

# Flash Report

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## *Amount of court duty in tax claims increases*

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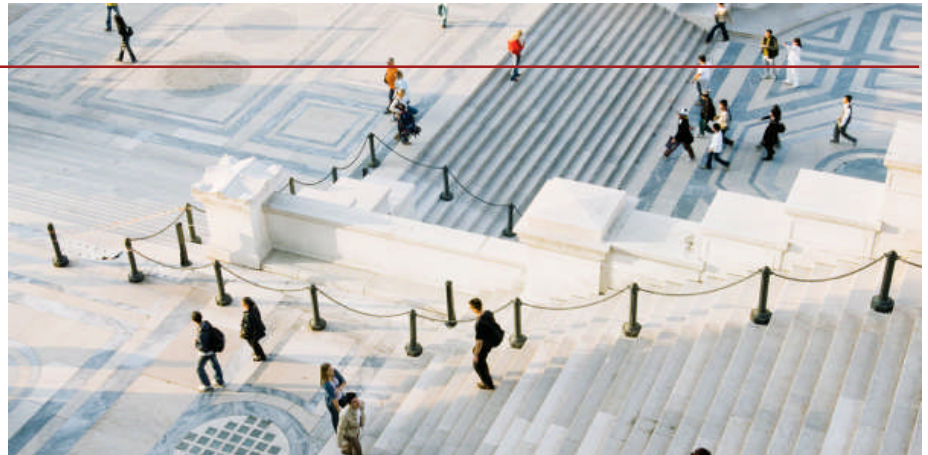
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## ***The Highest Administrative Court of Ukraine clarifies court duty amounts***

The Highest Administrative Court of Ukraine (the Court) recently issued a clarification<sup>1</sup> regarding the amount of court duty payable for the submission of court claims on challenging tax assessments.

The Court concluded that disputes on challenging tax assessments should be considered as being of a material nature. Thus, the court duty must be calculated as an amount that is 1 % of the tax assessment, but not less than UAH 107.30, and not more than UAH 2,143.00<sup>2</sup>.

Before this letter was issued, these claims were considered to be immaterial in nature, and the amount of the court duty constituted UAH 32.19<sup>2</sup>, irrespective of the tax assessment amount.

If you are considering submitting a court claim against a tax assessment, please consider this Letter.

We will keep monitoring and updating you on key amendments to the Ukrainian procedural legislation and court practice.

<sup>1</sup> Letter No. 165/11/13-12 dated 18 January 2012.

<sup>2</sup> The amounts indicated are valid as of January 2012