Appendix No. 1

to Resolution of the Council of UNGO “TAU”

No. 02/11 dated 09 November 2026

DEVELOPMENT STRATEGY

OF THE UKRAINIAN NATIONAL-WIDE NON-GOVERNMENTAL “TAXPAYERS ASSOCIATION OF UKRAINE”

FOR 2027

KYIV – 2026

WHO ARE WE?

The Ukrainian national-wide non-governmental “Taxpayers Association of Ukraine” (UNGO “TAU”, the Association) is a voluntary, non-profit, non-political public organization. We were established on the principles of voluntariness and equality for the purpose of representing and protecting the rights and economic, social, and other interests of taxpayers at the local, regional, sectoral, and national levels. The Association serves as a reliable legal bridge between legitimate business, civil society, and public authorities.

MISSION AND STATUTORY PURPOSE

In accordance with clause 2.1 of the Charter, approved through state registration:

“The purpose of establishing and operating 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 the national, sectoral, and local levels; and to promote the creation in Ukraine of conditions for the priority development of national entrepreneurship, statehood, culture, and international relations, the introduction of the best world standards at the level of social relations, and the improvement of the level of legal culture.”

Legal form of activity:

The Association’s activities in representing and protecting the rights and legitimate interests of its members (taxpayers), as well as its participation in law-making, are carried out exclusively in the form of advocacy. The Association does not aim to make a commercial profit from representing interests, does not engage in commercial or other lobbying of the interests of individual business entities, and is not a lobbying entity within the meaning of the legislation of Ukraine.

VISION OF UKRAINE – 2027

Ukraine in 2027 is a European state with a powerful and transparent economy, in which the “shadow economy” has been fully overcome, and equal and fair rules of market conduct have been established for every entrepreneur; where public authorities are fully accountable to society and act strictly within the legal framework, free from arbitrary interpretation, pressure, and abuse.

VISION OF THE ASSOCIATION – 2027

In 2027, UNGO “TAU” is the country’s leading, institutionally strong think tank and a reliable legal shield for the members of the Association and the entire community of conscientious taxpayers, whose expert opinion is a recognized and authoritative benchmark in the development and implementation of economic, financial, and tax reforms in the country.

OUR VALUES

• Lawfulness and the Rule of Law – mutual respect for the law on the part of both business and the state.

• Patriotism and Financial Discipline – conscious payment of taxes in full as the only source of funding for the Armed Forces of Ukraine in the context of a protracted war.

• Transparency and Non-Partisanship – complete neutrality towards any political parties, factions, or groups in the Verkhovna Rada of Ukraine, in accordance with clause 2.7 of the Charter.

• Partnership and Professionalism – equal, constructive dialogue with regulatory authorities based on deep expertise.

PART I. TASKS AND AREAS OF ACTIVITY OF THE ASSOCIATION

TASKS OF THE ASSOCIATION

In accordance with clause 2.2 of the Charter, the Association sets itself the following tasks:

• 2.2.1. to promote the protection of the legitimate rights and interests of taxpayers and raise their level of knowledge in order to encourage voluntary and timely payment of taxes, and to enhance the social prestige of the Ukrainian taxpayer;

• 2.2.2. to cooperate with other public associations, including international ones, for the purpose of exchanging experience and protecting the legitimate rights of the Association's members;

• 2.2.3. to promote economic, scientific-technical, and informational cooperation with foreign countries and the effective attraction of domestic and foreign investment into the economy of Ukraine;

• 2.2.4. to represent the interests of taxpayers before public authorities, administrative bodies, and local self-government bodies in the formulation and implementation of state tax and economic policy;

• 2.2.5. other tasks arising from this Charter or assigned for performance by the governing bodies of the Association.

AREAS OF ACTIVITY OF THE ASSOCIATION

In accordance with clause 2.3 of the Charter, in order to perform its statutory tasks, the Association carries out the following areas of activity in the manner prescribed by the current legislation of Ukraine:

• 2.3.1. studies public opinion on the tax and other legislation of Ukraine and on accounting, including surveys on attitudes toward taxation and accounting and tax records;

• 2.3.2. promotes research in the field of tax, financial-credit, and economic policy;

• 2.3.3. initiates and participates in public discussion of draft laws and socio-economic development programs, conducts their independent public expert review, provides its conclusions to interested parties, and develops draft programs and regulatory acts in order to submit proposals to the relevant public authorities;

• 2.3.4. conducts educational and awareness-raising activities among taxpayers on matters of tax policy and the tax and other legislation of Ukraine;

• 2.3.5. conducts mass outreach and consultation work on tax legislation, raises the public status of the taxpayer, and carries out promotional work among taxpayers. Organizes and holds cluster and sectoral seminars, conferences, symposiums, workshops, webinars, debates, online conferences, etc.;

• 2.3.6. compiles and publishes rankings of taxpayers engaged in business activities;

• 2.3.7. studies the forms of interaction between taxpayers and public authorities and local self-government bodies, primarily regulatory authorities at all levels, and disseminates such experience among taxpayers;

• 2.3.8. represents and protects its own legitimate interests and the legitimate interests of its members in courts, regulatory authorities, other public authorities, and local self-government bodies;

• 2.3.9. participates in public activities by holding mass events – assemblies, rallies, demonstrations, etc. – in the manner prescribed by the current legislation of Ukraine;

• 2.3.10. provides ideological, organizational, and material support to other public organizations in the conduct of joint actions, and assists them within the powers of the Association provided for by this Charter, the approved budget of the Association, and in accordance with the current legislation of Ukraine;

• 2.3.11. submits proposals to the subjects of legislative initiative, executive authorities, and local self-government bodies on improving the current legislation of Ukraine in the field of taxation.

PART II. STRATEGIC GOALS AND PRACTICAL TASKS OF UNGO “TAU” FOR 2027

I. Priority Areas of Activity in the Context of a Protracted War

To achieve its statutory purpose and respond to present-day challenges, the Association defines the following main priorities for 2027:

1. Advocacy for de-shadowing the economy and protecting the legitimate market: conducting independent expert review and public discussion of initiatives aimed at restricting schemes of artificially splitting large businesses into nominal individual entrepreneurs (FOPs), in order to level the playing field for those who operate openly.

2. Ensuring defense capability: providing maximum support to law-abiding (“white”) business that creates official jobs, pays legal wages, and replenishes the state budget to sustain the Armed Forces of Ukraine; uniting the efforts of business and government for the sake of our common Victory.

3. Adaptation to the conditions of a long-term war: creating tools for business support, in particular a transparent mechanism for the reservation of employees from mobilization, in order to preserve jobs, relocated companies, and the overall stability of the tax system under martial law.

4. Promoting the post-war economic recovery of Ukraine: active participation in implementing a system of measures to promote the restoration of industrial potential, the modernization of critical infrastructure, the development of innovative sectors of the economy, and the transformation of the national economy on its path toward the European Union.

II. Interaction with Public Authorities and Participation in Systemic Economic and Legal Reforms in the Form of Advocacy

In order to achieve qualitative changes in the country, protect the legitimate market, and ensure the accountability of public institutions to taxpayers, in 2027 the Association will focus its efforts on:

1. Building a constructive dialogue: developing partnership with government bodies, line ministries, Members of Parliament, and local self-government bodies in order to represent the Association's interests in the economic, legal, social, and other spheres of their activity exclusively in the form of legal advocacy.

2. Participation in designing reforms: joint development, with partners and government representatives, of transparent concepts, strategies, and plans for reforming tax and customs policy that clearly establish the interests of transparent business as a state priority.

3. Promoting European integration and institutional change: public support for adapting Ukrainian fiscal legislation and implementing European Union norms into national legislation, and for structural, administrative, and institutional reforms.

4. Practical clarification and elimination of arbitrary interpretation: focusing efforts on the correct and unambiguous implementation of regulatory acts at the local level through systematic informing and mass outreach work among taxpayers.

5. Expert participation in law-making: full and active work within advisory bodies at public institutions and parliamentary working groups to submit proposals for improving tax and customs legislation on the basis of transparency.

6. International advocacy: conducting advocacy and representing the interests of domestic legitimate business before international partners in order to attract investment for the reconstruction of Ukraine.

7. Public expert review of the balance of legislation: substantiating to the subjects of legislative initiative that fiscal restrictions (in particular regarding the artificial splitting of businesses) should be introduced only simultaneously with protective changes concerning the obligation of the State Tax Service (STS) to prove guilt in court and with the strengthening of reliable legal protection for legitimate family entrepreneurship.

8. Harmonization with international standards: conducting legal analysis and advocacy for the integration of Ukrainian legislation with European standards and global BEPS rules in order to eliminate unfair competition.

III. Strategic Communication, Legal Publicity, and Media Development of the Association

In 2027, communication activities are subordinated to the idea of strengthening the authority of UNGO "TAU" as a powerful public organization, promoting financial discipline, and creating a public space for the protection of business:

1. Organizing authoritative discussion platforms: holding large-scale forums, conferences, round tables, workshops, seminars, and working meetings with the participation of representatives of public institutions in order to maintain an open dialogue between business, government, and society.

2. Shaping objective public opinion: ensuring the constant presence and active participation of the Association's representatives in the media space (publications in the media, appearances on television and radio) in order to build a positive image of the organization, raise awareness of its activities, and shape objective public opinion.

3. Producing high-quality legal analytics: developing modern communication materials for dissemination in the public space (public statements, infographics, press releases), preparing expert articles, and maintaining professional blogs.

4. Developing the flagship media project: further scaling and enhancing the content of the project – "Cycle of Open Conversations with Liudmyla Herasymenko, Vice President and Director General of UNGO "TAU"" – on the official YouTube channel of UNGO "TAU", on current topics with respected and interesting people in the fields of law, jurisprudence, and tax legislation – "A Key to Solving Not Only Business Problems."

5. Digital interaction and feedback: ensuring the stable operation of the Association's official website, regular updating of the news feed, and prompt communication on social networks and other information resources of UNGO "TAU".

6. Advocacy for the reform of regulatory authorities: implementing comprehensive communication and media activities (articles, press conferences, round tables, forums, radio and television appearances) regarding the need for:

• the urgent, transparent, and complete reset of the State Tax Service of Ukraine;

• further intensification of the improvement process of the State Customs Service of Ukraine;

• continued institutional strengthening of the Economic Security Bureau of Ukraine.

7. International partnership: expanding active cooperation with international professional organizations in order to adopt the best world practices in the tax and customs fields and to enhance the Association's international image.

8. Involving the Association's members in the discussion of laws: promptly providing taxpayers who are members of the Association with information on legislative initiatives in order to obtain their practical comments and proposals for forming a common position.

IV. Internal Institutional Development and Digitalization of the Association's Management

In order to strengthen the structure of UNGO "TAU", adapt to the challenges of martial law, and ensure the uninterrupted operation of its governing bodies, the Association sets itself the following tasks:

1. Optimization and review of separate subdivisions: conducting a full inventory and audit and preparing decisions of the Council of the Association on the termination of lower-level separate subdivisions with the status of a legal entity that, due to the consequences of the war, the destruction of premises, or temporary occupation, have effectively ceased operations or have completely lost contact with the Association, in accordance with the provisions of the Charter.

2. Introduction of digital management formats: full use of modern electronic document management systems; holding meetings of the Council and the Management Board in hybrid formats and by videoconference; and prompt voting on urgent matters through remote electronic polling and recording of decisions in messenger chats (Viber, Telegram, WhatsApp) in order to ensure legitimacy under any force majeure circumstances, in accordance with the statutory powers granted to the Council and the Management Board.

3. Financial transparency, discipline, and stability: approval by the Management Board of the Association (on the basis of the function delegated by the Congress of the Association) of clear

annual budgets of the Association and budgets for the costs of individual large-scale events (in particular, the All-Ukrainian Rating “Conscientious Taxpayers”), and strict oversight by the Audit Commission of the systematic record-keeping of the Association’s members and the timely payment of membership fees.

V. Proactive Educational Activities to Promote Law-Abidingness and Equality Before the Law

In carrying out the function of legal advocacy and promoting a high tax culture, the Association focuses its efforts on:

1. Developing clear control criteria and eliminating arbitrary interpretation: active joint work with the leadership of the STS, the State Labour Service, and the Pension Fund of Ukraine to produce transparent clarifications and inspection indicators, which will fully eliminate the human factor and the subjective interpretation of legal provisions by inspectors in the field, and put an end to administrative pressure on legitimate entrepreneurs.

2. Large-scale legal and financial training: organizing and holding systematic cluster, sectoral, and regional seminars, conferences, workshops, and webinars for accountants, lawyers, and enterprise managers on tax compliance, the stable operation of the risk assessment criteria monitoring system (SMKOR), military registration, and business financial discipline.

3. Public exposure as a tool for protecting business rights: active and uncompromising use of the official website, social media pages, and media resources of UNGO “TAU” to generate strong public attention to cases of unjustified blocking of enterprises’ working capital or other violations of the legitimate rights of the Association’s members by officials of regulatory authorities. Publicity and openness are the main shield of legitimate business.

The Ukrainian national-wide non-governmental “Taxpayers Association of Ukraine” is convinced that overcoming the key challenges and threats currently facing the state requires the clear implementation of the tasks defined by this Development Strategy for 2027. This will contribute not only to the institutional strengthening of the Association itself, but also to ensuring reliable legal support for domestic business on the basis of financial discipline for the purpose of funding the Armed Forces of Ukraine. The successful achievement of the outlined goals is the basis for preserving the economic resilience of the country, de-shadowing the market, attracting investment, and creating a reliable foundation for post-war recovery in the name of our common Victory.