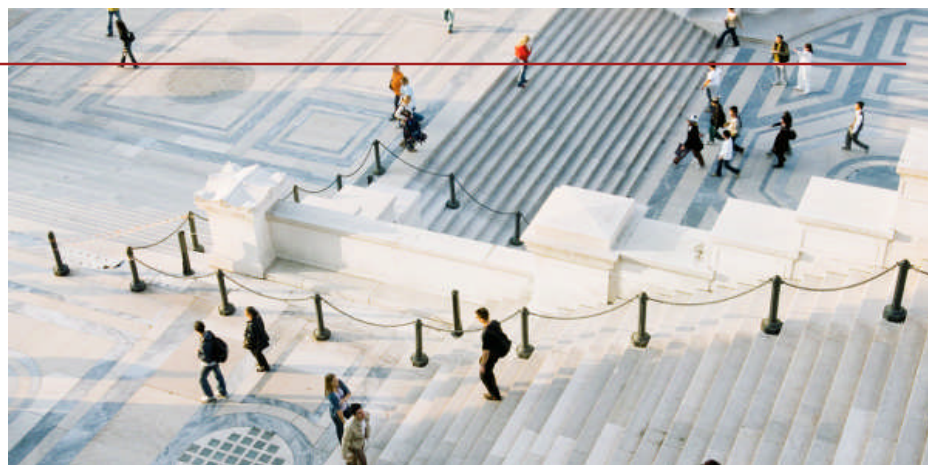


# Flash Report

Ukraine • Issue #45/2014 • 1 September 2014

## ***Important changes in the procedure of interaction between tax office and tax police***



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## ***The procedure for transferring materials after a tax audit to the tax police has been amended***

The State Fiscal Service of Ukraine has adopted a new edition of the Guidelines on the Order of Cooperation between departments of the State Fiscal Service with regard to the organization, conduct and implementation of taxpayers' tax audit materials.

Among the key points are the following:

- Tax audit materials shall be transferred to the investigation departments within 10 working days from the date of issuance of tax assessments or demands.
- If a taxpayer challenges a decision under the administrative procedure, the tax audit materials shall be transferred within 10 working days after completion of this procedure.

We will keep you updated on further developments in this area.