

# Flash Report

Ukraine • Issue#30/2016 • 6 December 2016

## *Procedure for consideration of taxpayers' appeals changed*



### **Contacts:**

#### **Camiel van der Meij**

Partner & TLS Leader

camiel.van.der.meij@ua.pwc.com

#### **Slava Vlasov**

Partner, Tax and Legal Services

slava.vlasov@ua.pwc.com

#### **Andrey Pronchenko**

Partner, Tax and Legal Services

andrey.pronchenko@ua.pwc.com

#### **PwC Ukraine**

75 Zhylyanska Street, Kyiv, 01032

Tel: +380 44 354 04 04

Fax: +380 44 354 07 90

[www.pwc.com/ua](http://www.pwc.com/ua)

This flash report is produced by PricewaterhouseCoopers' tax and legal services department. The material contained in this alert is provided for general information purposes only and does not contain a comprehensive analysis of each item described. Before taking (or not taking) any action, readers should seek professional advice specific to their situation. No liability is accepted for acts or omissions taken in reliance upon the contents of this alert.

©2016 Limited liability company «PricewaterhouseCoopers». All rights reserved. PwC refers to the Ukrainian member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.

## *Ministry of Finance streamlined procedure for administrative review of taxpayer appeals of tax assessments*

On 25 November 2016 the amendments to the Procedure for administrative review of taxpayer appeals came into force (hereinafter – the “Procedure”).\*

The newly amended procedure is now quite similar to court hearing. The following are the most important changes:

- As a general rule, taxpayers' appeals against tax assessments should be heard by the tax office in closed proceedings unless a taxpayer files motion for open hearing. Under such circumstances, media representatives are allowed to attend the hearing.
- Taxpayers acquired the right to record their hearings by means of photo, video and audio equipment.
- Tax auditors must show up and provide explanation during hearings if the taxpayer has filed a respective motion.

*\* The Order of the Ministry of Finance of Ukraine “On Approval of Changes to the Procedure for Formalisation and Filing of Appeals by the Taxpayers and Their Consideration by the Controlling Bodies” dated 28 September 2016 No.849*