

**МІНІСТЕРСТВО
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№ _____ На № _____ Від _____

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Financing for Sustainable Development Office
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Room DC2-2306 New York, NY 10017
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CC: Permanent Mission of Ukraine to the UN

CC: Ministry of Foreign Affairs of Ukraine

Re: DESA-23/00487

The Ministry of Finance of Ukraine presents its compliments to the Secretariat of the United Nations and has the honor to refer to General Assembly resolution 77/244 of 30 December 2022, entitled “Promotion of inclusive and effective international tax cooperation at the United Nations”.

In this regard please find attached our written input you requested for the preparation of the Secretary-General's report on the analysis of all relevant international legal instruments, other documents and recommendations related to international tax cooperation etc.

The Ministry of Finance of Ukraine avails itself of this opportunity to renew to the Secretariat of the United Nations the assurances of its highest consideration.

Attachment on 2 pages.

Sincerely,

**Director of the International
Taxation Department**

Liudmyla PALAMAR



ДОКУМЕНТ СЕД Мінфін АСКОД

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Ukraine's input to a report to be prepared according to General Assembly resolution 77/244 of 30 December 2022, entitled "Promotion of inclusive and effective international tax cooperation at the United Nations"

Ukraine has been a member of Global Forum on Transparency and Exchange of Information for Tax Purposes since 2013 and an associate member of the OECD/G20 Inclusive Framework on BEPS since 2017.

The Ministry of Finance of Ukraine has been pursuing its consistent tax policy aimed at implementing international standards on taxation and practices in the field of counteracting base erosion and profit shifting, specifically in transparency and exchange of information. Implementation of these standards (both BEPS Action Plan and automatic exchange of information) will facilitate to more transparent tax environment, as well as bring national legislation closer to the best international tax practices.

On BEPS Action Plan implementation

The Ministry of Finance of Ukraine jointly with the OECD will continue to work on the BEPS Action Plan implementation and international standards in the field of taxation.

Joined the BEPS Action Plan Ukraine assumed the obligation to implement the minimum standard of the Plan - four mandatory measures (actions 5, 6, 13 and 14) out of the fifteen proposed. However, due to the approval of a number of laws in 2019-2021, Ukraine has actually implemented 12 out of the 15 steps, a significant part of which is related to transfer pricing rules.

As a member of the OECD/G20 Inclusive Framework, Ukraine signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting in 2018.

It should be noted that in 2021 Ukraine joined the OECD initiatives to reform the international tax system for multinational enterprises (Statement on a Two-Pillar Solution).

On the purposes on exchange of information

In August 2021, the Government of Ukraine informed the Global Forum of the OECD on Transparency and Exchange of Information for Tax Purposes on its intention to implement Common Reporting Standard (CRS) and join the international exchange of information on financial accounts.

For these purposes last year Ukraine joined the Multilateral Agreement MCAA CRS and under support of the EU Public Finance Management project (EU4PFM), makes all necessary preparatory steps to implement CRS into national legislation. At the end of last year, the relevant draft law was approved by the Parliament of Ukraine in the first reading and it is expected to be considered by Members of Parliament in the second reading in the coming weeks.

In November, 2022, Ukraine joined the Multilateral Agreement on the Automatic Exchange of Country-By-Country Reports (MCAA CbC) to introduce additional transfer pricing reporting for international groups of companies.

Therefore, the Ministry of Finance is taking all necessary preparatory steps to implement the OECD international standards.

On Ukraine's double tax treaties

Currently, 72 international bilateral conventions (agreements) for the avoidance of double taxation are in force between Ukraine and other countries. Two of this agreements were concluded by the Government of the Union of Soviet Socialist Republics (U.S.S.R) and continue to apply in accordance with Article 7 of the Law of Ukraine "On Succession of Ukraine" until the entry into force of new agreements concluded by Ukraine. Therefore, the U.S.S.R agreements remain applicable in relations with Spain and Japan.

Furthermore, the Convention between the Cabinet of Ministers of Ukraine and the Federal Government of the Federal Republic of Yugoslavia for Avoidance of Double Taxation with Respect to Taxes on Income and Capital continues to apply in relations between Ukraine and the Republic of Serbia and Montenegro, which are the successors of the Federal Republic of Yugoslavia.

The texts of the international agreements of Ukraine for the avoidance of double taxation are available at the link:

https://www.mof.gov.ua/en/international_agreements_of_ukraine_on_avoidance_double_taxation-543.

Summarizing the following our perspective goal is to develop a tax system that meets the requirements for Ukraine's integration into the EU and the global economy as reliable tax jurisdiction.