



Combating COVID-19 in Ukraine.
Overview of the latest
legislative changes

GOLAW

We are gathering and updating constantly the information on the legal aspects of the combating COVID-19 in Ukraine. Laws and regulations adopted by the central government introduce specific extraordinary measures affecting both businesses and everybody personally.

Brief summary of the latest legislation aimed at preventing and combating COVID-19 is laid down below.

Legislation	Summary
<p>Law of Ukraine № 3220 "On amending the Tax Code of Ukraine and other laws of Ukraine as to assistance of taxpayers during the period of effecting measures aimed at prevention and combating of outbreak and spread of the coronavirus disease (COVID-19)"</p> <p><i>(the law is enacted by the Verkhovna Rada of Ukraine as of 17.03.2020 and is submitted for signature of the President of Ukraine)</i></p>	<ul style="list-style-type: none"> • From March 18 to May 31 2020 all scheduled documentation and office inspections of the enterprises shall be prohibited, except for: <ul style="list-style-type: none"> • high risk enterprises; • in the state pricing area of activity; • in the area of sanitary and epidemiological security of the public. • Since March 18 to May 31 2020 finances for violation of the tax law shall not be imposed, except for penalties for: <ul style="list-style-type: none"> • violations of the provisions set for contracts of long term life insurance or insurance agreements in providing non-state pensions, particularly for insurance of the additional pension; • alienation of the property under tax lien without consent of the tax authorities; • violations of the rules of recording, production and turnover of the patrol and ethyl spirit at the excise warehouses, which are used under the regular circumstances; • violations of the accrual, declaring and payment of the VAT, excise duty, rent payments. • From March 1 to May 31, 2020 the interest on the amount of tax charged by tax authorities as a result of tax inspection will not be accrued, and accrued but not paid interest for that term shall be written off; • From March 1 to March 31 and from April 1 to April 31 2020 the fines and interests for not paying Unified Social Contribution shall not be imposed and accrued; • From March 1, 2020 to April 30, 2020 land tax shall not be accrued and paid; • From March 1 to April 30 2020 real estate property in ownership of the natural and legal persons is not subject to the real estate tax; • From March 1 to April 30 2020 consumers of credits are excepted from liability for delay in performance of obligations under the contracts, i.e. obligations to pay the creditor a default

	penalty (interest, fine) and other payments prescribed by the contracts of the consumer's credit.
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<p>Law of Ukraine № 3219 "On amending certain legislation of Ukraine, aimed at prevention and combating of outbreak and spread of the coronavirus disease (COVID-19) <i>(the law is enacted by the Verkhovna Rada of Ukraine as of 17.03.2020 and is submitted for signature of the President of Ukraine)</i></p>	<ul style="list-style-type: none"> • Amendments to the Code of Administrative Offences: <ul style="list-style-type: none"> – fines for the breach of the quarantine rules by the citizens amounting to UAH 17 000 - UAH 34 000 and for officials (officers) - UAH 34 000 - UAH 170 000; – breach of special public procurement rules set by the law for the period of combating COVID-19 disease will entail penalties. • Amendments to the Criminal Code of Ukraine: <ul style="list-style-type: none"> – breach of the rules and regulations for prevention of the coronavirus has been listed among offences that entail criminal liability by imposing fines and by imprisonment. • Import of medicines and personal protections for combating COVID-19 disease has been relieved of VAT payment. • Import of medicines and personal protections for combating COVID-19 disease has been relieved of import duty and cleared first ahead of the line. • Quarantine in connection with COVID-19 can be recognized as force majeure (act of god); • Public procurement procedures shall not apply to goods, works and services necessary for performing measures aimed to prevent occurrence and spread, localization and liquidation of epidemics, pandemics of COVID-19. The list of such a goods, services and works to be developed by the government; • The time of unpaid vacation during quarantine is unlimited. Thus, the unpaid vacation may last form more than 15 days; • During the quarantine an employer may arrange distance work or grant vacation to employees; • From the first day of quarantine time limits for appliance for administrative services or other services shall be suspended; • During the quarantine all the inspections of business is restricted.
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<p>Directive of the Cabinet of Ministers of Ukraine as of March 16, 2020 № 290-p "On amending Directive of the Cabinet</p>	<ul style="list-style-type: none"> • From March 17 2020 to April 3 2020 border points for international passenger railway, air and automobile (for buses) transportation are temporarily closed.
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of Ministers of Ukraine as of March 16 2020 № 287"

Directive of the Cabinet of Ministers of Ukraine as of March 16, 2020 [№ 215](#) "
On amending Directive of the Cabinet of Ministers of Ukraine as of March 11, 2020 № 211 "

- **Prohibit transportation of more than 10 passengers** simultaneously in trolleybuses, trams, buses and route taxis (from March 18 till April 03).
 - **The activity that provides for attendance of consumers is prohibited** from March 17 2020 to April 3 2020, in particular:
 - public catering (restaurants, cafes etc.),
 - shopping malls and other establishments of entertainment;
 - gyms,
 - trading, cultural and amenity establishments servicing the public;
- Following establishments' activities is allowed:**
- retail sale of groceries, patrol and hygiene appliances, medicines and medical equipment, communication appliances,
 - banking and insurance,
 - trading and public catering with delivery subject to providing the personnel with personal protection appliances.
- **Railway, air and bus passenger commutation**, inter-city and inter-regional service on the territory of Ukraine **is suspended** (from March 18th, 2020 till April 03rd, 2020);
 - **Transportation of the 10 passengers simultaneously in a single vehicle in city's electrified and automobile transport that carries regular transportation within city's routes is prohibited;**
 - **Transportation of the 10 passengers simultaneously in buses that carry out regular passenger transportation on the buses' routes in cities is prohibited;**
 - **Drive-in of passenger buses to the territory of bus stations and sale of tickets by owners of bus stations to automobile transporters is prohibited;**
 - **Underground in Kyiv, Kharkiv and Dnipro is closed** (from March 17th, 2020 till April 03rd, 2020);

	<ul style="list-style-type: none"> • From March 18th, 2020 to April 03rd, 2020, transportation of passengers by railway transport within all internal routes except for specifically allowed passengers hauls is prohibited. • It is recommended to authorities, enterprises and institutions to arrange shiftwork or distance work (if applicable); • Ministry of Health shall temporary suspend planned surgery operations except urgent, prepare and converse health facilities for treatment of infected people.
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<p>Decree of Cabinet of Ministers of Ukraine as of March 14, 2020 № 291-p</p>	<ul style="list-style-type: none"> • Temporary from March 16th, 2020 till April 03rd, 2020 close of border with occupied territory of Crimea for citizens of Ukraine.
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<p>Decree of Cabinet of Ministers of Ukraine as of March 14, 2020 № 287-p (AMENDED)</p>	<ul style="list-style-type: none"> • To close temporary from March 16th, 2020 till April 03rd, 2020 border checkpoints for passengers transportation; • To close temporary from March 16th, 2020 till April 03rd, 2020 border for foreigners. The restriction does not refer to: <ul style="list-style-type: none"> – foreigners who have permanent or temporary residence permit, spouses or children of Ukrainian citizens. – spouses or children of Ukrainian citizens, employees (and their families) of diplomatic (consular) missions, international missions and organizations; – drivers and service personnel of freight vehicles, crew members. • Entry into Ukraine of other categories of foreigners upon agreement with the Ministry of Foreign Affairs;
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<p>Decree of Cabinet of Ministers of Ukraine as of March 13, 2020 № 288-p</p>	<ul style="list-style-type: none"> • Temporarily closed checkpoints and checkpoints across the state border according to the list; • Suspended pedestrian traffic at border crossings at the state border according to the list;
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<p>Decree of Cabinet of Ministers of Ukraine as of March 11, 2020 № 211 (AMENDED)</p>	<ul style="list-style-type: none"> • Restriction on holding mass events in which 200 or more people are scheduled to participate. This restriction does not apply to measures of national necessity. Sports events are possible with the permission of international organizations, without spectators; • Introduced a quarantine in all educational establishments from March 12th, 2020 till April 03rd, 2020;
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Feel free to approach our Team with additional question.

Keep well, take care!

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