The 16th Extraordinary Meeting of the Ukrainian national-wide non-governmental " Taxpayers Association of Ukraine" on October 19, 2026

Amendments are approved

UKRAINIAN NATIONAL-WIDE NON-GOVERNMENTAL «TAXPAYERS ASSOCIATION OF UKRAINE» (new edition) (identification code 21704946)

Kyiv
2026

1. GENERAL PROVISIONS

1.1. The Ukrainian national-wide non-governmental “Taxpayers Association of Ukraine” (hereinafter referred to as the “Association”) is a voluntary, nonprofit, nonpolitical public organization of Ukrainian citizens, citizens of other countries, and stateless persons, established on the basis of shared interests for the joint exercise of their rights and freedoms, on the principles of voluntariness and equality, with the aim of representing and protecting the rights, economic, social, and other interests of taxpayers at the local, regional, sectoral, and national levels, as well as coordinating and consolidating the actions of its members in the sphere of social, legal, and economic relations. The Association operates in accordance with the Constitution of Ukraine, the Law of Ukraine “On Public Associations,” other legislative acts of Ukraine, and these Articles of Association.

1.2. The Ukrainian national-wide non-governmental Association has the following name in **Ukrainian**: full name - Всеукраїнська громадська організація «Асоціація платників податків України»; abbreviated name - ВГО «АППУ».
In **English**: full name: Ukrainian national-wide non-governmental “Taxpayers Association of Ukraine”; abbreviated name: UNGO “TAU”.

1.3. The Association is a legal entity from the moment of its state registration. The Association has the right to enter into agreements and other agreements on its own behalf, to acquire property rights and personal non-property rights, to appear in court, and maintains an independent balance sheet. The Association has the right to open checking and other accounts in both national and foreign currencies at banking institutions; it has a seal, stamps, an emblem, letterhead, symbols, and other identifying marks in accordance with the current legislation of Ukraine, the samples of which are approved by the Association’s Council. The symbols are registered in accordance with the procedure established by law.

1.4. The fundamental principles governing the Association’s activities are voluntary membership, equal rights for its members, self-governance, legality, and transparency.

1.5. The Association’s activities extend throughout the entire territory of Ukraine.

1.6. To carry out its statutory objectives, the Association cooperates with central and local government authorities, local self-government bodies, and public and non-governmental organizations, including international ones.

1.7. The Association’s structure consists of its regional and local branches registered prior to January 01, 2013 (hereinafter referred to as “Separate branches”). Separate branches registered prior to January 01, 2013, with the status of legal entities, retain such status and operate in accordance with their own Articles of Association, which are approved by the

Association's Board based on model bylaws approved by the Council. The authority to make decisions regarding the dissolution (liquidation) of such Separate branches, as well as to conduct an inventory of their assets, falls within the competence of the Association's Council, unless otherwise expressly delegated by the Meeting.

1.8. The powers of the Association's founders ceased on the date of its state registration in accordance with the requirements of the law. The individuals who served as founders of the Association at the time of its establishment have equal rights and obligations with other members of the Association, and the Association is managed exclusively by its governing bodies and members in the manner provided for by these Articles of Association.

2. GOALS, OBJECTIVES AND FOCUS AREAS OF THE ASSOCIATION

2.1 The purpose of the Association's establishment and activities is to protect the rights and legitimate interests of taxpayers in the economic, legal, social, and other spheres of their activities; to represent the Association's interests at the national, sectoral, and local levels; and to promote the creation of conditions in Ukraine for the priority development of national entrepreneurship, statehood, culture, and international relations; the adoption of the world's best standards in social relations; and the enhancement of legal literacy. The Association's activities regarding the representation and protection of the rights and legitimate interests of its members (taxpayers), as well as its participation in lawmaking, are carried out through advocacy. The Association does not seek to derive commercial profit from representing interests, does not engage in commercial or other lobbying on behalf of individual business entities, and is not a lobbying entity as defined by Ukrainian law.

2.2 The Association has set the following objectives for itself:

2.2.1. to promote the protection of taxpayers' legal rights and interests, to enhance their knowledge in order to encourage voluntary and timely tax payment, and to raise the social standing of Ukrainian taxpayers;

2.2.2. to cooperate with other public associations, including international ones, to exchange experience and protect the legitimate rights of the Association's members;

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

2.2.4. to represent the interests of taxpayers before state 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 these Articles of Association or those assigned by the Association's governing bodies.

2.3 To fulfill its statutory objectives, the Association carries out the following

activities in accordance with the procedures established by the current legislation of Ukraine:

2.3.1. studies public opinion on Ukraine's tax and other legislation and accounting, including surveys on attitudes toward taxation, accounting, and tax reporting;

2.3.2. promotes research in the fields of tax, financial, credit, and economic policy;

2.3.3. initiates and participates in public discussions of draft laws and socio-economic development programs, conducts independent public reviews of them, provides its conclusions to interested parties, and develops draft programs and regulatory acts for submission, in accordance with established procedures, to the relevant government agencies for consideration;

2.3.4. conducts educational and awareness-raising activities on tax policy, tax legislation, and other Ukrainian laws among taxpayers;

2.3.5. conducts public outreach and advisory work regarding tax legislation, raises the social status of taxpayers, and carries out advocacy work among taxpayers. Organizes and conducts regional and sector-specific seminars, conferences, symposia, workshops, webinars, online conferences, etc.;

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

2.3.7. studies the ways in which taxpayers interact with state and local government authorities, particularly with regulatory agencies at all levels, and disseminates this information among taxpayers;

2.3.8. represents and defends its legitimate interests and the legitimate interests of its members in courts, regulatory agencies, and other state and local government bodies;

2.3.9. participates in civic activities by organizing public events - such as assemblies, rallies, demonstrations, etc. - in accordance with the procedures established by the current legislation of Ukraine;

2.3.10. provides ideological, organizational, and financial support to other public organizations when conducting joint actions, and assists them within the scope of the Association's authority as provided for by these Articles of Association, the Association's approved budget, and in accordance with the current legislation of Ukraine;

2.3.11. submits proposals to legislative bodies, state executive authorities, and local self-government bodies regarding the improvement of current Ukrainian legislation in the field of taxation;

2.3.12. establishes media outlets and disseminates information to promote its goals and objectives;

2.3.13. establishes enterprises and companies in accordance with the procedures set forth in the current legislation of Ukraine.

2.4. The Association has the right to establish or join international public

(non-governmental) organizations, maintain international relations, enter into agreements, and participate in charitable and other activities that do not conflict with the laws of Ukraine. To fulfill its statutory purpose, the Association has the right to invite foreign nationals in accordance with the procedure established by Ukrainian law.

2.5. In accordance with applicable law, the Association publishes the results of its work, its governing documents, the composition of its leadership, and information regarding its sources of funding and expenditures.

2.6. The Association's activities are not aimed at generating income (profit). It is prohibited to distribute the Association's income (profits) or any part thereof among the founders (members as defined by the Civil Code of Ukraine), members of the Association, employees (except for payment of their wages and the calculation of the unified social contribution), members of the governing bodies, and other persons associated with them. The Association's income (profits) and property shall be used exclusively to finance the Association's operating expenses and to achieve the purposes (goals, objectives) and areas of activity defined by these Articles of Association.

2.7. The Association does not support, in any form, any political party, faction, or group in the Verkhovna Rada of Ukraine. The term "does not support" in this article should be understood in the broadest sense; in particular, among other things, it encompasses any public events and actions in the form of written or oral statements or announcements, the drafting of joint documents, the provision of a signature of support, and so on. The approval of specific decisions or draft legislative acts cannot be considered as support for those government bodies, parties, factions, or groups in the Verkhovna Rada of Ukraine, civil society organizations, or other institutions that are their initiators.

3. MEMBERS OF THE ASSOCIATION, THEIR RIGHTS AND OBLIGATIONS

3.1 Members of the Association.

3.1.1 Members of the Association are individuals as defined in Article 8 of the Law of Ukraine "On Public Associations" dated March 22, 2012, No. 4572-VI (as amended), who share the Association's goals and areas of activity and accept these Articles of Association. Membership in the Association is voluntary.

By decision of the Association's Meeting, a member of the Association who has actively participated in the Association's activities and made a significant contribution to its development may be elected as an honorary member of the Association. The status of an

honorary member of the Association is governed by the relevant Regulations, which are approved by the Association's Board.

3.1.2 Members of the Association may exercise the rights specified in paragraph 3.3 of these Articles of Association either personally or through an authorized representative.

3.2 Procedures and conditions for joining the Association.

3.2.1 Admission to the Association is granted on the basis of a written application submitted to the governing body of the relevant Separate division or to the Association's Board, and subject to payment of the admission and membership fees for the current year.

3.2.2 Applicants acquire the status of Association members and the corresponding rights upon the adoption of a decision by the governing body of the relevant Separate division or by the Association's Board.

3.3 Members of the Association are entitled to:

3.3.1 participate in person or send authorized representatives to participate in the work of the Association's governing bodies and local branches;

3.3.2 submit nominations for election to the Association's governing bodies;

3.3.3 elect and be elected to the Association's governing bodies and receive information about their work;

3.3.4 submit proposals to improve the Association's activities and address shortcomings in the organization of its work;

3.3.5 receive support from the Association in defending their legal rights regarding tax payments;

3.3.6 receive methodological, organizational, informational, and other assistance in resolving issues related to the Association's statutory activities;

3.3.7 receive information about the Association's activities, the implementation of its approved programs, and the work of the Association's governing bodies and its officers;

3.3.8 carry out collective actions to protect their interests;

3.3.9 if they disagree with a decision of the Association's governing body, to appeal that decision to a higher-level governing body of the Association, which shall consider the appeal at its next meeting within a period not exceeding 45 days;

3.3.10 withdraw from membership in the Association by submitting a written application;

3.3.11 other rights in accordance with the current legislation of Ukraine and these Articles of Association.

3.4 Members of the Association are obliged to:

3.4.1. acknowledge and comply with the provisions of the Association's Articles of Association;

3.4.2. refrain from actions that cause financial harm or damage the Association's business reputation;

3.4.3. contribute to the realization of the Association's mission, the achievement of its goals, and the fulfillment of its objectives;

3.4.4. comply with the decisions of the Association's governing bodies;

3.4.5. pay membership dues in a timely manner and in full. The amount of admission and membership dues and the procedure for their payment shall be established by the Association's Board in accordance with the "Regulations on the Payment of Membership Dues";

3.4.6. participate in events aimed at achieving the Association's goals and objectives;

3.4.7. not disclose information that constitutes confidential information of the Association and/or its members;

3.4.8. provide the Association's governing bodies with information about themselves, contact phone numbers, mailing and email addresses, as well as other information necessary for maintaining the Association's Membership Register and ensuring the effective protection of members' lawful rights and interests, which does not conflict with the requirements of the Law of Ukraine "On the Protection of Personal Data" and is used exclusively within the scope of the Association's statutory activities without the right to disclose such information to third parties.

3.4.9. Members of the Association are not authorized to act as representatives of the Association or any of its bodies without the appropriate powers of attorney or authorizations.

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. the death of a member;

3.5.1.2. withdrawal from the Association at the member's own request (voluntary withdrawal) in accordance with the procedure set forth in these Articles of Association;

3.5.1.3. expulsion from the Association (compulsory expulsion) in accordance with the procedure set forth in these Articles of Association.

3.5.2. A member of the Association shall be deemed expelled from the Association following a decision by the relevant governing body of the Division or by the Association's Board. When deciding on the compulsory expulsion of a member from the Association, the member against whom such a decision is being made shall not participate in the vote.

3.5.3. Voluntary withdrawal from the Association is effected on the basis of a unilateral declaration of intent by the member, by submitting a written application to the governing body of the relevant Division or to the Association's Board. Membership in the Association terminates on the date the application is submitted and does not require any additional decisions. As of that same date, the member's tenure in any elected office within the Association shall cease, with the exception of the President of the Association, whose membership and powers shall cease on the day following the election of a new President of the Association.

3.5.4. Compulsory expulsion of members from the Association shall occur exclusively in the following cases:

3.5.4.1. if a member of the Association engages in actions that violate the Association's Articles of Association and harm the Association's standing and reputation or the reputation of its members;

3.5.4.2. if a member of the Association has lost contact with it, does not participate in its events and activities, and does not fulfill the obligations of an Association member, including having outstanding membership dues for the previous billing period, as defined by the "Regulations on the Payment of Membership Dues."

3.5.5. In the event of voluntary withdrawal from the Association or expulsion from the Association, voluntary donations, membership dues, and admission fees are non-refundable.

3.5.6. In the event of termination of membership in the Association of its officers, including the President, First Vice Presidents, Vice Presidents of the Association, members of the Association's Board, members of the Association's Audit Commission (if established), members of the Association's Executive Board, and the Director General of the Association's General Directorate - for the reasons provided for in these Articles of Association - the powers of such persons shall be terminated prematurely. The decision to forcibly expel the aforementioned persons from the Association shall be adopted by the Association's Council upon the recommendation of the Association's Board; however, with the exception of the Association's President and members of the Association's Council, decisions regarding their expulsion fall within the exclusive jurisdiction of the Association's Meeting.

4. GOVERNING BODIES OF THE ASSOCIATION

4.1 Meeting of the Association.

4.1.1. The highest governing body of the Association is the Association Meeting, which is convened as needed, but at least once

every four years. The time, place, format, agenda, rules of representation, and procedure for electing delegates shall be determined by the Association Council no later than two months prior to the Association Meeting. An extraordinary General Meeting of the Association shall be convened by decision of the Association Council or at the request of at least 1/10 of the Association's members.

In the event of force majeure (martial law in Ukraine, extraordinary and unavoidable circumstances, quarantine restrictions, etc.) that objectively prevent the Meeting from being held with the physical presence of its delegates, such a session of the Meeting may be held via videoconference using internet-based technical means and audiovisual computer software for online conferences that allow all Meeting participants to be seen and heard simultaneously, organized and provided by the Association's General Directorate, or in a hybrid format - by combining the physical presence of some delegates in one location with the remote participation of other delegates via real-time communication technology, or in the form of a poll (absentee voting) - through remote voting by delegates without holding a joint meeting (session), via the exchange of written or electronic documents. Notice of the convening of the Meeting is issued by the General Directorate, upon a decision of the Council, no later than two months before the start of the meeting.

The General Directorate notifies the delegates of the Meeting of its convening no later than two months before the start of the session (or the start of voting) by: sending text messages, emails, messages via instant messengers, etc., as well as through announcements on the official web portal, the Association's Facebook page and Telegram channel.

4.1.2. The General Directorate of the Association shall issue a notice convening the Association's Meeting pursuant to a decision of the Association's Council. If the Association's Meeting is held via videoconference (online conference), the minutes of the Meeting meeting must specify the name of the computer program (platform) used to conduct the meeting.

4.1.3. Meeting of the Association is considered legitimate if at least two-thirds of its delegates are registered and present (either in person or represented by proxy). Resolutions of the Association's Meeting are considered adopted if more than half of the registered delegates of the Association's Meeting vote in favor of them, except in cases expressly provided for by these Articles of Association or the current legislation of Ukraine. When deciding on matters at the Meeting, each delegate has one vote. A delegate has the right to transfer his or her vote to a representative or another delegate of the Association by power of attorney. One delegate may represent, by power of attorney, no more

than one other delegate. If the Meeting is held in a hybrid format (including via videoconference), a resolution of the Meeting is considered adopted if it is approved by more than half (a simple majority) of the delegates registered to participate in the Meeting (both in person and remotely). Delegates participating in the Meeting remotely via technical means of communication shall vote in person. If the Meeting is held in the form of a poll (absentee voting), a resolution is considered adopted if it is supported by more than half (a simple majority) of the delegates who participated in the poll and submitted their completed ballots (written or electronic documents) by the established deadline, provided that more than half of the total number of elected delegates to the Meeting participated in the poll.

4.1.4. Decisions of the Meeting regarding amendments to the Association's Articles of Association, the Association's dissolution (liquidation) and reorganization, as well as the alienation of the Association's property in an amount equal to fifty percent or more of the Association's total property, shall be adopted by a qualified majority of at least three-fourths of the votes of registered delegates. On other matters, decisions shall be adopted by a simple majority of the votes of registered delegates, unless otherwise provided for in these Articles of Association. Decisions shall be deemed adopted and shall take effect upon their adoption by the Meeting, unless otherwise provided for in the decision itself. The form of voting (open or secret) is determined by a resolution of the Meeting.

4.1.5. The Association's Meeting has the right to consider any matter concerning the Association's activities. A resolution of the Meeting may be challenged by a member of the Association in court. The exclusive jurisdiction of the Association's Meeting includes:

4.1.5.1. Approval of the Association's Articles of Association, and the adoption of amendments and additions thereto;

4.1.5.2. Determination of the number and composition of members, as well as the election and removal (early termination of powers) of members of the Association's Board and the Association's Audit Commission (if any);

4.1.5.3. electing and recalling (terminating the powers of) the President of the Association, the First Vice President, and the Vice Presidents of the Association;

4.1.5.4. reviewing and approving reports on the work of the Association's Board and the Association's Audit Commission, and evaluating their activities;

4.1.5.5. determining and approving the strategic directions of the Association's activities;

4.1.5.6. adopting decisions on the liquidation and reorganization of the Association, appointing a liquidation commission, and approving the

liquidation balance sheet;

4.1.5.7. delegating authority to the Board to determine the Association's registered office;

4.1.5.8. making decisions regarding petitions and appeals submitted by Association members to the Meeting;

4.1.5.9. during the period of martial law, to delegate to the Association's Council the authority to determine and approve the strategic directions of the Association's activities, as well as to terminate the powers of members of the Association's Council and the Association's Audit Commission ahead of schedule in the following cases: their voluntary submission of a statement of resignation; persistent inability to perform their duties due to health reasons; lack of communication with a member of the governing body or their absence from meetings for more than 6 (six) consecutive months.

4.1.5.10. Adopting decisions on the dissolution (liquidation) of the Association's separate branches (whether or not they have legal entity status) in cases where contact with them has been lost, they have failed to submit reports, or they have effectively ceased operations, as well as appointing liquidators (a liquidation commission) and designating the persons responsible for conducting the liquidation proceedings.

4.1.5.11. Empowering the Association's Board to approve the Association's annual budgets, budgets for specific events (in particular, the All-Ukrainian "Conscientious Taxpayers" Ranking), make amendments to them, and approve reports on their implementation;

4.2 Association Council.

4.2.1. The Association's Council is a collegial body of the Association between Meetins; it operates on a voluntary basis and is elected by the Association's Meeting for a term of four years. In addition to the Council members elected at the Association's Meeting, the Council includes, by virtue of their office, the President, the First Vice President, the Vice Presidents, as well as the heads of the Association's Separate branches in the Autonomous Republic of Crimea, the regions, and the cities of Kyiv and Sevastopol, or persons authorized by the governing bodies of these Separate branches to serve as temporary or permanent representatives on the Association's Council. Only members of the Association may serve as members of the Association's Council. The number of Council members is determined by the Association's Meeting.

4.2.2. The Association Council convenes as needed, but at least once every six months. It may convene for an extraordinary session at the request of at least one-third of the Association Council members, or by

decision of the President or the Association's Board. An extraordinary meeting of the Association Council must be convened by the President of the Association in the cases provided for in p. 4.3.3.2 of the Articles of Association. If a decision is made to hold an extraordinary meeting of the Council, such a meeting must be held no later than two weeks after the relevant decision is made.

4.2.3. The primary form of the Association Council's work is its meetings. A meeting of the Association Council is quorate if at least half of its members are present. Resolutions of the Association Council are adopted by a simple majority of the votes of the Council members present at the meeting, unless otherwise provided for in these Articles of Assocition. Each member of the Association Council has one vote when deciding on matters. Council members may participate in a meeting in person or through an authorized representative by power of attorney. In the event of a tie, the Association Council shall conduct a revote following further discussion. If, during the revote, the votes are again evenly divided, the resolution shall be deemed not adopted. A resolution of the Association Council takes effect upon its adoption, unless otherwise provided for in the resolution itself. In the event of force majeure (martial law in Ukraine, extraordinary and unavoidable circumstances, quarantine restrictions, etc.) that objectively prevent the Council from holding a meeting with the physical presence of its members, such a meeting may be held via videoconference using internet-based technical means and audiovisual computer software for online conferences that allow all meeting participants to be seen and heard simultaneously. Such meetings are organized and facilitated by the Association's General Directorate, and decisions at these meetings are adopted by a simple majority of the Council members registered for remote participation in the videoconference. If necessary, voting on specific issues may take place without convening a joint meeting - through an electronic poll of the Council members or a vote in the Council's official chat (group) on messaging apps (Viber, Telegram, WhatsApp, etc.), which is organized and conducted by the General Directorate. Voting in the form of a poll is conducted by sending the agenda and draft resolutions to Council members via email, the electronic document management system, or messages in messaging apps. In such cases, a resolution is considered adopted if, within 48 hours of the draft being sent, more than half (a simple majority) of the Council's total membership has sent a clear response of approval ("FOR") regarding the draft resolution to the Association's email address or via the Council's official chat.

If Council meetings are held via videoconference or in the form of an electronic poll (voting in chat rooms), the General Directorate shall notify Council members of this no later than two weeks before the

start of the meeting (or the start of voting) by: sending SMS messages, emails, messages via instant messengers, etc., as well as through announcements on the Association's official web portal, Facebook page, and Telegram channel.

4.2.4. The competence of the Association Council includes:

4.2.4.1. implementing the decisions of the Association's Meeting;

4.2.4.2. establishing the main areas of the Association's activities, approving its long-term programs, plans, and reports on their implementation;

4.2.4.3. taking measures to expand the Association's scope of activities and influence within the limits defined by these Articles of Association and the current legislation of Ukraine;

4.2.4.4. issuing statements on behalf of the Association regarding current economic, legal, and social issues, as well as appeals and open letters to senior state officials and the central legislative, executive, judicial, and administrative bodies of Ukraine on issues related to the protection of the interests of taxpayers and Association members;

4.2.4.5. reporting on its work to the Association's Meeting;

4.2.4.6. approving the agenda for Council meetings and resolving other issues regarding the organization and conduct of its meetings (including remotely via videoconference or by written ballot);

4.2.4.7. electing members of the Association's Board upon the President's recommendation;

4.2.4.8. delegating certain of its powers to the Association's Board;

4.2.4.9. hearing and reviewing, between Association Meetings (at least once a year), reports from the bodies overseeing the Association's activities;

4.2.4.10. setting the amount of admission and membership dues, the procedure for their payment, and approving the Regulations on the Payment of Membership Dues;

4.2.4.11. approving the designs of the Association's membership cards, awards, symbols, and insignia;

4.2.4.12. approving model regulations for the Association's Separate branches established prior to January 01, 2013, and making decisions to dissolve Separate branches in the cases provided for in these Articles of Association;

4.2.4.13. making decisions on convening regular and extraordinary Meetings of the Association and determining the rules of representation for the election of delegates to the Meeting;

4.2.4.14. making decisions regarding petitions and appeals by Association members to the Association Council;

4.2.4.15. Resolutions of the Association Council are binding on the President of the Association, the Association Board, the Association General Directorate, the governing bodies of the Association's branches, and enterprises and companies founded by the Association.

4.2.5. Resolutions of the Association Council are signed by the President of the Association or by his or her designees. The minutes of the Council meeting are signed by the President of the Association and the secretary of the meeting or by their designees.

4.3 President, First Vice President, and Vice Presidents of the Association.

4.3.1. The President of the Association, the First Vice President, and the Vice Presidents of the Association are elected from among the members of the Association by the Association's Meeting for a term of 4 years.

4.3.2. The President of the Association is an officer of the Association. The President of the Association has the following powers:

4.3.2.1. exercising general leadership of the Association; ensuring the implementation of the Resolutions of the Meeting, the Council, and the Decisions of the Association's Board;

4.3.2.2. representing the Association before state authorities and local government bodies, in external relations, and before institutions and organizations;

4.3.2.3. setting the time and place of meetings of the Association's Council, proposing the agenda for such meetings, and presiding over meetings of the Council and the Association's Board;

4.3.2.4. defining the authority and duties of the First Vice President and the Vice Presidents;

4.3.2.5. signing resolutions and minutes of the Meeting, as well as resolutions, decisions, and minutes of meetings of the Association's Council and Board (or having them certified by the signature of the person who lawfully presided over the relevant meeting);

4.3.2.6. exercising other powers not falling within the authority of the Association's Meeting, the Association's Council, the Association's Board, or the General Directorate.

4.3.3. President of the Association is entitled to:

4.3.3.1. convene an extraordinary meeting of the Association Council;

4.3.3.2. suspend the effect of decisions made by the Association's Board, the Director General of the Association's General Directorate, and the governing body of the relevant Separate division if such decisions violate the Association's Articles of Association or applicable law. In this case, the President of the Association is required to convene an extraordinary meeting of the Association

Council, at which he or she must justify his or her decision. The Association Council 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 Association's Meeting on the activities of the Council and the Board of the Association.

4.3.5. In the absence of the President of the Association, his or her powers shall be exercised by the First Vice President; in the absence of the First Vice President of the Association, one of the Vice Presidents of the Association shall exercise such powers pursuant to a decision of the Association's Board.

4.3.6. The President of the Association, the First Vice President, and the Vice Presidents of the Association may exercise their powers on a voluntary basis or on a full-time basis.

4.3.7. The number of Vice Presidents is determined by the Association's Meeting.

4.3.8. The President, First Vice President, and Vice Presidents of the Association have the right to participate in the work of any body of the Association throughout the territory of Ukraine.

4.3.9. The President of the Association, or the person acting in his stead in accordance with these Articles of Association, shall open the meetings of the Association's Meeting, Council, and Board and preside over them.

4.4 Association Board.

4.4.1. The Association's Board is a collegial working body of the Association's Council; it is elected by the Association's Council, is accountable to and subject to its oversight, and exercises its powers between meetings of the Association's Council. The Association's Board holds its meetings at the initiative of the Association's President or one-third of the members of the Association's Board, but no less frequently than once every three months.

4.4.2. The Association's Board is elected by the Council upon the recommendation of the Association's President from among the members of the Association's Council for a term of 4 years. The Association's President, First Vice President, and Vice Presidents are ex officio members of the Association's Board. The number of members of the Board is determined by the Association's Council.

4.4.3. The primary form of work for the Association's Board is its meetings. A meeting of the Association's Board is considered quorate if more than half of the members of the Association's Board are present.

If necessary, in exceptional cases, voting on specific urgent matters may be conducted via an electronic poll of the Board members, organized and carried out by the General Directorate. In such a case, a

decision is considered adopted if at least two-thirds of the Board members vote in favor of it.

4.4.4. The Chair of the Association's Audit Commission has the right to participate in meetings of the Association's Board in an advisory capacity.

4.4.5. Decisions of the Association's Board are adopted by a simple majority of the members of the Association's Board present at the meeting. In the event of a tie, the President of the Association shall have the casting vote. Decisions of the Association's Board shall take effect upon adoption, unless otherwise provided for in the decision itself.

4.4.6. The distribution of duties among the members of the Board is governed by the internal documents of the Association's Board.

4.4.7. The Association's Board has the right to make decisions on all matters that do not fall within the exclusive authority of the Association's Meeting, the Association's President, or the Association's Council.

4.4.8. Powers of the Association's Board:

4.4.8.1. decides on the Association's participation in legal proceedings and the protection of taxpayers' interests in dealings with government agencies;

4.4.8.2. makes decisions regarding the dissolution of the Association's branches;

4.4.8.3. approves the regulations governing the Association's separate branches (in cases where the approval of such regulations is required by Ukrainian law or by decisions of the Association's governing bodies);

4.4.8.4. coordinates and supervises the activities of the Association's Separate branches, as well as enterprises, institutions, organizations, and companies of which the Association is a founder (participant);

4.4.8.5. makes decisions regarding the establishment of the Association's enterprises and corporations, as well as the Association's participation as a founder, co-owner, or member in other enterprises and corporations;

4.4.8.6. upon the recommendation of the Director General, the Board approves the Regulations on the General Directorate of the Association, the staffing table, the Association's annual budgets, and the budgets for specific events (based on the authority granted by the Association's Meeting), as well as the composition of the leadership of the Association's General Directorate;

4.4.8.7. appoints the Director General of the Association's General Directorate upon the recommendation of the Association's President;

4.4.8.8. approves the work plans of the Association's General Directorate;

4.4.8.9. prepares a proposal for conferring the title of Honorary Member of the Association and submits it to the Meeting for consideration;

4.4.8.10. makes decisions regarding the awarding of Association honors, requests for the conferral of state awards upon Association representatives, the conferral of honorary titles of Ukraine upon them, and the awarding of honors by international organizations;

4.4.8.11. makes decisions regarding requests and appeals from Association members to the Association's Board;

4.4.8.12. makes decisions regarding the determination of the Association's location.

4.4.9. Decisions of the Association's Board of Directors are binding on the General Directorate, Branches, enterprises, and companies of the Association.

4.4.10. Decisions and minutes of meetings of the Association's Board shall be signed by the President of the Association or the person acting in his stead in accordance with these Articles of Association, and by the secretary of the meeting.

4.5 General Directorate of the Association.

4.5.1. The General Directorate of the Association is a body of the Association that operates in accordance with the Regulations on the General Directorate of the Association, to implement strategic, organizational, and operational plans and tasks related to legal, informational, and technical support for the Association's activities, as well as to manage the Association's property and funds within the limits defined by these Articles of Association and the decisions of the Association's governing bodies (the Meeting, the Council, and the Board). The General Directorate of the Association is responsible for:

4.5.1.1. organizing the preparation of the Association's Meetings, Council meetings, and Board meetings; carrying out activities to implement the decisions of the Association's Council and Board; coordinating the activities of the Association's separate branches; and preparing materials and proposals for consideration by the Association's Meeting, Council, and Board;

4.5.1.2. ensuring the Association's public relations activities, media relations, and public outreach by providing official information and holding press conferences, briefings, and other public events;

4.5.1.3. promptly informing members of the Association's Council and Board of the time, place, and format of meetings via electronic means of communication (email, telephone, instant messaging, etc.);

4.5.1.4. preparing and submitting, upon the recommendation of the Director General, the General Directorate's work plans, draft annual

budgets of the Association, cost estimates for individual events, and the staffing table to the Association's Board for approval, as well as regularly reporting on their implementation;

4.5.1.5. reviewing proposals, applications, and requests from Association members regarding the Association's activities;

4.5.2. The General Directorate is headed by the Association's General Director, who serves on a full-time basis. The Association's seal and the originals of its statutory documents are kept by the Association's General Director. In the event of the temporary absence of the Association's Director General or his inability to perform his duties, his powers shall be exercised by a person designated by order of the Director General, and if it is impossible to issue such an order, by a person appointed by a resolution of the Association's Board.

4.5.3. The General Directorate of the Association is accountable to the Association's Board for its activities and is responsible to the Association's governing bodies for the performance of the tasks and functions assigned to it.

4.5.4. The staff of the General Directorate are subject to Ukrainian legislation on labor, social security, and social insurance.

4.6 Director General of the Association's General Directorate.

4.6.1. The Director General of the Association's General Directorate is appointed and dismissed by the Association's Board, upon the recommendation of the Association's President.

4.6.2. The Director General of the Association's General Directorate performs specific functions related to the management of assets within the scope and in the manner determined by the Association's Meeting; acts and represents the Association in all institutions and organizations in Ukraine and abroad without a separate authorization, based on these Articles of Association, applicable law, and the decisions of the Association's governing bodies (the Meeting, the Council, and the Board of the Association). If necessary, the Director General of the Association engages specialists on a contractual basis within the limits of the budget.

4.6.3. The Director General of the General Directorate of the Association is responsible for organizing and resolving issues related to the day-to-day operations of the Association and the General Directorate:

4.6.3.1. signing the Association's financial documents, entering into agreements and contracts, issuing powers of attorney for the conclusion of such agreements and contracts, and representing the Association's interests in court;

4.6.3.2. opening and closing accounts at financial and credit

institutions on behalf of the Association;

4.6.3.3. exercising day-to-day management of the Association's General Directorate;

4.6.3.4. ensuring the preparation and submission of the Association's General Directorate's budget estimate to the Board for approval;

4.6.3.5. submitting the staffing table to the Association's Board for approval;

4.6.3.6. forming the composition of the Association's General Directorate, hiring and dismissing staff members;

4.6.3.7. carrying out other work to fulfill the statutory goals and objectives, in accordance with the decisions of the Association's governing bodies.

4.6.4. The Director General reports on the activities of the Association's General Directorate to the Association's Board

5. ASSOCIATION'S AUDIT COMMISSION

5.1. The Audit Commission of the Ukrainian Taxpayers Association is the Association's supervisory body. The Audit Commission of the Association is elected by the Association's Meeting for a term of four years and operates in accordance with these Articles of Association and the Regulations on the Audit Commission approved by the Association's Meeting. Members of the Council, the Association's Board, other governing bodies of the Association, and employees of the Association's General Directorate may not serve on the Association's Audit Commission.

5.2. The Audit Commission's responsibilities include:

5.2.1. making decisions and issuing opinions on the compliance of decisions adopted by the Association's President, the Association's Council, and the Association's Board with these Articles of Association;

5.2.2. conducting an audit of the financial and operational activities of the General Directorate and the Association's separate branches at least once a year. To conduct such audits, the Audit Commission may engage experts and relevant specialists in accordance with the Association's budget approved in the manner prescribed by these Articles of Association;

5.2.3. auditing the compliance of expenditures approved by the Association's Board with the budgets;

5.2.4. monitoring the maintenance of records regarding Association members;

5.2.5. verifying the timeliness and accuracy of the processing of cases involving proposals, applications, and requests at the General

Directorate and the Association's Separate Branches;

5.2.6. verifying the activities of the Association's Separate Branches for compliance with the requirements of these Articles of Association and the Regulations on the Association's Separate Branches.

5.3. Members of the Audit Commission have the right to access and review any documents of the Association pertaining to its financial and operational activities. Oversight of the Association's activities is carried out in the form of audits and inspections, which, by decision of the Audit Commission (or in the event of force majeure, martial law, etc.), may be conducted remotely - by sending electronic documents, scanned copies of materials, and conducting written (including electronic) surveys of the management of the entities under audit. If it is objectively impossible to conduct an audit of a Separate division due to its location in a zone of active or potential hostilities, temporary occupation, destruction of the premises, or forced evacuation of the unit's management, the head of such a separate unit shall submit to the Audit Commission an official letter of statement regarding the impossibility of conducting the audit, setting forth the relevant reasons. This letter of application shall be attached to the materials of the Association's general audit as a document confirming the validity of the reasons for the absence of an audit report for a specific unit for the reporting period. Conclusions (reports) shall be prepared on the results of the audits and inspections conducted, which shall be submitted to the Association's Council and Board for information or for the adoption of an appropriate decision, if necessary.

5.4. The Chair of the Audit Commission is elected at the first meeting of the members of the Association's Audit Commission, presides over all meetings of the Commission, signs the minutes of the Commission's meetings, signs and represents the Audit Commission's reports for approval at meetings of the Board and the Council, and participates in the work of the Association's Council and Board in an advisory capacity. The Chair of the Audit Commission may serve on a full-time basis, subject to a corresponding decision by the Association's Board through the approval of the General Directorate's budget based on a relevant decision by the Audit Commission.

5.5. The Association's Audit Commission reports on its activities to the Association's Meeting. The Audit Commission informs the Association's Council and Board of the results of its audits. Expenses related to the Audit Commission's activities are covered by the General Directorate within the limits of the approved

budget.

6. ASSOCIATION BRANCHES

6.1. The primary organizational structure of the Association consists of its Separate Branches, which are established within Ukraine for the purpose of achieving the Association's statutory goals (objectives, tasks) and developing its network.

6.2. The Association's separate branches are formed (established) in accordance with the administrative-territorial structure of Ukraine. Their activities extend to the territory of the respective administrative-territorial units (the Autonomous Republic of Crimea, regions, cities, districts, etc.).

6.3. Separate branches of the Association that were established (registered) prior to January 01, 2013, operate on the basis of their own Articles of Association, which are approved by the Association's Board based on model Articles of Association approved by the Association's Council. Separate branches of the Association established after January 01, 2013, operate in accordance with these Articles of Association.

6.3.1 The Association's regional branches are located in the Autonomous Republic of Crimea, the regions, and the cities of Kyiv and Sevastopol.

6.3.2. As structural branches of the Ukrainian Taxpayers Association, the Association's regional branches determine the forms and methods of their activities in accordance with these Articles of Association, the Regulations on Regional branches, and the Association's policy guidelines. In their work, the regional branches are accountable to the Association's Board.

6.4. The Association's branches, established on a territorial basis, are divided into territorial and local branches of the Association and conduct their activities in accordance with these Articles of Association; in the cases provided for in paragraph 6.3 of these Articles of Association, they operate on the basis of their own regulations.

6.4.1 The Association's separate branches shall be governed in their activities by these Articles of Association, the applicable laws of Ukraine, and the Regulations on the Association's Separate Branches - if such branches were established prior to January 01, 2013 - as approved by the Association's Council. Separate branches are subject to the control and accountability of the Association's governing bodies and its General Directorate within the scope of authority defined by these Articles of Association and the Regulations.

6.4.2 Approval of the Regulations on a Local Branch is granted by the governing body of the relevant Territorial Branch, of which the local

branch is a part.

6.5. The powers of the Council of a Higher-Level (Regional) Branch of the Association include coordinating and overseeing the liquidation of lower-level branches with legal entity status that operate within the respective region, should the Association's Meeting adopt a resolution to terminate them. If the Association's Meeting adopts a resolution to terminate the activities of a lower-level separate branch with legal entity status on the grounds specified in p. 4.1.5.11 of these Articles of Association, the head of the higher-level separate unit (of regional significance) or another person authorized by the Meeting shall be appointed as the liquidator of such a branch. Such a person shall be vested with full authority to manage the affairs of the legal entity being terminated, including: representing the separate subdivision before government authorities (including the State Tax Service and the Pension Fund of Ukraine), local government bodies, judicial authorities, banking and archival institutions, and any third parties; taking actions to identify creditors and debtors; preparing and signing the interim liquidation balance sheet and the final liquidation balance sheet; as well as submitting documents for state registration of the legal entity's dissolution and performing other actions necessary for the complete termination of its activities in accordance with the current legislation of Ukraine.

7. PROPERTY OF THE ASSOCIATION

7.1. The Association has ownership rights to its property. The Association may own movable and immovable property, tangible and intangible assets, funds, as well as any other property acquired on the grounds provided for by law. The Association may take possession of and use property owned by its members, and the members of the Association may take possession of and use property owned by the Association, subject to the terms and conditions set out in separate agreements between the Association and its members.

7.2. The sources of the Association's funds and other property shall include:

7.2.1. entrance and membership fees;

7.2.2. voluntary contributions, donations and charitable assistance from individuals and legal entities, including international and foreign enterprises, institutions, organisations and individuals, in the form of monetary contributions, tangible assets and other property;

7.2.3. funds received as non-repayable financial assistance, voluntary donations and passive income, as well as funds received as earmarked funding for the organisation of non-profit educational, training and

public awareness-raising events (seminars, webinars and conferences) for the members of the Association, all of which are used exclusively for carrying out the Association's statutory activities on a non-profit basis;

7.2.4. dividends, passive income and funds received from the activities of legal entities established by the Association. Such proceeds may not be distributed in any form in violation of the requirements of Clause 2.6 of these Articles of Association and shall be used exclusively to finance the Association's operating expenses, to achieve its statutory purpose (aims and objectives) and to pursue its areas of activity;

7.2.5. earmarked funds (grants), whether in monetary or in-kind form, provided on a non-repayable basis by domestic, foreign or international organisations, funds and institutions for the implementation of specific projects, programmes and areas of the Association's statutory activities, which fully comply with the requirements of these Articles of Association and the applicable laws of Ukraine;

7.2.6. charitable assistance, humanitarian aid, non-repayable financial assistance, voluntary donations and contributions (whether in monetary form or in the form of property, goods, works or services) received from individuals and legal entities (residents and non-residents of Ukraine) for carrying out the Association's statutory activities.

7.2.7. the Association's passive income (interest on deposits, cash balances, etc.) and funds or property received by the Association from carrying out its principal activities, which are not aimed at making a profit, in accordance with the law.

7.2.8. All funds and property of the Association shall be used exclusively to support, carry out and develop its statutory activities and to achieve its non-profit objectives, and shall not be distributed among the members of the Association, its founders (participants within the meaning of the Civil Code of Ukraine), employees (except for the payment of their remuneration and the single social security contribution), members of its governing bodies or other persons related to them. The Association shall not finance commercial lobbying or any lobbying activities carried out in the interests of third parties. All financial and property resources shall be used exclusively for the non-profit statutory activities of representing and protecting the rights and legitimate interests of the members of the Association.

7.3. For the purpose of achieving its statutory purpose (aims and objectives), the Association shall have the right to act as a founder (participant) of enterprises and companies in accordance with the procedure established by the applicable laws of Ukraine. The decision to establish, reorganise or liquidate such legal entities,

approve their Articles of Association (constituent documents) and determine the size of the shares in their authorised capital shall be made by the Association Board on the basis of the authority delegated to it by the Meeting of the Association.

7.4. The Association, as well as the enterprises and companies established by it, shall maintain operational, accounting, tax and statistical records, submit statistical reports, register with the relevant supervisory authorities and pay taxes, fees and other mandatory payments to the budget in accordance with the procedures and at the rates prescribed by the applicable laws of Ukraine.

7.5. The property and funds of the Association shall be managed by the Board of the Association within the scope of the powers delegated to it by the Meeting of the Association. Oversight of the management of the Association's property and funds shall be exercised by the Audit Commission of the Association in accordance with the requirements of these Articles of Association and the applicable laws of Ukraine

7.6. The Association shall be liable for its obligations with all property owned by the Association against which enforcement may be levied in accordance with the laws of Ukraine.

7.7. The State shall not be liable for the obligations of the Association, just as the Association shall not be liable for the obligations of the State.

7.8. The Association shall not be liable for the obligations of its members, just as the members of the Association shall not be liable for the obligations of the Association.

7.9. The Association shall have the right, in accordance with the procedure established by law, to establish, from its own funds, funds for social development and for enhancing the social protection of the Association's employees, within the limits and on the terms specified in the collective agreement.

8. PROCEDURE FOR CONSIDERING MATTERS NOT PROVIDED FOR IN THESE ARTICLES OF ASSOCIATION

8.1. In considering matters not provided for in these Articles of Association, decisions on such matters shall be taken by the Meeting of the Association.

8.2. Decisions adopted at the Meeting of the Association shall take effect upon their adoption, unless otherwise specified at the time of their adoption.

PROCEDURE FOR AMENDING AND SUPPLEMENTING THE ARTICLES OF ASSOCIATION

8.3. Amendments and supplements to the Articles of Association shall be made by resolution of the Meeting of the Association.

8.4. A resolution to amend and supplement these Articles of Association shall be deemed adopted if it is supported by at least three-quarters of the delegates registered at the Meeting of the Association. Such amendments and supplements to the Articles of Association shall enter into force upon their state registration in accordance with the applicable laws of Ukraine.

8.5. Amendments made to the Association's constituent documents shall be registered in accordance with the procedure established by the applicable laws of Ukraine.

PROCEDURE FOR TERMINATION OF THE ASSOCIATION'S ACTIVITIES

8.6. The activities of the Association may be terminated by way of its reorganisation or liquidation (voluntary dissolution or compulsory dissolution) in accordance with the procedure established by the applicable laws of Ukraine.

8.7. The reorganisation (merger, accession, division, separation or conversion) of the Association shall be carried out by resolution of the Association's supreme governing body, the Meeting.

8.8. In the event of the reorganisation of the Association, its rights and obligations shall pass to the successors in title designated by the Meeting of the Association.

8.9. The liquidation of the Association shall be carried out by a liquidation commission established by the relevant body, pursuant to a resolution of the Meeting of the Association or a court decision.

8.10. From the date of its appointment, the liquidation commission shall assume the powers of the Association's governing bodies in relation to the management of the Association's affairs.

8.11. In the event of the termination of the Association as a result of its liquidation (voluntary dissolution or compulsory dissolution) or reorganisation (merger, division, accession or conversion), its assets remaining after the satisfaction of creditors' claims shall be transferred to one or more non-profit organisations of the relevant type or credited to the budget as revenue.

8.12. The Association shall ensure the safekeeping and proper maintenance of records relating to its permanent employees and, in the event of the reorganisation or liquidation of the Association, shall transfer such records to the state archives in a timely manner and in accordance with the prescribed procedure.

8.13. The Association shall be deemed to have ceased its activities on the date on which an entry recording its termination is made in the State Register.

Chairman – President of UNGO "TAU" **Grigol KATAMADZE**

Secretary **Viktoriia Bespalova**