

Ukraine Dispute Resolution Profile

(Last updated: 29.03.2023)

General Information

- **Ukraine tax treaties are available at:**

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

- **MAP request should be made to:**

In accordance with Article 108-1 of the Tax Code of Ukraine and the majority of double tax treaties signed by Ukraine, the Ministry of Finance of Ukraine acts as the competent authority.

The Ministry of Finance of Ukraine acts as a Competent Authority in accordance with the majority of the Double Taxation Treaties signed by Ukraine.

The State Tax Service of Ukraine acts as a Competent Authority in accordance with the minority of the Double Taxation Treaties signed by Ukraine.

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- **APA request should be made to:**

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Ukraine Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	-	-
2.	Are bilateral APA programmes implemented? If yes:	Yes	<p>The large taxpayer* (<i>hereinafter (for the purposes of the APA section) - taxpayer</i>) has the opportunity to apply for an Advanced Pricing Agreement (<i>hereinafter - APA</i>) procedure. APAs may be concluded on a unilateral, bilateral or multilateral basis.</p> <p><i>*In accordance with the provisions of Subsection 14.1.24 of the Tax Code of Ukraine, a large taxpayer is a legal entity or a permanent establishment of a non-resident entity in Ukraine, whose income from all activities for the last consecutive tax (reporting) quarters exceeds the equivalent of EUR 50 million, determined by the weighted average official exchange rate of the National Bank of Ukraine for the same period, or the total amount of taxes paid to the state budget of Ukraine for the same period exceeds the equivalent of EUR 1.5 million, determined by the weighted average official exchange rate of the National Bank of Ukraine</i></p>	<p>Tax Code of Ukraine, Article 39, clause 39.6, sub-clause 39.6.2, sub-clause 39.6.2.2 https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Resolution of the Cabinet of Ministers of Ukraine № 1114 of 28 October 2021</p> <p>“On approval of the Advanced Pricing Agreement procedure in controlled transactions, as a result of which agreements of unilateral, bilateral and multilateral nature are concluded for the purposes of transfer pricing” https://zakon.rada.gov.ua/laws/show/1114-2021-%D0%BF#n11</p>

Ukraine Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<i>for the same period. 5 million, determined by the weighted average official exchange rate of the National Bank of Ukraine for the same period.</i>	
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes	<p>An APA between the State Tax Service (<i>hereinafter</i> - STS) and the taxpayer may be extended for the entire reporting period in which it is concluded and/or for the reporting periods prior to its entry into force if such reporting periods have not been or are not being audited by the STS for compliance with the arm's length principle.</p> <p>At the same time, an APA may not be concluded for a period longer than 5 calendar years and may be extended for a further 5 calendar years at the taxpayer's request.</p>	<p>Tax Code of Ukraine, Article 39, clause 39.6, sub-clause 39.6.2, sub-clause 39.6.2.6</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Resolution of the Cabinet of Ministers of Ukraine № 1114 of 28 October 2021</p> <p>“On approval of the Advanced Pricing Agreement procedure in controlled transactions, as a result of which agreements of unilateral, bilateral and multilateral nature are concluded for the purposes of transfer pricing”</p> <p>Clause 2, paragraph 2</p> <p>https://zakon.rada.gov.ua/laws/show/1114-2021-%D0%BF#n11</p>
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	No	<p>There is no specific timeline for submitting an APA application.</p> <p>The Resolution of the Cabinet of Ministers of Ukraine № 1114 of 28 October 2021 sets out the general timeline of the APA procedure.</p>	<p>Resolution of the Cabinet of Ministers of Ukraine № 1114 of 28 October 2021</p> <p>“On approval of the Advanced Pricing Agreement procedure in controlled transactions, as a result of which agreements of unilateral, bilateral and multilateral nature are concluded for the purposes of transfer pricing”</p> <p>https://zakon.rada.gov.ua/laws/show/1114-2021-%D0%BF#n11</p>

Ukraine Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				2021-%D0%BF#n11
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer’s request for bilateral APA assistance, publicly available? 	Yes	The details and peculiarities of the APA procedure are presented in the Resolution of the Cabinet of Ministers of Ukraine № 1114 of 28 October 2021	Resolution of the Cabinet of Ministers of Ukraine № 1114 of 28 October 2021 “On approval of the Advanced Pricing Agreement procedure in controlled transactions, as a result of which agreements of unilateral, bilateral and multilateral nature are concluded for the purposes of transfer pricing” https://zakon.rada.gov.ua/laws/show/1114-2021-%D0%BF#n11
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	No	There are no special fees for an APA request.	Tax Code of Ukraine, Article 39, clause 39.6 https://zakon.rada.gov.ua/laws/show/2755-17#Text Resolution of the Cabinet of Ministers of Ukraine № 1114 of 28 October 2021 “On approval of the Advanced Pricing Agreement procedure in controlled transactions, as a result of which agreements of unilateral, bilateral and multilateral nature are concluded for the purposes of transfer pricing” https://zakon.rada.gov.ua/laws/show/1114-2021-%D0%BF#n11
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	No	-	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to	Yes	The officials and specialists of the STS take part	The training materials are not published.

Ukraine Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	ensure that any assessments made by them are in accordance with the provisions of your tax treaties?		in training courses and seminars on international tax issues organized by international organizations and institutions (OECD, IMF, World Bank, GIZ, etc.).	
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing

Ukraine Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	<p>The taxpayer has the possibility to apply for a mutual agreement procedure (<i>hereinafter MAP</i>) if the actions of one or both of the authorities have resulted or are likely to result in taxation that is inconsistent with the relevant double tax treaties (<i>hereinafter DTTs</i>) of Ukraine, including transfer pricing issues (Article 9 of the DTTs).</p> <p>The application for MAP should be submitted by the taxpayer to the competent authority of Ukraine in accordance with the provisions of the relevant DTT of Ukraine.</p> <p>The list of the required documents for the MAP on the transfer pricing issues is presented in the Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p>	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.1, sub-clauses 108-1.1.1 and 108-1.1.2</p> <p>Tax Code of Ukraine, Article 108-1, clause 108-1.2, sub-clause 108-1.2.1</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section II, clause 3</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	<p>The taxpayer has the possibility to apply for MAP if the actions of one or both of the authorities have resulted, or are likely to result, in taxation that is inconsistent with the relevant DTT of Ukraine, including issues relating to the application of the treaty's anti-abuse provision, if the relevant DTT contains such a provision (Article "Entitlement to Benefits" of the DTT).</p>	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.1, sub-clauses 108-1.1.1 and 108-1.1.2</p> <p>Tax Code of Ukraine, Article 108-1, clause 108-1.2, sub-clause 108-1.2.1</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p>

Ukraine Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>The application for MAP should be submitted by the taxpayer to the competent authority of Ukraine in accordance with the provisions of the relevant DTT of Ukraine.</p> <p>The list of documents required for MAP is presented in the Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p>	<p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section II, clause 2</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	<p>The taxpayer has the opportunity to apply for MAP if the actions of one or both of the authorities have resulted, or are likely to result, in taxation that is inconsistent with the relevant DTT of Ukraine.</p> <p>The application for MAP should be submitted by the taxpayer to the competent authority of Ukraine in accordance with the provisions of the relevant DTT of Ukraine.</p> <p>The list of required documents for MAP is presented in the Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p>	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.1, sub-clauses 108-1.1.1 and 108-1.1.2</p> <p>Tax Code of Ukraine, Article 108-1, clause 108-1.2, sub-clause 108-1.2.1</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 dated December 30th 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section II, clause 2</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	No	Ukraine does not have an audit settlement procedure in the tax system.	

Ukraine Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	<p>The taxpayer has the opportunity to apply for MAP if the actions of one or both of the authorities have resulted, or are likely to result, in taxation that is inconsistent with the relevant DTT of Ukraine.</p> <p>The application for MAP should be submitted by the taxpayer to the competent authority of Ukraine in accordance with the provisions of the relevant DTT of Ukraine.</p> <p>The list of required documents for MAP is presented in Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p>	<p>Tax Code of Ukraine, Article 1081, clause 1081.1, sub-clauses 1081.1.1 and 1081.1.2</p> <p>Tax Code of Ukraine, Article 1081, clause 1081.2, sub-clause 1081.2.1</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section II, clause 2</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	No	<p>The application for MAP may be rejected by the competent authority of Ukraine on the basis of an initiated but not completed administrative or judicial appeal on the same issue for which the application was submitted.</p> <p>The taxpayer has no possibility for administrative appeal after the completion of MAP on the same issue, as well as there is no possibility for MAP after the completion of</p>	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.4</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such</p>

Ukraine Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			judicial appeal.	application” Section III, clause 5 Section V, clause 2 https://zakon.rada.gov.ua/laws/show/z0305-21#Text
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	See Detailed Explanation	If the issue has already been decided by the administrative remedy, the taxpayer may apply for MAP or the judicial remedy. If the issue has already been decided by the judicial remedy, the taxpayer cannot apply for MAP.	Tax Code of Ukraine, Article 108-1, clause 108-1.4 Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.4 https://zakon.rada.gov.ua/laws/show/2755-17#Text Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020 “On approval of the application procedure for MAP and the requirements for such application” Section III, clause 5 Section V, clause 2 https://zakon.rada.gov.ua/laws/show/z0305-21#Text
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer’s request for MAP assistance, publicly	Yes	The details and peculiarities of the MAP are specified in Article 1081 of the Tax Code of Ukraine and Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020	Tax Code of Ukraine, Article 108-1 https://zakon.rada.gov.ua/laws/show/2755-17#Text Order of the Ministry of Finance of Ukraine №

Ukraine Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	available?			820 of 30 December 2020 “On approval of the application procedure for MAP and the requirements for such application” https://zakon.rada.gov.ua/laws/show/z0305-21#Text
14.	Are there specific timeline for the filing of a MAP request?	Yes	The taxpayer may apply for MAP no later than 1095 calendar days from the date of reconciliation of the monetary obligation with the results of the tax audit, including the results of the audit on the taxpayer's compliance with the arm's length principle.	Tax Code of Ukraine, Article 108-1, clause 108-1.2, sub-clauses 108-1.2.3 and 108-1.2.4 https://zakon.rada.gov.ua/laws/show/2755-17#Text Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020 “On approval of the application procedure for MAP and the requirements for such application” Section II, clauses 6,7 https://zakon.rada.gov.ua/laws/show/z0305-21#Text
15.	Are guidance on multilateral MAPs publicly available?	No	There are no special guidelines for multilateral MAP. At the same time, the details and peculiarities of MAP are set forth in Article 1081 of the Tax Code of Ukraine and Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020	Tax Code of Ukraine, Article 108-1 https://zakon.rada.gov.ua/laws/show/2755-17#Text Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020 “On approval of the application procedure for MAP and the requirements for such

Ukraine Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				application” https://zakon.rada.gov.ua/laws/show/z0305-21#Text
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	Tax collection procedures are suspended during the period of MAP application (case) analysis until the end of such application (case) analysis or the date of notification of MAP application rejection.	Tax Code of Ukraine, Article 108-1, clause 108-1.2, sub-clause 108-1.2.2 https://zakon.rada.gov.ua/laws/show/2755-17#Text Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020 “On approval of the application procedure for MAP and the requirements for such application” Section II, clause 6 https://zakon.rada.gov.ua/laws/show/z0305-21#Text
17.	Are there any fees charged to taxpayers for a MAP request?	No	There are no special fees for a MAP request.	Tax Code of Ukraine, Article 108-1 https://zakon.rada.gov.ua/laws/show/2755-17#Text Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020 “On approval of the application procedure for MAP and the requirements for such application” Section V, clause 4

Ukraine Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				https://zakon.rada.gov.ua/laws/show/z0305-21#Text
18.	Is there any other information available on availability and access to MAP?	No	-	-

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	<p>If the relevant DTT of Ukraine stipulates that the State Tax Service of Ukraine is the competent authority of Ukraine*, the taxpayer shall submit the MAP application to the STS, otherwise the MAP application shall be submitted to the Ministry of Finance of Ukraine.</p> <p>The STS is obliged to inform the Ministry of Finance of Ukraine about the submitted MAP application within 10 working days from the date of its registration and to provide a description of the circumstances of the case.</p> <p>The competent authority of Ukraine is obliged to inform the taxpayer about the result of the analysis of the MAP application no later than 60 working days from the date of submission of the MAP application by the taxpayer, indicating the start of the MAP case or the rejection of the MAP application with the reason for such rejection.</p> <p>The competent authority of Ukraine shall apply to the competent authority of another state in accordance with the relevant DTT within 30 working days from the date of the start of the MAP case.</p> <p>The competent authority is obliged to inform the controlling authority about the result of</p>	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.3, sub-clause 108-1.3.3</p> <p>Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.1</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section II, clause 1</p> <p>Section III, clause 4</p> <p>Section IV, clause 3</p> <p>Section V, clause 1</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>the MAP case analysis no later than 5 working days from the date of the relevant decision.</p> <p><i>*If the relevant DTT of Ukraine stipulates that the State Tax Service of Ukraine is the competent authority of Ukraine, the STS is obliged to notify the Ministry of Finance of Ukraine of the result of the MAP case analysis no later than 5 working days from the date of the relevant decision.</i></p>	
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No	-	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	Penalties may be reduced or waived according to the adjustments made under MAP.	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.2</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section V, clause 2</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Yes	Some DTTs (e.g. DTT with Switzerland) contain an arbitration clause.	https://mof.gov.ua/uk/international_agreements_of_ukraine_on_avoidance_double_taxation-543
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	No	-	-
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	Yes	-	-
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	Yes	The relationship between the MAP and administrative and judicial remedies under domestic law is set forth in the Tax Code of Ukraine and Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020	Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.4 https://zakon.rada.gov.ua/laws/show/2755-17#Text Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020 “On approval of the application procedure for MAP and the requirements for such application” Section V, clause 2 https://zakon.rada.gov.ua/laws/show/z0305-21#Text
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	Yes	See answer 24	Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.4 https://zakon.rada.gov.ua/laws/show/2755-17#Text Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p>“On approval of the application procedure for MAP and the requirements for such application” Section V, clause 2 https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Taxpayers may request a multi-year MAP for the tax years (periods) submitted. At the same time, the results of the MAP between the competent authorities do not apply to other tax years (periods), except those to which they are directly applicable.	<p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020 “On approval of the application procedure for MAP and the requirements for such application” Section V, clause 3 https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
26.	Do all your jurisdiction’s tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction’s tax treaties)?	No	The DTTs with Japan and Spain do not contain Article 9(2) of the OECD Model Convention or the UN Model Convention.	-
27.	Is there any other information available on resolution of MAP cases?	No	-	-

[Jurisdiction] Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	In accordance with the provisions of the TCU.	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.1</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section V, clause 1</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	In accordance with the provisions of the TCU.	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.1</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section V, clause 1</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>

[Jurisdiction] Dispute Resolution Profile – Implementation of MAP Agreements

30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	In accordance with the provisions of the TCU.	<p>Tax Code of Ukraine, Article 108-1, clause 108-1.6, sub-clause 108-1.6.1</p> <p>https://zakon.rada.gov.ua/laws/show/2755-17#Text</p> <p>Order of the Ministry of Finance of Ukraine № 820 of 30 December 2020</p> <p>“On approval of the application procedure for MAP and the requirements for such application”</p> <p>Section V, clause 1</p> <p>https://zakon.rada.gov.ua/laws/show/z0305-21#Text</p>
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-