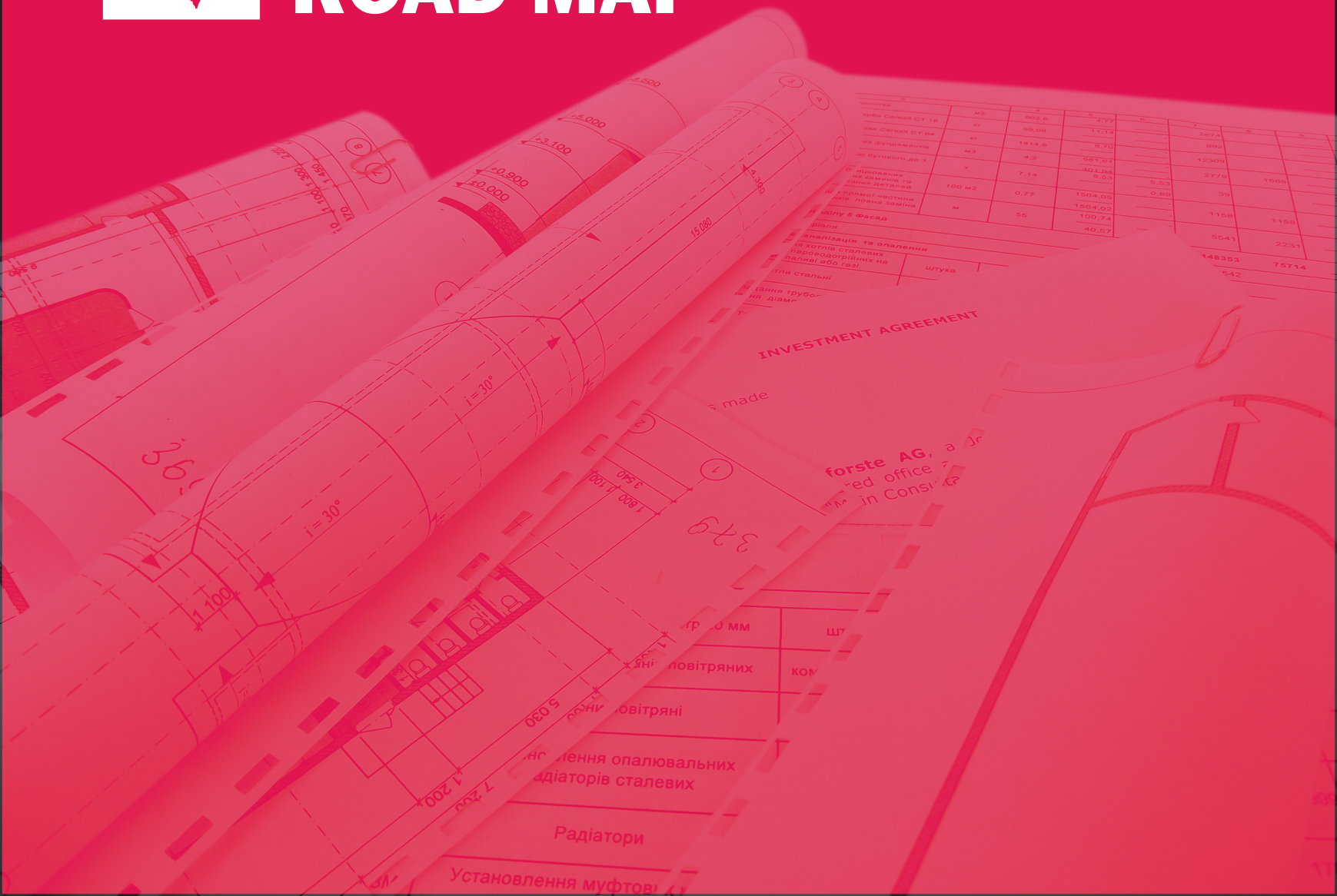




IVANO-FRANKIVSK REGION, UKRAINE



# INVESTOR ROAD MAP



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1	100 м2	0.27	1504.03	0.20	39	1150	1150		
2	100 м2	0.27	1504.02	0.20	39	1150	1150		
3	100 м2	0.27	1504.02	0.20	39	1150	1150		
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5	100 м2	0.27	1504.02	0.20	39	1150	1150		
6	100 м2	0.27	1504.02	0.20	39	1150	1150		
7	100 м2	0.27	1504.02	0.20	39	1150	1150		
8	100 м2	0.27	1504.02	0.20	39	1150	1150		
9	100 м2	0.27	1504.02	0.20	39	1150	1150		
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This publication has been prepared within the project “Local development and preconditions for border pass opening and motorway construction across the Ukrainian-Romanian state border in Shybene, Verkhovyna district, Ivano-Frankivsk Oblast of Ukraine and Poenile-de-Sub-Munte, Maramures County of Romania”, implemented by the Agency for Private Initiative Development in partnership with Ivano-Frankivsk Regional State Administration, Verkhovyna District Council, Tourist Association of Ivano-Frankivsk Region from the Ukrainian side and Poenile-de-Sub-Munte Local Council, Ivan Krevan Local Development Association from the Romanian side. Overall project objective was to strengthen the economic capacities and investment attractiveness of border communities in Ivano-Frankivsk Oblast in Ukraine and Maramureş County in Romania through the promotion of sustainable development, investment opportunities, and infrastructural changes to improve the transport accessibility of the regions.

The project “Local development and preconditions for border pass opening and motorway construction across the Ukrainian-Romanian state border in Shybene Verkhovyna district Ivano-Frankivsk Oblast of Ukraine and Poenile-de-Sub-Munte Maramures County of Romania” was implemented under the Hungary-Slovakia-Romania-Ukraine ENPI Cross-Border Cooperation Programme 2007-2013 ([www.huskroua-cbc.net](http://www.huskroua-cbc.net)) and was co-financed by the European Union through the European Neighbourhood and Partnership Instrument.

The European Union is made up of 27 Member States who have decided to gradually link together their know-how, resources and destinies. Together, during a period of enlargement of 50 years, they have built a zone of stability, democracy and sustainable development whilst maintaining cultural diversity, tolerance and individual freedoms. The European Union is committed to sharing its achievements and its values with countries and peoples beyond its borders. The European Commission is the EU's executive body.

The Hungary-Slovakia-Romania-Ukraine ENPI Cross-border Cooperation Programme is to be implemented in the period of 2007-2013 on the external border of the participating EU Member States with Ukraine. The European Neighbourhood and Partnership Instrument supports cross-border co-operations on the external borders of the EU. The overall objective of the Programme is to intensify and deepen cooperation in an environmentally, socially and economically sustainable way between Zakarpatska, Ivano-Frankivska and Chernivetska regions of Ukraine and eligible and adjacent areas of Hungary, Romania and Slovakia. The Joint Managing Authority of the Programme is the National Development Agency, Hungary. The website of the Programme is [www.huskroua-cbc.net](http://www.huskroua-cbc.net).

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IVANO-FRANKIVSK REGION, UKRAINE



**INVESTOR  
ROAD MAP**



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# INTRODUCTION

We are honoured to present the new investor roadmap (investment profile) - a document containing collected and systematized information necessary for establishing and carrying out of investment activity in Ivano-Frankivsk region of Ukraine. The publication addressed mostly to Ukrainian and foreign businessmen, owners and managers of business entities who are investing or intending to invest into the region's economy.

The compilers of investor roadmap analyse current legislation of Ukraine, local regulations concerning key aspects of economic management and investment activity as well as current information available in the Internet and official publications. It contains a systematized information on administrative services for businesses as well as algorithms and cost of such services. The roadmap also includes contacts of authorities and permit issuing authorities, which provide administrative services and support to the investors in various business issues.

The Investor roadmap is logically divided into 7 sections relating to different aspects of business and investment activity. In particular, section 1 is devoted to registration of economic entities, opening the representative offices of foreign legal entities in Ukraine and legalization of foreign documents. Section 2 contains the licensing issues of certain types of economic activity. Section 3 contains general information about obtaining the permit documents necessary for carrying out of business activity. Section 4 illustrates the peculiarities of using the work of hired employees and labour relations. Section 5 contains information on existing taxes and duties in Ukraine, taxation system and tax incentives for investors as well as taxation of customs regulations. Section 6 contains information on state registration of foreign investments and their protection. Section 7 described the current legislation concerning foreign investments, guarantees and incentives for investors.

Each investor is very desirable and valuable for Ivano-Frankivsk region. We hope that the information collected in the document will be effective and helpful for the current and potential investors in making management decisions and doing business in Ivano-Frankivsk region of Ukraine. We also think that the information will provide answers to many questions of businessmen who see the region as a platform for their future investment projects.



# ESTABLISHING BUSINESS

## Main legal forms of economic activity in Ukraine

Civil Code of Ukraine  
 Economic Code of Ukraine  
 The Law of Ukraine «On Business Associations»  
 The Law of Ukraine «On Joint Stock Companies»  
 The Law of Ukraine «On Cooperation»  
 The Law of Ukraine «On Foreign Economic Activity»

Economic entities in Ukraine are :

- economic organizations – legal entities, state, public and other enterprises as well as other legal entities engaged in economic activity, which are registered in accordance with the law;
- citizens of Ukraine, foreigners and persons without citizenship, engaged in economic activity, which are registered as entrepreneurs in accordance with the law.

Therefore, those who want to carry out the economic activity in Ukraine have the right to create a legal entity in one of legal forms provided by the legislation of Ukraine or to carry out the activity as a private entrepreneurs - natural persons.

Economic entities – legal entities, which are usually the enterprises.

**Enterprise** is an independent economic entity established by the competent public or local self-government body, or other entities for satisfaction of social or personal needs by systematic carrying out of production, research and development, trade, or other economic activities.

Unless otherwise is provisioned by the law, an enterprise shall operate on the basis of a Charter.

Enterprise is a legal entity with its own property, balance, bank accounts, seal with its name and identification code. Enterprise shall not include any other legal entities.

Main legal forms of enterprises are:

- Private enterprise (company)** operates on the basis of private property of one or several citizens, foreigners or persons without citizenship and their labour or hired labour. Private enterprise can also operate on the basis of private property of economic enterprise - legal entity.
- Foreign enterprise** an unitary or corporate enterprise, created in accordance with the legislation of Ukraine, acting exceptionally on the basis of property of foreign persons or foreign legal entities, or enterprise, purchased fully in property of these persons. Foreign enterprise can not be created in industries, appointed by law, which have a strategic value for safety of the state.
- Consumers' cooperative society** an unitary or corporate enterprise established by the consumer society (societies) or union (association) of consumer societies to fulfil the statutory goals of these societies, unions (associations).
- Subsidiary (daughter) company** a company founded by other companies.
- Business associations** enterprises established by legal entities and (or) citizens through joining of their property and entrepreneurial activity with the aim of making profit. Business associations include: joint-stock companies, limited liability companies, additional liability companies, full liability partnerships and limited (general) partnerships.
- Joint-stock company** a company the statutory fund of which is divided into a specified number of shares of equal nominal value. Joint stock companies are divided into public and private joint-stock companies.
- Public joint-stock company** can make public and private distribution of shares.
- Private joint-stock** can make only private distribution of shares. If general meeting of private joint-stock company shall decide to make public distribution of shares, the corresponding changes are introduced to the partnership articles, including the change of partnership type - from private to public.

## Main legal forms of economic activity in Ukraine

**Limited liability company** a company with the statutory capital divided into shares, size of which is determined by the foundation documents. Founders of the limited liability company are liable for its obligations within limits of their shares. Founders of the company who did not fully contribute are jointly liable for the company's obligations within the value of unpaid contributions of each founder.

**Additional liability company** a company, the statutory capital of which is divided into shares determined by the foundation documents. Founders of such company are liable for the company debts with their contributions to the share capital, with insufficiency of these amounts - additional property belonging to them in the same amounts as for all founders. The limiting size of founders' responsibility is provided in the foundation documents.

**Full liability partnership** a company, all members of which are engaged in joint entrepreneurial activity and are jointly liable by the partnership's obligations by all property belonging to them.

**Limited (general) partnership** a company, where, along with one or more members engaged in entrepreneurial activity on behalf of the company liable for the company's obligations by all property belonging to them, there is one or more members, whose liability is limited by the contributions in company's assets.

The other legal forms of enterprises are:

**Cooperative** a legal entity, formed by the natural and/or legal persons that have voluntarily joined together on the basis of membership for carrying out joint economic and other activities in order to meet their economic, social and other needs, organized and operated on co-operative principles.

Certain types of cooperatives are:

- **producers' cooperative** – a cooperative, formed by the association of natural persons for joint manufacturing or other economic activities on condition of their personal participation for profit;
- **servicing cooperative** – a cooperative, formed by the association of natural and/or legal persons in order to provide services mainly to the members of cooperative as well as to other persons for the fulfilment of their economic activity. Servicing cooperatives provide services to other persons in amounts, which do not exceed 20 percent of the cooperative total turnover;
- **consumer cooperative (consumer company)** – a cooperative, formed by the association of natural and/or legal persons with the purpose to organize retailing services, storage of agricultural products, raw materials, manufacture of products and other services in order to meet consumer needs of its members;
- **agricultural production cooperative** – a legal entity that is founded by means of association of individuals who produce agricultural products for joint manufacturing of agricultural, fishing and forest products on the base of compulsory labour input in the manufacturing process;
- **agricultural service cooperative** – a cooperative that is founded for providing services predominantly to members of cooperative and other persons with the aim of their agricultural activity.

**Consumers' society (union)** a self-governing organization of citizens who associate on the basis of voluntary membership, cooperative property and mutual assistance for joint business activity with the aim of the collective organized provision of their economic and social interests. Each member of consuming society has his own share in its property.

**Farming enterprise** form of entrepreneurial activity of citizens by establishing of a legal entity with the aim of agricultural production, processing and sale for profit on the lands provided to them for farming.

## Main legal forms of economic activity in Ukraine

Enterprises can form the **enterprise associations**. Enterprise associations can include companies formed under the laws of other states and companies of Ukraine, which may join enterprise associations formed on the territory of other states.

Certain types of enterprise associations are:

- Business association** a contractual union set up with the purpose of permanent coordination of economic activity of enterprises that united by means of centralization of one or more production and managerial functions, development of specialization and cooperation of production, organization of common production on the basis of combining by parties of financial and material resources to satisfy predominantly economic needs of association members. Business association shall not interfere with the business activity of member companies.
- Corporation** a contractual union set up on the basis of the combination of production, academic and commercial interests of enterprises associated with delegating by those of certain powers of the centralized regulation of activity of each member to bodies of corporation management.
- Consortium** a temporary charter union of enterprises to achieve by members certain economic goal (implementation of special-purpose programs, academic and research, construction projects, etc.).
- Concern** a charter union of enterprises and other organizations on the basis of their financial dependence on one or a group of participants of the union with centralized functions of academic and technical, and production development, investment, financial, foreign economic and other activities.

**Holding company** a business entity that holds a controlling block of shares of the subsidiary (subsidiaries).

Other forms of uniting enterprise interests are unions, entrepreneur associations and others.

**Business enterprises** - legal entities are entitled to set up their affiliates (divisions), representative offices, other separated divisions of economic organizations (structural units) without establishing a legal entity. **Affiliate Company** is a separate division of the legal entity located outside the legal entity's location, performing all or part of the legal entity's functions. Affiliate companies are trusted with a part of property of legal entities establishing them and act on the basis of the regulations, approved by such legal entities.

**Representative office** is a separate division of the legal entity located outside the legal entity's location, providing representation and protection of interests of the legal entity. Representative offices may be trusted with a part of property of legal entities establishing them, and act on the basis of regulations approved by such legal entities.

**Representative office of foreign entity** an institution or person that represents foreign entity in Ukraine and has appropriate authorities to perform on behalf of foreign entity. Representative offices can be of two types – commercial (for-profit, engaged in economic activity) and non commercial (not-for-profit, not engaged in economic activity).

**Natural person - entrepreneur** a citizen of Ukraine, foreign citizen or person without citizenship who carries out entrepreneurial activity with its state registration as an entrepreneur without a legal entity status. Natural person - entrepreneur is responsible for its obligations with all property, which according to the Law can be subject to penalties.

# Main legal forms of economic activity in Ukraine

Table 1. Description of main legal forms of economic activity

Legal form	Natural person - entrepreneur	Private enterprise	Joint Stock Company	Limited Liability Company	Cooperative
Founders (owners)	Citizen of Ukraine, foreign citizen, person without citizenship	Citizen of Ukraine, foreign citizen, person without citizenship, legal entity	State, local community, natural and/or legal entities	Citizen of Ukraine, foreign citizen, person without citizenship, legal entity	Citizen of Ukraine, foreign citizen, person without citizenship as well as legal entities of Ukraine and foreign countries
Number of founders	One person	One or several natural persons or one legal entity	Public Joint Stock Companies - not limited, Private Joint Stock Companies - from 1 to 100 persons	From 1 to 100 persons	Not less than 3 persons
Minimum share capital		Not defined	1250 minimum wages		Not defined
Sources of capital	Own capital	Financial and in-kind contributions, revenues from sales of products, services and other economic activities; incomes from securities; other sources not prohibited by the legislation of Ukraine	Funds from the distribution of shares, income from economic activity, other assets acquired on the grounds not prohibited by Law	Contributions to share capital, income from economic activity, other assets acquired on the grounds that are not prohibited by Law	Initiation, membership and target contributions of its members, shares and additional shares; assets, voluntarily contributed to the cooperative by its members; revenues from economic activity; funds and other sources not prohibited by Law
Profit distribution			According to the value of shares owned in form of dividends - part of the net profit of joint stock company that is paid to shareholder per one share of certain type and/or class that belongs to him	According to the size of share in the statutory capital in form of dividends - part of net profit of the partnership that is paid to the participant in proportion to its share	According to the size of shares
Governing bodies	Solely	Solely/collectively in accordance with the constituent documents	General meetings, collective (government, board of directors) or sole (director, general director) executive body	General meetings of members, collegiate (board of directors led by the general director or sole director)	General meetings, government, the head, executive director
Responsibility of founder	Full (all assets)	Within the assets of the enterprise	Within the shares they hold	Within the contributions to share capital	Within the introduced shares

## Permanent representative offices of foreign legal entities

The Law of Ukraine «On Foreign Economic Activity»  
Tax Code of Ukraine

Permanent representative offices of non-resident legal entities are foreign companies, firms, international organizations representing the interests of such legal entities in Ukraine, which wholly or partly carry out the entrepreneurial activity of non-resident entity on the territory of Ukraine.

The representative office of foreign economic entity is **not a legal entity and does not carry out economic activity by itself**. In all cases it acts in the name and on behalf of foreign economic entity, specified in the registration certificate and performs its functions in accordance with the legislation of Ukraine. Representative office of foreign economic entity in Ukraine can carry out functions related to the performance of representation services only in the interests of foreign economic entity, which is specified in the registration certificate.

Tax Code of Ukraine defines the permanent representative office as the permanent location of operation, where a non-resident runs his business operation fully or in part, including: a location of management, branch, office, factory, workshop, structure for exploration of natural resources, mine, oil/gas well, quarry or any other production of natural resources, storehouse or premises used for delivery of goods.

For tax purposes, the term “permanent representative office” includes a construction site, a construction, assembling or installation object or related supervisory activities, if the duration of such site, object or activities exceeds six months; provision of services (except for provision of personnel), including counselling, by a non-resident through employees or other personnel engaged for such purpose, but if such activities are carried out (in a single project or a related project) in Ukraine for a period or periods whose total duration exceeds six months in any twelve month period; residents who are authorized to act exclusively on behalf of such a non-resident, which entails civil rights and obligations of the non-resident (making agreements (contracts) on behalf of such non-resident, keep (store) goods belonging to the non-resident, when goods are supplied on behalf of the non-resident, except for residents with the status of the temporary storage or customs licensed warehouse).

A permanent representation does not include use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the non-resident, storing goods or merchandise belonging to the non-resident solely for the purpose of storage or display, storing goods or merchandise belonging to the non-resident solely for the purpose of processing by another enterprise, maintenance of the permanent location of business solely for the purpose of purchasing goods or merchandise or for collection of information for the non-resident, and assignment of individuals under agreements on provision of personnel services.

## Other forms of economic activity

Joint activity agreement  
Legislation: Civil Code of Ukraine

With the **joint activity agreement parties** undertake to act jointly without establishment of legal entity to achieve a specific purpose without prejudice to the Law.

A variation of joint activity agreement is **simple partnership agreement** under which the parties (participants) shall be obliged to unite their contributions and to act jointly aimed at receiving profit or reaching another goal.

Everything contributed into joint venture by a participant (joint property) including monetary funds, other property, professional and other knowledge, skills and proficiency as well as business reputation and business relations shall be deemed the participant's contribution. The participants' contribution shall be deemed equal in its value, unless otherwise results from a simple partnership agreement or actual circumstances. Monetary valuation of the participant's contribution shall be performed by the agreement between the participants.

A joint activity agreement shall be concluded in writing. Provisions of a joint venture agreement include:

- coordination of joint actions of the participants or carrying out their mutual business;
- legal status of the property allocated for joint venture;
- coverage of the participants' expenses and losses, their participation in the results of joint venture.

While entering into agreement the parties shall identify the person responsible for economic and tax accounting. If the joint activity agreement is signed between the payer (payers) of the corporate income tax and the entity (entities) who are not income tax payer (payers) so the authorized payer in terms of accounting shall be only the taxpayer entity.

The regulation of procedures for signing, performance and termination of joint activity agreement without contributions, are often based on the terms relating to the joint activity agreement involving contributions.

Agreement with participation of foreign investor must be registered at the Ministry of Economic Development and Trade of Ukraine. A joint activity agreement shall be registered in the State Tax Service.

**Foreign investor has the right to conclude agreements (contracts)** on joint investment activity (joint production, etc.) that is not associated with the creation of legal entity according to the legislation of Ukraine.

Parties, according to the agreement shall keep separate business accounting and make reports on transactions associated with compliance of the terms of the agreement and open separate accounts in Ukrainian banks for payments under the agreement.

**Custom taxation of assets** (except the goods for sale or goods that are used for purposes, which are not directly related to entrepreneurial activity), imported in Ukraine by foreign investors for at least three years term for investment purpose on the basis of registered agreements (contracts) shall be made following the procedures set out in the Customs Code of Ukraine.

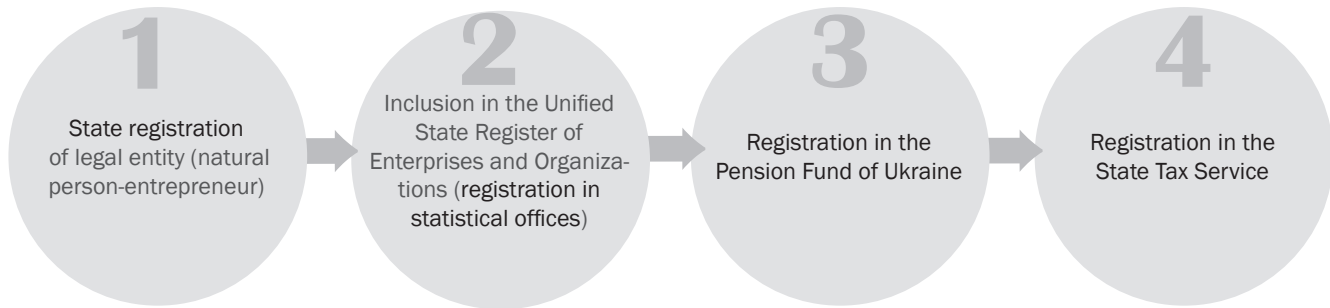
Profit, earned from the joint investment activity by the agreements shall be taxed according to the legislation of Ukraine.

For tax purposes, two or more persons engaged in joint activity without forming a legal entity shall be considered as a separate entity within such activity.

# Registration of economic entities

The Law of Ukraine «On State Registration of Legal Entities and Natural Persons-Entrepreneurs»

The procedure of business registration in Ukraine involves the following steps:



## State registration of legal entity (natural person - entrepreneur)

State registration is performed by the state registrars at the state registration authority at the local (city, district) departments of justice by a legal entity location or residency of a natural person-entrepreneur.

The duration of the state registration of legal entity shall not exceed **three** working days from the submission date, for natural persons - **two** days.

The state registrar shall submit the information from the registration card of the state registration of legal entity to the appropriate statistical offices, State Tax Service, Pension Fund of Ukraine and social insurance funds in the day of state registration of legal entity.

Documents to be submitted for the state registration:

1. Completed registration card for state registration of a legal entity (form 1);
2. Duplicate of the original (copy, notarized copy) of the decision of founders or authorized body to create a legal entity in cases, envisaged by Law;
3. Two duplicates of the foundation documents (in case of submitting electronic documents – one duplicate). In case of a legal entity creation on the basis of the model statute, an appropriate mark with a reference to a standard statutory document shall be put in the registration card for state registration of a legal entity;
4. Document, certifying the registration fee payment for state registration of a legal entity (170 UAH);
5. Information with the documents, certifying the property structure of the founders – legal entities, that enables defining persons –owners of the reasonable part of these legal entities (extract from the Unified State Register of Legal Entities and Natural Persons - Entrepreneurs);
6. In case of state registration of a joint stock company - report on the subscription for shares, certified by the State Commission on Securities and Stock Market of Ukraine;
7. In case of state registration of a farm enterprise - a copy of the act of state for the right of the regular use of the land by the founder or a notarized copy of the agreement on the right of the use of the land by the founder, particularly on a rental basis;
8. In case of state registration of a legal entity with a founder (founders) that is a foreign legal entity - a document, confirming the registration of a foreign person in the country of location, particularly an extract from the commercial, banking or judicial register legalized in the prescribed manner.

If the documents for state registration of a legal entity are submitted by the founder of a legal entity, his/her passport shall be additionally shown to the state registrar. If the documents for state registration of a legal entity are submitted by a person, authorized by the founder (founders) of the legal entity, a passport shall be additionally shown to the state registrar, as well as a document, certifying the authorities of the person, or in case of submitting electronic documents, a document, certifying the authorities of this person, shall be added in electronic form to the documents, specified.

## State registration of legal entity (natural person - entrepreneur)

### State registration of amendments to the foundation documents of a legal entity

1. Completed registration card for state registration of amendments to the foundation documents of a legal entity (form 3). Signature of person authorized to act on behalf of the legal entity shall be authorised by the appropriate official body on registration card and sealed or notarized by a legal entity;
2. Duplicate of the original (copy, notarized copy) of the decision to introduce amendments to the foundation documents;
3. Document, confirming the competence to make a decision on amendments to the founding documents;
4. Originals of the foundation documents of a legal entity with a mark on their state registration with all the amendments, effective on the date of submission, or a copy of the published in a specialized print mass media report on the loss of all or part of the mentioned original foundation documents;
5. Two duplicates of amendments to the foundation documents of a legal entity as separate annexes or two duplicates of the foundation documents in a new wording;
6. Document, certifying the payment of a registration fee for state registration of amendments to the foundation documents (51 UAH);
7. In case of introducing amendments to the statute, connected with reduction of the authorized capital (statutory or composite funds) of the legal entity, except for the documents prescribed, a document, certifying payment for publication of the corresponding report in the special print mass media, shall be submitted additionally;
8. In case of introducing amendments to the foundation documents, connected with the shift in the penal of the founders (participants) of the legal entity, except for the documents prescribed, a duplicate of the original (copy, notarized copy) of one of the following documents shall be submitted additionally: decision of the legal entity with withdrawal from the penal of the founders (participants), or application of a person for withdrawal from the penal of the founders (participants); or application, agreement, other document on transfer or passing of the equity position of the participant in the statutory capital of the company; or decision of the authorized body of the legal entity on forced exclusion of a founder (participant) from the penal of the founders (participants) of the legal entity, if it is envisaged by law or foundation documents of the legal entity;
9. In case of introducing amendments to the foundation documents, connected with the shift in the penal of the founders (participants) of the legal entity on the basis of the fact of death of a person – founder (participant) and refusal of other founders (participants) to accept the heritor (heritors) of the deceased to the penal of the founders, except for the documents envisaged, a copy (notarized copy, or copy, certified by the state registration body of the civil status acts) of the death certificate of the person or a document that is the basis for its issuance according to the Law of Ukraine “On State Registration of Civil Status Acts” shall be submitted additionally.

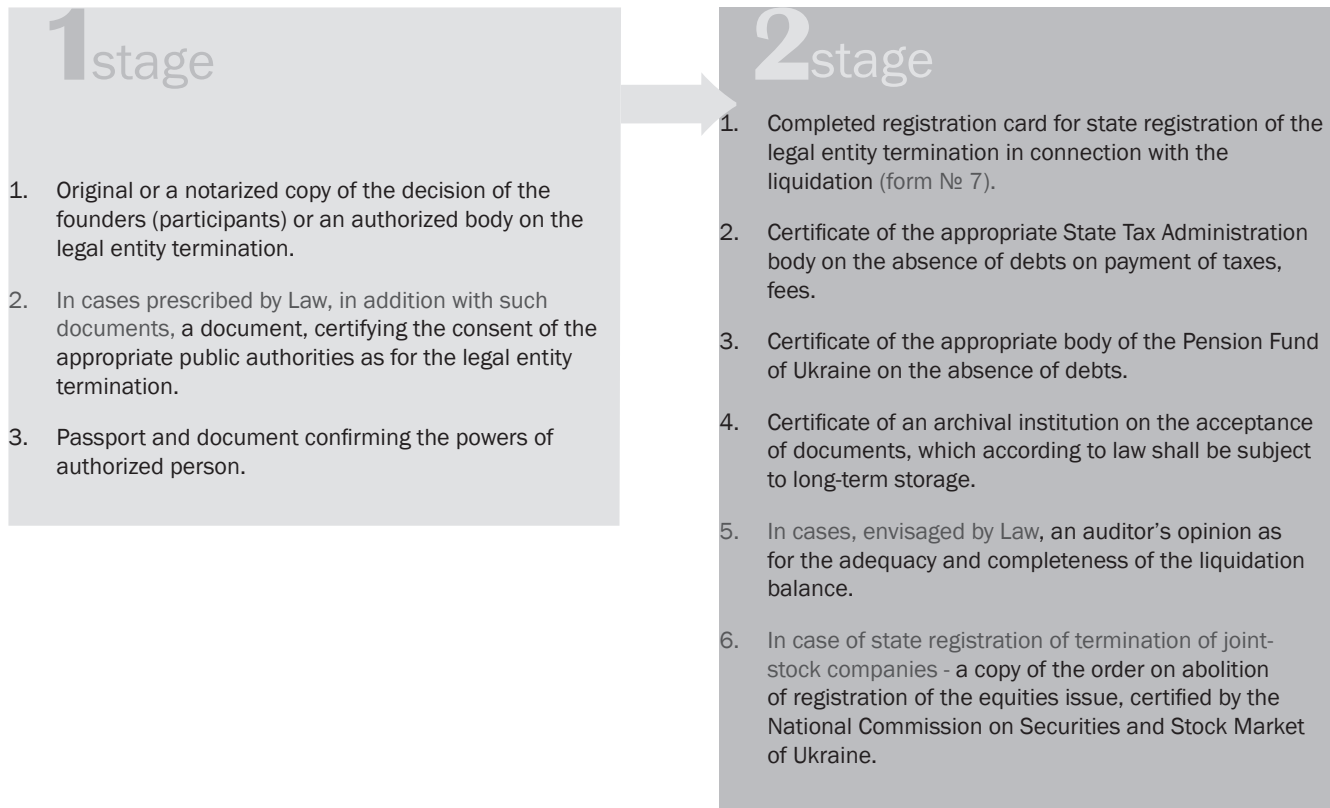
In case if the documents for state registration of amendments to the foundation documents of a legal entity are submitted by a person, who according to the data, introduced to the Unified State Register, is entitled to perform legal actions on behalf of the legal entity without power of attorney, the passport shall be additionally shown to the state registrar. If the documents are submitted by another representative of the legal entity, the passport and document or notarized copy of the document, certifying the authorities of the representative, shall be additionally shown to the state registrar.

### State registration of amendments to the data on a legal entity from the Unified State Register:

1. Completed registration card on introduction of amendments to the data on a legal entity, contained in the Unified State Register (form 4). Signature of the person authorized to act on behalf of legal entity (executive body) on the registration card and on the application of documents loss (replacement) must be authorised by the appropriate official body and sealed or notarized by the legal entity.
2. Document, confirming the payment for the publishing of notification in specialized printed mass media (in case of change of legal entity location).

## State registration of legal entity (natural person - entrepreneur)

State registration of legal entity termination in result of its liquidation:



In case of the state registration of termination of legal entity - equities issuer, the note of appropriate body of the National Commission on Securities and Stock Market of Ukraine certifying the absence of not abolished securities' issues of the legal entity shall be submitted.

If the documents for state registration of the legal entity termination in the result of its liquidation are submitted by the presiding commissioner on liquidation or an authorized person, the state registrar shall be additionally shown a passport and a document, certifying his (her) authorities.

State registration of natural person - entrepreneur:

1. Completed registration card for state registration of an individual entrepreneur (form 10);
2. Copy of a document, certifying the registration in the State Register of individuals - taxpayers;
3. Document, certifying payment of the registration fee for state registration of an individual entrepreneur (34 UAH);
4. Notarized written consent of parents (adopters) or custodian, or agency of guardianship and care, if the applicant is an individual of age from 16 to 18 years.

If the documents for state registration are submitted personally by the applicant, the state registrar shall be additionally shown the passport. An authorized person shall show his/her passport and a document, certifying his/her authorities.

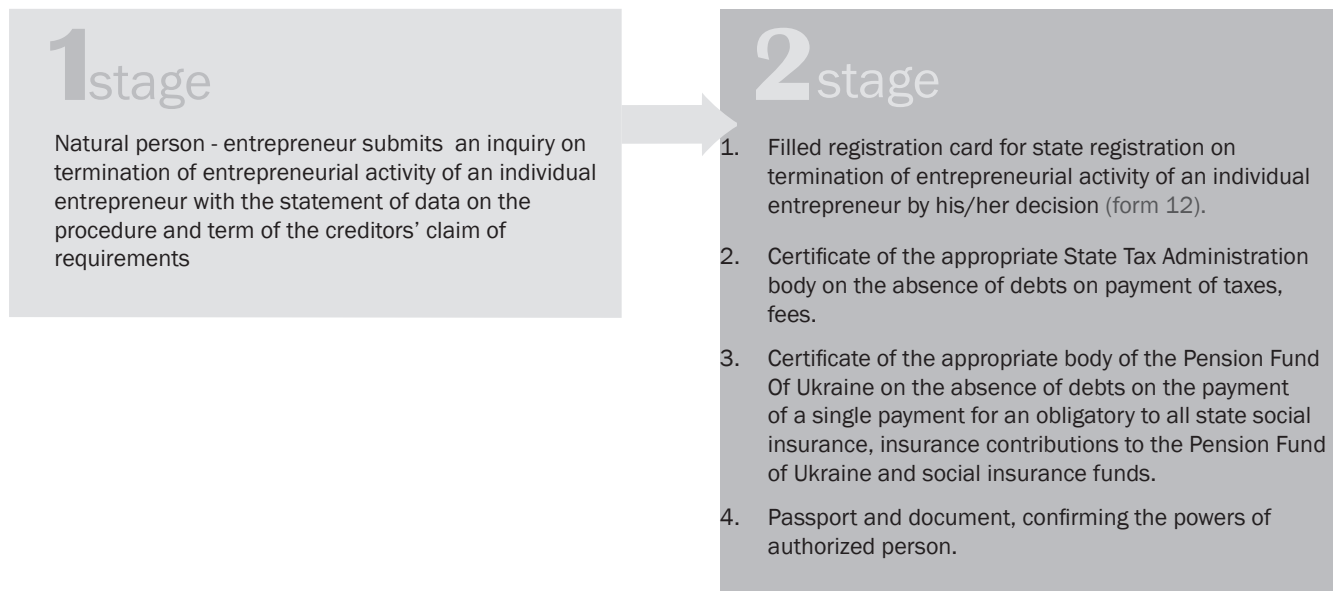
## State registration of legal entity (natural person - entrepreneur)

State registration of amendments to the data of natural person - entrepreneur, contained in the Unified State Register:

1. Completed registration card for state registration of amendments to the data on an individual entrepreneur (form 11);
2. If natural person wants to change the name, place of residence, registration number of taxpayer registration card or number and series of natural person's passport who due to his religious or other beliefs refused to accept it - a document, confirming payment of the registration fee for the state registration of amendments to the data of natural person - entrepreneur (10.20 UAH);
3. If the taxpayer wants to change the registration number of registration card - copy of the note on change of the registration number of taxpayer registration card.

An applicant, who submits the documents in person, shows his/her passport to the state registrar. If the documents are submitted through the representative, an authorized person shall show his/her passport and a document, certifying his/her authorities.

State registration of the termination of natural person - entrepreneur's business activity



In case if the documents for state registration of termination of entrepreneurial activity by an individual entrepreneur are submitted by the applicant or an authorized person, the state registrar shall be additionally shown a passport and a document, certifying his (her) authorities (power of attorney).

Adding of information on separate subdivision of legal entity to the Unified State Register:

1. Completed registration card on creation of a separate subdivision (form 5);
2. Decision of the governing body of a legal entity on creation of a separate subdivision or a notification of the standard form on closure of a separate subdivision.

Provision of data from the Unified State Register of legal entities and natural persons - entrepreneurs (excerpts, extracts and certificates):

1. Completed written enquiry;
2. Document, confirming payment for issue of an excerpt, extract or certificate from the Unified State Register.

## State registration of legal entity (natural person - entrepreneur)

Table 2. Provision of information from the Unified State Register of Legal Entities and Natural Persons - Entrepreneurs

№	Type of document	Registration fee	Time limits
1.	Excerpt	49.3 UAH + 3.4 UAH - for each additional form +5,1 UAH (0,51 EUR)	5 business days
2.	Extract	17 UAH (1,7 EUR)	2 business days
3.	Certificate	18,7 UAH (1,87 EUR) + 3,4 UAH (0,34 EUR) for each additional form + 1,7 UAH (0,17 EUR)	5 business days

Table 3. State registration services

№	Type of service	Legal entities		Natural persons - entrepreneurs		Result
		Fee for legal entities	Time limits	Fee for natural person	Time limits	
1	State registration of natural person - entrepreneur/ legal entity	170 UAH (17 EUR)	3 business days	34 UAH (3,4 EUR)	2 business days	Extract from the Unified State Register (one copy of the statute for legal entity)
2	State registration of amendments to the information about natural person - entrepreneur/ legal entity	51 UAH (5,1 EUR)	1 business day	10,20 UAH (1,2 EUR)	2 business days	Extract from the Unified State Register
3	State registration of the termination of natural person - entrepreneur/ legal entity business activity due to its liquidation	free of charge	1 business day	free of charge	1 business day	Notification on the state registration of business activity termination by the natural person entrepreneur/ legal entity
4	State registration of amendments to the foundation documents of legal entity	30 % from ten personal exemptions of citizens - 51 UAH (5,1 EUR)	3 business days	free of charge		Extract from the Unified State Register and one copy of statute original

Table 4. Other registration services\*

Name of registration service	Body	Registration time limits	Cost	Result
Introduction to the Unified State Register of Enterprises and Organizations (USREO)	Statistics department		17 UAH	Note from USREO
Tax registration	State Tax Service	No later than the next business day after receipt of information from the registration form provided by the state registrar or the application of taxpayer	free of charge	Note on taxpayer registration (f. № 4-TPR)
Registration in the Pension Fund of Ukraine	Pension Fund of Ukraine	No later than the next business day after receipt of the information provided by the state registrar or the application of taxpayer	free of charge	Notification on registration

\* Taxpayer is considered to be on general taxation system, since registering if he has not selected the other type of taxation according to the legislation.

Contacts of the appropriate institutions are given in the annexes.

## Registration of representative office of foreign economic entity

The Law of Ukraine «On Foreign Economic Activity»  
Order of the Ministry of Foreign Economic Relations  
and Trade of Ukraine dated from 18.01.1996, № 30  
“On approval of the Instruction on registration order  
of representative offices of foreign economic entities  
in Ukraine”

Registration of representative offices of foreign economic entities in Ukraine is carried out by the Ministry of Economic Development and Trade of Ukraine.

Foreign economic entity willing to open a representative office **with no intention of carrying out the economic activity in Ukraine** submits the following documents to the Ministry:

1. Application with a request for registration of representative office, written in arbitrary manner;
2. Extract from the trade (company) register of the country, where the main management body of foreign economic entity is officially located;
3. Certificate of the bank where the account of foreign economic entity is opened;
4. Authorization to perform representative functions in Ukraine, issued according to the laws of country, where the foreign economic entity is officially registered.

All documents, notarized in the place of their issuance, properly legalized in consular institutions, representing the interests of Ukraine, if the international agreements of Ukraine provide otherwise, shall be accompanied by translation into Ukrainian certified by the translator. Documents shall be submitted no later than 6 months from the date of their issuance in the country where the foreign economic entity is located.

The representative office registration certificate shall be issued after submission of documents to the Ministry in accordance to the “Instruction on registration procedure of representative offices of foreign economic entities in Ukraine” **not later than 60 business days from the date of registration fee payment**. The bank requisites for registration fee payment (2500 USD) shall be provided to the applicant with the submission of the registration documents.

In case the representative office shall carry out the economic activity in Ukraine, such representative office should be registered in the tax authorities by their location in the manner prescribed by the central tax authority of Ukraine and acquire the status of permanent representative office.

Contacts:

Ministry of Economic Development and Trade

✉ 12/2 Grushevskogo str.  
Kyiv  
01008

☎ +38 (044) 25 39 394

📠 +38 (044) 22 63 181

✉ meconomy@me.gov.ua

Foreign Representative Offices Department  
(Trade and Economic Cooperation  
Administration, Ministry of Economic  
Development and Trade)

✉ 28 Druzhby Narodiv boulevard  
office 421,  
Kyiv

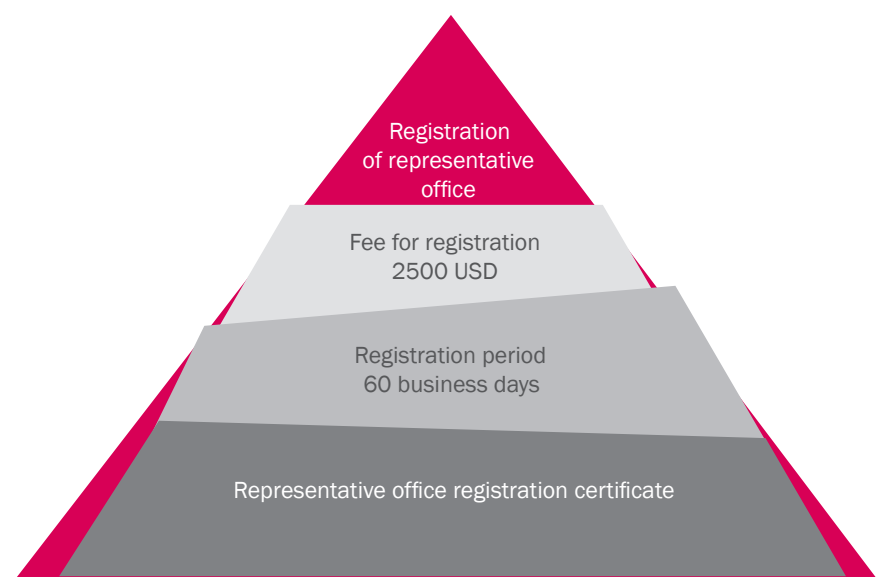
☎ +38 (044) 596 68 43

✉ represent@me.gov.ua

Working hours:

Monday, Wednesday, Friday

14.00 - 15.00



## Opening of bank accounts

Regulation of the Board of National Bank of Ukraine from 12.11.2003 № 492 "Instruction on Opening, Operating, and Closing Accounts in the National and Foreign Currencies"

Economic entities, non-resident investors, foreign representative offices and individuals have the right to open accounts in order to provide their business activity and their own needs in any bank of Ukraine on their own choice, unless the bank is unable to provide banking services or unless such refusal is permitted by law or bank rules.

All kinds of cash transactions according to the terms of agreement and the requirements of Ukraine's legislation are made through current accounts that are opened by banks for economic entities in national currency.

Current bank account in foreign currency shall be opened for the economic entity for keeping cash payable and performing payment operations within the legislation of Ukraine in non-cash and cash foreign currency under the current transactions, specified by the legislation of Ukraine, outbound investments, transactions under the purchase and sale of Ukrainian state bonds, under loans' (credits, financial assistance) crediting, handling and redemption in foreign currency, foreign direct investment earnings pursuant to the legislation of Ukraine as well as for transactions provided by the license issued by the National Bank of Ukraine for currency exchange transactions.

### List of documents required for opening the current account of legal entity:

- application for account opening according to the approved form (signed by the account owner);
- properly completed and duly executed copy of registered foundation document (statute/ foundation agreement/constituent act/regulation), certified or notarized by the registration body;
- copy of the certificate on legal entity registration from the Unified State Register of Enterprises and Organizations of Ukraine, certified by the issuing body, or notarized, or certified by the signature of authorized bank employee;
- copy of the document, confirming the registration of legal entity in the State Tax Service, certified by the issuing body, or notarized, or certified by the signature of authorized bank employee;
- signature card with samples of signature and seal, notarized or certified by the organization to which the client is administratively subordinated, in the prescribed manner.

Legal entity, which use hired labour and pursuant to the legislation of Ukraine is a single tax payer of obligatory state social insurance, in addition to the documents listed, shall submit a copy of the document confirming the legal entity registration in the Pension Fund of Ukraine.

### List of documents required for opening the current bank account for the representative office of non-resident legal entity:

- application of representative office for account opening;
- notarized copy of legalized extract from the trade, bank or court register or notarized registration certificate of local authority from the non-resident legal entity registration country;
- copy of registration certificate of the representative office, notarized or certified by the issuing body;
- notarized copy of legalized power of attorney to perform representative functions in Ukraine;
- notarized signature card (2 samples).

## Opening of bank accounts

List of documents required for opening the current account for the formation of share capital:

- application for account opening;
- decision of the founders to determine a person who shall be given the right for executive signature under cash transactions with the account, completed in the form of notarized power of attorney (if at least one of the founders is an individual);
- notarized copy of foundation agreement (if at least one of the founders is an individual);
- signature card with specimen signature of a person who was been given the right for executive signature by the founders, certified by the authorized bank employee;

List of documents required for opening the current account of separate subdivision of legal entity;

- application for opening the current account, signed by the head of separate subdivision or any other authorized person;
- account opening petition of legal person or relevant privatization body (concerning structural subdivisions, which are separated in the process of privatization) to the bank, in which the current account of separate subdivision shall be opening;
- copy of separate subdivision regulation, notarized or certified by legal entity who established a separate subdivision;
- copy of the certificate on registration of separate subdivision in the Unified State Register of Enterprises and Organizations of Ukraine, certified by the issuing body, or by the authorized bank employee, or notarized;
- copy of the document, confirming the registration of legal entity, which has created a separate subdivision in the State Tax Service, certified by the issuing body or by the authorized bank employee, or notarized;
- copy of the document, confirming the registration of separate subdivision in the State Tax Service by the subdivision location, certified by the issuing body or by the authorized bank employee, or notarized;
- signature card, notarized or certified by the head of legal entity establishing a separate subdivision. The card shall include signature specimens of authorized persons of subdivision who has been given the right to operate an account and sign the accounting documents according to the legislation of Ukraine and relevant documents of legal entity.

List of documents required for opening the current account of natural person - entrepreneur:

- application for opening the current account, signed by the natural person - entrepreneur;
- copy of the document confirming the registration of natural person - entrepreneur in the State Tax Service, certified by the issuing body, or by the authorized bank employee, or notarized;
- copy of the document confirming the registration of natural person - entrepreneur in the Pension Fund of Ukraine;
- signature card. Signature specimens shall be certified by the signature of authorized bank employee.

## Opening of bank accounts

### List of documents required for opening of investment account:

- application for opening the current account. The account holder shall state in the application "Additional Information" that the account is opening for the purpose of investment to Ukraine;
- notarized copy of legalized or certified by Apostille extract from the trade, bank or court register or certificate from the foreign state local authority on registration of legal entity. The document is not required from the individual foreign investor;
- notarized copy of legalized or certified by Apostille power of attorney for the person who has the right to open and operate an account. If this power of attorney is issued to foreign investor on the territory of Ukraine, notarized copy of this power of attorney shall be also submitted. If the account is opened personally by the individual foreign investor, the document is not required;
- notarized signature card with signature specimens of non-resident investor;
- if non-resident investor is a member of a production sharing agreement under the Law of Ukraine "On Production Sharing Agreement", a copy of document, confirming the registration of non-resident investor with the State Tax Service, certified by the issuing body or by the authorized bank employee, or notarized, shall be provided.

### List of documents required for the current account opening to provide industrial cooperation, joint production and other kinds of joint activity:

- application for the current account opening certified by signature of a person who with the power of attorney was authorized by the executive signature for the account operations;
- notarized copy of the agreement (contract) on carrying out the joint activity;
- copy of the document on registration of the agreement (contract) on carrying out the joint activity, certified by the issuing body or notarized;
- notarized copy of legalized or certified by Apostille extract from the trade, bank or court register or certificate from the foreign state local authority on registration of legal entity (for non-resident investor). The document is not required from the individual non-resident investor;
- copy of the document, confirming the registration of joint activity agreement (without establishing a legal entity) with the State Tax Service, certified by the issuing body or by the authorized bank employee, or notarized;
- decision of agreement participants identifying the persons who shall be authorized by the executive signature for the account transactions, completed in the form of power of attorney;
- notarized signature card. The card shall include signature specimens of persons authorized for account transactions as well as sample of a seal of the agreement participant, authorized by all participants of joint activity agreement with the power of attorney for the executive signature under the account operations.

## Legalization of foreign official documents

The most of the procedures require from the investors to provide various documents issued in the country of investor's origin and completed therefore in foreign language (for example passport or statute of the company if the investor is a legal entity).

On December 22, 2003 the Hague Convention came into force in Ukraine. This Convention cancels the legalization requirement of foreign official documents (1961).

Official documents, which shall be used on the territory of Convention member-states shall be certified by the special stamp "Apostille" placed by the competent authority of the state where this document was issued.

Official documents with Apostille do not require any further certification (legalization).

Such documents can be:

1. Documents, issued by the authority or official body, acting in the field of court jurisdiction of the state, including the documents, issued by the prosecution bodies, court secretary or justice officer;
2. Administrative documents;
3. Notarial acts;
4. Official certificates, made on documents signed by persons in the private way - such as official certificates on registration of a document or a fact that existed on a certain date, as well as official and notarial certification of signatures.

However, this Convention does not apply to:

1. Documents, drawn up by diplomatic or consular agents
2. Administrative documents dealing directly with commercial or customs operations.

Information concerning states, which are Convention members, can be found on the official website of Hague Conference on Private International Law [www.hcch.net](http://www.hcch.net).

Under the agreement each state exempts from legalization the documents, to which this Convention applies and which have to be submitted on its territory. For the purposes of the Convention, legalization means only the formal procedure that is used by diplomatic or consular agents of the country on the territory of which this document shall be submitted for certification of signature authenticity, way in which the person who has signed the document acted and was appropriate, the authenticity of a seal or stamp, by which the document is affixed.

Such documents must be legalized in the Consulate Office of Ukraine in the state of documents' origin. Information about Consulates General of Ukraine can be found at official website of the Ministry of Foreign Affairs of Ukraine [www.mfa.gov.ua](http://www.mfa.gov.ua). The information concerning embassies can be found on the website [www.mfa.gov.ua](http://www.mfa.gov.ua).

If there is no Consulate of Ukraine in the state of documents' origin, foreign documents can be legalized by the Department of Consular Service of the Ministry of Foreign Affairs of Ukraine if they are certified in the Ministry of Foreign Affairs of the state of documents' origin and in the Consulate office of this country, representing its interests in Ukraine.

### Apostille and claiming division of Consular Service Department

Open all business days, documents  
submission from 9.00 to 12.00,  
Issuance of legalized documents from  
16.00 to 17.00 (on Friday from 16.00 to  
16.30) at the following address:

✉ 2 Velyka Zhytomyrska str.

Kyiv  
01018

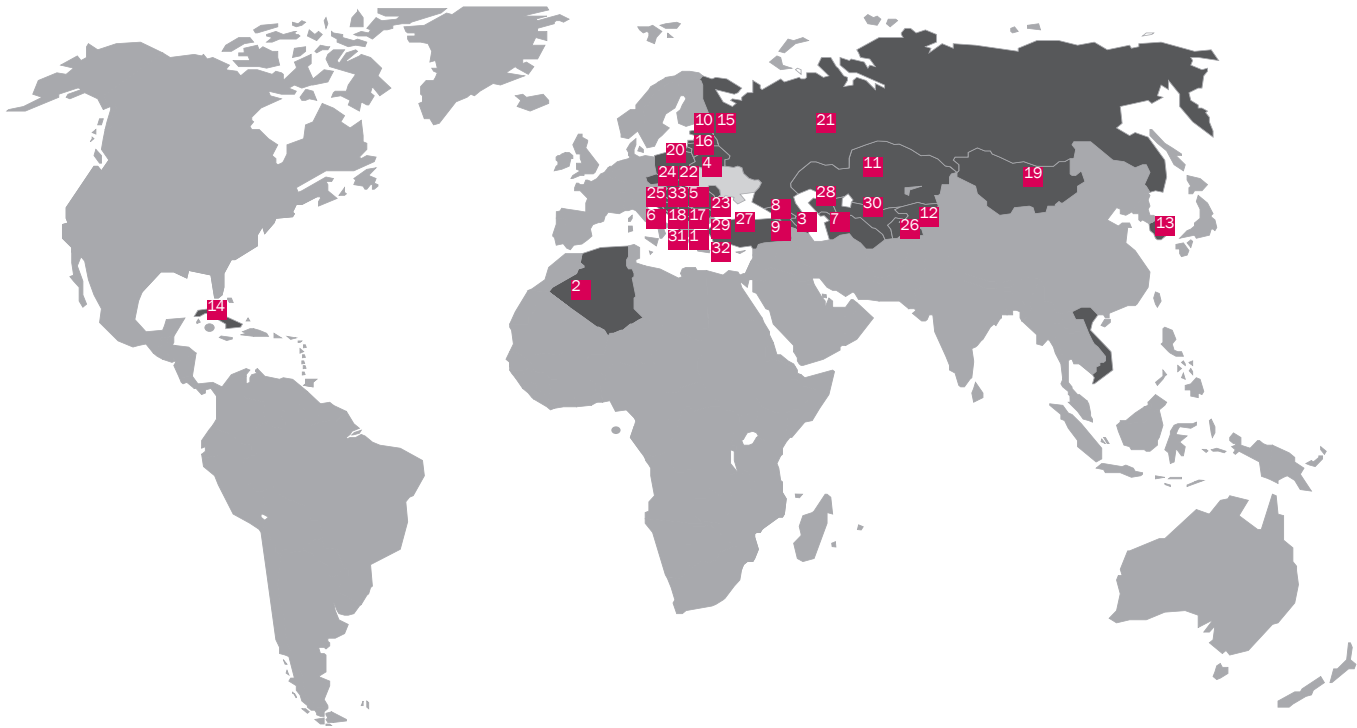
☎ +38 (044) 238 16 69

📠 *fax* +38 (044) 238 16 69

## Legalization of foreign official documents

There are countries with which the Government of Ukraine signed bilateral and multilateral agreements on cancellation of the requirement for legalization of official documents (list of such countries is given in the table). Documents issued in these countries should be translated into Ukrainian, their compliance must be notarially certified. Documents certified only by notary public are not legalized in consular offices. Their copies shall be also submitted along with the original documents.

### List of countries with which Ukraine has signed an agreement on cancellation of official documents legalization



- |   |  |                               |
|---|--|-------------------------------|
| 1 The Republic of Albania                 | 13 Democratic People's Republic of Korea | 25 The Republic of Slovenia   |
| 2 People's Democratic Republic of Algeria | 14 The Republic of Cuba                  | 26 The Republic of Tajikistan |
| 3 The Republic of Azerbaijan              | 15 Latvian Republic                      | 27 Turkey                     |
| 4 The Republic of Belarus                 | 16 Lithuanian Republic                   | 28 Turkmenistan               |
| 5 The Republic of Bulgaria                | 17 The Republic of Macedonia             | 29 Hungary                    |
| 6 Bosnia and Herzegovina                  | 18 The Republic of Moldova               | 30 The Republic of Uzbekistan |
| 7 The Socialist Republic of Vietnam       | 19 Mongolia                              | 31 The Republic of Croatia    |
| 8 The Republic of Armenia                 | 20 The Republic of Poland                | 32 Czech Republic             |
| 9 The Republic of Georgia                 | 21 Russian Federation                    | 33 Montenegro                 |
| 10 Estonian Republic                      | 22 Romania                               |                               |
| 11 The Republic of Kazakhstan             | 23 Republic of Serbia                    |                               |
| 12 Kyrgyzstan                             | 24 Slovak Republic                       |                               |

Documents, which are subject to certification by "Apostille" stamp and which in consular legalization order can be also submitted to the Missions of Ukrainian Ministry of Foreign Affairs in the cities of Lviv and Odessa.

✉ 18 Vynnychenka str.  
office 118, 119  
Lviv  
79008  
☎ +38(0322) 35 64 78  
✉ +38(0322) 35 62 55  
✉ mfa\_lv@mfa.gov.ua

✉ 3 Otradna str.  
Odessa  
65012  
☎ +38 (0487) 29 68 48  
+38 (0487) 29 68 43,  
+38 (0487) 29 68 46  
+38 (0487) 25 86 37  
✉ +38 (0487) 29 68 42  
✉ mfa\_od@mfa.gov.ua



# LICENSING

## General principles of licensing

The Law of Ukraine "On Licensing of Certain Types of Economic Activity "

The Law of Ukraine "On State Regulation of Production and Turnover of Ethyl Alcohol, Cognac, Fruit Alcoholic Beverages and Tobacco Products"

Resolution of the Cabinet of Ministers of Ukraine from 14.11.2000 №1698 "On Approval of the List of Licensing Authorities"

Resolution of the Cabinet of Ministers of Ukraine from 25.11.2000 №1755 "On the Term of License for Carrying Out a Certain Types of Economic Activity, Size and Order of Fee Enrolment for its issuance"

Licensing and patenting of certain types of economic activity as well as quotation are the state regulation measures in economic sector, aimed at providing the unified state policy in this area and protection of economic and social interests of the state, society and individual consumers.

License - document of a state standard, certifying the licensee's (legal entity's) right to conduct economic activity, specified in the license, within the established term under condition of fulfilment of terms of licensing.

## Types of economic activity that are subject to licensing in Ukraine and licensing authorities

Licensing authority	Type of economic activity
Ministry of Internal Affairs	<p>production and service of arms and ammunition thereto, cold steel arms, pneumatic arms of calibre exceeding 4.5 millimetres and bullet airspeed over 100 meters per second, sales of arms and ammunition thereto, cold arms, pneumatic arms of calibre over 4.5 millimetres and bullet airspeed over 100 meters per second</p> <p>manufacture and sales of special equipment, charged by substances of tear and irritant action, individual defence and active defence</p> <p>services on the protection of property and citizens</p> <p>activity related to manufacture and sales of fireworks</p> <p>activity related to services of non-military shooting range and functioning of hunting stands</p>
State Service of Mining Supervision and Industrial Safety	production of explosives (under the list, established by the State Service of Mining Supervision and Industrial Safety)
Ministry of Environment and Natural Resources	manufacture of highly dangerous chemicals; operations in the field of hazardous waste management, gathering and preparation of certain types of waste as secondary raw materials (under the list, established by the Cabinet of Ministers of Ukraine)
State Service of Geology and Mineral Resources	extraction of precious metals and stones, organogenic jewels and semiprecious stones
State Service on Medicinal Products	production of medicines, wholesale and retail trade in medical products
State Veterinary and Phytosanitary Service	<p>production of veterinary medications, wholesale and retail trade in veterinary medications</p> <p>veterinary practice</p>

## Types of economic activity that are subject to licensing in Ukraine and licensing authorities

Licensing authority	Type of economic activity
State Service on Drug Control	cultivation of plants, included in table of the 1 <sup>st</sup> list of narcotic drugs, psychotropic substances and precursors approved by the Cabinet of Ministers of Ukraine from 06.05.2000 № 770, development, production, manufacture, storage, transportation, purchase, sales (supply), import into the territory of Ukraine, export from the territory of Ukraine, use, elimination of narcotic drugs, psychotropic substances and precursors included in this list
Ministry of Agrarian Policy and Food	<p>wholesale and retail trade in pesticides and agricultural chemicals (only plant growth regulators)</p> <p>wholesale and retail trade in genetic resources, genetic expertise of animals' origin food and anomalies</p> <p>fumigation (disinfection) of regulated objects by the Law of Ukraine "On Plant Quarantine", transferred across the state border of Ukraine and quarantine zones</p>
Regional State Administration	wholesale and retail trade in pesticides and agricultural chemicals (only plant growth regulators)
Security Service of Ukraine	<p>designing and production of special-purpose technical appliances for taking information from communication channels, other devices for a private obtaining of information, trade in special-purpose technical appliances for taking information from communication channels and other devices for a private obtaining of information</p> <p>implementation, import and export of holographic protective elements</p>
Administration of State Service on Special Communication and Information Protection	<p>services in the field of cryptographic protection of information (except the services in digital signature), trade of cryptosystems and means of cryptographic protection of information (under the list, established by the Cabinet of Ministers of Ukraine)</p> <p>services in the field of technical protection of information (under the list, established by the Cabinet of Ministers of Ukraine)</p>
Ministry of Finance	<p>preparation of securities form, strict accounting documents (under the list, established by the Cabinet of Ministers Ukraine)</p> <p>launching and conducting of lotteries</p>
State Assay Service	gathering, primary conversion of waste and scrap of precious metals and precious stones, precious stones of organogenic origin, semi-precious stones
National Commission for State Regulation in the field of Public Utilities, Regional State Administration	<p>centralized water supply and water disposal</p> <p>heat energy production (except from heat energy production on thermal power stations and plants, nuclear power plants, co-generation plants and plants using alternative or renewable energy) as well as its transportation by main and local (distributional) thermal power systems and heat energy supply</p>
National Electricity Regulatory Commission	<p>transportation of oil and oil products by main pipeline, transporting of natural and petroleum gas as well as gas (methane) of coal deposits by pipelines and their distribution</p> <p>supply of natural gas and gas (methane) of coal deposits by regulated and unregulated tariffs</p> <p>storage of natural gas and gas (methane) of coal deposits in amounts that exceed the level set by the license terms and conditions</p> <p>heat energy production at thermal power stations, co-generation plants and plants using alternative or renewable energy</p>
State Space Agency	development, testing, production, operation of space launch vehicles, space crafts and their components, ground control complex of space crafts and its components

## Types of economic activity that are subject to licensing in Ukraine and licensing authorities

Licensing authority	Type of economic activity
Ministry of Healthcare	medical practice
State Service on Counteraction to HIV infection/AIDS and Other Socially Dangerous Diseases	processing of donated blood and its components, manufacture of drugs from it, except the banks of cord blood, other tissues and cells of human activity of cord blood banks, other tissues and human cells under the list established by the Ministry of Healthcare (activity of cord blood banks, other tissues and human cells)
State Inspection on Land Transport Safety	services on passengers, hazardous cargo and baggage transportation by automobile transport services on passengers, hazardous cargo and baggage transportation by railway transport
State Inspection on Sea and River Transport Safety	services on passengers, hazardous cargo and baggage transportation by river and sea transport
State Aviation Service	services for passengers, hazardous cargo and baggage transportation by air transport
State Agency for Tourism and Resorts	tour operator activities
State Inspectorate of Technogenic Safety	services and execution of fire-fighting works
Ministry of Economic Development and Trade	export and import of disks for laser reading systems, matrices import, export of ethyl alcohol, cognac and fruit, rectified grape ethyl alcohol, rectified fruit ethyl alcohol, alcoholic beverages import and export of tobacco products storage, processing, metallurgical processing of ferrous and non-ferrous metal scrap development, manufacture, sale, repair, modernization and utilization of weapons, military equipment, military weapons and its ammunition
Ministry of Social Policy	mediation in employment abroad
State Agency of Land Resources	execution of works on land management, land evaluation works and land auctions
State Agency of Fish Industry	activities related to industrial fishing, except inland water (ponds) facilities
State Customs Service	customs broker activity
Ministry of Education and Science	genetic and engineering activity in a closed system
State Intellectual Property Service	manufacture of disks for laser reading systems, matrices
State Commission for Regulation of Financial Services Markets	gathering and use of information, which makes credit history
Ministry of Energy and Coal Industry	trade of liquid fuel from biomass (except bioethanol) and biogas
State Tax Service	production of ethyl alcohol (including bioethanol), cognac and fruit, rectified grape ethyl alcohol, rectified fruit ethyl alcohol, raw grape alcohol, raw fruit alcohol, alcoholic beverages wholesale of ethyl alcohol (including bioethanol), cognac and fruit, rectified grape ethyl alcohol, rectified fruit ethyl alcohol, raw grape alcohol, raw fruit alcohol, alcoholic beverages manufacture of tobacco products, wholesale of tobacco products retail of alcoholic beverages and tobacco products
State Architecture and Building Inspection (its territorial authorities)	economic activity related to the creation of architectural objects

## Issuance of license

An economic entity, which intends to conduct a certain economic activity subject to licensing personally or through a body or person, authorized by him/her, shall apply for a relevant licensing body with an application of a fixed standard on issuing of the license

For individual types of economic activity, subject to licensing, a number of documents, the exhaustive list of which shall be established by the Cabinet of Ministers of Ukraine (regulation from 04. 07. 2001 № 756) on representation of a specially authorized licensing body, shall be attached to the application

A licensing authority shall take a decision to issue or deny issuance of the license not later than after ten workdays from the date of receipt of an application on issuing of the license and the supplemented documents, unless other term of issuing of the license is determined by a special law, regulating relationships in certain spheres of economic activity.

A notification on making a decision to issue or deny issuance of the license shall be forwarded (delivered) to the applicant in writing within three workdays from the date of taking the relevant decision. The grounds for the specified denial shall be stipulated in the decision to deny issuance of the license.

The grounds for taking a decision to deny issuance of the license shall be as follows:

- inauthenticity of the data indicated in documents, filed by the applicant to obtain the license;
- inconformity of the applicant according to the submitted documents with the terms of licensing, established for economic activity, specified in the application on issuing of the license.

In case of denial to issue the license on the basis of identification of **inauthentic data** indicated in the documents, submitted by the applicant for issuing of the license, the subject of economic activity may submit a new application on issuing of the license to a licensing body not earlier than after three months from the date of making a decision to deny issuance of the license.

In case of denial to issue the license on the grounds of **inconformity of the applicant with the terms of licensing**, established for the activity, specified in the application on issuing of the license, a subject of economic activity may submit a new application on issuing of the license to a licensing body after removal of reasons, on the grounds of which the issuing of the license has been rejected.

A licensing body **shall issue the license not later than after three days from the date of reception of a document**, certifying the payment of the license fee.

On the grounds of the license, issued by a licensing body, which is a central body of executive power, the economic activity shall be performed within the whole territory of Ukraine

On the grounds of the license, issued by a licensing body, which is a local body of executive power or a specially authorized executive body of councils, the economic activity shall be exercised within the territory of the corresponding administrative-territorial unit.

In case of termination of carrying out the economic activity, type of which is stated in the license as well as place of carrying out of such activity to which the copy of license was issued, the license holder should inform the licensing authority about it in written form within ten working days from the termination date. Licensing authority shall introduce necessary amendments to the license register not later than during the next work day from the date of such notification receipt.

License holder cannot transfer the license or its copy to another legal entity or natural person for carrying out the economic activity. In cases determined by law, the successor of license holder has the right to carry out the activity under the license issued to the license holder within the period of its validity till the issuance of a license to such successor of license holder.

Licenses for services on *passengers and dangerous cargo transportation* by road transport shall be supplemented with license cards for each motor carrier. A license card is a form of obligatory accounting, which shall include registration data of the license and that of a motor carrier.

## Issuance of license

The license for carrying out a certain types of economic activity is valid for **five years**. Such types of economic activity are:

1. Manufacture of industrial explosive materials (according to the list approved by the specially authorized central body of executive power on labour protection supervision and state mining supervision);
2. Manufacture of highly dangerous chemicals; operations in the area of treatment of dangerous waste products;
3. Implementation, import and export of holographic protective elements;
4. Manufacturing of forms of securities;
5. Transportation of petroleum, petroleum products trunk pipeline transportation of natural, oil gas and gas (methane), coal deposits and their distribution pipelines;
6. Supply of natural gas, gas (methane) of coal deposits by regulated and unregulated tariffs;
7. Storage of natural gas, natural gas (methane) from coal deposits in excess of the level set by license conditions;
8. Centralized water supply and water disposal;
9. Harvesting, processing, metallurgical processing of scrap ferrous and non ferrous metals;
10. Production of heat energy, its transportation by main and local (distributional) heating networks and heat energy supply.

Where the licensee intends to perform the economic activity, specified in the license, after expiry of its validity term, he/she should obtain a new license according to the procedure, established by this Law. The licensing authority shall issue a new license not earlier than on the last workday of validity of the previously issued license.

Validity of licenses on carrying out of other types of economic activity is unlimited.

Fee for obtaining the license for carrying out the economic activity is a minimum wage, taking the amount set as of the date of decision-making of the licensing authority on license issuance, except the fee, amount of which is set by Law. Fee for issuance of license copy is **17 UAH**.

The Law of Ukraine "On state regulation of production and turnover of ethyl alcohol, cognac and fruit, alcoholic beverages and tobacco products" establishes a special procedure for the licensing of the certain types of activities. Specifically, the licenses for carrying out these activities shall be issued for the period of five years. The annual fee for the licenses on production of ethyl alcohol, cognac, fruit, rectified grape ethyl alcohol, rectified fruit ethyl alcohol, alcoholic beverages, tobacco products, raw grape alcohol, raw fruit alcohol and for the economic entities in primary wine making amounts to **780 UAH**. Fee for the license is charged annually till the beginning of products manufacturing. Fee for the entire term of the license validity is not permitted, though payment of the regular fee is charged for each following annual term of license validity.

Special procedure for licensing of economic activity related to creation of architectural objects is determined by the Resolution of Cabinet of Ministers of Ukraine from 05.12.2007 № 1396. Term of the license validity is five years and for the economic entities performing construction activities and obtaining it for the first time - three years.

## Cancellation of license

The license may be cancelled on the grounds of:

- a licensee's application on cancellation of the license;
- an act on the repeated violation of the terms of licensing by a licensee;
- an information on legal entity being in process of termination by liquidation (natural person - entrepreneur being in process of business activity termination) or on state registration of its termination (state registration of natural person - entrepreneur business activity termination) in the Unified State Register;
- a notarized copy of the certificate on the death of a natural person - entrepreneur;
- an act on identification of inauthentic information in documents, submitted by a subject of economic activity to obtain the license;
- an act on establishing of a fact of delivery of the license or its copy to other legal entity or physical person for the purpose of performing of economic activity;
- an act on non-fulfilment of a directive to remove violations of the terms of licensing;
- an act on a licensee's incapacity to ensure fulfilment of the terms of licensing, established for a certain type of economic activity;
- an act on the licensee's refusal to allow the licensing body or a specially authorized licensing body to conduct an inspection.

A licensing body shall take a decision to cancel the license within a period of ten workdays from the date of identification of grounds for cancellation of the license, which shall be presented (forwarded) to the licensee with indication of grounds for cancellation of the license not later than after three workdays since the date of making this decision.

A decision to cancel the license shall come into force after thirty days from the day of its taking, except for decisions on license cancellation, made in accordance with the application of licensee on license cancellation and in case of licensee's death (natural person - entrepreneur). This decision shall come into force from the date of its making.

If within this term a licensee submits a complaint to the expert and appellate board, the force of the specified decision of a licensing body shall be suspended till adoption of a corresponding decision by a specially authorized licensing body.

# PERMIT PROCEDURES

## Permits

The Law of Ukraine "On Permit System in Economic Activity"

The Law of Ukraine "On List of Permits in Economic Activity"

Necessity to obtain permits and their types - permitting authorities, authorized to issue permits, fee-paying or free issuance (re-issuance, issuance of duplicate, cancellation) of permits, term of permits or unlimited validity of such documents as well as the list of permits in economic activity are set by the laws of Ukraine.

Law of Ukraine as of 19.05.2011 № 3392-VI approved the limited list of permitting documents in economic activity. State authorities and local governments are prohibited to require from the economic entities any permits not included in the list of permitting documents.

In order to obtain permitting documents (re-issuance, issuance of duplicates, cancellation) to be issued by the local permitting authorities the economic entities shall apply to state administrator in the permit centre of relevant city council (District State Administration). Issuance of permits by regional permitting authorities within the region can be made at the permit centre of the regional centre's city council.

The economic entity may apply for consultations to the local permitting authorities within the permit centre.

The term for issuance of permitting documents shall be 10 workdays, unless otherwise is provided by Law. Local council shall consider and make decision on issuance, re-issuance, issuance of duplicates, cancellation or refusal to issue permits for economic activity at its plenary meetings within a month after receiving relevant application from economic entity.

Size of tariffs and tariffs' limits, for carrying out the examinations and expertises by the permitting authorities or other scientific and technical assessments, which constitute the grounds for permits' issuance are approved by the Cabinet of Ministers of Ukraine, unless otherwise is provided by Law.

The grounds for taking a decision to deny issuance of the permitting document shall be as follows:

- submission of incomplete package of documents by economic entity, required for obtaining the permitting document according to specified exhaustive list;
- inaccurate information in documents submitted by economic entity;
- negative conclusion by the results of examinations and expertises or other scientific and technical assessments carried out and required for issuance of a permitting document.

The Law may specify the other grounds for refusal in permitting documents issuance. Refusal in permitting documents issuance on the grounds that are not specified by Law is prohibited.

In case the economic entity shall eliminate the reasons, which were the grounds for refusal for permitting document issuance, the reconsideration of documents shall be made by permitting authority within a period not exceeding of five workdays after receiving of the relevant application, the documents required for issuance of permitting document and documents certifying elimination of the reasons that were the grounds for refusal for permitting document issuance from the economic entity, unless otherwise is provided by law.

In case the permitting document or decision on issuance refusal was not issued or sent to economic entity in timely manner within the term provided by Law, the economic entity has the right to perform the certain economic activities after ten workdays from the deadline set for document issuance or its refusal.

## Permits

### The grounds for cancellation of the permitting document:

- application of economic entity on permitting document cancellation;
- termination of a legal entity (amalgamation, joining, division, transformation or liquidation), unless otherwise is specified by Law;
- termination of business activity of natural person - entrepreneur;
- incorrect information in application and documents attached thereto.

Law may provide other grounds for cancellation of permitting documents.

### The grounds for re-issuance of permitting document:

- change of the name of a business legal entity or surname, name and patronymic name of a natural person - entrepreneur;
- change of economic entity's location.

Law may provide other grounds for re-issuance of permitting documents.

If there are any grounds for permitting document re-issuance, the economic entity shall provide the permitting authority or state administrator with the application for re-issuance of the permitting document together with the permitting document that is subject to re-issuance and extract from the Unified State Register of Legal Entities and Natural Persons - Entrepreneurs within five business days from the date when such grounds become valid.

Permitting authority shall re-issue permitting document on a new form within two business days after receiving the application for permitting document re-issuance and documents required thereto.

The fee for permitting document re-issuance shall be required in cases provided by Law, and the fee size is approved by the Cabinet of Ministers of Ukraine.

A permitting document, which is not reissued in determined term, is invalid.

### The grounds for issuance of duplicate of permitting document:

- loss of permitting document;
- damage to permitting document.

Shall the economic entity lose the permitting document it should submit application to permitting authority or state administrator for issuance of permit's duplicate within five workdays from the date of loss.

The Law may provide other grounds for issuance of permits' duplicates.

The term of validity of permit's duplicate shall not exceed the validity stated in the lost or damaged permitting document. The economic entity who has submitted the application and relevant documents for issuance of permit's duplicate instead of lost or damaged document, carries out its activity on the basis of application copy on issuance of permit's duplicate registered by permitting authority or state administrator.

Permitting authority shall submit permit's duplicate instead of lost or damaged document to the applicant within two business days after receiving the application for issuance of permit's duplicate unless otherwise is provided by Law. Local permitting authority shall submit this duplicate to the state administrator.

The main requirements for issuance, re-issuance, issuance of duplicates, cancellation of permitting documents apply to all permitting documents, including the permitting (conciliation) procedures, unless otherwise is provided by Law.

## List of permits in the field of economic activity

Civil Code of Ukraine  
 Economic Code of Ukraine  
 The Law of Ukraine "On Business Associations"  
 The Law of Ukraine "On Joint Stock Companies"  
 The Law of Ukraine "On Cooperation"  
 The Law of Ukraine "On Foreign Economic Activity"  
 The Law of Ukraine "On Permit System in the field of Economic Activity"

While establishing a business activity, the enterprises in many cases should obtain certain permitting documents pursuant to the legislation of Ukraine. The Law of Ukraine "On Permit System in the Field of Economic Activity" defines the permitting document as: permit, conclusion, decision, approval, certificate, other document, which permitting authority shall issue to the economic entity in case of granting the right to carry out an activity or to perform an action or operation with the aim of carrying out economic activity, and/or without which the right to carry out said economic activity, economic operations, actions, is restricted by Law.

The permitting documents shall be issued to the economic entities for natural resources, land plot, soil cover of land plots, building, structure, premise, equipment and mechanisms, which are put into operation or under design, specific transaction, specific economic activity, works and services as well as documents used by economic entity while passing the permitting procedure (design and planning documentation for construction, land surveying documentation, urban planning documentation, mining allotment).

The necessity to obtain permitting documents is specified in special laws, specifically in the field of fire safety, construction, labour protection, sanitary and environmental safety of population and others.

According to the article 4 of the Law of Ukraine "On Permit System in the Field of Economic Activity" the issuance of permits by local permitting authorities (within the relevant administrative-territorial unit - city, district, region) shall be made in the permit centre, whose activity shall be coordinated by the state administrator.

Basic requirements to the permits issuing procedures are specified in Articles 41, 7 of the Law of Ukraine "On Permit System in the Field of Economic Activity".

№	Name of permit	Legislative act of Ukraine	Issuing permitting authority
1	Veterinary documents: international veterinary certificates (for CIS countries - veterinary certificates of form № 1, № 2 and № 3) - when moving outside of Ukraine	<i>The Law of Ukraine "On Veterinary Medicine"</i>	Veterinary Medicine Department in districts and cities
2	Veterinary documents: veterinary notes - when moving within the district (except for food of animal origin for human consumption)	<i>The Law of Ukraine "On Veterinary Medicine"</i>	Veterinary Medicine Department in districts and cities
3	Veterinary documents: veterinary certificates (for Ukraine - form № 1, № 2) - (for Ukraine - form № 1, № 2) - when moving outside the territory of Autonomous Republic of Crimea, regions, Kyiv and Sevastopol city, districts, cities (except for food of animal origin for human consumption)	<i>The Law of Ukraine "On Veterinary Medicine"</i>	Veterinary Medicine Department in districts and cities
4	Conclusion of state ecological expert study	<i>The Law of Ukraine "On Ecological Expert Study", Order of the Ministry of Ecology and Natural Resources of Ukraine dated 19.12.2006 №548</i>	Department of Ecology and Natural Resources of Ivano-Frankivsk Regional State Administration
5	Conclusion of state expert study of land management documentation for objects that are subject to obligatory state expert study	<i>Land Code of Ukraine, the Law of Ukraine "On State Expert Study of Land Management Documentation"</i>	Main Department of State Agency of Land Resources in Ivano-Frankivsk region

## List of permits in the field of economic activity

No	Name of permit	Legislative act of Ukraine	Issuing permitting authority
6	Conclusion of state sanitary epidemiological expert study of operating facilities, including military and defence oriented facilities	<i>The Law of Ukraine "On Ensuring Sanitary and Epidemiological Welfare of Population", Order of the Ministry of Healthcare №247 dated 09.10.2000 "On Approval of Temporary Order of Carrying Out the State Sanitary and Hygienic Expert Study"</i>	Main Department of State Sanitary and Epidemiological Service in Ivano-Frankivsk Region (district and city Departments of State Sanitary and Epidemiological Service)
7	Conclusion of state sanitary epidemiological expert study on documentation for developed machinery, technologies, equipment, tools etc.	<i>The Law of Ukraine "On Ensuring Sanitary and Epidemiological Welfare of Population", Order of the Ministry of Healthcare №247 dated 09.10.2000 "On Approval of Temporary Order of Carrying Out the State Sanitary and Hygienic Expert Study"</i>	Main Department of State Sanitary and Epidemiological Service in Ivano-Frankivsk Region (district and city Departments of State Sanitary and Epidemiological Service)
8	Conclusion of state sanitary epidemiological expert study on importation, sale and use of raw materials, products (goods, equipment, technological lines etc.) of foreign manufacture if the data on their safety for human health is absent	<i>The Law of Ukraine "On Ensuring Sanitary and Epidemiological Welfare of Population", Order of the Ministry of Healthcare №247 dated 09.10.2000 "On Approval of Temporary Order of Carrying Out the State Sanitary and Hygienic Expert Study"</i>	Main Department of State Sanitary and Epidemiological Service in Ivano-Frankivsk Region (district and city Departments of State Sanitary and Epidemiological Service)
9	Conclusion of state sanitary epidemiological expert study on products, semi-finished products, substances, materials and hazardous factors, use, transfer or sale of which may cause harm to human health	<i>The Law of Ukraine "On Ensuring Sanitary and Epidemiological Welfare of Population", Order of the Ministry of Healthcare №247 dated 09.10.2000 "On Approval of Temporary Order of Carrying Out the State Sanitary and Hygienic Expert Study"</i>	Main Department of State Sanitary and Epidemiological Service in Ivano-Frankivsk Region (district and city Departments of State Sanitary and Epidemiological Service)
10	Conclusion on electromagnetic compatibility	<i>The Law of Ukraine "On Radio Frequency Resource of Ukraine"</i>	Ivano-Frankivsk branch of Ukrainian State Centre of Radio Frequencies
11	Permit for drawing up a documents of insurance fund, manufacture of technical means of information and technological equipment processing, which must meet the requirements of technical protection of information with limited access	<i>The Law of Ukraine "On Insurance Documentation Fund of Ukraine"</i>	State Department of Insurance Documentation Fund of Ukrainian State Service of Emergency Situations
12	Permit for bottom dredging works, laying of cables, pipelines and other communications on the water fund lands	<i>Water Code of Ukraine</i>	
13	Permit or certificate for import and export of vegetable world goods in Ukraine	<i>The Law of Ukraine "On Ukraine's Accession to the Convention on International Trade of Endangered Species of Wild Fauna and Flora"</i>	Ministry of Ecology and Natural Resources of Ukraine
14	Permit or certificate for import and export of animal world goods in Ukraine	<i>The Law of Ukraine "On Animal World"</i>	Ministry of Ecology and Natural Resources of Ukraine
15	Permit for import of radio electronic and emitting devices	<i>The Law of Ukraine "On Radio Frequency Resource of Ukraine"</i>	Ivano-Frankivsk branch of Ukrainian State Centre of Radio Frequencies
16	Permit for import into the customs territory of Ukraine unregistered pesticides and agrochemicals that are used for state tests and scientific researches, as well as their processed seed (planting) material	<i>The Law of Ukraine "On Pesticides and Agrochemicals"</i>	Ministry of Ecology and Natural Resources of Ukraine

## List of permits in the field of economic activity

№	Name of permit	Legislative act of Ukraine	Issuing permitting authority
17	Permit for release of genetically modified organisms in the open system	<i>The Law of Ukraine "On State Biosafety System During Creation, Test, Transportation and Use of Genetically Modified Organisms", Resolution of the Cabinet of Ministers of Ukraine dated April 2, 2009 № 308 On Approval of Procedure of Issuance the Permit for State Approbation (Testing) of Genetically Modified Organisms in the Open System</i>	Ministry of Ecology and Natural Resources of Ukraine
18	Permit for pollutants emission into the air by stationary sources	<i>The Law of Ukraine "On Protection of Atmospheric Air"</i>	Department of Ecology and Natural Resources of Ivano-Frankivsk Regional State Administration
19	Permit for construction works	<i>The Law of Ukraine "On Regulation of Town-Planning Activity"</i>	Inspectorate of State Architectural and Construction Control in Ivano-Frankivsk Region
20	Permit to use numbering resource	<i>The Law of Ukraine "On Telecommunications"</i>	National Commission for State Regulation of Communications and Information
21	Permit for special use of natural resources within the territories and natural reserve fund objects	<i>The Law of Ukraine "On Nature Reserve Fund of Ukraine"</i>	Department of Ecology and Natural Resources of Ivano-Frankivsk Regional State Administration
22	Permit for animal hunt (license, shooting card)	<i>The Law of Ukraine "On Hunting Sector and Hunting"</i>	Ivano-Frankivsk Regional Department of Forestry and Hunting
23	Permit for operation of radio electronic or emitting device	<i>The Law of Ukraine "On Radio Frequency Resource of Ukraine", Decision of National Commission for State Regulation of Communications and Information dated 01.11.2012 № 559 On Approval of Procedure of Granting the Conclusions on Electromagnetic Compatibility and Permits for Operation of Radio Electronic and Emitting Devices and Their Recognition as Inept as well as Some Decisions of National Commission</i>	Ivano-Frankivsk branch of Ukrainian State Centre of Radio Frequencies
24	Permit to carry out operations in sphere of waste management	<i>The Law of Ukraine "On Waste"</i>	Department of Ecology and Natural Resources of Ivano-Frankivsk Regional State Administration
25	Permit for removal and transfer of soil cover of land plots	<i>Land Code of Ukraine</i>	Commission for considering issues related with approval of land management documentation, State Inspectorate of Agriculture in Ivano-Frankivsk Region
26	Permit for import into the territory of Ukraine the goods, which are subject to supervision measures or regional supervision	<i>The Law of Ukraine "On Application of Special Measures on Import to Ukraine"</i>	Ministry of Economic Development and Trade of Ukraine
27	Permit for change of forest land plots to non-forest lands for purposes related to forest management without their confiscation from the permanent forest user	<i>Forest Code of Ukraine</i>	Ivano-Frankivsk Regional Department of Forestry and Hunting
28	Permit to move (transfer) monuments of national importance	<i>The Law of Ukraine "On Protection of Cultural Heritage"</i>	Cabinet of Ministers of Ukraine
29	Permit to move (transfer) monuments of local importance	<i>The Law of Ukraine "On Protection of Cultural Heritage"</i>	Ministry of Culture of Ukraine
30	Permit to start carrying out of highly dangerous works and start of operation (use) of highly dangerous vehicles, machinery and equipment	<i>The Law of Ukraine "On Labour Protection"</i>	Department of State Service of Mining Supervision and Industrial Safety in Ivano-Frankivsk Region

## List of permits in the field of economic activity

№	Name of permit	Legislative act of Ukraine	Issuing permitting authority
31	Permit for the right to import (export) or for the right to transit narcotic drugs, psychotropic substances or precursors of narcotic drugs and psychotropic substances	<i>Law of Ukraine "On Narcotic Drugs, Psychotropic Substances, Their Analogues and Precursors Turnover in Ukraine"</i>	State Service of Ukraine on Narcotic Drugs Control
32	Permit to carry out works related with activities on protection and study of archaeological heritage	<i>The Law of Ukraine "On Protection of Archaeological Heritage"</i>	Ministry of Culture of Ukraine
33	Permit for the right to cultivate animal species in semi-captivity or captivity conditions, which are listed in the Red Book of Ukraine	<i>"The Law of Ukraine "On Animal World" The Law of Ukraine "On the Red Book of Ukraine"</i>	Ministry of Ecology and Natural Resources of Ukraine
34	Permit for relocation of animals in new places, acclimatization of wild animals species that are new for fauna of Ukraine as well as measures on wild animals cross-breeding	<i>The Law of Ukraine "On Animal World"</i>	Ministry of Ecology and Natural Resources of Ukraine
35	Permit for any diagnostic, experimental, testing, measuring works on enterprises, institutions and organizations, activity of which is related with using of biological agents, chemical raw materials, products and substances with sources of ionizing and non-ionizing radiation and radioactive substances	<i>The Law of Ukraine "On Ensuring Sanitary and Epidemiological Welfare of Population"</i>	Main Department of State Sanitary and Epidemiological Service in Ivano-Frankivsk Region
36	Permit for activities involving animals	<i>The Law of Ukraine "On Veterinary Medicine"</i>	Main Department of Veterinary Medicine in Ivano-Frankivsk Region
37	Permit to carry out scientific experiments on animals	<i>The Law of Ukraine "On Protection of Animals from Cruel Treatment"</i>	Main Department of Veterinary Medicine in Ivano-Frankivsk Region
38	Permit to carry out industrial tests of research and experimental samples of mining equipment and materials used in mines	<i>Mining Law of Ukraine</i>	Department of State Service of Mining Supervision and Industrial Safety in Ivano-Frankivsk Region and Main Department of State Sanitary and Epidemiological Service in Ivano-Frankivsk region
39	Permit to carry out works on sites of local importance (except archaeological sites), their territories and in protection areas, registration of permits to carry out archaeological explorations and excavations	<i>The Law of Ukraine "On Protection of Cultural Heritage"</i>	Department of Culture, Nationalities and Religions of Ivano-Frankivsk Regional State Administration
40	Permit to carry out works on sites of national importance, their territories and in protection areas, on protected archaeological locations in historical areas of settlements	<i>The Law of Ukraine "On Protection of Cultural Heritage"</i>	Ministry of Culture of Ukraine
41	Permit for implementation of radio electronic and emitting devices	<i>The Law of Ukraine "On Radio Frequency Resource of Ukraine"</i>	Ivano-Frankivsk branch of Ukrainian State Centre of Radio Frequencies
42	Permit to place outdoor advertisement	<i>The Law of Ukraine "On Advertisement"</i>	Executive bodies of village and city councils
43	Permit for placement and construction of buildings, road service facilities, petrol stations, installation of engineering networks and other activities within the easement area of automobile roads	<i>The Law of Ukraine "On Automobile Roads"</i>	Road Service in Ivano-Frankivsk region
44	Permit for special use of animal world objects	<i>The Law of Ukraine "On Animal World"</i>	Department of Ecology and Natural Resources of Ivano-Frankivsk Regional State Administration

## List of permits in the field of economic activity

№	Name of permit	Legislative act of Ukraine	Issuing permitting authority
45	Permit for special use of natural plant resources	<i>The Law of Ukraine "On Vegetable World"</i>	Department of Biodiversity, Land Protection and Ecological Network of the Ministry of Ecology and Natural Resources of Ukraine, State Department of Ecology and Natural Resources of Ivano-Frankivsk Regional State Administration
46	Permit for special water use	<i>Water Code of Ukraine</i>	State Department of Environmental Protection in Ivano-Frankivsk Region
47	Permit for transit transportation of unregistered genetically modified organisms in Ukraine	<i>The Law of Ukraine "On State Biosafety System During Creation, Test, Transportation and Use of Genetically Modified Organisms"</i>	Department of Biodiversity, Land Protection and Ecological Network of the Ministry of Ecology and Natural Resources of Ukraine
48	Written consent (message) on transboundary transportation of hazardous waste	<i>The Law of Ukraine "On Waste"</i>	Department of Ecological Safety of the Ministry of Ecology and Natural Resources of Ukraine
49	Permission for transport vehicles, which weight or overall parameters exceed the normative size to participate in road traffic	<i>The Law of Ukraine "On Road Traffic"</i>	Department of State Automobile Inspectorate of the Main Department of Ministry of Internal Affairs of Ukraine in Ivano-Frankivsk Region
50	Operational permit for capacities' (facilities) operators that carry out activity in Ukraine relating to the manufacture and/or turnover of food products, controlled by sanitary service	<i>The Law of Ukraine "On Safety and Quality of Food Products"</i>	Main Department of State Sanitary and Epidemiological Service in Ivano-Frankivsk Region (district and city Departments of State Sanitary and Epidemiological Service)
51	Operational permit for capacities' (facilities) operators engaged in manufacture of food products controlled by veterinary service and for the agricultural food markets	<i>The Law of Ukraine "On Safety and Quality of Food Products"</i>	Main Department of State Sanitary and Epidemiological Service in Ivano-Frankivsk region (district and city Departments of State Sanitary and Epidemiological Service) or Main Department of Veterinary Medicine in Ivano-Frankivsk Region (Department of Veterinary Medicine in districts and cities)
52	Operational permits for capacities (facilities): on processing of inedible products of animal origin; on manufacture, mixing and preparation of feed additives, premixes and fodder	<i>The Law of Ukraine "On Veterinary Medicine"</i>	Main Department of Veterinary Medicine in Ivano-Frankivsk Region (Department of Veterinary Medicine in districts and cities)
53	Quarantine permit (for import or transit)	<i>The Law of Ukraine "On Plant Quarantine"</i>	State Veterinary and Phytosanitary Service of Ukraine
54	Quarantine certificate	<i>The Law of Ukraine "On Plant Quarantine"</i>	State Inspectorate on Plant Quarantine
55	Approval for allotment of land and water space for merchant shipping, carrying out of construction and other works in action zone of navigation equipment and sea routes	<i>Merchant Shipping Code of Ukraine</i>	Ministry of Infrastructure of Ukraine, local executive bodies, local councils
56	Approval for alienation or transfer of sites of local importance by their owners or their authorized bodies in possession, use or management of other persons	<i>The Law of Ukraine "On Protection of Cultural Heritage"</i>	Department of Culture, Nationalities and Religions of Ivano-Frankivsk Regional State Administration
57	Approval for alienation or transfer of sites of national importance by their owners or their authorized bodies in possession, use or management of other persons	<i>The Law of Ukraine "On Protection of Cultural Heritage"</i>	Department of Culture, Nationalities and Religions of Ivano-Frankivsk Regional State Administration
58	Approval of traffic routs for means of transport during the transportation of dangerous goods	<i>"The Law of Ukraine "On Transportation of Dangerous Goods"</i> <i>The Law of Ukraine "On Road Traffic"</i>	Department of State Automobile Inspectorate of Main Department of Ministry of Internal Affairs of Ukraine in Ivano-Frankivsk Region

## List of permits in the field of economic activity






No	Name of permit	Legislative act of Ukraine	Issuing permitting authority
59	Approval of programs and projects of town-planning, architectural and landscape transformations, construction, reclamation, road, land works, implementation of which might affect the state of sites of local importance, their territories and protection zones	<i>The Law of Ukraine "On Protection of Cultural Heritage"</i>	Department of Culture, Nationalities and Religions of Ivano-Frankivsk Regional State Administration
60	Approval of projects on construction, reconstruction and repair of motorways, railway crossings, road service complexes and other facilities within the easement area of motorways or red lines of city streets and roads	<i>The Law of Ukraine "On Road Traffic"</i>	Department of State Automobile Inspectorate of Main Department of Ukrainian Ministry of Internal Affairs in Ivano-Frankivsk Region
61	Decision to allocate forest land plots for long-term temporary use of forests in the prescribed order	<i>Forest Code of Ukraine</i>	Village and district councils, District State Administration, Regional State Administration
62	Decision to transfer the state or communal land plots into the property as well as its permanent use and rent	<i>Land Code of Ukraine</i>	Village and city councils, District State Administration
63	Decision to sell land plots of state and communal property	<i>Land Code of Ukraine</i>	Village and city councils, District State Administration
64	Certificate for the right to export (temporary export) the cultural values	<i>The Law of Ukraine "On Export, Import and Return of Cultural Values"</i>	State Service for Control Over Transportation of Cultural Values Across the State Border of the Ministry of Culture of Ukraine
65	Certificate for the right of enterprise and organization or their separate subdivision to carry out state tests and calibration of measuring devices and attestation of measurement methods	<i>The Law of Ukraine "On Metrology and Metrological Activity"</i>	Department of Technical Regulation of the Ministry of Economic Development and Trade of Ukraine
66	Certificate on putting into operation completed construction facilities of IV and V complexity category	<i>The Law of Ukraine "On Regulation of Town-Planning Activity"</i>	Inspectorate of State Architectural and Construction Control in the region
67	Certificate of estimating entity	<i>The Law of Ukraine "On Assessment of Property, Property Rights and Professional Valuation Activity in Ukraine"</i>	State Property Fund of Ukraine
68	Approval to import into Ukraine seeds and planting materials of plant varieties that are not listed in the Register of Plant Varieties of Ukraine and/or in the Register of Plant Varieties of Economic Cooperation and Development Organization for breeding, research works and exhibitions	<i>The Law of Ukraine "On Seeds and Planting Material"</i>	Ministry of Agrarian Policy and Food of Ukraine
69	Special permit to practice traditional medicine (healing)	<i>The Law of Ukraine "Basic Law of Ukraine on Health Care"</i>	Ministry of Healthcare of Ukraine
70	Special permit to use oil and gas bearing subsoil	<i>The Law of Ukraine "On Oil and Gas"</i>	State Service of Geology and Subsoil of Ukraine
71	Special permit for special use of forest resources (felling card, order, forest card)	<i>Forest Code of Ukraine</i>	Ivano-Frankivsk Regional Department of Forestry and Hunting

## List of permits in the field of economic activity

№	Name of permit	Legislative act of Ukraine	Issuing permitting authority
72	Special permits for subsoil use within specific areas	<i>Subsoil Code of Ukraine, Resolution of the Cabinet of Ministers of Ukraine “On Approval of Procedure for Holding Auctions on Sale of Special Permits for Subsoil Use in 2010” (dated 21.07.2010 № 662) and “On Approval of Procedure of Granting Special Permits for Subsoil Use in 2010” (dated 23.06.2010 № 596)</i>	State Service of Geology and Subsoil of Ukraine
73	Phytosanitary Certificate	<i>The Law of Ukraine “On Plant Quarantine”</i>	State Inspectorate on Plant Quarantine in Ivano-Frankivsk Region
74	Phytosanitary Certificate for re-export	<i>The Law of Ukraine “On Plant Quarantine”</i>	State Inspectorate on Plant Quarantine in Ivano-Frankivsk Region
75	Permit for special use of water biological resources in fishery water bodies (their parts)	<i>The Law of Ukraine “On Fishing Industry, Commercial Fishing and Water Biological Resources Protection”</i>	Main State Department of Fishery Protection and Regulation of Fisheries in Ivano-Frankivsk Region
76	Permit for special use of water biological resources outside the jurisdiction of Ukraine	<i>The Law of Ukraine “On Fishing Industry, Commercial Fishing and Water Biological Resources Protection”</i>	State Agency of Fisheries of Ukraine
77	Registration form of Antarctic and pata-gonian toothfish catch (re-export)	<i>The Law of Ukraine “On Fishing Industry, Commercial Fishing and Water Biological Resources Protection”</i>	State Agency of Fisheries of Ukraine
78	Permission for import and export of samples of wild fauna and flora species, certificate for traveling exhibitions, re-export and introduction of specified species from the sea, which are subject to regulation by Convention on International Trade of Endangered Species of Wild Fauna and Flora particularly sturgeon fish and products made of it	<i>The Law of Ukraine “On Fishing Industry, Commercial Fishing and Water Biological Resources Protection”</i>	State Agency of Fisheries of Ukraine
79	Legal proof of water bioresources removal from their habitats and processing of fish products (if it is necessary for the business entity to carry out foreign trade operations)	<i>The Law of Ukraine “On Fishing Industry, Commercial Fishing and Water Biological Resources Protection”</i>	State Agency of Fisheries of Ukraine
80	Permit to remove land improvement facilities	<i>The Law of Ukraine “On Land Improvement of Settlements”</i>	Executive bodies of village and city councils
81	Permit to carry out activity aimed at artificial changes of atmosphere and atmospheric phenomena for the economic purposes	<i>The Law of Ukraine “On Protection of Atmospheric Air”</i>	Ministry of Ecology and Natural Resources of Ukraine
82	Permit for state approbation (testing) of genetically modified organisms in the open system	<i>The Law of Ukraine “On State Biosafety System during Creation, Test, Transportation and Use of Genetically Modified Organisms”</i>	Ministry of Ecology and Natural Resources of Ukraine
83	Permit for import of products obtained with using of genetically modified organisms for research and scientific purposes	<i>The Law of Ukraine “On State Biosafety System during Creation, Test, Transportation and Use of Genetically Modified Organisms”</i>	Ministry of Education and Science of Ukraine, Ministry of Ecology and Natural Resources of Ukraine, Ministry of Healthcare of Ukraine, State Sanitary and Epidemiological Service of Ukraine, State Veterinary and Phytosanitary Service of Ukraine
84	Permit for keeping wild animals in captivity	<i>The Law of Ukraine “On Protection of Animals from Cruel Treatment”</i>	Ministry of Ecology and Natural Resources of Ukraine

# Issuance of specific permitting documents

## Construction




Name of permitting document (permit and conciliation procedure)	Legal acts that require the permitting document issuance	Permitting authority	List of documents
<p><b>Expertise of design documentation</b></p> <p> Contractor of the construction project, designers (if provided by design and planning contract)*</p> <p> 30 workdays</p> <p> fee shall be calculated on the basis of national standard of Ukraine****</p>	<p>The Law of Ukraine “On Regulation of Town Planning Activity”, Resolution of the Cabinet of Ministers of Ukraine dated 11.05.2011 № 560 “On Approval of Order for Approval of Construction Projects as well as Their Expertise and Recognition as Inept”</p>	<p>Expert organizations regardless types of their ownership **</p>	<p>Construction project, which meets the requirements of the state standards in hard (not more than in three copies) and electronic form ***</p>
<p><b>Permit to carry out construction works</b></p> <p> Contractor of the construction project</p> <p> 10 workdays</p> <p> Free of charge</p>	<p>The Law of Ukraine “On Regulation of Town Planning Activity”, Resolution of the Cabinet of Ministers of Ukraine dated 13.04.2011, № 466 “On Certain Issues Concerning Preparatory and Construction Works»</p>	<p>Inspection of Regional State Architectural and Construction Control</p>	<p>1) application; 2) copy of the document, certifying the right for ownership or use of land plot or a copy of superficies contract; 3) approved project documentation for construction; 4) copy of document certifying the ownership right for building or structure as well as written consent of its owner to carry out construction works (in case of reconstruction, restoration, capital repairs of facility); 5) copy of license to carry out construction works, certified in prescribed manner (if necessary); 6) copies of documents on appointment of persons responsible for carrying out of construction works and persons engaged in designer’s and engineering supervision; 7) copies of qualification certificates certified in prescribed manner</p>
<p><b>Conformity certificate of completed construction facility to project documentation, state building norms, standards and regulations</b></p> <p> Contractor of the construction project of IV and V complexity category</p> <p> 10 workdays</p> <p> Facilities of IV complexity category - 4.6 minimum wages, of V complexity category - 5.2 minimum wages</p>	<p>The Law of Ukraine “On Regulation of Town Planning Activity”, Resolution of the Cabinet of Ministers of Ukraine dated 13.04.2011 № 466 “Issues on Commissioning of Completed Construction Facilities»</p>	<p>Inspection of Regional State Architectural and Construction Control</p>	<p>1) application for certificate issuance; 2) act of facility readiness for exploitation</p>

\* Subjects to obligatory expertise are the construction projects of facilities of IV and V complexity category, built on territories with complicated engineering-geological and technology-related conditions, by public funds, funds of state and communal enterprises, institutions and organizations as well as under the loans under state guarantees. The construction projects of facilities of I-III complexity category are not subjects to obligatory expertise in estimate part of project documentation.

\*\* The expertise of construction projects of facilities of IV and V complexity category, which are constructed by public funds, funds of state and communal enterprises, institutions and organizations, as well as under the loans under state guarantees is carried out by state-owned expert organization.

\*\*\* 90 calendar days - for facilities of high nuclear and radiation danger and those, which are the subject to assessment of their impact on environment; 15 calendar days - for facilities of I-III complexity category, which are constructed on territories with complicated engineering-geological and technology-related conditions as well as estimate part of facility construction project of I-III degree of complexity category.

\*\*\*\* АКТУ Б Д.1.1-7:2013 «Rules for identification of fees for design and planning works and expertise of the design and planning documentation in construction sector» by implying of the average percentage-based cost for design works to the calculation base.

 Recipients     Term of document’s issuance     Payments

# Issuance of specific permitting documents

## Permitting documents for operations' launch

Name of permitting document (permit and conciliation procedure)	Legal acts that require the permitting document issuance	Permitting authority	List of documents
<p>Conclusion of state sanitary and hygienic expertise on raw materials and products</p> <p> Contractors, designers (if provided by the design and planning contract)</p> <p> 30 days*</p> <p> According to the Tariffs (price lists) for works and services performed and provided for fee by institutions and establishments of state sanitary service **</p>	<p>The Law of Ukraine "On Ensuring Sanitary and Epidemiological Welfare of Population", Order of the Ministry of Healthcare of Ukraine dated 09.10.2001 № 247 "On Approval of Temporary Order of Carrying Out the State Sanitary and Hygienic Expertise"</p>	<p>District (city) sanitary and epidemiological services</p>	<ol style="list-style-type: none"> <li>1) application;</li> <li>2) specification (note on full composition of expertise object and its identification indicators);</li> <li>3) document of the owner, declaring the conformity of object to determined requirements for its quality and safety for human health in Ukraine;</li> <li>4) data on registration of expertise object in the country of manufacturer (for foreign products) and the list of countries where the expertise object is registered;</li> <li>5) usage recommendations and instruction for the consumer;</li> <li>6) label;</li> <li>7) documents from the country-supplier (manufacturer) certifying the safety of expertise object;</li> <li>8) letter from the manufacturer (owner) on provision of samples or act of samples drawing to carry out the researches;</li> <li>9) samples of expertise object;</li> <li>10) normative document and technical documentation according to which the object is made (if any);</li> <li>11) act on examination of products' enterprise-manufacturer (if any); conclusions of sectoral expertises or specialists and other materials that characterize manufacture of enterprise in terms of quality and safety;</li> <li>12) veterinary permit (for products of animal origin) or quarantine certificate (for products of plant origin), if their availability is provided by the current legislation of Ukraine;</li> <li>13) research protocols of expertise object in terms of quality and safety (if the research was carried out earlier);</li> <li>14) toxicological profile (for the main active ingredients as well as for special ingredients);</li> <li>15) results of clinical and field tests, epidemiological, population researches etc., or scientifically based evidences of their inexpediency;</li> <li>16) control methods of dangerous factors of expertise objects.</li> </ol>

\* Tariffs (price lists), approved by the Cabinet of Ministers of Ukraine dated 27.08.2003, № 1351.

\*\* State sanitary-epidemiological expertise of new food products is carried out within 90 business days after receiving complete application for expertise of new food products. Term of expertise does not include the time during which facility is on additional researches and time required for the applicant to eliminate the remarks.



Recipients









Term of document's issuance



Payments

## Issuance of specific permitting documents

### Permitting documents for operations' launch

Name of permitting document (permit and conciliation procedure)	Legal acts that require the permitting document issuance	Permitting authority	List of documents
<p><b>Conclusion of state sanitary and hygienic expertise on the technology, operating facility</b></p> <p> Owners of operating facilities, operators of technological processes</p> <p> 30 days*</p> <p> According to the Tariffs (price lists) for works and services performed and provided for fee by institutions and establishments of state sanitary service**</p>	<p>The Law of Ukraine “On Ensuring Sanitary and Epidemiological Welfare of Population”, Order of the Ministry of Healthcare of Ukraine dated 09.10.2001 № 247 “On Approval of Temporary Order of Carrying Out the State Sanitary and Hygienic Expertise”</p>	<p>District (city) sanitary and epidemiological services</p>	<ol style="list-style-type: none"> <li>1) application;</li> <li>2) specification (note on full composition of expertise object and its identification indicators);</li> <li>3) document of the owner, declaring the conformity of object to determined requirements for its quality and safety for human health in Ukraine;</li> <li>4) data on registration of expertise object in the country of manufacturer (for foreign products) and the list of countries where the expertise object is registered;</li> <li>5) usage recommendations and technological instruction of operation;</li> <li>6) documents from the country-supplier (manufacturer) certifying the safety of the object;</li> <li>7) letter from the manufacturer (owner) on provision of samples or act of samples drawing to carry out the researches;</li> <li>8) samples of expertise object;</li> <li>9) normative document and technical documentation according to which the object is made as well as technological documentation (process, regulation, instruction etc.) (if any);</li> <li>10) research protocols of expertise object in terms of quality and safety, if the research was carried out earlier (if any);</li> <li>11) act on examination of enterprise (if any); conclusions of sectoral expertises or specialists and other materials that characterize manufacture of enterprise in terms of safety</li> </ol>
<p><b>Operating permit for capacities (facilities) on manufacture, processing or sales of food products</b></p> <p> Operators of capacities on manufacture, processing or sales of food products***</p> <p> 30 days</p> <p> 200 UAH</p>	<p>The Law of Ukraine “On Safety and Quality of Food Products”, Resolution of the Cabinet of Ministers of Ukraine dated 12.05.2007, № 712 “On Approval of Issuance Order of Operating Permit for Capacities (Facilities) on Manufacture, Processing or Sale of Food Products”</p>	<p>Main Department of State Sanitary and Epidemiological Service in the region (Main Department of Veterinary Medicine in the region)****</p>	<ol style="list-style-type: none"> <li>1) application;</li> <li>2) copy of the document confirming the commissioning of completed construction facility;</li> <li>3) list of food products that are manufactured, processed or sold by the signature of applicant;</li> <li>4) research protocols of food products carried out by accredited laboratories</li> </ol>

\* This term does not include the time during which the research of facility is carried out as well as time during which the applicant takes into account the remarks to the documents.

\*\* Tariffs (price lists), approved by the Resolution of the Cabinet of Ministers of Ukraine dated 27.08.2003, № 1351.







\*\*\* Operators of capacities (facilities) must obtain operating permit for each of capacities (facilities) after commissioning of built (reconstructed) facilities on manufacture, processing or sales of food products if the type of business activity and state of capital premises is changed and if the operating permit was cancelled in case of food products export.

\*\*\*\* Main Department of State Sanitary and Epidemiological Service issues operating permits to the operators of capacities (facilities) engaged in manufacture activity and/or turnover of food products across Ukraine, which is controlled by sanitary service. Main Department of Veterinary Medicine issues operating permits to the operators of capacities (facilities) engaged in manufacture of food products, which is controlled by veterinary service and operators of agrarian food markets.

 Recipients  Term of document's issuance  Payments

## Issuance of specific permitting documents

### Permitting documents for operations' launch

Name of permitting document (permit and conciliation procedure)	Legal acts that require the permitting document issuance	Permitting authority	List of documents
<p><b>Permit for highly dangerous works and operation (use) of engines, machinery, equipment of increased danger</b></p> <p> Employers who perform highly dangerous works or operate engines, machinery, equipment of increased danger</p> <p> 10 workdays</p> <p> Free of charge**</p>	<p>The Law of Ukraine "On Labour Protection", Resolution of the Cabinet of Ministers of Ukraine dated 26.10.2011, № 1107 "On Approval of Issuance Order of Permits for Highly Dangerous Works and for Operation (Use) of Engines, Machinery and Equipment of Increased Danger"*</p>	<p>Department of State Service of Mining Supervision and Industrial Safety in the region</p>	<p>1) application; 2) expert opinion on the adherence to legislation requirements on labour protection and industrial safety with regard to the expert facility</p>
<p><b>Permit for enterprises to start work and rent premises</b></p> <p> Newly created enterprises, natural persons who start business activities, economic entities that implement new technologies, rent premises</p> <p> 10 workdays</p> <p> Free of charge</p>	<p>The Law of Ukraine "On Fire Safety", Resolution of the Cabinet of Ministers of Ukraine dated 14.02.2001, № 150 "On Approval of Issuance Procedure of Permit for Enterprises to Start Work and Rent Premises by State Inspectorate of Technogenic Safety"</p>	<p>Bodies (department) of the State Inspectorate of Technogenic Safety in the region (districts, cities)</p>	<p>1) application; 2) expertise (examination) materials of fire safety condition of enterprise, facility or premises; 3) certified copy of facility (premises) ownership certificate or a copy of rent agreement</p>

\* Highly dangerous works are listed in Annex 2, and engines, machinery, equipment of increased danger - in Annex 3 of the Procedure for permits issuance for highly dangerous works and for operation (use) of engines, machinery, equipment of increased danger approved by the Resolution of the Cabinet of Ministers of Ukraine dated 26.10.2011 №1107.

\*\* Fee for carrying out the expertise on labour protection and industrial manufacture security is determined by expert organizations under the Resolution of the Cabinet of Ministers of Ukraine dated 04.11.2009 № 1251.



Recipients



Term of document's issuance



Payments

# Land matters

Land Code of Ukraine  
The Law of Ukraine "On  
Land Lease"  
The Law of Ukraine "On  
Land Evaluation"

## Private land ownership



Subjects of land ownership right in Ukraine are:

- citizens and legal entities - for the lands of private ownership;
- territorial communities, which implement this right directly or through the local governments - for communal lands;
- state, which implements this right through the appropriate state authorities - for the lands of state ownership.

## Land ownership right



Citizens of Ukraine

any land plots

- ... purchase by sale and purchase contracts, rent, gift, exchange or other civil law agreements;
- ... free transfer from the lands of state and communal ownership;
- ... privatization of land plots that had previously been granted for use;
- ... acceptance of inheritance;
- ... assignment of land share on the site.

Foreign citizens and persons without citizenship

non-agricultural land plots within settlements;

- ... purchase by sales and purchase contracts, rent, gift, exchange or other civil law agreements;

Legal entities, established by citizens or legal entities of Ukraine

non-agricultural land plots outside the settlements, which have real estate property that belong to them by private ownership right;

- ... purchase of land plots, which have real estate property that belong to them by private ownership right;
- ... acceptance of inheritance.

Foreign legal entities and enterprises founded with participation of foreign legal entities and natural persons

land plots aimed for business activity;

non-agricultural land plots: within settlements in case of purchase of real estate property as well as construction of facilities related with business activity in Ukraine;

- ... purchase by sales and purchase contracts, rent, gift, exchange or other civil law agreements;
- ... introduction of land plots to the share capital of legal entity by their founders;

non-agricultural land plots outside the settlements in case of purchase of real estate property.

- ... acceptance of inheritance;
- ... occurrence of other grounds prescribed by Law.

Agricultural lands accepted to inheritance of foreigners, persons without citizenship and foreign legal entities are subject to condemnation within a year.

## Sale of state or communal ownership land plots or rights



Sale of state or communal ownership land plots or rights (rent, superficies, emphyteusis) to citizens and legal entities is made by authorized executive bodies or local governments.

Generally, the sale of state ownership lands is made by district state administrations and sale of communal ownership lands - by village and city councils.

## Land matters

### Procedure of land plot sale

1

Citizens and legal entities interested in purchasing the land plots into ownership, shall submit:

- application (petition) to executive body (local government);
- document, certifying the right to use the land plot (if any);
- documents, certifying the right to own the real estate property (buildings and structures) located on this land plot (if the buildings and structures are available on the land plot);
- copies of foundation documents of legal entity, for the citizen - copy of identity document.

Executive body (local government) shall consider the application (petition) within a month and decide to grant the permit to develop the land management project for land plot allocation (if such project is missing) as well as to hold the expert monetary assessment of land plot or to refuse to sale it, specifying the grounds of refusal.

2

When the decision on granting the permit to develop land management project for land plot allocation is made, the interested person shall **develop the land management project** and approve it with territorial body of State Land Committee. Land management project for land plot allocation within the settlement or outside the settlement on which the construction facility is located or is planning to be located shall be also agreed with town planning and architecture authority of district state administration (city council). In cases provided by Law, the land management project shall be also agreed with other authorities and shall be a subject to state land management expertise.

3

In case of availability of the land management project for land plot allocation, the executive body (local government) shall take **decision to sell the land plot and make its expert monetary assessment** (if the decision to make expert monetary assessment was not taken previously).

Decision to sell the land plot shall constitute the ground for land sales contract conclusion between the executive authority (local government) and the buyer. The land sales contract shall be notarized.

Price of the land plot shall be determined by expert monetary assessment, carried out by organizations that have appropriate license. Price of the land plot of over 50 hectares for accommodation of outdoor sports and recreational facilities is determined by the normative monetary assessment specified in technical documentation.

Payments for purchase of land plot can be carried out by instalments upon the Parties' agreement, but not more than for five years.

The document on price payment of land plot or payment of the initial instalment (in case of land plot sale under the instalments payment scheme) shall constitute the grounds for issuance of Certificate of Title under the Land Transfer Act and state registration of land plot ownership right.

In cases provided in article 21 of the Land Code of Ukraine, the **sales of state or communal ownership land plots shall be made under the competitive bidding**. Land sales shall be performed in the form of auction, under the results of which the land sale contract shall be concluded with land auction winner, who offered the highest price for the land plot.

Sales price of the land plot must be paid by the auction winner not later than three banking days after the signing of appropriate contract.

## Land matters

Peculiarities of state or communal ownership land plots sale to foreign legal entities



Sales of land plots owned by the state, except the land plots with facilities, which are subject to privatization by foreign legal entities is made by the Cabinet of Ministers of Ukraine in coordination with the Parliament of Ukraine.

Sales of land plots owned by the state, with facilities, which are subject to privatization to foreign legal entities is made by state privatization authorities in coordination with the Cabinet of Ministers of Ukraine.

Sale of land plots owned by territorial communities is made by the relevant councils in coordination with the Cabinet of Ministers of Ukraine.

Shall the foreign legal entity be recognized a winner of the land competitive bidding the land sales contract for non-agricultural land plot shall be concluded after the approval of Parliament of Ukraine or the Cabinet of Ministers of Ukraine for the land plots sales to such persons in cases and in manner prescribed by Law. If Parliament of Ukraine or the Cabinet of Ministers of Ukraine refuse to provide such an approval than the land sales by the relevant lot shall be deemed to be failed.

Sales of land plots owned by the state and territorial communities to foreign legal entities is allowed in case of registration of permanent establishment by foreign legal entity with a right to carry out economic activity in Ukraine.

Land sales



State or communal land plots or rights on them (rent, superficies, emphyteusis), as well as land plots with real estate property of state or communal ownership must be sold by individual lots on a competitive basis (land sales), except cases prescribed by the Land Code of Ukraine.

In particular, state or communal land plots or rights on them can not be sold on a competitive basis (competitive bidding) in case of:

- location of real property assets (buildings, structures) on the land plots, owned by the relevant natural persons or legal entities;
- allocation of land plots for the needs of private partner within the state-private partnership according to the law;
- construction, servicing and repair of engineering, transport, energy infrastructure facilities as well as communication and road infrastructure facilities (except road service facilities);
- development of green areas with the public use purpose;
- construction of facilities for settlements' living support (waste recycling facilities, waste treatment facilities, boiler houses, cemeteries, erosion preventive, landslide preventive and mud-flow protection facilities);
- location of infrastructure of agricultural products' wholesale markets;
- allocation of land plot, which is bought out for public needs or expropriated with the view of social necessity for such needs;
- allocation of land plot in exchange of bought out land for public needs or expropriated land with the view of social necessity and returning it to the former owner or his heir (successor) in case if such need was alleviated;
- resuming of land lease agreement;
- use of land plots for concession activity;
- lease, concession of property complexes or real estate assets located on state or communal land plots;
- lease of industrial parks' land plots to management companies of this industrial parks.

Sales contract or rent agreement shall be concluded according to the results of land competitive bidding with the participant (winner) who offered the highest price for land plot that is going to be sold or the highest fee for its use, fixed during the land sales (auction).

## Land matters

### Allocation of state or communal land plots for lease



Land plots may be leased by citizens and legal entities of Ukraine, foreigners and persons without citizenship, foreign legal entities, international associations and organizations as well as foreign countries.

Lease of land plot can be **short-term – not more than 5 years and long-term – not more than 50 years**. If industrial park is going to be created on state or communal ownership lands, the land plot can be leased **for the term not less than 30 years**.

Leased land plot or its part can be transferred by lessee to another person in possession and use (sublease) with consent of leasing holder.

Allocation of state or communal land plots for lease is made by authorized executive authorities or local governments. Generally, allocation of state lands for lease shall be made by district state administrations and communal lands - by village and city councils.

#### Main stages of the procedure:

1

Shall the land plot be allocated involving the change of its purpose or creation of new land plots, the interested person applies to the executive authority (local government) for permit to develop the land management documentation for land plot allocation.

The executive authority (local government) shall review the application within 1 month and grant permit to develop land management documentation for land plot allocation or provide the reasoned refusal to grant it.

2

An interested person shall develop a land management documentation for land plot allocation and approve it with the territorial agency of State Land Committee. The land management documentation for land plot allocation within the settlement limits or outside, where the construction object is located or is planned to be constructed, shall be also approved with the town planning and architecture authority of district state administration (city council). Documentation shall be also approved with other authorities and can be subject to state land management expertise in cases provided by Law.

Land management documentation for land plot allocation shall be submitted to the executive authority (local government), that within two weeks after receiving the land management documentation (positive conclusion of state land management expertise) shall decide to allocate the land plot for lease.

If the development of land management documentation is not required by Law, the decision to allocate the land plot for lease shall be made on the basis of land management technical documentation to be used for a preparation of a document certifying the right to use the land plot.

3

Land lease agreement shall be concluded between executive authority (local government), who made such a decision, and a lessee on the basis of decision to allocate the land plot for lease.

#### **Lessee shall register the right to lease the land in state registration service.**

Payment for the land lease is determined on the basis of normative monetary land assessment. In cases, specified in article 21 of the Land Code of Ukraine, appointment of the state or communal ownership land plots' lessees shall be made on the competitive bases.

The right to lease a land plot may be alienated, as well as sold at land sales, transferred into mortgage or heritage, contributed as share capital by land plot owner for the term of 50 years, except cases determined by Law.



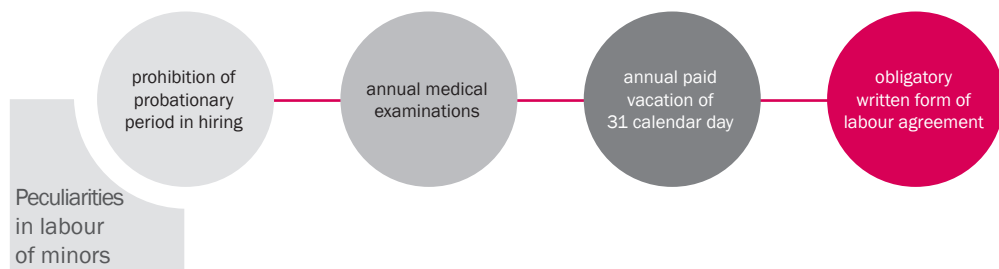
# LABOUR RELATIONS

## Age of employee

Labour Code of Ukraine  
The Law of Ukraine «On Remuneration of Labour»  
The Law of Ukraine "On Leaves"  
The Law of Ukraine "On Labour Protection"

Legislation of Ukraine allows to employ citizens, who are not less than 16 years old. 15 years old persons can be employed as an exception by consent of one of the parents or person who substitutes them.

In order to prepare young people for effective work, it is allowed to employ pupils of secondary schools, vocational and secondary specialized educational institutions for easy work, which is not harmful to health and does not affect the learning process. This work shall be performed in free time from studying after they reach the age of fourteen with consent of one of the parents or person who substitutes them.



When employee reaches retirement age, it shall not be the reason for termination of labour agreement.

## Working hours

Labour Code of Ukraine



- 36 hours per week - for 16-18 years old employees, 24 hours per week - for 15-16 years old employees (14-15 years old pupils who are working during the holidays). Duration of working time for pupils who work during school year in free time from studying can not exceed half of working time duration, which is provided for persons of relevant age.
- Not more than 36 hours per week - for employees employed in works with harmful working conditions.

As a rule, there is five-day working week with two days off (Saturday and Sunday). For those companies, institutions and organizations where the nature of manufacture and working conditions are inexpedient for implementation of five-day working week, there is a six-day working week with one day off. Duration of daily work during six-day working week can not exceed 7 hours with a weekly norm of 40 hours, 6 hours - with a weekly norm of 36 hours and 4 hours - with a weekly norm of 24 hours.

On the eve of holidays and non-working days, the duration of work for employees, except employees who have shorter working week, is reduced by one hour for five-day and six-day working week. The duration of work during six-day working week on the eve of weekend shall not exceed 5 hours.

Set duration of work (shift) during the night (from 22 till 6) is reduced by one hour. This rule does not apply to employees who already have shortened working time. Duration of night work is equal to day work in such cases where it is necessary by production conditions, particularly in continuous production as well as on shift works during six-day working week with one day off.

## Hiring of personnel. Employment contract

Labour Code of Ukraine

Hiring of personnel shall be documented by the order of the company director. Written employment contract can be concluded in process of hiring of personnel, and in some cases it is obligatory. But in most cases the fact of issuing the employment order of the company director witnesses the conclusion of the employment contract.

While concluding an employment agreement the probation period can be foreseen with the aim to check the employee suitability for the job position. Probation requirements shall be specified in the employment order issued by the company director.

Probation period may be established up to 3 months (1 month for low-skilled labourers) unless otherwise is provided by the legislation of Ukraine, in some cases up to 6 months upon agreement with relevant elected body of primary trade union organization.

## Annual leave

Labour Code of Ukraine

Annual leave must be provided at 24 calendar days minimum per working year, which is counted from the date of labour agreement conclusion. The right for annual paid leave usually entails after six months of work in the company.

Additional leave may be granted for the following categories of employees:

- industrial personnel of coal, shale, metallurgy, electric industry as well as personnel engaged in opencast mining, works on the surface of mines, pits, quarries and diggings, in construction and installation works during mine construction, in transportation and mineral processing – 24 calendar days with increase by 2 calendar days with every second working year, but not more than 28 calendar days;
- workers engaged in underground mining works as well as works in pits, quarries and diggings with depth of 150 meters and below – 28 calendar days regardless employment period. Workers in pits, quarries and diggings with a depth less than 150 meters have 24 calendar days with increase by 4 calendar days after working for a company for 2 years or more;
- employees engaged in forest industry and forestry, state reserves, national parks with forest areas, forestry hunting ranges, permanent logging and forestry divisions of other enterprises as well as forestries – 28 calendar days in respect of List of works, professions and positions approved by the Cabinet of Ministers of Ukraine;
- militarized personnel of mine rescue units – 30 calendar days. Non-militarized personnel of mine rescue units - 24 calendar days with increase by 2 calendar days every second working year, but not more than 28 calendar days;
- disabled persons of I and II group – 30 calendar days and 26 calendar days for disabled persons of III group;
- persons under the age of 18 – 31 calendar days.

## Days off, holiday and non working days

Labour Code of Ukraine

Official holiday and non working days established in Ukraine



At five-day working week employees shall be provided with two days-off per week, and at six-day working week – with one day-off. The common day off is **Sunday**. Common day-off shall be considered to be Sunday. The second day-off at five-day working week, unless determined by legislation, shall be determined in the work schedule of enterprise, institution or organization as agreed upon with the elective body of primary trade union organization (trade union representative) of enterprise, institution or organization, and shall be usually provided successively with common day-off (usually it is Saturday).

Engagement of particular employees in work on days-off shall be allowed in the following exceptional cases:

1. For prevention or liquidation of consequences of natural disaster, epidemics, epizootics, industrial accidents and immediate remedy of their consequences;
2. For prevention of accidents which endanger or may endanger life or normal living conditions of people, loss or damage of property;
3. For performance of urgent unforeseen works on which further normal operation of enterprise, institution or organization as the whole or separate subdivisions thereof depends;
4. For performance of urgent handling operations in order to avoid or prevent downtime of rolling equipment or accumulation of cargo in departure and destination points.

Engagement of employees in work on days-off shall be effected on the ground of written order (instruction) of the owner or authorized by him/her body.

Work on day-off may be compensated for as agreed by the parties by providing another rest day or in monetary form in double amount.

If official holiday or non-working day falls on the day-off, the day-off shall be deferred to the day following the official holiday or non-working day.

## Overtime work

Labour Code of Ukraine

Overtime work shall be considered to be the work over the established daily working hours. The owner or authorized by him/her body may use overtime work only in the following exceptional cases:

1. Performance of works required for country defence, as well as for rehabilitation of public or natural disaster, industrial accident and immediate remedy of their consequences;
2. Performance of publicly important works on water and gas supply, heating, illumination, sewerage, transport, communications – to remedy incidental or unexpected circumstances preventing their proper functioning;
3. In case of necessity to complete the work started which as the result of unforeseen circumstances or accidental delay according to production conditions could not be completed within normal working hours, when termination thereof may result in damage or loss of state or public property, as well as in case of need in immediate repair of mechanisms, machines or other equipment when their failure causes stoppage of works for significant number of workers;
4. In case of necessity to perform handling operations for prevention or removal of downtime of rolling equipment or accumulation of cargo in departure and destination points;
5. To continue work in case of non-appearance of employee who shall take shift when work may not be interrupted; in these cases the owner or authorized by him/her body shall be obliged to take immediate measures as to replacement of shift-man with other employee.

Overtime works can be carried out only with consent of elected body of primary trade union organization (trade union representative) of enterprise, institution or organization. Overtime works shall not exceed four hours over two days in a row and 120 hours per year for each employee.

# Remuneration of labour

Labour Code of Ukraine  
 The Law of Ukraine "On Remuneration of Labour"  
 The Law of Ukraine "On Status of Mountain Settlements in Ukraine"



Forms and systems of remuneration of labour, labour norms, tariff rates, tariff scales, schemes of official salary, conditions of introduction and amounts of additional payments, premiums, rewards and other incentive, compensation and guarantee payments shall be set by enterprises, institutions and organizations independently in collective agreement with compliance of norms and guarantees provided by legislation as well as general and sectoral (regional) agreements. In case if collective agreement on the enterprise was not concluded, the owner shall agree these questions with the trade union organization (trade union representative) and in case of his/her absence - with other authorized to representation body.

Salary shall be paid to the employees regularly during business days within terms specified in collective agreement or regulation act of employer but not rarer than two times per month not exceeding the time interval in 16 calendar days and not later then seven days after the end of term for which the salary shall be paid. If day of payment coincides with week-end, holiday or day-off, salary shall be paid the day before.

## Single payment for compulsory state social insurance

The Law of Ukraine "On Collection and Accounting of Single Payment for Compulsory State Social Insurance"

Payers of single payment for compulsory state social insurance, are employers - legal entities, their separate subdivisions and natural persons - entrepreneurs.

Single payment of employers is set in percentage to charge base of single payment (except remuneration by civil law agreements) according to the class of professional risk at enterprise, which include payers of single payment with consideration of their economic activity type. Specific rates of single payment is set in article 8 of the Law of Ukraine "On Collection and Accounting of Single Payment for Compulsory State Social Insurance."

Payers of single payment	Charge base*
enterprises, institutions and organizations, other legal entities that use labour of natural persons under the labour agreement (contract) or on other conditions provided by legislation or civil law agreements	the amount of accrued wage by type of payments, which include base and additional wage, other incentive and compensation payments as well as payments in physical form, determined according to the Law of Ukraine "On Labour Remuneration" and amount of remuneration to natural persons for carrying out of works (services) under civil law contracts
branches, representative offices, departments and other separate subdivisions of stated enterprises, institutions, organizations and other legal entities that have separate balance	
natural persons - entrepreneurs (except those who have chosen simplified taxation system)	amount of income (profit) earned from their activity, which is subject to taxation on natural persons' income and on amount of income that is distributed between family members who participate in carrying out of business activity. In such case, amount of single payment can not be less than minimum insurance payment for each person per month during which the income (profit) was earned
natural persons - entrepreneurs who have chosen simplified taxation system	determine charge base independently for themselves and family members who carry out the business activity, but not more than maximum size of charge base of single payment prescribed by the Law. In such case, the amount of single payment can not be less than minimum insurance payment for each person

\* Family members of natural persons - entrepreneurs who carry out the business activity can be wife (husband), parents, children and other dependent whose age is not less than 15 years old and who have no labour or civil law relations with such natural person - entrepreneur but carry out joint business activity with him and receive part of income from it

## Dismissal of employee

Labour Code of Ukraine

Owner or his authorized body shall make the following actions in the day of dismissal



The owner or his authorized body shall inform the employee about his dismissal in written form not later than two months before it. Along with the notice on dismissal due to changes of structure in organization, the owner or his authorized body offers the employee another job place in the same enterprise, institution or organization. If there is no job place according to the occupation or specialty and if the employee doesn't want to change work place in the same enterprise, institution or organization, he/she can ask for assistance at state employment service or find the work by himself.

At the same time the owner or his authorized body shall inform the State Employment Service on the further dismissal of the employee with specification of his profession, specialty, skills and wage size.

If the employee did not work on the day of dismissal than all payments due shall be paid to him not later than the next day after submission of dismissal request by dismissed employee. If the owner or his authorized body fail to pay the remuneration amounts due to the dismissed employee in specified terms and if there is no disputes about their size, the company, institution or organization shall reimburse to the employee his average salary for all time of the delay till the day of actual payment.

If employee is dismissed by the initiative of the owner or his authorized body, the owner or his authorized body shall also provide the employee with a copy of relevant order in the day of dismissal. In other cases of dismissal, copy of the order is issued by the request of employee.

# Collective agreement

Labour Code of Ukraine  
The Law of Ukraine "On Collective Contracts  
and Agreements"

Collective agreement shall be entered into on the basis of current legislation and parties' liabilities in order to govern industrial, labour and social-economical relations, as well as to agree interests of workers, owners and authorized by them bodies.

Collective agreement shall be entered into at enterprises, in institutions and organizations irrespective of ownership and business form which employ hired labour and have the rights of legal entity. Collective agreement may be entered into at structural subdivisions of enterprise, institution and organization within the competence of these subdivisions.

Collective agreements shall be entered into between the owner or authorized by him/her body (person), on the one part, and primary trade union organization, acting on the ground of their charters, and in case they are unavailable - by representatives freely elected at general meetings of hired employees or authorized by them bodies, on the other part

If there are several primary trade union organizations at enterprise, in institution and organization, they shall on the grounds of pro-rata representation (according to the number of members of each primary trade union organization) create the unified representative body for entering into collective agreement. If this is the case, each primary trade union organization shall decide on its liabilities under collective agreement and responsibilities for failure to fulfil them. Primary trade union organization which refused to participate in the unified representative body shall be deprived of the right to represent interests of employees when signing collective agreement.

Content of collective agreement shall be determined by parties. Collective agreement shall define mutual liabilities of parties as to governing industrial, labour and social-economical relations, in particular:

- 1 changes in production and labour organization
- 2 ensuring efficient employment
- 3 work measurement and remuneration of labour, establishment of forms, system and amounts of salary and other kinds of labour payments (extra payments, allowances, bonuses, etc)
- 4 granting guarantees, compensations, benefits
- 5 participation of labour collective in formation, allocation and use of profits gained by enterprise, institution and organization (provided that this is prescribed by the charter)
- 6 ensuring equal rights and opportunities for women and men
- 7 work schedule, working and rest hours
- 8 conditions and protection of labour
- 9 conditions of regulating salary funds and establishing inter-qualification (inter-official) relationships in remuneration of labour
- 10 ensuring housing, cultural, medical services, organization of health improvement and rest of employees
- 11 guaranties of activity of trade union or other representative organizations of workers

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Collective agreement may provide for additional guarantees and social benefits in pursue to the current legislation.

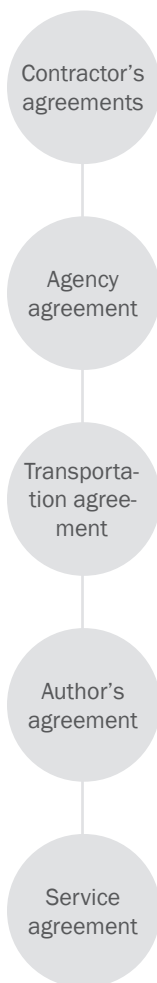
Collective agreements are subject to notifying registration by district state administrations (executive committees of city councils of regional importance).

Regulations of collective agreement applies to all employees of enterprise, institution and organization irrespective of whether they are members of trade union and are obligatory for the owner or his authorized body and for the employees of enterprise, institution or organization.

# Engagement of citizens under the independent civil agreements

Civil Code of Ukraine, Labour Code of Ukraine  
The Law of Ukraine "On Collection and Accounting of Single Payment for Compulsory State Social Insurance"

Civil Code of Ukraine directly provides the following types of agreements, which specify the duty of citizens that may be performed by employment contract:



Independent civil agreement establishes property relations and personal non-property relations related with them regulated by the Civil Code of Ukraine. Property relations, which are regulated by civil law have also such characteristic features as legal equality and property independence.

Pursuant to the Civil Code of Ukraine, the parties shall be free to conclude an agreement, to select a counter agent and to determine the provisions of the agreement taking into consideration the requirements of the Code, other acts of civil legislation, customs of business turnover, requirements of rationality and justice.

Provisions (items) established at the discretion of the parties and agreed upon between them, other provisions compulsory per acts of civil legislation shall constitute the content of an civil agreement. If the consensus between the parties can not be reached, the civil agreement shall be considered lost.

Table 5. Comparative characteristics of employment and independent civil agreements

Employment contract	Independent civil agreements
Subject is the process of labour, namely: carrying out of work on certain specialty, qualification, position, in other words performance of specific labour function by the employee. At the same time, labour function of an employee as usual does not provide any eventual result, except for fixed-term employment contracts	Subject of the contract is eventual result, in other words performance of determined work by the contractor aimed at achievement of eventual result
Employment contract may be: for an unlimited period, fixed-term, concluded for a specified period established by an agreement of the parties and for the time of performance of particular job	Term of independent civil agreement is established by the agreement of the parties
Employment contract should contain basic and additional labour conditions: 1. <b>Basic conditions:</b> place of work; labour functions; remuneration of labour 2. <b>Additional conditions:</b> (may be set by the request of one of the parties of employment contract): testing; establishing of individual working hours	Content of independent civil agreements consists of conditions, set by agreement of the parties as well as conditions that are obligatory according to the civil legislation acts: particular type of works, services, size of remuneration, period (term) of performance (rights and obligations of the parties (depending on contract type)
Employee is obliged to carry out work entrusted to him personally	Contractor has the right to engage other persons to work, unless otherwise provided by the agreement. In this case the contractor is responsible to the customer for the work result
Employee is obliged to carry out employment position instruction, employment policies and procedures, statutory enactments on health protection and safety precautions	Contractor is not obliged to perform employment policies and procedures as well as statutory enactments on health protection and safety precautions if he is located outside the enterprise
Remuneration of labour is made on the basis of current legislation and internal acts of employer on labour remuneration	Cost of works (services) or ways of its determination as well as remuneration procedure is regulated by the contract
Employer must create safe and harmless working conditions	Buyer is not obliged to provide appropriate and safe working conditions to the contractor
Employer pays single fee for obligatory state social insurance in percentage to the charge base of single fee according to the classes of professional risk	Employer pays single fee for obligatory state social insurance in amount of 34.7% to the charge base of single fee
Employment contract is concluded in written or oral form. Conclusion of employment contract is made by the order of employer on hiring of the worker. Corresponding entry is introduced in employment record book. Hiring procedure is set at particular enterprise by the rules of internal labour regulations	Independent civil contracts are usually concluded in written form. Hiring order is not required. Record in the employment record book is not required
Employment contract may be terminated on the grounds and in the manner prescribed by the Labour Code of Ukraine. If the employee is dismissed there must be order of the employer and record in the employment record book	Grounds, procedure and consequences of independent civil agreements termination are determined by civil legislation and mentioned agreement

## Employment of foreign nationals. Temporary residence certificate

The Law of Ukraine "On Employment"  
The Law of Ukraine "On Legal Status of Foreigners and Persons without citizenship"  
Resolution of the Cabinet of Ministers of Ukraine dated 08.04.2009 № 322 "On Approval of Procedure of Issuance, Validity Extension and Cancellation of Permits to Use the Work of Foreigners and Persons without citizenship"

Employers have the right to use work of foreigners and persons without citizenship under the employment contract only if employer obtains the permit to use the work of foreigners and persons without citizenship with the State Employment Agency, unless otherwise is provided by the international agreements of Ukraine, ratified by the Parliament of Ukraine.

Work permits for foreigners and persons without citizenship (hereinafter - the foreigners) providing rights for the employer to use the work of foreigner temporarily on particular workplace or certain position shall be issued to the employer in case of there is an absence of Ukrainian citizens capable of performing the required work or there are substantiated grounds for the necessity to hire a foreigner, unless otherwise is provided by international agreements of Ukraine, ratified by the Parliament of Ukraine.

Work permit for foreigner shall be issued to the employer by State Employment Centre or on its behalf by the Employment Centre of Autonomous Republic of Crimea, regional, Kyiv and Sevastopol city employment centres.

Work permit for foreigner shall be issued to the employer registered with the Employment Centre as a payer of insurance fee to the Fund of Obligatory State Social Insurance of Ukraine for Unemployment Cases and has no debt against the Fund. The decision to issue or refusal to issue the work permit for foreigners or extension of its validity period shall be taken by the director or deputy director of the Employment Centre.

List of documents, which employer shall submit to the Employment Centre **in order to obtain work permit for foreigner:**

- an application;
- two colour photographs sized 3.5 x 4.5 cm;
- statement of reasons to use work of foreigner and possibility to create appropriate living and work conditions;
- document (order, extract from the minutes, commission contract etc.) executed in prescribed manner, which certifies the right of person to represent the interests of employer in the Employment Centre;
- note of State Tax Authority on payment of taxes and duties (mandatory payments) by the employer;
- note, confirming that employer has no debts against the Fund of Obligatory State Social Insurance of Ukraine for Unemployment Cases;
- receipt evidencing payment of the application consideration fee;
- copy of draft employment contract (agreement), certified by the employer;
- a statement confirming that the workplace or position for which the work permit will be issued does not require Ukrainian citizenship and does not require the granting of access to state secrets. Statement must be affixed by the employer's official seal and signature (if the enterprise has regime-secret body - also signed by the head of such body);
- a certificate from the internal affairs body evidencing the absence or existence of convictions of the foreigner, who is present on the territory of Ukraine on the date the work permit is executed ("Ukrainian police clearance certificate"); or a certificate from the authorized body of the country of origin (stay) evidencing that the foreigner, who is located outside of Ukraine on the date the work permit is executed, is not serving a sentence for committing a crime and is not under investigation;
- a copy of the charter of the employer, certified in the prescribed manner;
- a copy of the documents evidencing the foreigner's education and qualifications;
- a copy of the identification page of the foreigner's passport;
- an excerpt or an extract from the Unified State Register of legal entities and natural persons - entrepreneurs.

## Employment of foreign nationals. Temporary residence certificate

List of documents, which employer shall submit **in order to use the work of foreigner, who has been assigned to Ukraine by foreign economic entity in order to perform specific volume of works or services on the basis of agreement** (contract), concluded between Ukrainian and foreign economic entities:

- an application;
- two colour photographs sized 3.5 x 4.5 cm;
- document (order, extract from the minutes, commission contract etc.) executed in prescribed manner, which certifies the right of person to represent the interests of employer in the Employment Centre;
- note of State Tax Authority on payment of taxes and duties (mandatory payments) by the employer;
- note, confirming that employer has no debts against the Fund of Obligatory State Social Insurance of Ukraine for Unemployment Cases;
- receipt evidencing payment of the application consideration fee;
- a statement confirming that the workplace or position for which the work permit will be issued does not require Ukrainian citizenship and does not require the granting of access to state secrets. Statement must be affixed by the employer's official seal and signature (if the enterprise has regime-secret body - also signed by the head of such body);
- a certificate from the internal affairs body evidencing the absence or existence of convictions of the foreigner, who is present on the territory of Ukraine on the date the work permit is executed ("Ukrainian police clearance certificate"); or a certificate from the authorized body of the country of origin (stay) evidencing that the foreigner, who is located outside of Ukraine on the date the work permit is executed, is not serving a sentence for committing a crime and is not under investigation;
- a copy of the charter of the employer, certified in the prescribed manner;
- a copy of the documents evidencing the foreigner's education and qualifications;
- a copy of the identification page of the foreigner's passport;
- an excerpt or an extract from the Unified State Register of legal entities and natural persons - entrepreneurs;
- copy of agreement (contract), concluded between Ukrainian and foreign economic entities.

All documents issued by foreign country and executed in foreign language submitted by the employer, shall be translated into Ukrainian, certified according to the legislation of issuing country and legalized by the Ministry of Foreign Affairs, unless otherwise provided by the international agreements of Ukraine, ratified by the Parliament of Ukraine.

Decision on issuance or refusal to issue the permit to use work of foreigner and extension of its validity period is taken within a period that can not exceed 30 calendar days from the date of documents submission. Employment Centre shall notify the employer about the decision taken in written form.

For consideration of application on granting the work permit for foreigner and extension of its validity period, a fee (equal to four minimum wages) is levied from the employer to the Fund of Obligatory State Social Insurance of Ukraine for Unemployment Cases.

Extension of validity period of work permit for foreigner constitutes the grounds for employer's and foreigner's application to the territorial authority or subdivision of State Migration Service for extension of the term of stay in Ukraine and issuance of the temporary residency certificate.

Work permit for foreigner shall be issued for a period of one year. In order to extend the validity period of the work permit the employer shall submit the required documents to the Employment Centre not later than one month before the expiry of the permit's validity period. Work permit for foreigner constitutes the ground for foreigner to get the visa of specific type as well as registration of temporary residency in Ukraine.

Foreigners and persons without citizenship must also obtain temporarily residence certificate. This certificate shall be issued by the bodies of State Migration Service.

## Employment of foreign nationals. Temporary residence certificate

List of documents for obtaining the temporarily residence certificate shall be submitted to the Regional State Migration Service Department or its local subdivision:

- an application;
- four photographs of foreigner or person without citizenship sized 3.5 x 4.5 cm (on matte paper);
- a passport of the foreigner or document identifying the person without citizenship (returned after submission) with a visa type D, unless otherwise provided by legislation and international agreements of Ukraine as well as copies of pages of this document with personal data and visa;
- a page of foreigner's passport or document identifying the person without citizenship translated into Ukrainian, with personal data, certified according to the legislation;
- receipt evidencing payment of the state duty or document, confirming privileges in connection to the state duty payment;
- a statement from the hosting entity for temporary residence certificate for foreigner or a person without citizenship;
- valid health insurance;
- work permit for a foreigner or a person without citizenship;
- obligation of employer to inform State Migration Service and State Employment Service about early cancellation or termination of the employment contract (agreement) with such foreigner or person without citizenship;
- copy of certificate issued by the tax authority on assigning of identification number (in case of availability).

Service fee – 52.49 UAH, state duty fee – 34 UAH

Contacts:

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**State Migration Service of Ukraine**  
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**Department of State Migration Service of Ukraine in Ivano-Frankivsk Region**  
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+38 (099) 244 12 00  
[www.if.dmsu.gov.ua](http://www.if.dmsu.gov.ua)

# TAXES AND CUSTOMS RELATIONS

## Taxes. Tax system

Tax Code of Ukraine

Tax system of Ukraine includes 18 general and 5 local taxes and duties

General taxes and duties	Local taxes and duties
corporate profit tax	tax on real estate other than the land plot
personal income tax	unified tax
	duty for provision of some types of business activity
value added tax (VAT)	duty for specifically allocated vehicle parking places
excise duty	tourism duty
vehicle initial registration tax	
environmental tax	
rental fee for transportation of oil and oil products by main pipelines and oil product pipelines, transit of natural gas and ammonia by pipelines across the territory of Ukraine	
subsurface Resource Use Fee	
land fee	
duty for the use of the radio frequency resource of Ukraine	
duty for the special use of water	
special forest resource use duty	
fixed agricultural tax	
the viticulture, horticulture and hop-growing development duty	
custom duty	
the tax in the form of a special-purpose supplement to the applicable electrical and thermal energy tariff generated by qualified co-generation plants	
the tax in the form of a special-purpose supplement to the applicable natural gas tariff for the consumers of all ownership forms	

Base rates of general taxes in Ukraine\*

	Type of tax	Taxpayers	Taxable activity	Tax rate
1	corporate profit tax	legal entities (residents and non-residents)	income of resident entities generated in Ukraine and abroad, income (profit) of non-resident entities	from 01.01.2014 - 19% from 01.01.2015 - 18%
2	value added tax (VAT)	entities registered as VAT payers, entities that imports commodities into the customs territory of Ukraine in the volumes subject to taxation, entities keeping records of the business performance under the joint business agreement without foundation of a legal entity	the supply of goods with the place of supply located on the customs territory of Ukraine; importation of goods (related services) to the customs territory of Ukraine; exportation of goods (related services)	till 31.12.2014 - 20%
3	personal income tax	natural persons (residents and non-residents)	total taxable income originating from sources in Ukraine and abroad, total taxable income of non-resident from the sources in Ukraine	15%

\* to paragraph 1.: residents income shall be calculated by reducing the amount of income received over the reporting period, by the production cost of the goods, work, services sold and by the amount of other expenses incurred over the reporting period.

to paragraph 2.: In case the total amount from transactions of the supply of commodities (services) taxable accrued (paid) to such a person in the course of the last twelve calendar months exceeds UAH 300,000 (disregarding the value added tax), the person in must obtain registration as a VAT taxable person with the agency of the state tax service in its location or the place of residence.

## Taxes. Tax system

Ukraine has also simplified system of taxation, accounting and reporting **that includes unified tax payment.**

Unified tax payment conditions:

Taxpayer		Criteria for unified tax payers	Activity aspects	Basic tax rate	Additional tax rate
natural persons	1 group	<ul style="list-style-type: none"> <li>do not employ individuals;</li> <li>annual income must not exceed 150 000 UAH</li> </ul>	Engaged solely in retail sales on the market place and/or in providing household services to individuals	1% - 10% of minimum wage per calendar month in 2014: (12.18 USD - 121.80 USD)	<p>article 293.4 of the Tax Code of Ukraine, 15% is applied to:</p> <ol style="list-style-type: none"> <li>the amount exceeding the limit of income providing the right to use simplified taxation system;</li> <li>the income generated from carrying out of activity, which is not specified in the certificate of single tax payer of I or II group – not applicable in 2012;</li> <li>the income generated by using another method of payments except form monetary;</li> <li>the income generated from carrying out of activities that do not provide the right to use simplified taxation system.</li> </ol>
	2 group	<ul style="list-style-type: none"> <li>number of employed individuals - not more than 10 at a time;</li> <li>annual income must not exceed 1 000 000 UAH</li> </ul>	Provide services, including household services, to single tax payers and/or individuals; produce and/or sell goods; restaurant managers	2% - 20% of minimum wage per calendar month in 2014: (24.36 UAH - 243.60 UAH)	
	3 group	<ul style="list-style-type: none"> <li>number of employed individuals - not more than 20 at a time;</li> <li>annual income must not exceed 3 000 000 UAH</li> </ul>	Carry out any activities except of those that are prohibited for an unified tax payers	3% from the income for the VAT payers;	
	5 group	<ul style="list-style-type: none"> <li>number of employed individuals - no limitations;</li> <li>annual income must not exceed 20 000 000 UAH</li> </ul>		5% from the income for the non-payers of VAT	
				7% from the income for the non-payers of VAT	
legal entities	4 group	<ul style="list-style-type: none"> <li>average number of employees - not more than 50 persons at a time;</li> <li>income must not exceed 5 000 000 UAH</li> </ul>	Carry out any activities except of those that are prohibited for an unified tax payers	3% from the income for the VAT payers;	<p>article 293.5 of the Tax Code of Ukraine Double rates (6%, 10%, 10% 14% respectively) is applied to:</p> <ol style="list-style-type: none"> <li>the amount exceeding the limit of income providing the right to use simplified taxation system;</li> <li>the income generated by using another method of payments except form monetary;</li> <li>the income generated from carrying out of activities that do not provide the right to use simplified taxation system.</li> </ol>
	6 group	<ul style="list-style-type: none"> <li>average number of employees - without limits;</li> <li>income must not exceed 20 000 000 UAH</li> </ul>		5% from the income for the non-payers of VAT	
				7% from the income for the non-payers of VAT	

## Taxes. Tax system

Unified tax payers are free from the obligation of charge, payment or submission of tax reports on such taxes and duties:

1. Corporate profit tax;
2. Personal income tax in the part of income (taxable activity), which is obtained from the business activity of natural person and taxable in prescribed manner;
3. Value added tax on transactions on supply of goods, work and services with the place of supply located on the customs territory of Ukraine, except for unified tax payers of 3-4 groups, who selected unified tax rate of 3% or unified tax payers of 5-6 groups, who selected unified tax rate of 5%;
4. Land tax, except the land tax on land plots that are not used by them for business activity;
5. Fee for carrying out of certain types of business activity;
6. The viticulture, horticulture and hop-growing development duty.

Another special taxation scheme is the **fixed agricultural tax**. Taxable persons may be the agricultural commodity producers, whose quantity in agricultural commodity production for the previous tax (reporting) year equals or exceeds 75 percent, including:

- formed by merging or joining may act as a taxable person if the quantity of the agricultural commodity production received for the previous tax (reporting) year by all commodity producers taking part in their formation equals or exceeds 75 percent;
- formed through the transformation of a taxable person may act as a taxable person in the year of transformation, if the quantity of the agricultural commodity production received for the previous tax (reporting) year equals or exceeds 75 percent;
- formed by division or separation may act as a taxable person starting from the next year, if the quantity of the agricultural commodity production received for the previous tax (reporting) year equals or exceeds 75 percent;
- the newly established agricultural commodity producers may act as a taxable person starting from the next year, if the quantity of the agricultural commodity production received for the previous tax (reporting) year equals or exceeds 75 percent.

The object of taxation for the agricultural commodity producers shall be an area of the agricultural grounds (arable land, hayfields, pastures and perennial nurseries) and/or the water-fund lands (closed waters, lakes, ponds, reservoirs) which are owned by agricultural commodity producer or provided for use, for instance, on lease conditions.

Rates of the tax for one hectare of the agricultural grounds and/or the water-fund lands for the agricultural commodity producers depends on the category (type) of land, location, and shall constitute (as percentage of the taxable amount):

- for the arable land, hayfields, pastures located in the mountainous areas - 0,09%;
- for the perennial nurseries located in the mountainous areas - 0.03%;
- for the water-fund lands - 0.45%;
- for the arable land, hayfields, pastures owned by the agricultural commodity producers specializing in the manufacturing (growing) and processing of crop production on the closed grounds, or provided to them for use, for instance, on lease conditions - 1.0%.

Fixed agricultural tax payers shall not pay:

- corporate profit tax;
- land tax (other than the land tax for land plots not used for the agricultural commodity production);
- duty for the special water use;
- the duty for conducting certain types of business activities (in the section on the trading activity).

## Tax incentives for investors in Ukraine

The profit generated by the economic entities implementing investment projects shall be taxed by corporate profit tax at the following rates:

from 01.01.2013 till 31.12.2017 – 0%;

from 01.01.2018 till 31.12.2022 – 8%;

from 01.01.2023 – 16%.

- Provisionally, for a period of 10 years, starting from 1 January 2011, the following profits shall be exempt from taxation: profit of business entity which is derived from the hotel services in hotels of categories “five stars”, “four stars” and “three stars”, including newly built or reconstructed or where an overhaul or restoration of existing buildings and structures has been made; profit derived from core business of light industry undertakings except for undertakings, production of which is based on principal-provided raw materials; profit of electricity sector undertakings derived from sales of electricity produced from renewable energy sources; profit derived from the core business of shipbuilding and aircraft industry undertakings.
- Provisionally, until January 1 2019, the following operations shall be exempted from value added tax taxation: the supply of machinery, equipment and facilities used for reconstruction of existing enterprises and construction of new enterprises for the production of biofuels and for making and reconstruction of engineering and vehicles to consumption of biofuels, unless such goods are not produced and have no analogues in Ukraine, and also the import of engineering and vehicles, including self-propelled agricultural machines working on biofuels, unless such goods are not produced in Ukraine.
- Classification of Groups of Fixed Assets and other Capital Asset in tax accounting have been extended. 16 groups of fixed assets instead of 4 groups have been provided.
- The rate of the tax shall be 5 per cent of the taxable amount concerning the income accrued as the interest on a current or deposit bank account, the interest or discount income on a registered savings certificate (certificate of deposit), the interest on the contribution (deposit) of a credit union member in a credit union, the income in the form of dividends and some other incomes related to the investment activity.
- The automatic receipt of the budget refund of the value added tax to conscientious taxpayers, Unified Register of Tax Bills and government responsibility for late refund of value added tax to such payers has been introduced.
- Income arising from currency fluctuations while introducing the investment denominated in foreign currency are free of taxes.
- The possibilities have been provided for the concessionaires to discharge the tax debt as well as return the payments and uncompensated taxes (duties) overpaid to enterprises of state or municipal ownership, provided for concession. The norm on inclusion of the concession payments to the cost structure was clarified. Exemption from VAT of lease (concession) payment under the lease (concession) agreements of state or municipal property has been provided.

Preferential tax treatments were introduced for the enterprises in specific economic sectors, namely:

- enterprises producing baby food;
- enterprises engaged in implementation of energy efficient technologies;
- enterprises engaged in extraction and use of gas (methane) of coal deposits;
- enterprises providing hotel services;
- enterprises active in fuel and energy sector;
- enterprises of housing and utilities sector;
- light industry enterprises;
- shipbuilding industry enterprises;
- aircraft building industry enterprises;

## Tax incentives for investors in Ukraine

- enterprises of machine building for agriculture;
- construction industry enterprises (during construction of affordable housing and housing built by state funds);
- space activity enterprises;
- agriculture, forestry and fishery enterprises;
- biofuel manufacturers, enterprises with simultaneous production of electric and heat energy as well as production of heat energy with using biological types of fuel, manufacturers of machinery, equipment and facilities determined by the article 7 of the Law of Ukraine “On Alternative Types of Fuel”;
- publishing houses, publishing organizations, printing industry enterprises;
- cinematography and animated cartoon facilities;
- processing enterprises producing milk, raw milk and dairy products, meat and meat products.

In addition the Tax Code of Ukraine established special taxation of results under the product distribution (sharing) agreements with the purpose to stimulate investment into the costly works on extraction of certain mineral resources.

State Tax Service of Ukraine introduced new service on the analysis of economic operation models of enterprises with foreign investments - legal assessment of investment projects concerning the tax risks. In such way it shall assist the businesses to avoid risk situations in relation to the misinterpretation of national legislation by foreign entrepreneurs.

By using such service, foreign investors will get information support regarding:

- correspondence of investment project (economic operation) to the legislation of Ukraine and its taxation mechanism, tax risks;
- inconsistencies in legal status of counterparts (invalidation of founding documents, registration of enterprise on lost (stolen) documents etc.);
- counterparts being in bankruptcy procedures, process of termination (liquidation);
- involvement in minimization schemes of tax liabilities etc.

Approaches to the analysis of economic operation models of enterprises with foreign investments can be found *on the website of State Tax Service of Ukraine*.

### State Tax Service of Ukraine

✉ 8 Lvivska Square  
Kyiv  
04655  
☎ +38 (044) 272 44 02 clerical office  
+38 (044) 272 51 59  
+38 (044) 272 08 41  
+38 (044) 284 00 07 hotline  
fax +38 044 272-08-41  
✉ Kabmin\_doc@sts.gov.ua  
gromada@sts.gov.ua

### Information and Reference Department of State Tax Service:

☎ +38 (0800) 501 007

### State Tax Service in Ivano-Frankivsk Region

✉ 20 Nezalezhnosti str.  
Ivano-Frankivsk  
76018  
☎ +38 (0342) 77 19 00  
+38 (0342) 77 65 53 clerical office  
fax +38 (0342) 77 19 10  
✉ sta.if@ukr.net  
Working hours of STS in the region  
Monday - Friday  
09:00 - 18:15 (Friday – till 17:00)  
lunch break  
13:00 and from 14:00

## Customs relations

Customs Code of Ukraine  
Tax Code of Ukraine  
other regulatory legal acts and international  
agreements of Ukraine

According to the Customs Code of Ukraine such customs payments must be paid during customs clearance of goods:

- customs duties;
- excise tax on excisable goods (products) imported into the customs territory of Ukraine;
- value added tax on goods (products) imported into the customs territory of Ukraine.

**Customs clearance of goods**, imported to Ukraine as a contribution of foreign investor to the share capital of enterprise with foreign investments is made as a matter of priority.

Goods, imported into the customs territory of Ukraine or exported abroad, which are free from imposition of a duty:

- goods, including products, equipment, machines, transport vehicles and other items of assets, designed for adherence to production sharing agreement as well as products extracted in exclusive (maritime) economic zone of Ukraine imported into the customs territory of Ukraine under adherence to product sharing agreement. This list also includes products (except assets and material values, value of which was refunded to the investor by compensation products and which became the property of the state) and extracted products exported by investor outside Ukraine according to the Law of Ukraine "On Production Sharing Agreements" and production sharing agreement;
- materials, equipment and components used for manufacture of equipment that runs on renewable energy sources, materials, raw material, equipment and components, which will be used in production of alternative kinds of fuel or production of energy from renewable energy sources, energy-efficient equipment and materials, devices, exploitation of which provides saving and rational use of fuel and energy resources, materials, raw material and equipment, which will be used in nanotechnology industries or in work with nano-technologies;
- technical and transport vehicles, including self-moving agricultural machines running on biofuel, which are classified by codes determined in article 7 of the Law of Ukraine "On Alternative Types of Fuel", if such goods are not produced in Ukraine.

Goods, imported into the customs territory of Ukraine, which are also free from imposition of a duty:

- machines, equipment, materials and their components, which are not produced in Ukraine and which are not excisable goods. These goods are imported by creating initiators - economic entities, management companies of industrial parks for the improvement of such parks;
- machines, equipment and their components, which are not produced in Ukraine and are not excisable goods. These goods are imported by members of industrial parks for carrying out of economic activity within such parks.

Lists of such machines, equipment, materials and their components are approved by central executive body on implementation of state policy in the field of investment activity and national projects in manner prescribed by the Cabinet of Ministers of Ukraine.

Goods, which are imported to Ukraine as a contribution of foreign investor to the share capital of enterprises with foreign investments (except the goods for sale or use for purpose that is not directly related with carrying out of business activity) are exempted from customs duty payment.

Goods (except the goods for sale or use for purpose that is not directly related with carrying out of business activity), which are exempted from payment of import duties - imported by foreign investors into the customs territory of Ukraine for the period not less than three years according to the Law of Ukraine "On Foreign Investment Regime" for investing purpose under the registered agreements (contracts) or as a foreign investor's contribution to the share capital of enterprise with foreign investments.

## Customs relations

In addition, according to the Customs Code of Ukraine there are certain goods that are temporarily exempted from imposition of import duty, imported into the customs territory of Ukraine and placed in customs regime of import, namely:

1. **Before 1 January 2017:** materials, components, assemblies and/or elements imported into the customs territory of Ukraine by domestic entities involved in engineering and agriculture, if such goods are not produced in Ukraine. Goods mentioned in this sub-paragraph shall be exempt from taxation provided that they are used for production of taxable machinery and/or agricultural equipment as defined by paragraph 1 of Article 1 of the Law of Ukraine on promotion of the national agricultural machinery;
2. **Before 1 January 2018:** equipment (facilities) and components imported by business entities solely for investment projects approved by the Law of Ukraine on stimulation of investment activity in priority sectors of economy to create new jobs, provided that the goods:
  - are not excisable;
  - are produced not earlier than three years before the date of state registration of the project and were not in use;
  - are not produced in Ukraine and have no analogues in Ukraine.

Procedure of import, list and volume of stated goods with definition of their codes according to Ukrainian Classification of Foreign Economic Activity Goods is approved by the Cabinet of Ministers of Ukraine with the approval of each individual investment project.

### Contacts

#### Ivano-Frankivsk Customs Office

✉ 159 Chornovola str.  
Ivano-Frankivsk  
76005

☎ +38 (0342) 77 37 90 reception  
+38 (0342) 77 37 96 on duty

✉ if@customs.gov.ua



# FOREIGN INVESTMENTS AND ITS STATE REGISTRATION

The Law of Ukraine "On regime of Foreign Investment"  
Tax Code of Ukraine  
Customs Code of Ukraine  
Resolution of the Cabinet of Ministers of Ukraine dated 06.03.2013, № 139 "On Approval of State Registration (Re-registration) Order of Foreign Investments and Its Cancellation"

## Foreign investments

valuables invested by foreign investors (natural persons and legal entities, foreign states, international governmental and non-governmental organizations) in objects of investment activity pursuant to effective legislation of Ukraine for the purpose of gaining profit or achieving social effect.

## Forms (ways) to carry out foreign investments

share participation in enterprises established jointly with Ukrainian legal entities and natural persons, or acquisition of shares in existing enterprises

creation of enterprises wholly belonging to foreign investors, subsidiaries and other separated structural subdivisions of foreign legal entities, or acquisition of entire ownership of existing enterprises

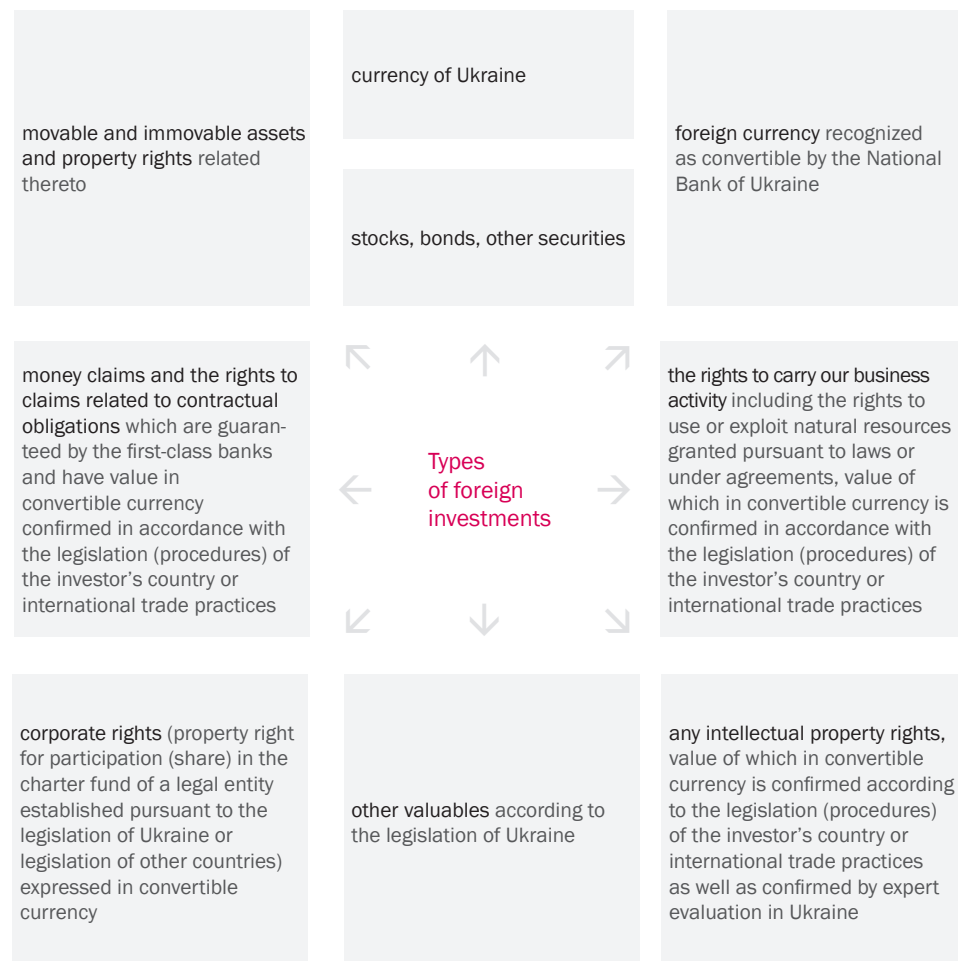
acquisition, except when expressly prohibited by the legislation of Ukraine, of real or personal property, including buildings, apartments, premises, equipment, transport vehicles and other objects of ownership through direct acquisition of property or property complexes, or in the form of stocks, bonds and other securities

acquisition of the rights to use land or concessions to exploit natural resources on the territory of Ukraine independently or jointly with Ukrainian legal entities and natural persons

acquisition of other property rights

economic (business) activity under the production sharing agreements

other forms of investing which are not explicitly prohibited by the legislation of Ukraine



# State registration of foreign investments

The Law of Ukraine "On Regime of Foreign Investment"

**State registration (re-registration)** of foreign investments and its cancellation is made by Regional State Administration (state registration authority). For state registration of foreign investments, foreign investor or his authorized person (applicant) in prescribed manner shall submit the following documents to the state registration authority:

- notification on a foreign investment in three copies with a mark proving the actual investment made by a state tax service at the place of investment;
- documents confirming the form of a foreign investment (constituent documents, agreements (contracts) for cooperation, joint manufacturing and other types of joint investment activities, concession agreements, etc.);
- documents confirming the value of a foreign investment identify according to the article 2 of the Law of Ukraine "On Regime of Foreign Investment".

Regional State Administration considers the submitted documents within seven days and decides on registration of foreign investments or its refusal.

The state registration authority shall perform the state registration of foreign investments by assigning the registration number to the notification on a foreign investment, which is signed by an official and sealed with a seal of the state registration authority in all three copies followed by the appropriate record in the journal of records for state registration.

In the event of the loss (destruction) of notifications on foreign investments, duplicates shall be issued to applicants at their request. To receive a duplicate of the notification on a foreign investment, the applicant shall submit to the state registration authority the announcement on declaring the lost notification null and void published in the official press. The state registration authority shall issue a duplicate of notification on foreign investment within five business days after the submission of required documents by the applicant.

State registration of foreign investments is valid for the entire period of investment.

**Re-registration of foreign investments** shall be used if investor sold or otherwise transferred corporate rights of Ukrainian company to another non-resident individual by cancellation of the previous state registration of foreign investment and new state registration of foreign investment.

In order to cancel state registration of foreign investment, the applicant shall submit the following documents to the state registration authority:

- written notification on termination of foreign investor's activity due to the transfer (sales) of investments to another entities of investment activity;
- notification on previous state registration of foreign investments;
- statement from the territorial authority of the state tax service on taxes paid by foreign investor in Ukraine.

**New state registration of foreign investments** in connection to the change of owner of the investment is made in the manner prescribed for initial registration of foreign investments.

**Cancellation of state registration** of foreign investments is made in case of foreign investments' withdrawal (repatriation). In order to cancel state registration of foreign investments, the applicant shall submit the following documents to the state registration authority:

- written notification on withdrawal (repatriation) of foreign investments;
- notification on performed state registration of foreign investments;
- statement from the territorial authority of the state tax service on taxes paid by foreign investor in Ukraine.

## State registration of foreign investments

State registration (re-registration) of foreign investments is free of charge.

Refusal in state registration of foreign investments is possible only if Ukraine's legislation on procedure of investments in force is violated or foreign investments do not comply with its regulations necessary for registration. Refusal motivated by the investment inexpediency is not allowed.

Refusal of state registration of foreign investments should be documented in written form with indication of reasons for the refusal, and can be appealed against in court.

Issuance of duplicate of notification of a foreign investment is free of charge.

State registration of additional amounts of foreign investments shall be made in the same manner after their actual introduction.

## State guarantees of foreign investments protection

- prohibition of nationalization of foreign investments and prohibition of their requisition (except for life saving measures in case of natural disaster, accidents, epidemics, epizootics);
- compensation of losses to foreign investors, including lost profit and moral damage incurred as a result of actions, inaction or improper fulfilment by the state bodies of Ukraine or their officials of the responsibilities in relation to foreign investors or entities with foreign investment stipulated by the legislation, according to the legislation of Ukraine. Compensation paid to the foreign investor shall be prompt, adequate and efficient;
- return of investments to foreign investors in-kind or in the currency of investment in the amount of the actual contribution without payment of duty, along with profits from those investments in monetary form or in goods at actual market value at the moment of termination of investment activity, if not otherwise provided for by the legislation of Ukraine or international agreements to which Ukraine is a party;
- unimpeded and prompt remittance abroad of profits and other sums in foreign currency obtained legally as a result of foreign investments upon payment of taxes, duties, and other mandatory payments;
- retaining of the state guarantees for the protection of foreign investors upon request of the foreign investor in the event that subsequent special legislation of Ukraine concerning foreign investment shall change the terms and conditions of guarantees for the protection of foreign investments stipulated by the Law of Ukraine "On Foreign Investments Regime" at the time of carrying out the investments for a period of ten years from the date when such legislation came into force;
- application of legislative norms of Ukraine to production sharing agreements, during the period of their validity and which are in force at the moment of agreements' conclusion (specified guarantee shall not apply to changes in legislation relating to issues of protection, national security, peacekeeping, protection of environment).

Unregistered foreign investments do not enjoy the rights and privileges granted by the Law of Ukraine "On Regime of Foreign Investment".

According to the Tax Code of Ukraine, the monetary amounts or the property value transferred to the taxable person in form of direct investments or re-investments for corporate rights issued by such taxable person, including monetary or in kind contributions, in accordance with agreements on joint business on the territory of Ukraine without setting up a legal entity shall not be imposed by corporate profit tax (paragraph 136.1.3 article 136). The Tax Code also provides special regime of investor's taxation during the execution of joint business (production sharing) agreements (article 335).

Contacts:

Ivano-Frankivsk Regional State  
Administration Department for  
International Cooperation,  
Eurointegration and Development of  
Tourism Infrastructure

✉ 21 Grushevskogo str.  
Ivano-Frankivsk  
76004

☎ +380342 55 65 67



# STATE GUARANTEES AND SUPPORT TO INVESTORS IN UKRAINE

The Law of Ukraine "On Regime of Foreign Investment"

The Law of Ukraine «On Industrial Parks»

The Law of Ukraine «On Investment Activity»

Resolution of the Cabinet of Ministers of Ukraine dated 07.08.1996 №928 "On Approval of Regulation on Procedure of State Registration of Foreign Investments"

The Law of Ukraine «On Preparation and Implementation of Investment Projects on One-Stop Shop Principle»

The Law provides equal business conditions for domestic and foreign investors, which means that foreigners have the same rights to invest in Ukraine as Ukrainian legal entities and individuals. Foreign investments in Ukraine shall not be subject to nationalization.

In case of termination of investment activity, a foreign investor is entitled to recovery of its investments in kind or in the invested currency without payment of customs duty, as well as revenues earned on these investments in terms of money or goods. Foreign investors are guaranteed the right to free and prompt remittance abroad of their profits, revenues and other assets, legally obtained in connection with foreign investments.

In order to increase protection of foreign investments the 1965 Washington Convention on the Settlement of Investment Disputes between States and Nationals of Other States was ratified by the law of Ukraine dated 16.03.2000 № 1547.

Intergovernmental agreements on promotion and mutual protection of investments were signed and ratified by Ukrainian Parliament with more than 70 countries.

State Agency for Investment and National Projects of Ukraine was established in order to assist foreign investors with issues concerning cooperation with executive authorities and local governments. Regional Centres for Investment and Development are the structural divisions located within the Agency on regional level.

From January 1, 2012, the Law of Ukraine "On Preparation and Implementation of Investment Projects on the 'One-Stop Shop' Principle" entered into force. According to this Law, Regional Centres for Investment and Development provide services related to preparation and implementation of investment projects on the "One-Stop Shop" principle to the entities of investment activity. The law requires drawing up of immediate plan of action on preparation and implementation of investment project within five days from the date of investor's request registration. Package of documents required for the project implementation must be gathered and provided to the applicant entity within two days from the date of drawing up the immediate plan.

The Law of Ukraine «On Public-Private Partnership» determines legal, economic and organizational principles of public-private partnership implementation in Ukraine in order to regulate relations arising during the implementation of projects in certain sectors of economic activity. The features of the public-private partnership according to the Law shall be long-term relationships (from 5 to 50 years), sharing the risks with the private partner, introduction of private investments, immutability of validity period of contract for purpose and ownership of the public-private partnership's object.

In June 2012, Ukrainian Parliament adopted the Law of Ukraine "On Industrial Parks" declaring the legal and organizational principles of establishment and operation of industrial parks in Ukraine.

The Law of Ukraine "On Industrial Parks" provides:

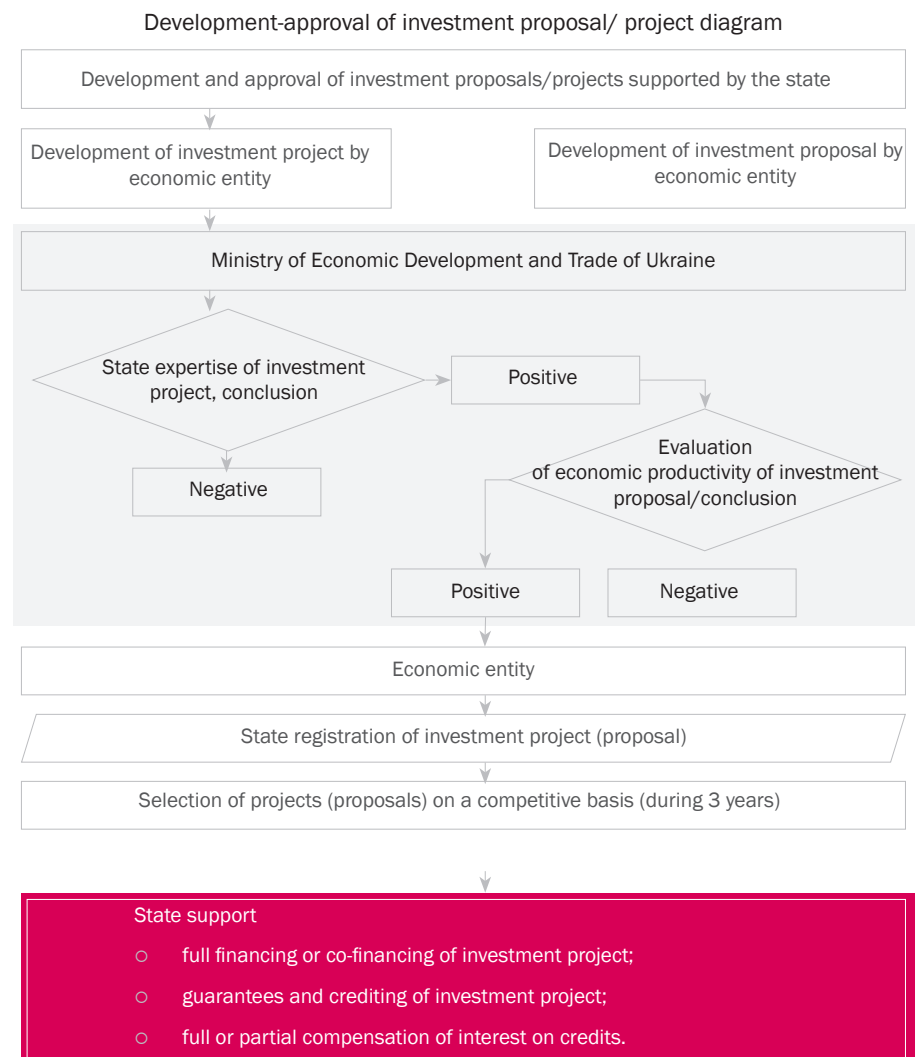
- state support for the industrial parks' infrastructure and implementation of projects within these parks;
- exemption from payment of import duties while importing machines, equipment, materials and their components that are not produced in Ukraine and which are not excisable goods and are imported for the industrial parks' infrastructure and carrying out of business activity within these parks;
- exemption from share participation in development of settlement's infrastructure in case of construction of facilities within industrial parks.

The Law of Ukraine "On investment activity" foresees the mechanism for development and approval of investment project with the aim of state support obtaining.

## State guarantees and support to investors in Ukraine

Financing of investment projects can be carried out at the expense of:

- co-financing of enterprise's own funds and state budget;
- funds of state and/or local budgets;
- provision the state and local guarantees for implementation of investment projects according to the legislation to ensure the performance of debt obligations by borrowings of economic entity and crediting at the expense of state or local budget funds;
- full or partial compensation of interest on credits of economic entities for implementation of investment projects at the expense of state or local budgets.



Package of laws aimed at stimulating of investment activity came into force on January 1, 2013 including:

- The Law of Ukraine «On Stimulation of Investment Activity in Priority Sectors of Economy Aimed at New Jobs Creation»;
- The Law of Ukraine «On Amendments to the Customs Code of Ukraine»;
- The Law of Ukraine «On Amendments to Chapter XX “Transitional Provisions” of the Tax Code of Ukraine regarding the aspects of taxation of economic entities that implement investment projects in priority sectors of economy.

## State guarantees and support to investors in Ukraine

The mentioned Laws provide:

- applying of reduced corporate profit tax rate to the income generated from implementation of investment projects by economic entities, which implement investment projects in priority sectors of economy (particularly: 0% rate for the period from 01.01.2013 till 31.12.2017);
- favourable regime of depreciation of land and buildings' capital improvements during the implementation of investment projects;
- exemption from import duty on equipment and components imported for implementation of investment projects (if they are not subject to excise tax, made within three years before the project implementation, not produced and have no analogues in Ukraine) for the period till January 1, 2018;
- right to issue the tax bill to the customs authority on VAT amount payable with equipment and components imported for implementation of investment projects and exempted from customs duty with the filled out customs declaration (discharge of such bill shall come on the 60th day after its issuance to customs authority).

## State support for implementation of investment projects in priority economic sectors

The Law of Ukraine "On Stimulation of Investment Activity in Priority Sectors of Economy aimed at New Jobs Creation"

Investment activity in the priority sectors of economy according to the legislation is stimulated by:

- budget funds;
- applying of tax incentives to business entities that implement investment projects in priority sectors of economy established by the Tax and Customs Codes of Ukraine.

List of **priority sectors of economy where the investment activity is being stimulated** with the aim of creation of new jobs:

- **Agricultural industrial sector:**  
manufacture and storage of food products, including baby food and biofuel, with a focus on import substitution;
- **Housing and utility sector:**  
creation of waste treatment facilities (household, industrial and waste formed as a result of extraction and processing of mineral resources and production of electric and heat power);  
construction, reconstruction and technical re-equipment in the field of heat supply, central water supply and wastewater disposal;
- **Machine building sector:**  
manufacture of new and import of substituting types of computers, electronic and optical products, machines and equipment, electrical equipment, motor vehicles and other means of transport;
- **Transport infrastructure:**  
construction, reconstruction and technical equipment in the field of transport infrastructure;
- **Resort and tourism sector:**  
construction of resorts and recreation facilities as well as tourist infrastructure facilities.

## State support for implementation of investment projects in priority economic sectors

In order to get state support, investment project must meet the following criteria:

- Total estimated cost of the project shall exceed the amount equivalent to:
  - 3 million Euro - for large economic entities;
  - 1 million Euro - for medium business entities;
  - 500 thousand Euro - for small business entities.
- Number of newly created jobs for employees who are directly involved in production processes, shall exceed:
  - 150 - for large business entities;
  - 50 - for medium business entities;
  - 25 - for small business entities.
- Average wage of employees at least in 2.5 times higher than the size of minimum wage, set for the January 1 of reporting (tax) year.

### The selection, approval and registration procedure of investment projects in priority sectors of economy

#### Stage 1

Business entities, intending to participate in the selection of investment projects in priority sectors of economy shall submit an application along with relevant documents to the Council of Ministers of the Autonomous Republic of Crimea, regional, Kyiv and Sevastopol city state administrations

The documents submitted for selection:

- conclusions of independent expert organizations (if available);
- copy of investment project, that is stitched, numbered, certified by the signature of authorized person of economic entity and stamped (for legal entities);
- statement that economic entity has no overdue debts before the state and local budget on payment of taxes and duties (mandatory payments);
- document on the absence of initiated proceedings on bankruptcy regarding the applicant;
- extract from the Unified State Register of Legal Entities and Natural Persons - Entrepreneurs;
- statement that economic entity has no overdue debts before the social funds and Pension Fund.

#### Stage 2

Checking of submitted investment projects by the Council of Ministers of the Autonomous Republic of Crimea, regional, Kyiv and Sevastopol city state administrations as well as their selection for submission to the consideration of the Cabinet of Ministers of Ukraine or rejection and return with explanation of reasons of rejection.

*In order to participate in the selection, investment projects of business entities must meet the requirements for investment projects in priority economic sectors.*

**Requirements for investment projects in priority sectors of economy:**

**Project shall be implemented:**

- within the priority economic sectors identified by the Cabinet of Ministers of Ukraine;
- at the new created or operating enterprise, where the reconstruction or modernization shall be provided.

**Implementation of project includes:**

- allocation of separate structural unit, where the investment project shall be implemented;
- achievement of criteria determined by Law within two years from the date of state registration of investment project in priority economic sector.

#### Stage 3

Submission of selected investment projects by the Council of Ministers of the Autonomous Republic of Crimea, regional, Kyiv and Sevastopol city state administrations to the Ministry of Economic Development, together with the applications of business entities and supportive documents.

Ministry of Economic Development shall consider the selected investment projects in priority economic sectors and submit proposals on their approval (draft decision agreed with the executive authorities concerned) to the Cabinet of Ministers of Ukraine.

#### Stage 4

Once the investment projects in priority sectors of economy are approved by the Cabinet of Ministers of Ukraine, Ministry of Economic Development shall make their state registration by inserting the information about these projects to the State register of investment projects in priority economic sectors, which could be found on the official website of Ministry of Economic Development.

# IVANO-FRANKIVSK REGIONAL CENTRE FOR INVESTMENT AND DEVELOPMENT



Ivano-Frankivsk Regional Centre for Investment and Development is an investment promotion unit located within the State Agency for Investment and National Projects of Ukraine. Centre provides a simplified system of cooperation between investor, government and local authorities through a 'one-stop-shop' format in Ivano-Frankivsk region.

## NATIONAL PROJECTS

projects regarding the social, economic and cultural development that are strategically important for specific economic sectors or regional development.

Centre defines the components of national projects in Ivano-Frankivsk region, analyses the information, prepares and submits relevant offers to the State Agency for Investment and National Projects of Ukraine.

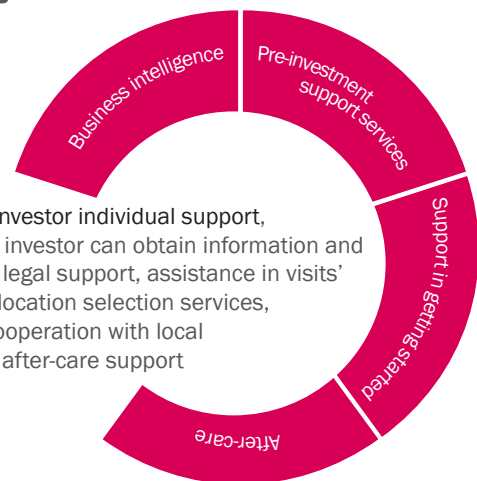
## PROVIDING THE INFORMATION AND RESOURCES FOR INVESTMENT ACTIVITY

- ☐ creation and maintenance of a separate database of priority regional investment projects, investment proposals/offers of regional enterprises, local producers and suppliers, local research and development institutions, innovation developments etc.;
- ☐ assistance in industrial parks establishment;
- ☐ provision of training and consulting support to local authorities and local governments as well as economic entities.

## INVESTMENT MARKETING

- ☐ creation of positive investment image of the region; promotion of its investment opportunities;
- ☐ creation and administration of informational resources (web site, newsletters, etc.);
- ☐ organization of introductory and business missions for potential investors/partners/sales representatives and participation in specialized events and investment missions abroad.

## ONE-STOP SHOP



mechanism of investor individual support, under which an investor can obtain information and analytical data, legal support, assistance in visits' arrangements, location selection services, assistance in cooperation with local authorities and after-care support

Centre is an authorized body that provides services for investment activity and assists with the preparation and implementation of investment projects on a 'One-Stop Shop' principle (according to the Law of Ukraine "On Preparation and Implementation of Investment Projects on a 'One-Stop Shop' Principle).

Ivano-Frankivsk Regional Centre for Investment and Development

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office 655, 654  
Ivano-Frankivsk

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✉ iv.frankivsk.rcid@ukrprojects.gov.ua  
iv.frankivsk.rcid@gmail.com  
[www.investin.if.ua](http://www.investin.if.ua)

State Agency for Investment and National Projects of Ukraine

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01601

☎ +38 (044) 254 40 15

✉ info@ukrproject.gov.ua  
[www.ukrproject.gov.ua](http://www.ukrproject.gov.ua)



# ANNEXES



## Contacts:

### Ivano-Frankivsk Regional State Administration

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☎ +38 (0342) 55 20 07 reception  
fax +38 (0342) 55 21 86  
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### Department of International Cooperation, Euro Integration and Tourism Infrastructure Development of Ivano-Frankivsk Regional State Administration

✉ 21 Grushevskogo str.  
Ivano-Frankivsk, 76018  
☎ +38 (0342) 55 20 42

### Main Statistics Department in Ivano-Frankivsk Region

✉ 6 Vasylianok str.  
Ivano-Frankivsk, 76018  
☎ +38 (0342) 75 24 77  
fax +38 (03422) 3 03 65  
✉ ifstat@if.ukrtel.net  
[www.if.ukrstat.gov.ua](http://www.if.ukrstat.gov.ua)

### Main Department of Pension Fund in the Region

✉ 15 Sichovyh Striltsiv str.  
Ivano-Frankivsk, 76018  
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### Ivano-Frankivsk Customs

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[www.customs.if.ua](http://www.customs.if.ua)

### State Migration Service

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### State Tax Service in Ivano-Frankivsk Region

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### Ivano-Frankivsk Regional Employment Centre

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+38 (0342) 75 56 49  
✉ ifocz@utm.if.ua

### Ivano-Frankivsk Regional Centre for Investment and Development

✉ office 654, 655, 21 Grushevskogo str.  
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✉ iv.frankivsk.rcid@gmail.com  
[www.investin.if.ua](http://www.investin.if.ua)

# IVANO-FRANKIVSK city

Contacts:

Executive Committee of Ivano-Frankivsk City Council

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76018

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Administrative Service Centre

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76018

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State Tax Inspectorate in Ivano-Frankivsk

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76018

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Ivano-Frankivsk City Employment Centre

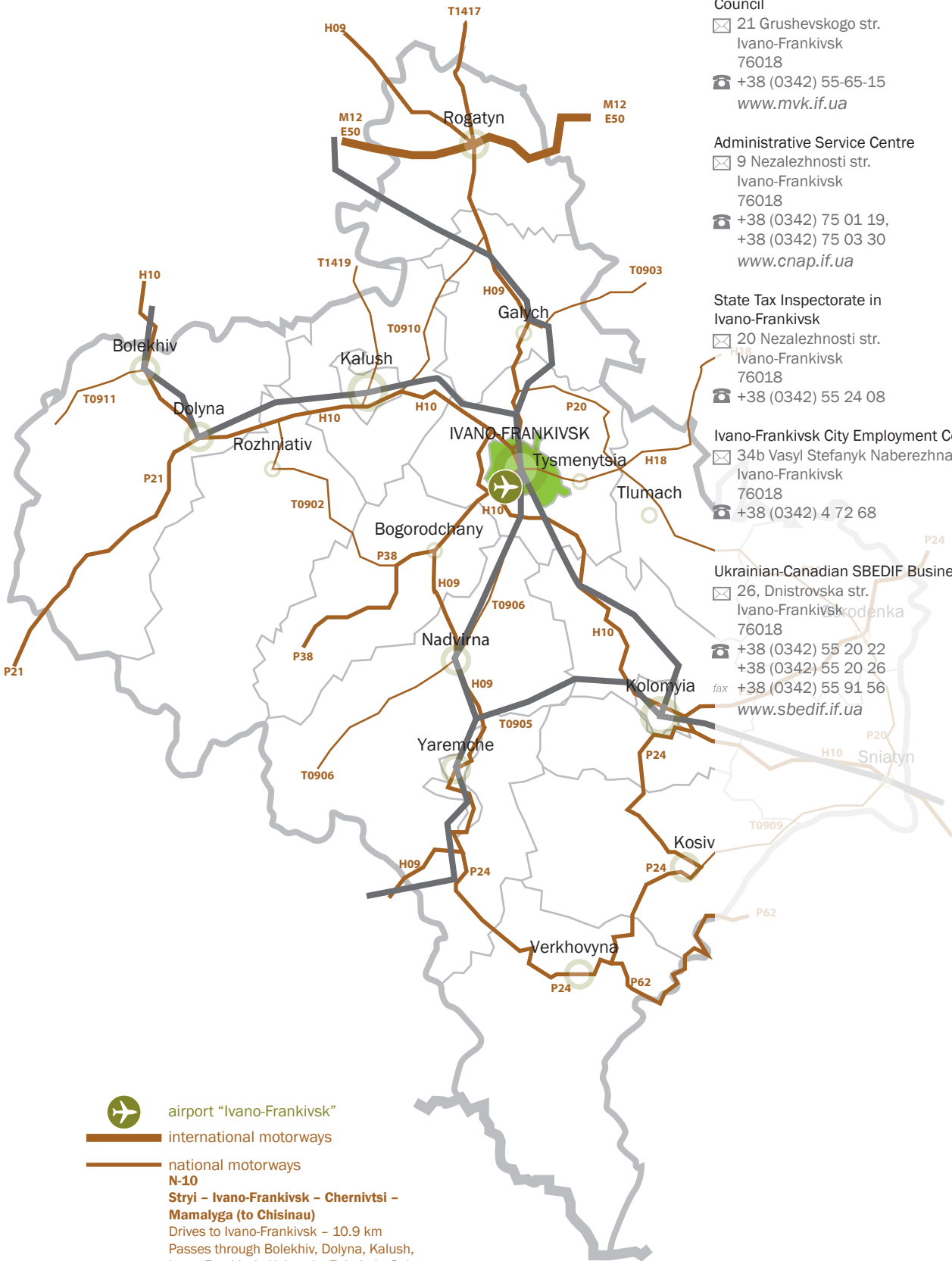
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Ivano-Frankivsk  
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Ukrainian-Canadian SBEDIF Business Centre

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+38 (0342) 55 20 26  
fax +38 (0342) 55 91 56  
[www.sbedif.if.ua](http://www.sbedif.if.ua)



airport "Ivano-Frankivsk"

international motorways

national motorways

**N-10**  
Stryi – Ivano-Frankivsk – Chernivtsi –  
Mamalyga (to Chisinau)

Drives to Ivano-Frankivsk – 10.9 km  
Passes through Bolekhiv, Dolyna, Kalush,  
Ivano-Frankivsk, Kolomyia, Zabolotiv, Sniatyn

**N-18**  
Ivano-Frankivsk – Buchach – Ternopil

regional motorways

railway

# KOLOMYIA

## city

Contacts:

**Kolomyia City Council**

✉ 1 Grushevskogo prospect  
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Kolomyia district  
Ivano-Frankivsk region  
78200

☎ +38 (03433) 2 35 98  
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**Kolomyia Permit Centre**

✉ 1 Grushevskogo prospect  
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Kolomyia  
Ivano-Frankivsk region

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✉ dozv.ko@mail.ru  
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**City District Employment Centre**

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☎ +38 (03433) 2 67 51  
+38 (03433) 2 27 79

**Kolomyia Unified Tax Inspectorate**

✉ 3 Bogdan Khmelnytskyi str.  
Kolomyia  
Kolomyia district  
Ivano-Frankivsk region,  
78200





fax +38 (03433) 2 44 10

**Kolomyia Business Centre**

✉ 2 Lesia Ukrainka boulevard  
Kolomyia  
Ivano-Frankivsk region  
78200

☎ +38 (03433) 24654  
+38 (03433) 22798



-  international motorways
-  national motorways  
**N-10**  
**Stryi – Ivano-Frankivsk – Chernivtsi – Mamalyga (to Chisinau)**  
Drives to Ivano-Frankivsk – 10.9 km  
Passes through Bolekhiv, Dolyna, Kalush, Ivano-Frankivsk, Kolomyia, Zabolotiv, Sniatyn
-  regional motorways  
**R-24**  
**Tatariv – Kosiv – Kolomyia – Borshchiv – Kamianets-Podilskyi**  
Passes through Tatariv (Yaremche City Council)  
Verkhovyna district: Verkhovyna  
Kosiv district: Kosiv  
Kolomyia district: Kolomyia  
Gorodenka district: Gorodenka  
Passes through two mountain passes: Kryvopilnia and Bukovets
-  railway

# KALUSH

## city

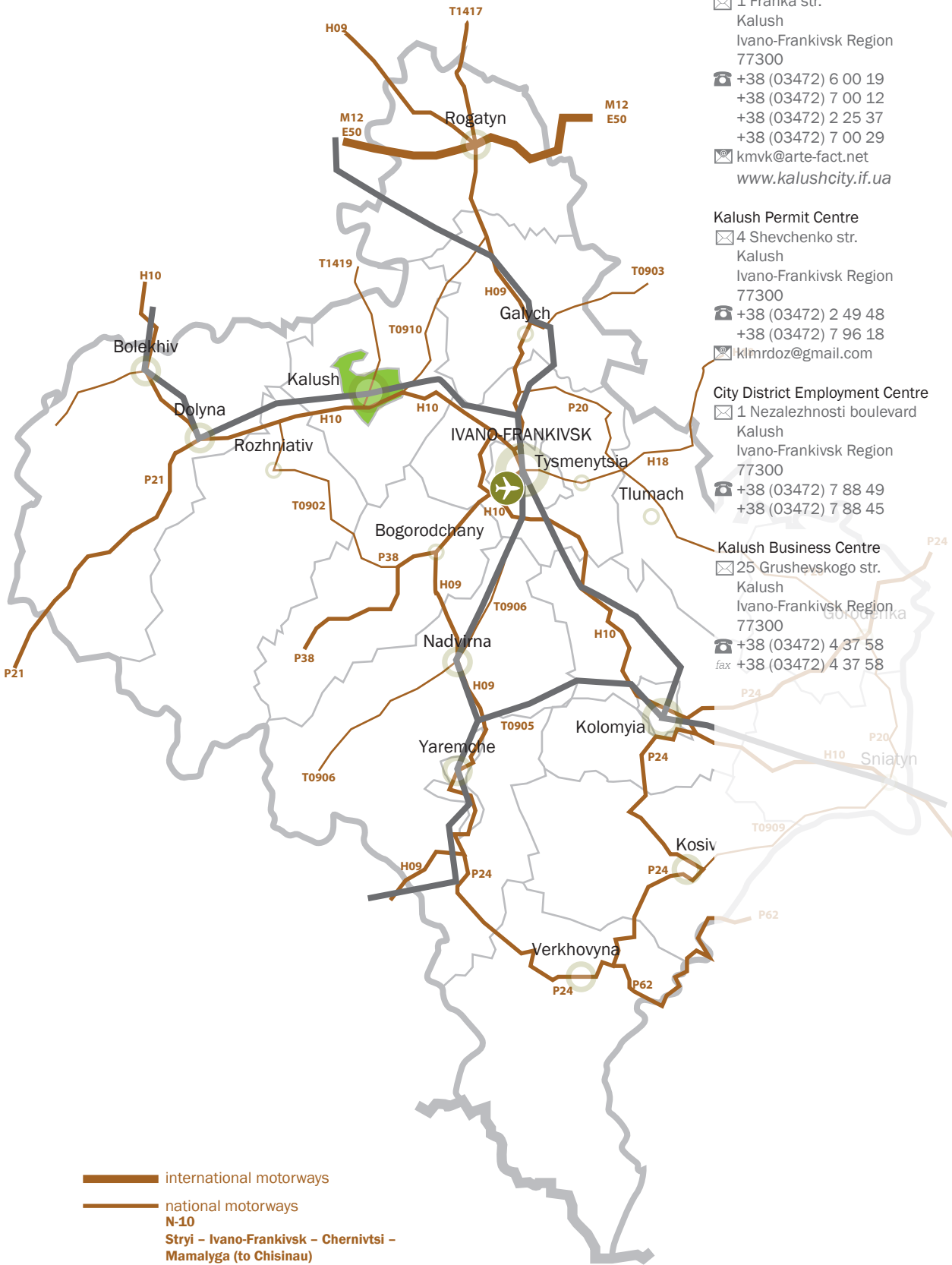
**Contacts:**





**Kalush City Council**  
 ☒ 1 Franka str.  
 Kalush  
 Ivano-Frankivsk Region  
 77300  
 ☎ +38 (03472) 6 00 19  
 +38 (03472) 7 00 12  
 +38 (03472) 2 25 37  
 +38 (03472) 7 00 29  
 ✉ kmvk@arte-fact.net  
 www.kalushcity.if.ua

**Kalush Permit Centre**  
 ☒ 4 Shevchenko str.  
 Kalush  
 Ivano-Frankivsk Region  
 77300  
 ☎ +38 (03472) 2 49 48  
 +38 (03472) 7 96 18  
 ✉ klmrdoz@gmail.com

**City District Employment Centre**  
 ☒ 1 Nezalezhnosti boulevard  
 Kalush  
 Ivano-Frankivsk Region  
 77300  
 ☎ +38 (03472) 7 88 49  
 +38 (03472) 7 88 45

**Kalush Business Centre**  
 ☒ 25 Grushevskogo str.  
 Kalush  
 Ivano-Frankivsk Region  
 77300  
 ☎ +38 (03472) 4 37 58  
 fax +38 (03472) 4 37 58



-  international motorways
-  national motorways
- N-10**  
**Stryi – Ivano-Frankivsk – Chernivtsi – Mamalyga (to Chisinau)**  
 Drives to Ivano-Frankivsk – 10.9 km  
 Passes through Bolekhiv, Dolyna, Kalush, Ivano-Frankivsk, Kolomyia, Zabolotiv, Sniatyn
-  regional motorways
-  railway

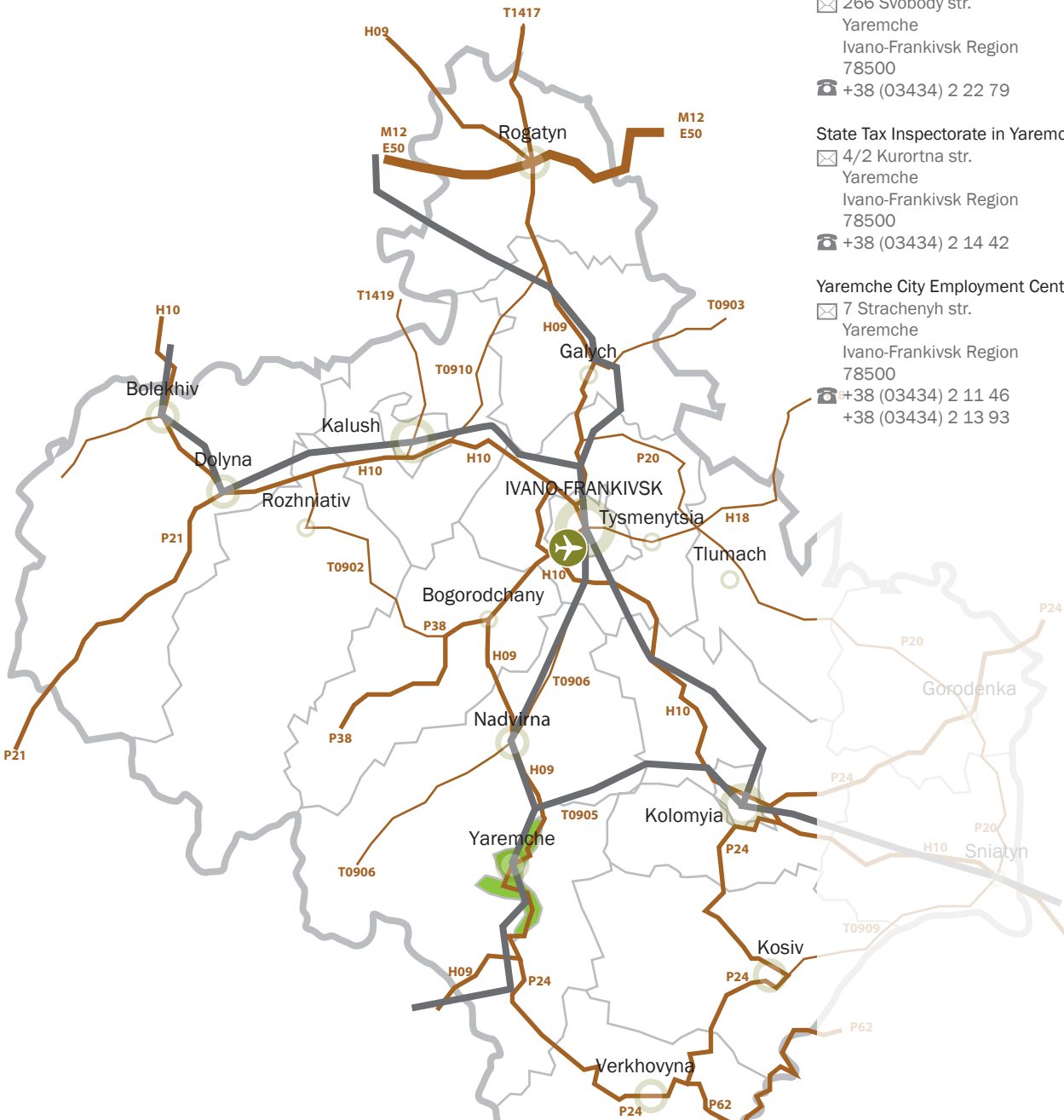
# YAREMCHE city

## Contacts:

Yaremche City Council  
 ☒ 266 Svobody str.  
 Yaremche  
 Ivano-Frankivsk Region  
 78500  
 ☎ +38 (03434) 2 22 79

State Tax Inspectorate in Yaremche  
 ☒ 4/2 Kurortna str.  
 Yaremche  
 Ivano-Frankivsk Region  
 78500  
 ☎ +38 (03434) 2 14 42

Yaremche City Employment Centre  
 ☒ 7 Strachenyh str.  
 Yaremche  
 Ivano-Frankivsk Region  
 78500  
 ☎ +38 (03434) 2 11 46  
 ☎ +38 (03434) 2 13 93



- international motorways
- national motorways
- N-09**  
**Mukachevo – Ivano-Frankivsk – Rogatyn – Lviv (through Rakhiv)**  
 Drive to the resort area «Bukovel» - 7.7 km  
 Passes through Yaremche, Nadvirna, Ivano-Frankivsk, Galych, Burshtyn, Rogatyn
- regional motorways
- R-24**  
**Tatariv – Kosiv – Kolomyia – Borshchiv – Kamianets-Podilskyi**  
 Passes through Tatariv (Yaremche City Council)  
 Verkhovyna district: Verkhovyna  
 Kosiv district: Kosiv  
 Kolomyia district: Kolomyia  
 Gorodenka district: Gorodenka  
 Passes through two mountain passes: Kryvopilia and Bukovets
- railway

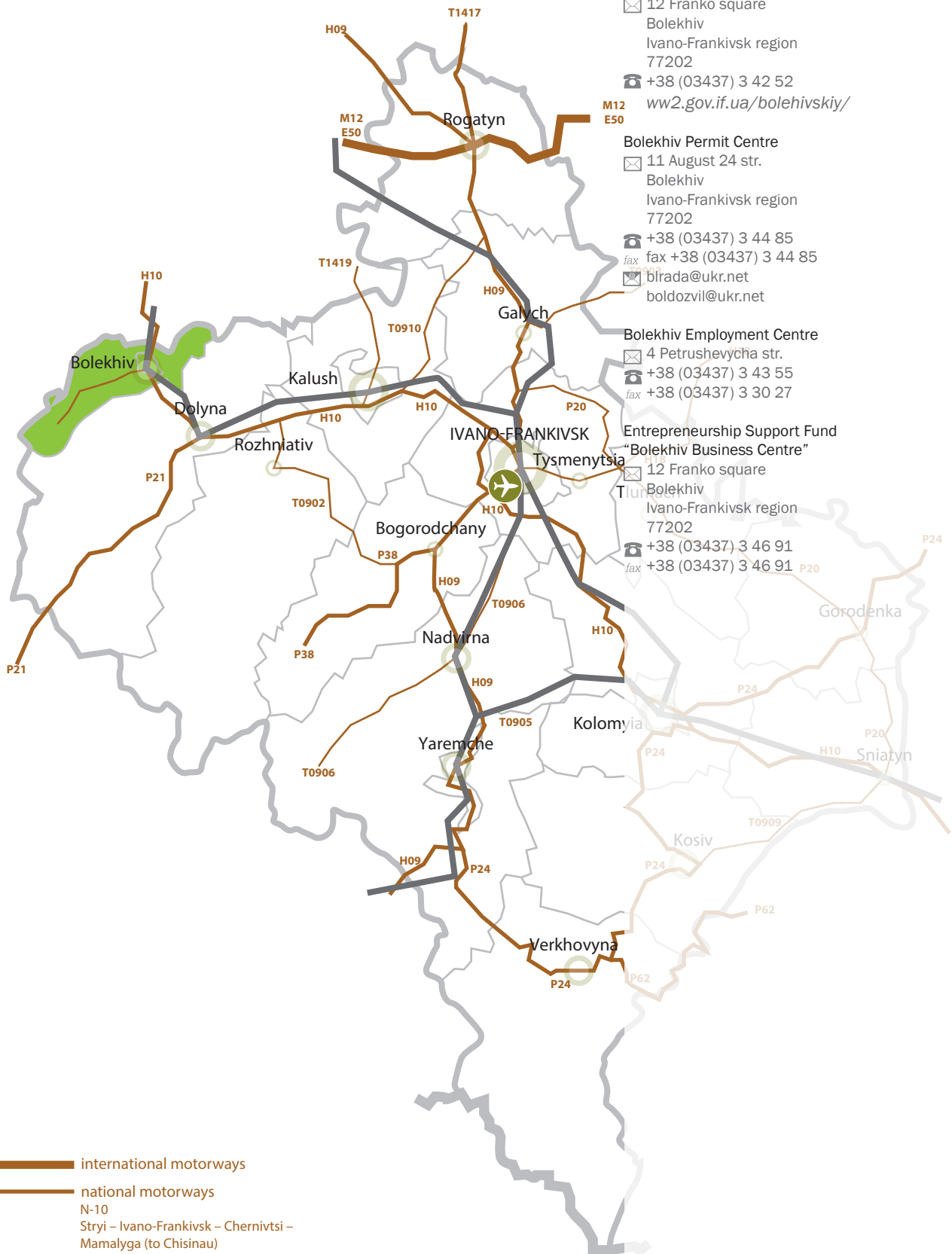
# BOLEKHIV city

Contacts:  
**Bolekhiv City Council**  
 ☒ 12 Franko square  
 Bolekhiv  
 Ivano-Frankivsk region  
 77202  
 ☎ +38 (03437) 3 42 52  
[ww2.gov.if.ua/bolekhivskiy/](http://ww2.gov.if.ua/bolekhivskiy/)

**Bolekhiv Permit Centre**  
 ☒ 11 August 24 str.  
 Bolekhiv  
 Ivano-Frankivsk region  
 77202  
 ☎ +38 (03437) 3 44 85  
 fax +38 (03437) 3 44 85  
 ✉ [dirada@ukr.net](mailto:dirada@ukr.net)  
[boldozvil@ukr.net](mailto:boldozvil@ukr.net)

**Bolekhiv Employment Centre**  
 ☒ 4 Petrushevycha str.  
 ☎ +38 (03437) 3 43 55  
 fax +38 (03437) 3 30 27

**Entrepreneurship Support Fund  
 "Bolekhiv Business Centre"**  
 ☒ 12 Franko square  
 Bolekhiv  
 Ivano-Frankivsk region  
 77202  
 ☎ +38 (03437) 3 46 91  
 fax +38 (03437) 3 46 91



- international motorways
- national motorways  
 N-10  
 Stryi – Ivano-Frankivsk – Chernivtsi –  
 Mamalyga (to Chisinau)  
 Drives to Ivano-Frankivsk – 10.9 km  
 Passes through Bolekhiv, Dolyna, Kalush,  
 Ivano-Frankivsk, Kolomyia, Zabolotiv, Sniatyn
- regional motorways
- railway

# BOGORODCHANY

## district



- international motorways
- national motorways
- N-09**  
**Mukachevo – Ivano-Frankivsk – Rogatyn – Lviv (through Rakhiv)**  
Drive to the resort area «Bukovel» - 7.7 km  
Passes through Yaremche, Nadvirna, Ivano-Frankivsk, Galych, Burshtyn, Rogatyn
- regional motorways
- R-38**  
**Bogorodchany- Guta**  
Passes through Bogorodchany district: Bogorodchany (connection with N09), Pidgiria, Dzvyniach (connection with T 0902), Solotyn (connection with T 0902), Rakovets, Yablunka, Porogy, Guta
- railway

**Contacts:**  
**Bogorodchany District State Administration**

✉ 66 Shevchenko str.  
Bogorodchany village  
Bogorodchany district  
Ivano-Frankivsk region  
77701  
☎ +38 (03471) 2 42 99  
fax +38 (03471) 2 42 99  
✉ bogorodchany\_rda@ukr.net

**Bogorodchany District Council**

✉ 66 Shevchenko str.  
Bogorodchany village  
Bogorodchany district  
Ivano-Frankivsk region  
77701  
☎ +38 (03471) 2 41 99  
fax +38 (03471) 2 41 99  
✉ rairada@ukrpost.ua  
www.bohorada.if.ua

**Bogorodchany Village Council**

✉ 68 Shevchenko str.  
Bogorodchany village  
Bogorodchany district  
Ivano-Frankivsk region  
77700  
☎ +38 (03471) 2 24 73  
+38 (03471) 2 14 51

**Permit Centre of Bogorodchany District State Administration**

✉ 66 Shevchenko str.  
(2 floor)  
Bogorodchany village  
Bogorodchany district  
Ivano-Frankivsk region  
77701  
☎ +38(03471)2 41 13  
+38(03471)2 42 99 reception  
✉ dozvilbogo@ukr.net

**State Tax Inspectorate in Bogorodchany District**

✉ 64 Shevchenko str.  
Bogorodchany village  
Bogorodchany district  
Ivano-Frankivsk region  
77701  
☎ +38 (03471) 2 32 41  
fax +38 (03471) 2 25 04

**Bogorodchany Employment Centre**

✉ 27 Liatshevskogo str.  
Bogorodchany village  
Bogorodchany district  
Ivano-Frankivsk region  
77701  
☎ +38(03471)2 17 17

**Entrepreneurship Support and Tourism Fund  
“Bogorodchany Business Centre”**

✉ 51 Shevchenko str.  
Bogorodchany village  
Bogorodchany district  
Ivano-Frankivsk region  
77701  
☎ +38(03471)2 42 16

# VERKHOVYNA district

## Contacts:

Verkhovyna District State Administration

✉ 20 Ivan Franko str.  
Verkhovyna village  
Verkhovyna district  
Ivano-Frankivsk region  
78700

☎ +38 (03432) 2 12 42

fax +38 (03432) 2 11 35

✉ verhovyna\_rda@ukr.net

[ww2.gov.if.ua/verhovynska/ua/#](http://ww2.gov.if.ua/verhovynska/ua/#)

Verkhovyna District Council

✉ 20 Ivan Franko str.  
Verkhovyna village  
Verkhovyna district  
Ivano-Frankivsk region  
78700

☎ +38 (03432) 2 17 65

+38 (03432) 2 23 24 reception

fax +38 (03432) 2-17-65

Permit Centre of Verkhovyna District  
State Administration

✉ 27 Ivan Franko str.  
Verkhovyna village  
Verkhovyna district  
Ivano-Frankivsk region  
78700

☎ +38 (03432) 2 16 97

State Tax Inspectorate in Verkhovyna  
district

✉ 57 Zhabievska str.  
Verkhovyna village  
Verkhovyna district  
Ivano-Frankivsk region  
78700

☎ +38 (03432) 2 17 57

Verkhovyna Employment Centre

✉ 10 Zhabievska str.  
Verkhovyna village  
Verkhovyna district  
Ivano-Frankivsk region  
78700

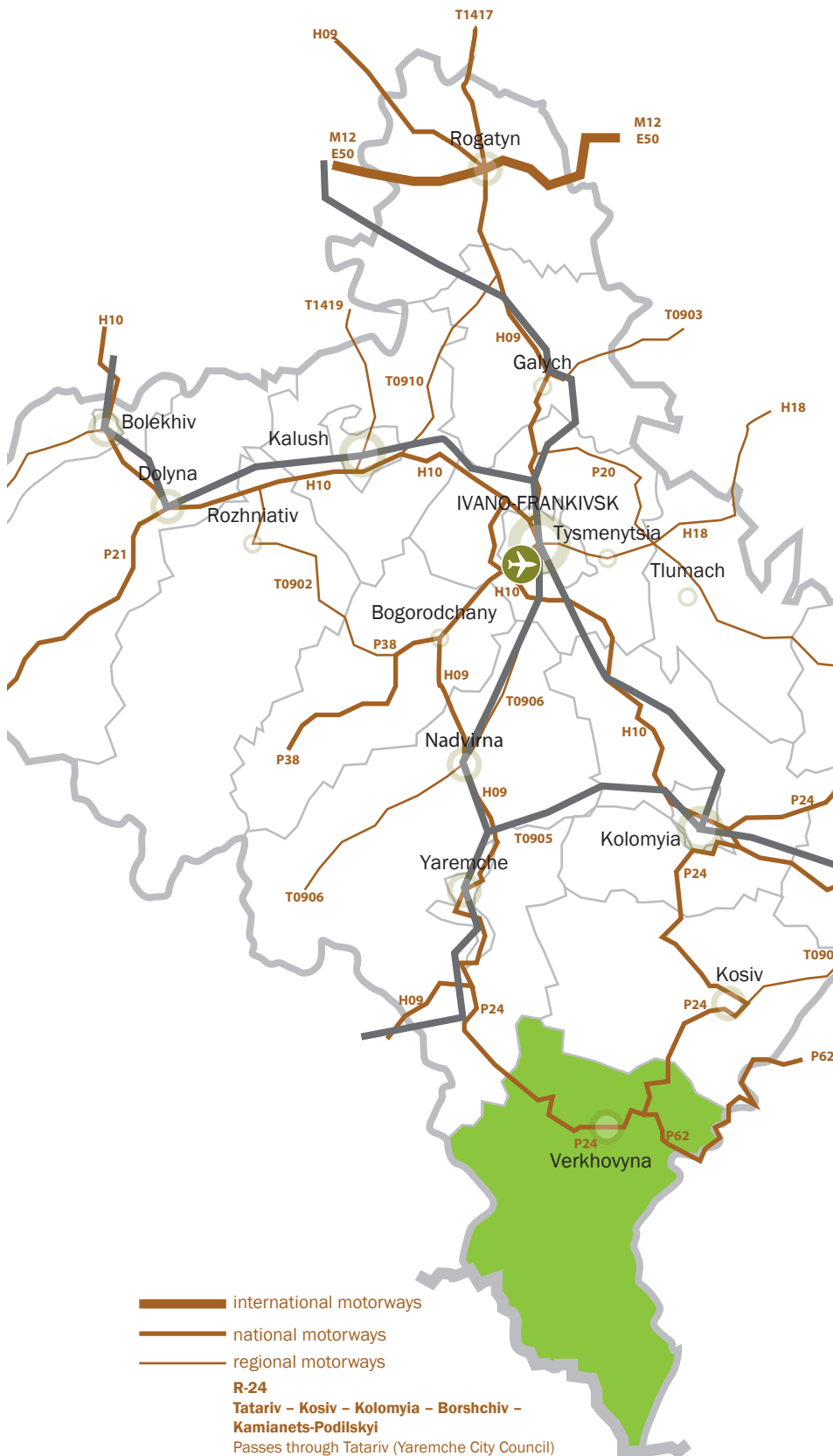
☎ +38 (03432) 2 13 56

+38 (03432) 2 19 31

Verkhovyna Inter-sectoral Situational  
Business Centre

✉ 53 Zhabievska str.  
Verkhovyna village  
Verkhovyna district  
Ivano-Frankivsk region  
78700

☎ +38(03432) 2 11 77



- international motorways
- national motorways
- regional motorways

### R-24

**Tatariv – Kosiv – Kolomyia – Borshchiv –  
Kamianets-Podilskyi**

Passes through Tatariv (Yaremche City Council)

Verkhovyna district: Verkhovyna

Kosiv district: Kosiv

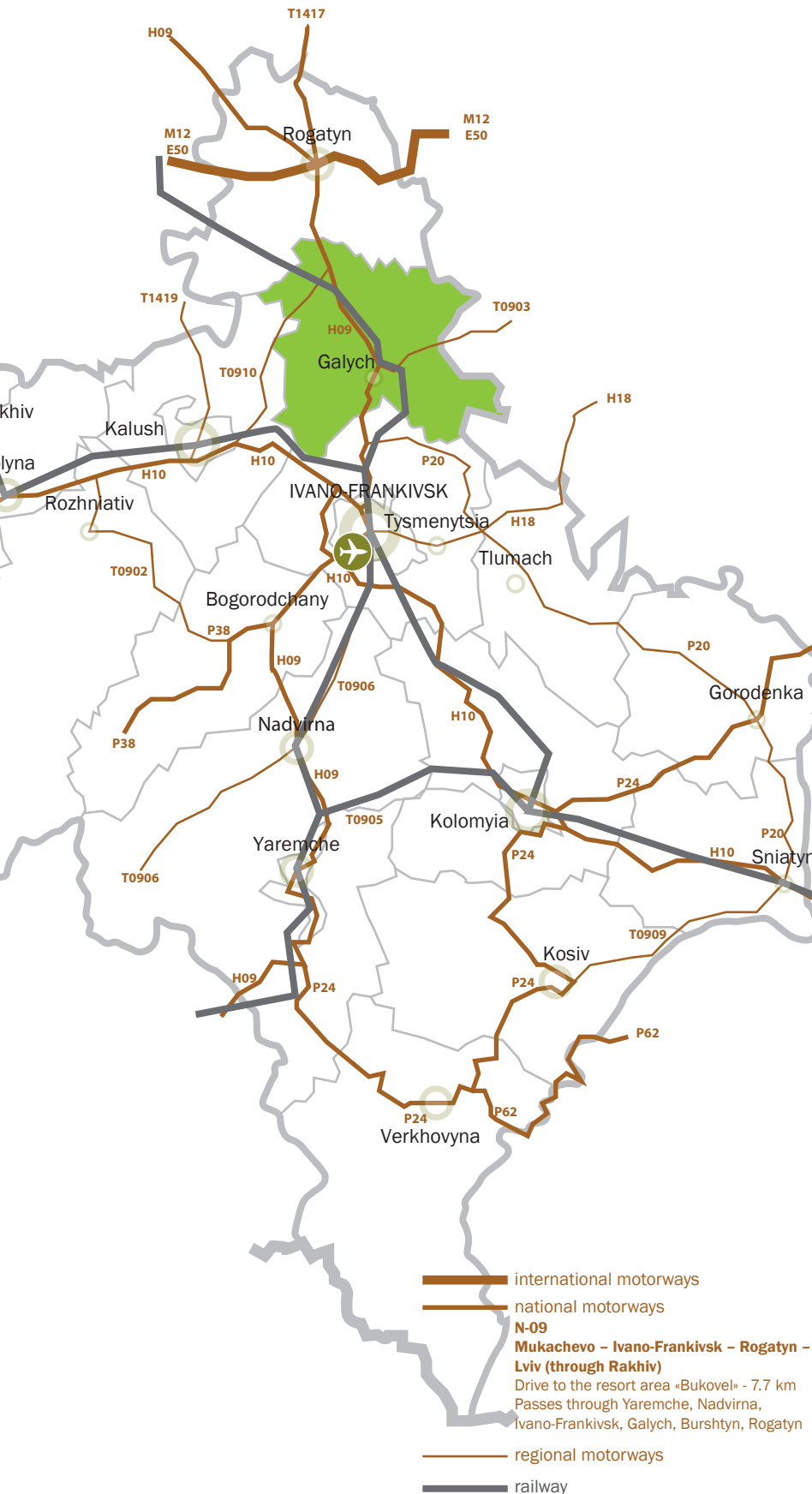
Kolomyia district: Kolomyia

Gorodenka district: Gorodenka

Passes through two mountain passes: Kryvopilja and Bukovets

- railway

## GALYCH district



### Contacts:

#### Galych District State Administration

✉ 1 Volia square  
Galych  
Galych district  
Ivano-Frankivsk region  
77100  
☎ +38 (03431) 2 13 94  
✉ +38 (03431) 2 12 43  
✉ gal\_rda@ukr.net

#### Galych District Council

✉ 1 Volia square  
Galych  
Galych district  
Ivano-Frankivsk region  
77100  
☎ +38 (03431) 2 16 73  
✉ +38 (03432) 2 14 94  
[www.galytskarada.in.ua](http://www.galytskarada.in.ua)

#### Galych City Council

✉ 16 Rizdvo square  
Galych  
Galych district  
Ivano-Frankivsk region  
77100  
☎ +38 (03431) 2 13 32  
☎ +38 (03431) 2 15 13  
☎ +38 (03431) 2 21 88  
☎ +38 (03431) 2 12 81

#### Permit Centre of Galych District State Administration

✉ 1 Volia square  
cabinet № 2  
Galych  
Galych district  
Ivano-Frankivsk region  
77100  
☎ +38 (03431) 2 14 38  
✉ +38 (03431) 2 14 38  
✉ gal\_rda@ukr.net

#### State Tax Inspectorate in Galych district

✉ 10 Shevchenko str.  
Galych  
Galych district  
Ivano-Frankivsk region  
77100  
☎ +38 (03431) 2 10 19

#### Galych District Employment Centre

✉ 35 Konovaltsia str.  
Galych  
Galych district  
Ivano-Frankivsk region  
77100  
☎ +38 (03431) 2 14 96  
✉ galrcz@gmail.com

#### Galych Entrepreneurship Support Fund "Business Centre"

✉ 1 Volia square  
Galych  
Galych district  
Ivano-Frankivsk region  
77100  
☎ +38 (03431) 2 29 87

## GORODENKA district



- international motorways
- national motorways
- regional motorways

- R-20**  
**Sniatyn-Tiaziv**  
Sniatyn district: Sniatyn (connection with N10, T 0909), Potichok, Stetseva, Stetsivka  
Gorodenka district: Yaseniv-Pilnyi, Gorodenka (connection with R-24, T 2621), Voroniv, Nezvysko  
Tlumach district: (connection with N09): Zhyvachiv, Ozeriany (connection with T 0904), Tarasivka, Tlumach  
Tysmenytsia district: Myluvannia, Roshniv, Strygantsi, Poberezhia, Ezupil, Silets, Tiaziv (connection with N09)
- R-24**  
**Tatariv – Kosiv – Kolomyia – Borshchiv – Kamianets-Podilskyi**  
Passes through Tatariv (Yaremche City Council)  
Verkhovyna district: Verkhovyna  
Kosiv district: Kosiv  
Kolomyia district: Kolomyia  
Gorodenka district: Gorodenka  
Passes through two mountain passes: Kryvopilnia and Bukovets
- railway

Contacts:  
**Gorodenka District State Administration**  
 ☒ 11 Boguna str.  
 Gorodenka  
 Gorodenka district  
 Ivano-Frankivsk region  
 78100  
 ☎ +38 (03430) 2 25 67 reception  
 ✉ fax +38 (03430) 2 15 12  
 ✉ rda\_horodenka@i.ua

**Gorodenka District Council**  
 ☒ 11 Boguna str.  
 Gorodenka  
 Gorodenka district  
 Ivano-Frankivsk region  
 78100  
 ☎ +38 (03430) 2 24 08  
 ✉ fax +38 (03430) 2 13 64  
 ✉ rada@gorrayrada.if.ua  
 www.gorrayrada.if.ua

**Permit Centre of Gorodenka District State Administration**  
 ☒ 4 Volodymyr Velykyi str.  
 Gorodenka  
 Gorodenka district  
 Ivano-Frankivsk region  
 78100  
 ☎ +38 (03430) 2 15 01  
 ✉ zrr@ua.fm

**State Tax Inspectorate in Gorodenka District**  
 ☒ 2 Rynkova str.  
 Gorodenka  
 Gorodenka district  
 Ivano-Frankivsk region  
 78100  
 ☎ +38 (03430) 2 16 14

**Gorodenka District Employment Centre**  
 ☒ 73 Shevchenko str.  
 Gorodenka  
 Gorodenka district  
 Ivano-Frankivsk region  
 78100  
 ☎ +38 (03430) 2 24 38  
 +38 (03430) 2 80 87

**Entrepreneurship Support Fund "Gorodenka Business Centre"**  
 ☒ 4 Volodymyr Velykyi str.  
 Gorodenka  
 Gorodenka district  
 Ivano-Frankivsk region  
 ☎ +38 (03430) 2 81 38

## DOLYNA district

### Contacts:

Dolyna District State Administration

✉ 5 Nezalezhnosti prospect  
Dolyna  
Dolyna district  
Ivano-Frankivsk region  
77504

☎ +38 (03477) 2 70 04 reception

fax +38 (03477) 2 70 27

✉ dolyna\_org@ukr.net

ww2.gov.if.ua

Dolyna District Council

✉ 5 Nezalezhnosti prospect  
Dolyna  
Dolyna district  
Ivano-Frankivsk region  
77500

☎ +38 (03477) 2 70 14

fax +38 (03477) 2 70 12

www.region.dolyna.info

Permit Centre of Dolyna District State Administration

✉ 5 Nezalezhnosti prospect  
Dolyna  
Dolyna district  
Ivano-Frankivsk region  
77500

☎ +38 (03477) 2 73 50

fax +38 (03477) 2 73 50

✉ drda@ukr.net

State Tax Inspectorate in Dolyna district

✉ 16 Grushevskogo str.  
Dolyna  
Dolyna district  
Ivano-Frankivsk region  
77500

☎ +38 (03477) 2 52 90

Dolyna District Employment Centre

✉ 3 Nezalezhnosti prospect  
Dolyna  
Dolyna district  
Ivano-Frankivsk region  
77500

☎ +38 (03477) 2 74 86

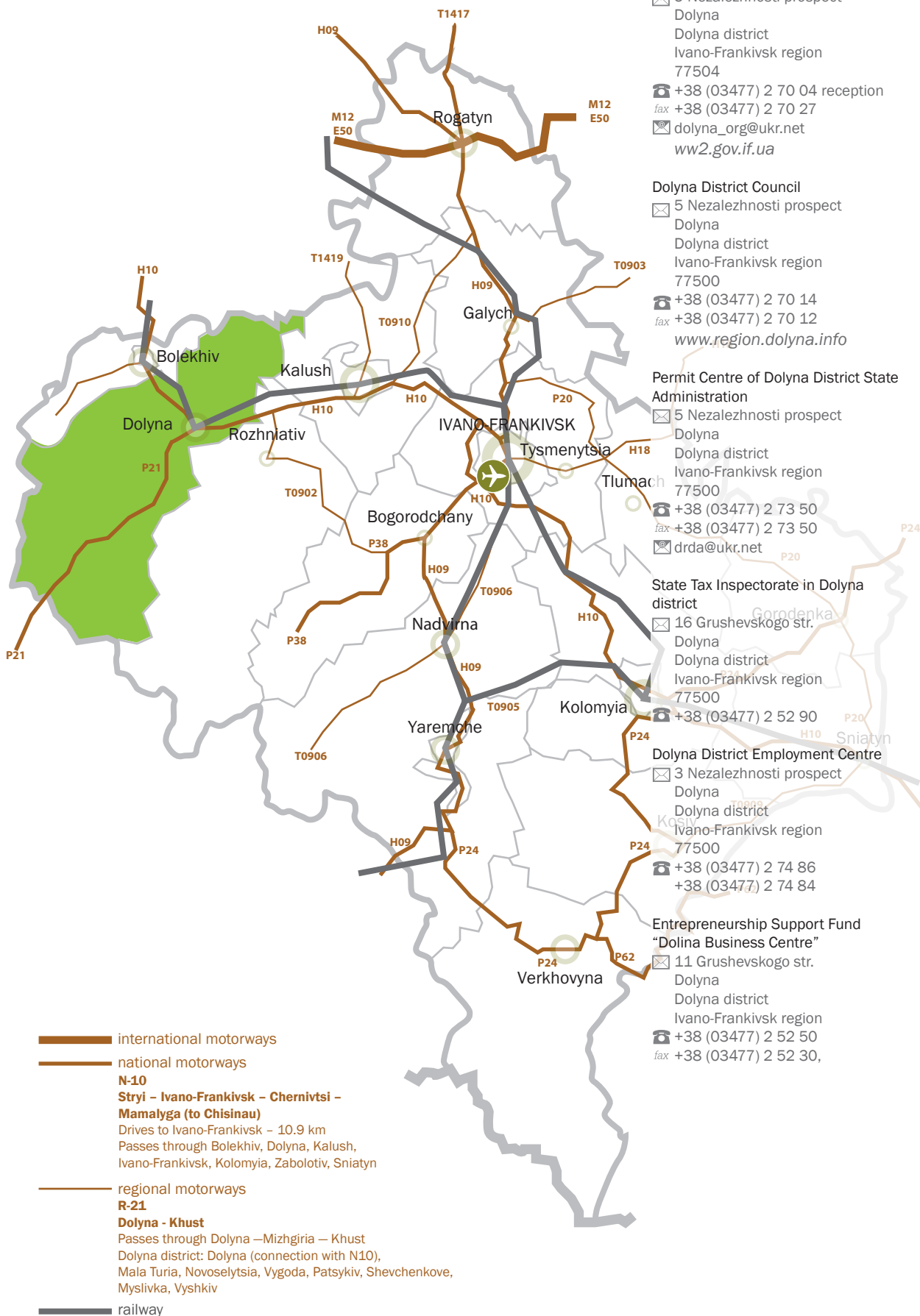
+38 (03477) 2 74 84

Entrepreneurship Support Fund

“Dolyna Business Centre”  
✉ 11 Grushevskogo str.  
Dolyna  
Dolyna district  
Ivano-Frankivsk region

☎ +38 (03477) 2 52 50

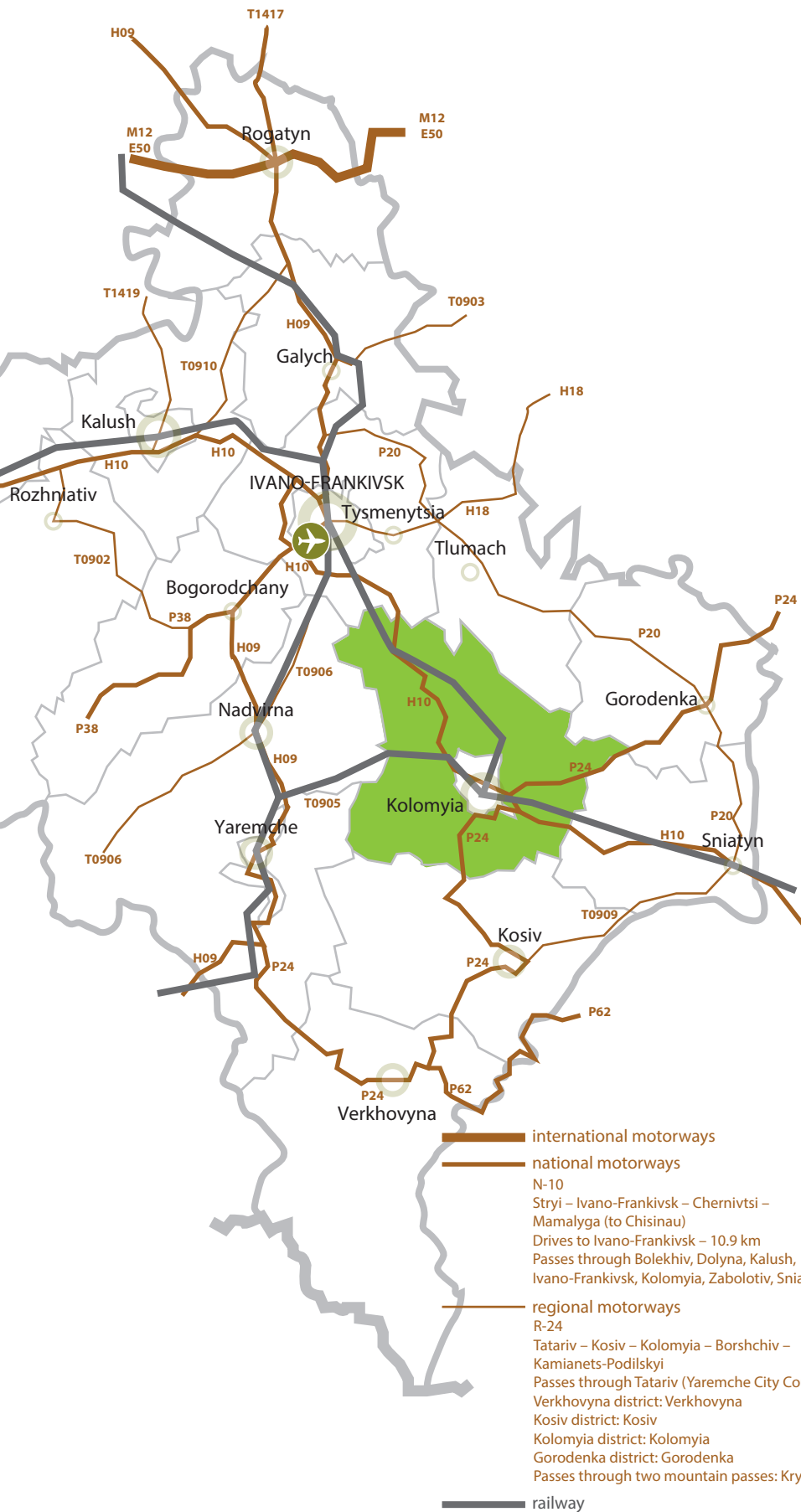
fax +38 (03477) 2 52 30,



- international motorways
- national motorways
- N-10**  
**Stryi – Ivano-Frankivsk – Chernivtsi – Mamalyga (to Chisinau)**  
Drives to Ivano-Frankivsk – 10.9 km  
Passes through Bolekhiv, Dolyna, Kalush, Ivano-Frankivsk, Kolomyia, Zabolotiv, Sniatyn
- regional motorways
- R-21**  
**Dolyna - Khust**  
Passes through Dolyna – Mizhgiria – Khust  
Dolyna district: Dolyna (connection with N10), Mala Turia, Novoselytsia, Vygoda, Patsykyv, Shevchenkove, Myslivka, Vyshkiv
- railway



## KOLOMYIA district



### Contacts:

#### Kolomyia District State Administration

✉ 17 Vereschynskogo str.  
 Kolomyia  
 Kolomyia district  
 Ivano-Frankivsk region,  
 78200  
 ☎ +38 (03433) 4 74 28  
 fax +38 (03433) 4 70 31  
 ✉ zvern\_ko@ukr.net  
 www.wv2.gov.if.ua/kolomyijska

#### Kolomyia District Council

✉ 17 Vereschynskogo str.  
 Kolomyia  
 Kolomyia district  
 Ivano-Frankivsk region,  
 78200  
 ☎ +38 (03433) 4 70 30  
 fax +38 (03433) 4 70 31  
 ✉ kolomyirada@gmail.com  
 www.krr.if.ua

#### Permit Centre of Kolomyia District State Administration

✉ 23 Shevchenko str.  
 Kolomyia  
 Kolomyia district  
 Ivano-Frankivsk region,  
 78200  
 ☎ +38 (03433) 4 74 31  
 ✉ dozv\_ko@ukr.net

#### Kolomyia Unified Tax Inspectorate

✉ 3 Bogdan Khmelnytskyi str.  
 Kolomyia  
 Kolomyia district  
 Ivano-Frankivsk region,  
 78200  
 ☎ +38 (03433) 2 44 10

#### Kolomyia City District Employment Centre

✉ 4 Getman Mazepa str.  
 Kolomyia  
 Kolomyia district  
 Ivano-Frankivsk region  
 78200  
 ☎ +38 (03433) 2 67 51

#### Entrepreneurship Support Fund “Kolomyia Business Center”

✉ 2 Lesia Ukrainka boulevard  
 Kolomyia  
 Kolomyia district  
 Ivano-Frankivsk region  
 ☎ +38 (03433) 2 46 54  
 fax +38 (03433) 2 27 98

## KOSIV district

### Contacts:

#### Kosiv District State Administration

✉ 11 Nezalezhnosti str.  
Kosiv  
Kosiv district  
Ivano-Frankivsk region  
78600  
☎ +38 (03478) 2 48 45  
+38 (03478) 2 46 39,  
fax +38 (03478) 2 48 49  
[www.kosiv.info/rda/](http://www.kosiv.info/rda/)

#### Kosiv District Council

✉ 11 Nezalezhnosti str.  
2 floor  
Kosiv  
Kosiv district  
Ivano-Frankivsk region  
78600  
☎ +38 (03478) 2 46 00 reception  
fax +38 (03478) 2 46 30  
✉ rada.kosiv@gmail.com

#### Permit Centre of Kosiv District State Administration

✉ 13 Shevchenko str.  
Kosiv  
Kosiv district  
Ivano-Frankivsk region  
78600  
☎ +38 (03472) 2 22 39  
fax +38 (03478) 2 22 39  
✉ kosiv\_dozvilynyj@mail.ru

#### State Tax Inspectorate in Kosiv District

✉ 101 Nezalezhnosti str.  
Kosiv  
Kosiv district  
Ivano-Frankivsk region  
78600  
☎ +38(03478) 2 10 03

#### Kosiv District Employment Centre

✉ 44A Shevchenko str.  
Kosiv  
Kosiv district  
Ivano-Frankivsk region  
78600,  
☎ +38 (03478) 2 48 81  
fax +38 (03478) 2 48 96

#### Entrepreneurship Support Fund "Kosiv Business Centre"

✉ 44A Shevchenko str.  
Kosiv  
Kosiv district  
Ivano-Frankivsk region  
78600  
☎ +38 (03478) 2 26 88



— international motorways

— national motorways

— regional motorways

**R-24**

**Tatariv – Kosiv – Kolomyia – Borshchiv – Kamianets-Podilskyy**

Passes through Tatariv (Yaremche City Council)

Verkhovyna district: Verkhovyna

Kosiv district: Kosiv

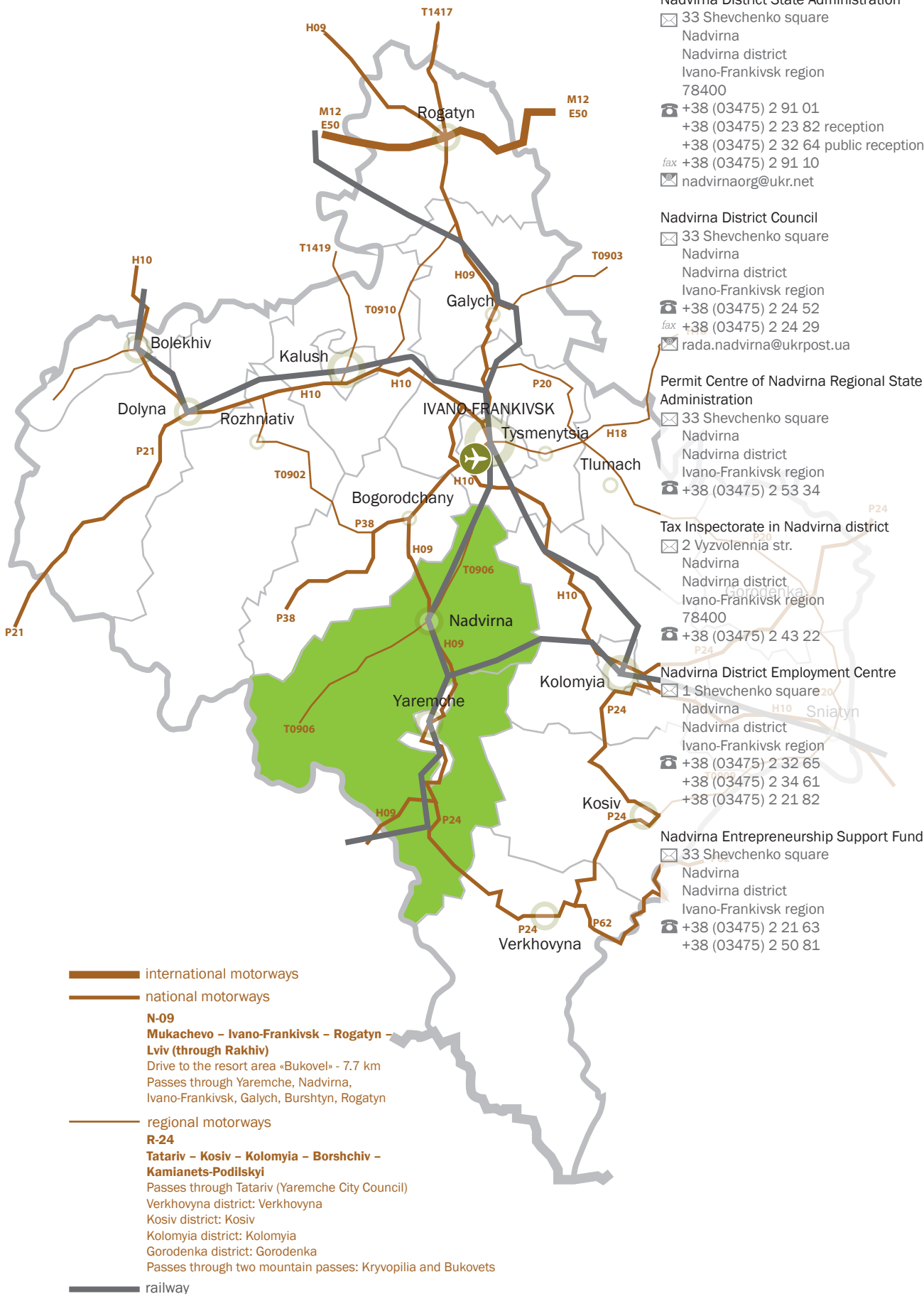
Kolomyia district: Kolomyia

Gorodenka district: Gorodenka

Passes through two mountain passes: Kryvopilja and Bukovets

— railway

# NADVIRNA district



# ROGATYN district

## Contacts:

Rogatyn District State Administration

✉ 65 Galytska str.  
Rogatyn  
Rogatyn district  
Ivano-Frankivsk region  
77000

☎ +38 (03435) 2 43 00

fax +38 (03435) 2 47 32

✉ orgviddil\_rog@mail.ru

Rogatyn District Council

✉ 65 Galytska str.  
Rogatyn  
Rogatyn district  
Ivano-Frankivsk region  
77000

☎ +38 (03472) 2 47 37

fax +38 (03472) 2 48 00

✉ rada@ronet.com.ua

Permit Centre of Rogatyn District State Administration

✉ 65 Galytska str.  
Rogatyn  
Rogatyn district  
Ivano-Frankivsk region  
77000

☎ +38 (03435) 2 42 49

fax +38 (03435) 2 42 49

✉ dc\_rohatyn@mail.ru

[ww2.gov.if.ua/rogatynska.ua](http://ww2.gov.if.ua/rogatynska.ua)

Tax Inspectorate in Rogatyn District

✉ 1 Bezgrishnogo str.  
Rogatyn  
Rogatyn district  
Ivano-Frankivsk region  
77000

☎ +38 (03435) 2 12 99

Rogatyn District Employment Centre

✉ 46 Galytska str.  
Rogatyn  
Rogatyn district  
Ivano-Frankivsk region  
77000

☎ +38 (03435) 2 42 05

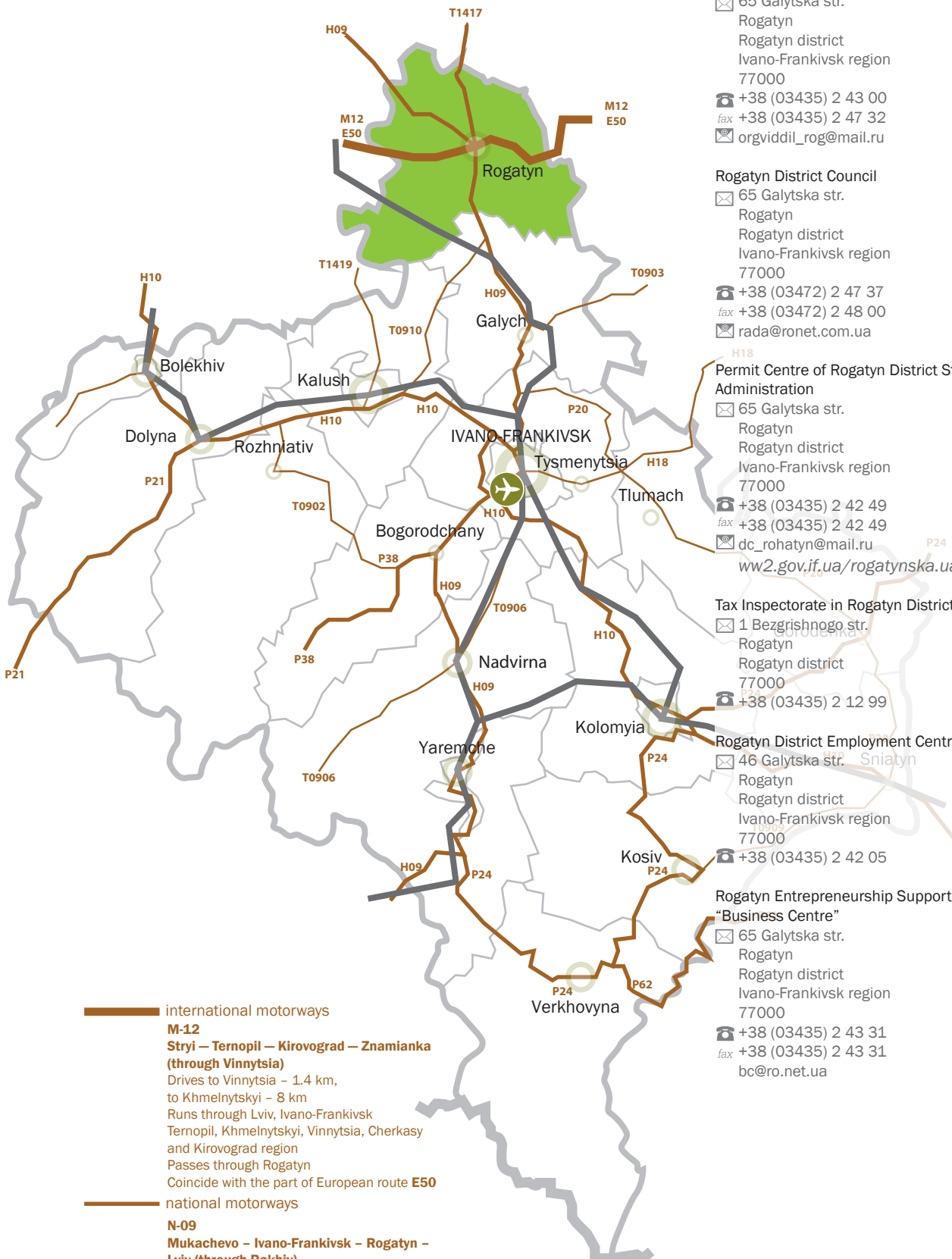
Rogatyn Entrepreneurship Support Fund

“Business Centre”  
✉ 65 Galytska str.  
Rogatyn  
Rogatyn district  
Ivano-Frankivsk region  
77000

☎ +38 (03435) 2 43 31

fax +38 (03435) 2 43 31

bc@ro.net.ua



- international motorways**
- M-12**  
**Stryi – Ternopil – Kirovograd – Znamianka (through Vinnytsia)**  
Drives to Vinnytsia - 1.4 km, to Khmelnytskyi - 8 km  
Runs through Lviv, Ivano-Frankivsk, Ternopil, Khmelnytskyi, Vinnytsia, Cherkasy and Kirovograd region  
Passes through Rogatyn  
Coincide with the part of European route **E50**
- national motorways**
- N-09**  
**Mukachevo – Ivano-Frankivsk – Rogatyn – Lviv (through Rakhiv)**  
Drive to the resort area «Bukovel» - 7.7 km  
Passes through Yaremche, Nadvirna, Ivano-Frankivsk, Galych, Burshtyn, Rogatyn
- regional motorways**
- railway**

## ROZHNIATIV district

### Contacts:

Rozhniativ District State Administration

✉ 1 Shkilna str.  
Rozhniativ village  
Rozhniativ district  
Ivano-Frankivsk region  
77600

☎ +38 (03474) 2 05 38 reception

☎ +38 (03474) 2 05 45

✉ rda\_rozh@ukrpost.ua

[www.wv2.gov.if.ua/rojnyatynska](http://www.wv2.gov.if.ua/rojnyatynska)

Rozhniativ District Council

✉ 1 Shkilna str.  
Rozhniativ village  
Rozhniativ district  
Ivano-Frankivsk region  
77600

☎ +38 (03474) 2 04 87

+38 (03474) 2 03 87

✉ radarozh@i.ua

Permit Centre of Rozhniativ District State Administration

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Rozhniativ district  
Ivano-Frankivsk region  
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✉ dozvil.rozh@ukr.net

[wv2.gov.if.ua/rojnyatynska/ua](http://wv2.gov.if.ua/rojnyatynska/ua)

Tax Inspectorate in Rozhniativ district

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Rozhniativ village  
Rozhniativ district  
Ivano-Frankivsk region  
77600

☎ +38 (03474) 2 07 40

Rozhniativ District Employment Centre

✉ 1 Rylskogo str.  
Rozhniativ village  
Rozhniativ district  
Ivano-Frankivsk region  
77600

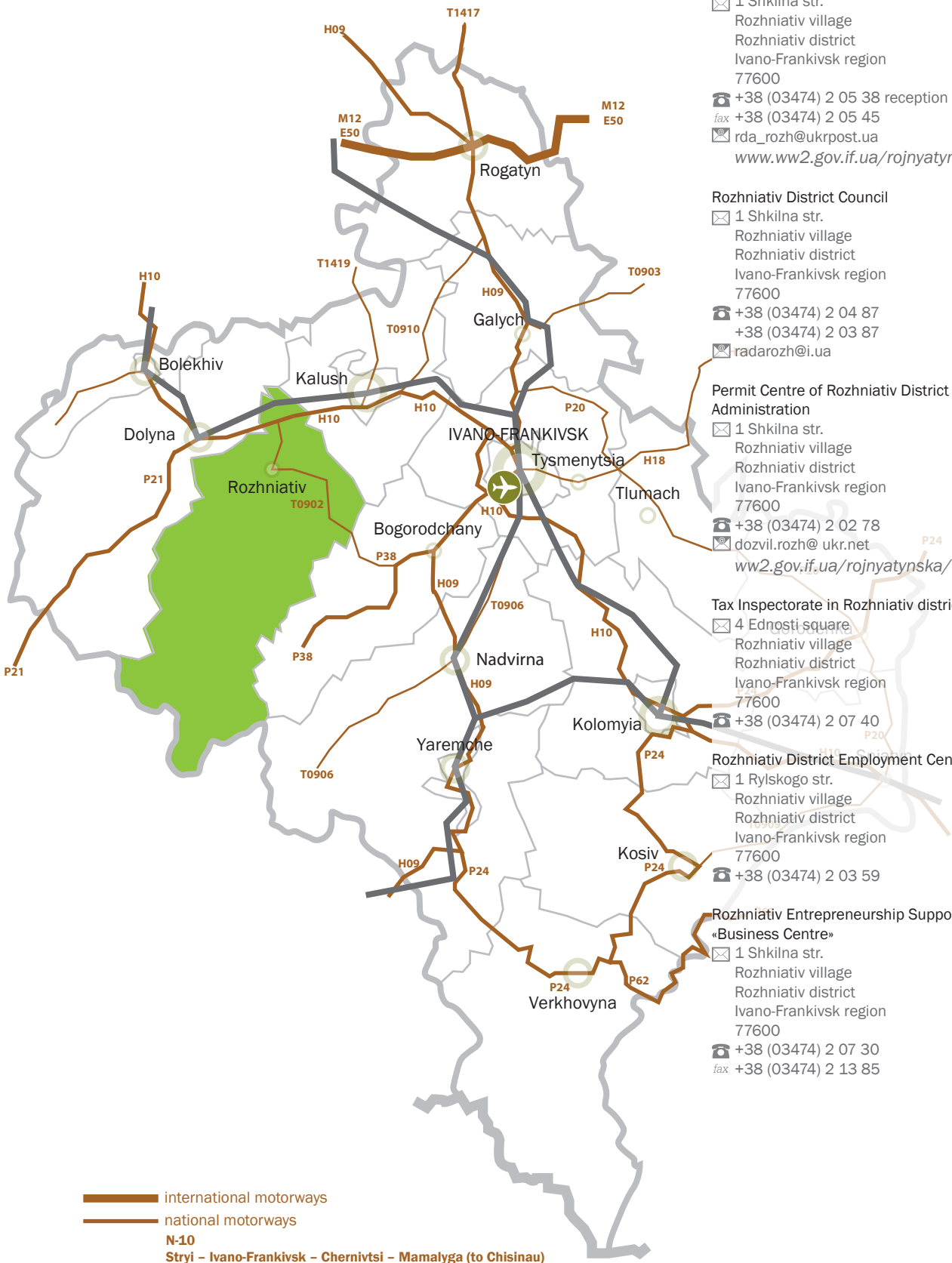
☎ +38 (03474) 2 03 59

Rozhniativ Entrepreneurship Support Fund «Business Centre»

✉ 1 Shkilna str.  
Rozhniativ village  
Rozhniativ district  
Ivano-Frankivsk region  
77600

☎ +38 (03474) 2 07 30

☎ +38 (03474) 2 13 85



- international motorways
- national motorways
- N-10**  
**Stryi – Ivano-Frankivsk – Chernivtsi – Mamalyga (to Chisinau)**  
Drives to Ivano-Frankivsk – 10.9 km  
Passes through Bolekhiv, Dolyna, Kalush, Ivano-Frankivsk, Kolomyia, Zabolotiv, Sniatyn
- regional motorways
- railway

## SNIATYN district

### Contacts:

#### Sniatyn District State Administration

✉ 1 Nezalezhnosti square  
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Sniatyn district  
Ivano-Frankivsk region  
78300

☎ +38 (03476) 2 50 35

fax +38 (03476) 2 14 66

✉ snt\_rda@i.ua

ww2.gov.if.ua/snyatynska

#### Sniatyn District Council

✉ 1 Nezalezhnosti square  
Sniatyn  
Sniatyn district  
Ivano-Frankivsk region  
78300,

☎ +38 (03476) 2 50 11

fax +38 (03476) 2 13 31

✉ rada.snt@ukr.net

#### Permit Centre of Sniatyn District State Administration

✉ 1 Nezalezhnosti square  
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Sniatyn district  
78300

☎ +38 (03476) 2 51 58

fax +38 (03476) 2 51 58

✉ dozv\_centra@snyatynreg.gov.ua

#### Tax Inspectorate in Sniatyn district

✉ 62 Voevoda Kosniatyn str.  
Sniatyn  
Sniatyn district  
Ivano-Frankivsk region  
78300

☎ +38 (03476) 2 50 87

#### Sniatyn District Employment Centre

✉ 102 Voevoda Kosniatyn str.  
Sniatyn  
Sniatyn district  
Ivano-Frankivsk region  
78300

☎ +38 (03476) 2 17 45

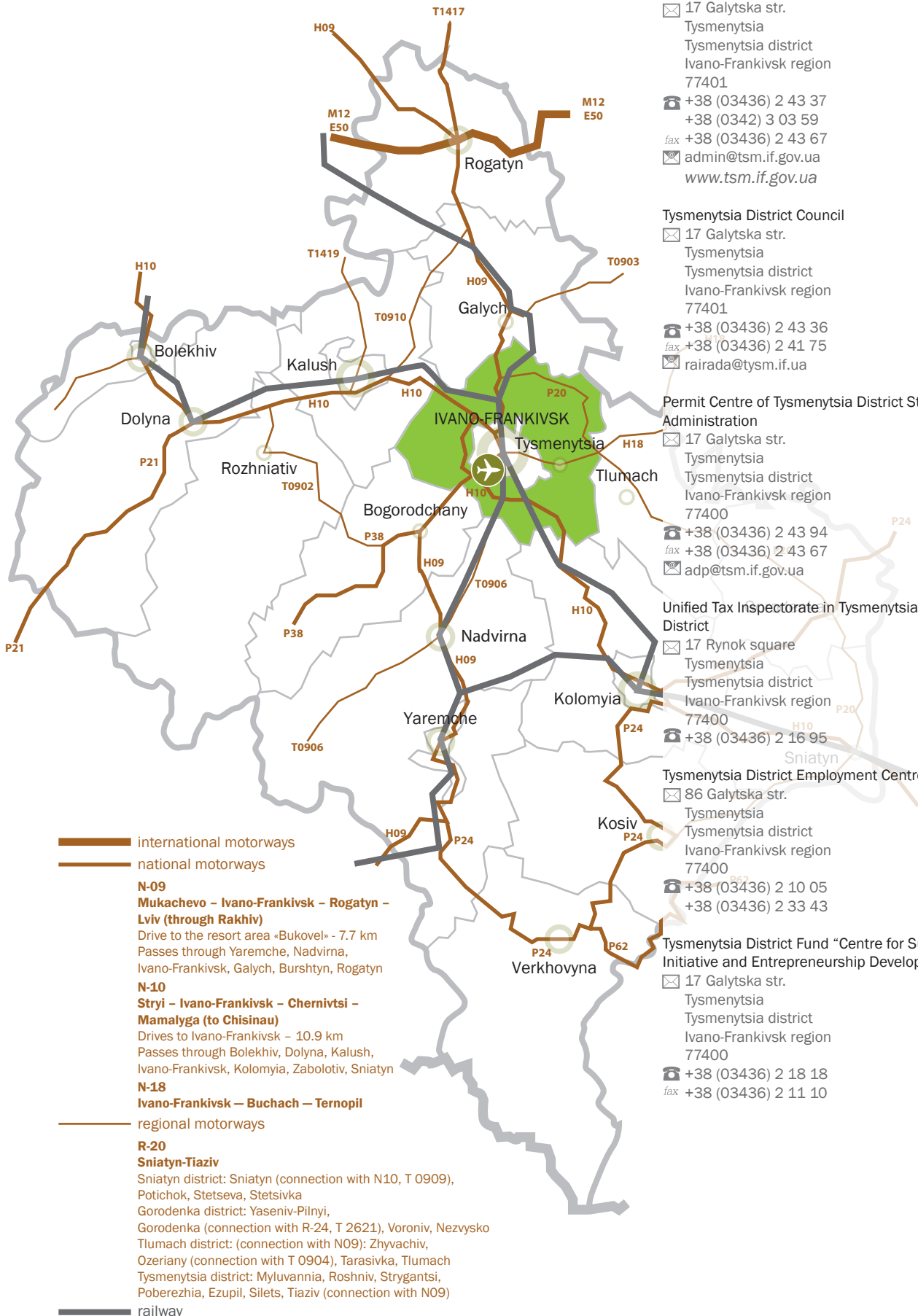
#### NGO "Sniatyn Business Centre"

✉ 1 Nezalezhnosti square  
Sniatyn  
Sniatyn district  
Ivano-Frankivsk region  
78300

☎ +38 (03476) 2 51 13



# TYSMENYTSIA district



Contacts:  
**Tysmenytsia District State Administration**  
 ☒ 17 Galytska str.  
 Tysmenytsia  
 Tysmenytsia district  
 Ivano-Frankivsk region  
 77401  
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 +38 (0342) 3 03 59  
 ✉ +38 (03436) 2 43 67  
 ✉ admin@tsm.if.gov.ua  
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**Tysmenytsia District Council**  
 ☒ 17 Galytska str.  
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 Tysmenytsia district  
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 77401  
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**Permit Centre of Tysmenytsia District State Administration**  
 ☒ 17 Galytska str.  
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 Tysmenytsia district  
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 77400  
 ☎ +38 (03436) 2 43 94  
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 ✉ adp@tsm.if.gov.ua

**Unified Tax Inspectorate in Tysmenytsia District**  
 ☒ 17 Rynok square  
 Tysmenytsia  
 Tysmenytsia district  
 Ivano-Frankivsk region  
 77400  
 ☎ +38 (03436) 2 16 95

**Tysmenytsia District Employment Centre**  
 ☒ 86 Galytska str.  
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 Ivano-Frankivsk region  
 77400  
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 +38 (03436) 2 33 43

**Tysmenytsia District Fund “Centre for Support of Initiative and Entrepreneurship Development”**  
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 Tysmenytsia district  
 Ivano-Frankivsk region  
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 ☎ +38 (03436) 2 18 18  
 ✉ +38 (03436) 2 11 10

- international motorways
- national motorways
- N-09**  
**Mukachevo – Ivano-Frankivsk – Rogatyn – Lviv (through Rakhiv)**  
 Drive to the resort area «Bukovel» - 7.7 km  
 Passes through Yaremche, Nadvirna, Ivano-Frankivsk, Galych, Burshtyn, Rogatyn
- N-10**  
**Stryi – Ivano-Frankivsk – Chernivtsi – Mamalyga (to Chisinau)**  
 Drives to Ivano-Frankivsk - 10.9 km  
 Passes through Bolekhiv, Dolyna, Kalush, Ivano-Frankivsk, Kolomyia, Zabolotiv, Sniatyn
- N-18**  
**Ivano-Frankivsk – Buchach – Ternopil**
- regional motorways
- R-20**  
**Sniatyn-Tiaziv**  
 Sniatyn district: Sniatyn (connection with N10, T 0909), Potichok, Stetseva, Stetsivka  
 Gorodenka district: Yaseniv-Pilnyi, Gorodenka (connection with R-24, T 2621), Voroniv, Nezvysko  
 Tlumach district: (connection with N09): Zhyvachiv, Ozeriany (connection with T 0904), Tarasivka, Tlumach  
 Tysmenytsia district: Myluvannia, Roshniv, Strygantsi, Poberezhzia, Ezupil, Silets, Tiaziv (connection with N09)
- railway

## TLUMACH district

### Contacts:

#### Tlumach District State Administration

✉ 12 Makukha str.  
Tlumach  
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Ivano-Frankivsk region  
78000  
☎ +38 (03479) 2 19 46  
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#### Tlumach District Council

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Tlumach district  
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#### Permit Centre of Tlumach District State Administration

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#### Tlumach Entrepreneurship Support Fund «Business Centre»

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☎ +38 (097) 855 36 88



- international motorways
- national motorways
- N-18**  
**Ivano-Frankivsk – Buchach – Ternopil**
- regional motorways
- R-20**  
**Sniatyn-Tiaziv**  
Sniatyn district: Sniatyn (connection with N10, T 0909), Potichok, Stetseva, Stetsivka  
Gorodenka district: Yaseniv-Pilnyi, Voroniv, Nezvysko  
Tlumach district: (connection with N09): Zhyvachiv, Ozeriany (connection with T 0904), Tarasivka, Tlumach  
Tysmenytsia district: Myluvannia, Roshniv, Strygantsi, Poberezhia, Ezupil, Silets, Tiaziv (connection with N09)
- railway



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