the introduction of personal liability of civil servants for unlawful actions or omissions that cause damage to a business entity.
- introducing personal liability for managers and employees of tax authorities for any manual interference in the operation of automated tax administration systems (primarily VAT and excise systems);
- maintaining the simplified taxation system and promoting the lawful operation of micro and small businesses;
- promoting the government's guarantee of equal treatment of all taxpayers before the law and the absence of tax discrimination, which will encourage responsible compliance and help reduce tax evasion;
- ensuring interaction between the state, represented by the State Tax Service of Ukraine, and taxpayers who are members of the All-Ukrainian Public Organisation "Association of Taxpayers of Ukraine" as equal participants in public dialogue concerning mutual tax rights and obligations;

- introducing a requirement that cases related to the fulfilment of tax obligations and the collection of unpaid taxes, penalties, and fines be resolved exclusively through the courts, thereby ensuring an effective system of enforcement and safeguarding the rights and legitimate interests of taxpayers;
- promoting the resolution of legislative issues related to conscription and military registration;
- promoting the full implementation of the SME Development Strategy 2027 and the National Economic Strategy 2030;
- attracting large-scale investment, creating new jobs, and ensuring the recovery of Ukraine's economy by introducing effective investment incentives aligned with the fundamental principles of EU regional state aid;
- facilitating the urgent reboot of the Economic Security Bureau of Ukraine, necessitated primarily by the country's significant losses caused by various abuses, especially in the context of full-scale war;
- ensuring the protection of the rights of participants in criminal proceedings and establishing regulatory safeguards against pressure on businesses from law enforcement agencies (Draft Law of Ukraine No. 12439).

In order to build an effective system for ensuring the economic security of the state, with the institutional definition of the place of the Economic Security Bureau of Ukraine within it, the following steps must be taken:

1. In accordance with Article 12 of the Law of Ukraine "On the Economic Security Bureau of Ukraine," implement a risk-based approach in practical activities by developing new work algorithms, methodologies, and instructions that will establish a fundamentally new law enforcement culture within the newly created agency, namely:

- develop and implement a Methodology for Analysing Financial and Economic Risks, which will define the organisational and legal foundations for management decisions of the Economic Security Bureau of Ukraine, as well as the content and procedure for applying risk analysis during operational and investigative activities and pre-trial investigations. This methodology will serve as a basis for strengthening the institutional capacity of the Economic Security Bureau of Ukraine and will include tools for assessing threats to the state's economic security, its degree of vulnerability, and the level of negative impact, with the aim of applying preventive and criminal-law mechanisms to address sources of threats and factors contributing to the criminalisation of the economy;
- coordinate risk management activities among all participants in the state economic security system;
- act as the "National Coordinator" of the state economic security system in accordance with Article 13 of the Law of Ukraine "On the Economic Security Bureau of Ukraine," in particular through the implementation of a clearly defined set of measures for assessing risks in the economic sphere. The application of these measures must be introduced by a corresponding Resolution of the Cabinet of Ministers of Ukraine;
- ensure API-level access to the databases of relevant state authorities, and establish a computer system designed to structure and automate the work of analysts as part of the Automated Risk Analysis and Management System.

2. Developing and implementing a system to support the identification of risks to the economy and public finances, and the receipt of international technical assistance, by analysing structured and unstructured data:

- initiating amendments to legislation on the individual liability of regulatory and law enforcement agency employees for damage caused by unjustified pressure on businesses;
- introducing effective public control measures over the effectiveness of law enforcement agencies and their response to cases of unjustified pressure on businesses;
- in order to properly assess performance (KPI), streamlining reporting indicators based on the results of the work of law enforcement agencies and, first and foremost, the Economic Security Bureau of Ukraine;
- initiating the continuous disclosure and recording of information on searches, account and property seizures, etc. carried out in proceedings not referred to court. Taking such information into account when assessing the effectiveness of law enforcement agencies;
- initiating legislative changes to the Criminal Procedure Code of Ukraine aimed at reducing the possibility of unjustified pressure on businesses during pre-trial investigations;
- improving methods of control and supervision to ensure compliance with the jurisdiction of proceedings relating to economic crimes;
- developing effective mechanisms to stop the abuse of analytical products and expert studies in the investigation of criminal proceedings against taxpayers, including for the purpose of seizing enterprises' property and announcing suspicions against business entity officials.

1. Policy analysis and development

The Association:

- actively works to identify problematic issues in tax and customs legislation, examines them, brings them up for discussion with relevant public organisations, experts, academics and entrepreneurs, systematises proposals and initiates appropriate amendments and additions to legislation;
- consults with the public, and studies public opinion on the implementation of tax and customs policy, including by holding public discussions;
- actively participates in shaping the tax culture of taxpayers and tax officials;
- promotes positive public opinion on tax payments and their effective use;
- ensures the implementation of reforms, from the development of laws to monitoring their implementation;
- considers and responds promptly to official written appeals from Association members regarding compliance with tax and customs legislation by taxpayers and regulatory authorities;
- actively cooperates with experts to conduct research and identify problematic issues in legislation, particularly in customs and tax legislation;

- conducts research with scientists and experts on issues of economic security, particularly the state and ways of ensuring the economic, financial, budgetary, tax and social security of domestic businesses as part of the country's national security in economic and financial spheres;
- studies the forms of interaction between taxpayers and tax authorities at all levels, promoting effective communication between the business community and regulatory authorities;
- researches the prospects for adapting Ukrainian legislation to EU standards during armed aggression.

2. Addressing important reforms to achieve positive change in society.

The Association:

- interacts and cooperates with representatives of the Government, central and local executive authorities, members of parliament, local self-government bodies and civil society institutions in order to promote the protection of taxpayers' rights and legitimate interests in the economic, legal, social and other spheres of their activities;
- develops, together with partners and government representatives, concepts, strategies and plans for tax and customs policy reforms and determines the priority of reforms for business;
- promotes the implementation of relevant EU regulations into Ukrainian national legislation and the introduction of administrative and institutional reforms;
- promotes the practical implementation of regulatory and legal acts, particularly by conducting explanatory work with taxpayers;
- participates in advisory bodies at state institutions and working groups on improving tax and customs legislation;
- advocates for international partners.

3. Communication of reforms, designed to provide the public with information about the Association's activities

- organising spaces for public discussions and maintaining dialogue between businesses and society;
- arranging forums with representatives of state institutions;
- organising and participating in press conferences, round tables, working meetings, seminars, conferences and forums;
- promoting the participation of Association representatives in the media, including TV and radio appearances, with the aim of creating a positive public perception of the Association, raising awareness of its activities, and forming an objective public opinion;
- developing communication materials for distribution in the public sphere, such as public statements, infographics and press releases;
- preparing articles and maintaining blogs;
- developing the project “Cycle of Open Conversations with Liudmyla Herasymenko, Vice-President and Director General of the All-Ukrainian Public Organisation “Association of Taxpayers of Ukraine”, on topical issues with respected and

interesting people in the fields of law, jurisprudence and tax legislation, under the title ‘The Key to Solving Not Only Business Problems’”;

- ensuring the functioning of the Association's website and communication on social networks;

- regularly updating the news feed on the Association's website and the information resources of the All-Ukrainian Public Organisation “Association of Taxpayers of Ukraine”;

- promoting the activities of the Association and strengthening its influence and authority as a powerful public organisation by participating in information and communication activities and international events to enhance its image;

- promoting active cooperation with international professional organisations to learn from their experience in the tax and customs spheres;

Providing taxpayers who are members of the Association with information on legislative initiatives to obtain their comments and suggestions;

- implementing communication and media events to highlight the urgent need for reform of the State Customs Service, State Tax Service and Economic Security Bureau, including articles, press conferences, round tables, forums, television and radio appearances, and social network discussions.

III. INSTITUTIONAL DEVELOPMENT OF THE ASSOCIATION

1. Development of the Association:

- continuous updating and expansion of areas of work within the framework of Memoranda of Cooperation concluded by the Association with partners;

- intensifying the work of the Association's Council members in the areas of tax and customs policy, economic development, digital transformation, banking and financial activities, interaction with the Economic Security Bureau of Ukraine and the provision of legal assistance to the All-Ukrainian Public Organisation “Association of Taxpayers of Ukraine”, as well as to law enforcement, national health, medical care and social policy;

- establishing active cooperation with international organisations to fulfil the Association's statutory goals and objectives;

- continuing the practice of holding joint events with international partners to study their experience in protecting the rights and legitimate interests of taxpayers.

Expanding ties with international organisations to promote business partnerships between Association members and attract investment;

- holding international business partnership forums to promote Ukrainian manufacturers who are members of the Association to international markets;

- establishing cooperation with grantors and attracting donor funds to implement the Association's own and joint projects;

- intensifying participation in working groups aimed at developing the business environment and protecting the rights and legitimate interests of taxpayers.

2. Building the capacities of Association members:

- increasing the number of Association members;
- improving the forms and methods of the Association's work, improving the organisation of the activities of regional and local branches, strengthening communication between the General Directorate and regional and local branches with a view to adopting coordinated decisions, in particular, forming a unified position;
- expanding the regional structure of the Association, extending its activities to the city and district levels;
- building an information and communication space based on a wide network of local branches of the Association;
- improving the regulatory and legal framework for the Association's activities;
- attracting resources for the effective development of the Association and its local branches, including taking into account the forced relocation of Association members due to hostilities;
- training and educating the Association's staff and activists, as well as its local branches;
- developing the Association's cooperation with state and representative authorities at all levels and local self-government bodies with a view to developing partnerships between the authorities and business;
- strengthening the influence and authority of the Association and its local branches through information and communication activities;
- developing effective cooperation mechanisms and creating new opportunities for partnership with international organisations and other public associations to expand the Association's capabilities and resources.

IV. PROACTIVE EDUCATIONAL ACTIVITIES TO PROMOTE LAW-ABIDING BEHAVIOUR, EQUALITY BEFORE THE LAW FOR ALL TAXPAYERS, AND ACCOUNTABILITY OF THE STATE TO TAXPAYERS

The Association:

- provides Association members with information on state tax and customs policy by monitoring, summarising and distributing analytical materials on legislative changes and innovations, as well as the views of the Association's governing bodies on these issues;
- ensures the improvement of the knowledge level of taxpayers who are members of the Association by organising and conducting free seminars, webinars, online conferences, round tables and other communication events;
- provides consultations in the areas of tax and customs policy for members of the Association:
 - provides high-quality and prompt advice and feedback to taxpayers who are members of the Association;
 - intensifies cooperation with state executive authorities in organising and conducting joint educational and awareness-raising events;
 - acts as an information partner for large-scale events dedicated to cooperation between the state and society in matters of tax and customs policy, criminal law, law enforcement, security and defence, etc.;

- develops presentation materials for the organisation's awareness-raising, educational and image-building events, including preparing and printing of handouts for participants in forums, conferences and seminars (brochures, booklets, methodological guides);
- provides support to Association members by constantly reviewing changes in legislation and sending practical explanations to Association members in order to provide practical assistance, etc.

In order to overcome the key challenges and threats currently facing Ukraine, we believe that the All-Ukrainian Public Organisation “Association of Taxpayers of Ukraine” must, first and foremost, implement the tasks set out in this Development Strategy by 2026. This will contribute not only to the Association's own further development and active activities, but also to scaling up measures to effectively support domestic business in the name of peace and victory, ensuring Ukraine's economic stability and creating incentives for post-war recovery and economic growth.