

POLICY TRACKER

UPDATE ON POLITICS, LEGAL REFORMS AND BUSINESS
IMPACT IN UKRAINE



LAWS & REGULATIONS



#investment #FDI #screening

ESTABLISHMENT OF THE INTERAGENCY COMMISSION ON SCREENING OF FOREIGN INVESTMENTS

Before: Ukraine did not have a fully operationalised mechanism for screening foreign direct investment in sensitive sectors, despite policy discussions and commitments in this area.

Policy Change: The Government established an interagency commission to review foreign investments in sectors relevant to national security, such as the defense industry, infrastructure, or energy. The mechanism introduces a structured process for identifying and assessing potentially sensitive transactions, including acquisitions of strategic assets and investments in critical infrastructure. For business, this creates an additional regulatory layer for certain types of transactions, particularly involving foreign investors or cross-border corporate structures. Companies may face additional disclosure requirements, extended timelines and possible conditions or restrictions on transactions. At the same time, the system increases transparency and predictability compared to ad hoc decision-making and aligns Ukraine with EU practices on investment screenings.

Why it is important: Introduces a new regulatory layer for M&A and foreign investment transactions. Though the law is pending parliamentary vote, once it is adopted the commission will be fully functional.

What to do: Assess whether your sector, as well as current or planned transactions, may be subject to screening requirements.



#accounting #deregulation #contracts

LAW NO. 4791-IX ON THE SIMPLIFICATION OF PRIMARY DOCUMENTATION FOR SERVICES

Before: Businesses are generally required to formalise the provision of services through acts of completed works, creating an administrative burden and duplication of documentation.

Policy Change: The law allows the use of invoices as primary accounting documents confirming the provision of services in certain cases, removing the mandatory requirement to issue separate acts of completed works. This reduces document flow, simplifies accounting procedures and accelerates contract execution. For businesses, especially those with high volumes of service transactions, this reduces administrative costs and operational friction. The change also reduces the risk of delays or disputes over the signing of acts.

Why it is important: Although the changes are implemented in a limited scope and non-usage of acts of completed works shall be tacitly prescribed by the contract, this is an important conceptual change opening the way for further reform.

What to do: Update accounting policies and contract templates.



#finance #investment #insurance

EXPANSION OF THE EXPORT CREDIT AGENCY (ECA) POWERS FOR INVESTMENT LOAN INSURANCE

Before: ECA could insure only from war and political risks.

Policy Change: The Government expanded ECA powers to determine the scope of risks it insures. This allows ECA to propose a much wider range of insurance products. Determining the scope of risks must be approved by the ECA supervisory board.

Why it is important: Improves access to financing and reduces investment risks.

What to do: Monitor new ECA insurance products.



#corporate_governance #OECD #SOE

UKRAINE JOINED THE OECD CORPORATE GOVERNANCE PRINCIPLES

Before: Ukraine has been pending joining the Corporate Governance Principles since 2021.

Policy Change: Joining the Corporate Governance Principles shows that Ukraine is on the right track with the corporate governance reform. First of all, it concerns state-owned enterprises (SOEs). At the same time, strong and transparent SOEs are good prospective partners for private investors, e.g. in the defence industry or municipal services.

Why it is important: Improves investment climate and governance standards.

What to do: Monitor changes in governance requirements when working with SOEs.



#environment #reporting #emissions

SIMPLIFICATION OF THE EMISSIONS REPORTS FOR LOW-EMISSION COMPANIES

Before: Companies with low emissions had to submit voluminous emissions reports.

Policy Change: The Government allowed businesses with low environmental impact (the third group under the air protection law) to submit a simplified annual emissions report, including providing information in free form. The change reduces administrative burden and streamlines reporting procedures without altering core compliance obligations. Companies must still fully comply with emission limits, permit conditions and environmental control requirements.

Why it is important: Reduction of reporting burden.

What to do: Engage with available investment support mechanisms and IFI programmes.



DRAFT LAWS / INITIATIVES



#economy #business_environment #deregulation

DRAFT LAW NO. 13554 “ON AMENDMENTS TO CERTAIN LEGISLATIVE ACTS OF UKRAINE ON SIMPLIFYING CONDITIONS FOR CONDUCTING BUSINESS ACTIVITIES”

Status Quo: Ukrainian business still faces a significant regulatory burden, fragmented procedures and outdated administrative requirements across sectors.

Potential Policy Change: The draft law introduces targeted deregulation by eliminating or consolidating a number of duplicative permits, approvals and compliance requirements across sectors. It provides for the expansion of digital interaction with authorities and simplification of administrative procedures, including reduced documentation requirements. The bill also limits regulators' discretionary powers by introducing clearer procedural rules and timelines for decision-making.

Perspectives of the bill: Included in parliamentary agenda in Q1 2026; remains a priority deregulation initiative.

Why this is important: For business, this would reduce administrative costs, shorten time-to-market and decrease regulatory uncertainty.

What to do: Companies will need to adapt their processes to updated procedural rules and digital formats.



#tax #digital_economy #platforms

PACKAGE OF TAX DRAFT LAWS (NOS. 15110, 15111, 15112)

Status Quo: Taxation of digital platforms, cross-border services and certain income streams remain fragmented and not fully aligned with EU standards. The IMF asks the Government to implement changes.

Potential Policy Change: The package introduces mandatory reporting by digital platforms on income earned by sellers, effectively implementing DAC7-type rules and increasing transparency for tax authorities. It also introduces new VAT rules for e-commerce, including potential liability of Responsible Merchant's Sellers to collect and remit VAT on cross-border transactions. Amendments to the military levy expand or modify its scope, thereby directly affecting employers' payroll costs.

Perspectives of the bill: High likelihood of adoption due to the Government pressure. Although given parliamentary tensions and failure of previous attempts, the process could be difficult.

Why this is important: The draft laws are to implement IMF recommendations, allowing further macro-finance aid.

What to do: Businesses will need to implement new reporting systems, adjust tax compliance processes and potentially revise pricing and contractual arrangements. The change significantly increases compliance obligations for IT companies, marketplaces and cross-border service providers.



#public_procurement #state_spending

DRAFT LAW NO. 11520 “ON PUBLIC PROCUREMENT”

Status Quo: The public procurement system is regulated by existing legislation, but requires further alignment with the EU acquis and improvement of efficiency and transparency.

Potential Policy Change: The draft law proposes a comprehensive revision of public procurement rules, including alignment with EU directives, updated tendering procedures, and changes to thresholds and procurement methods. It may introduce new requirements for the qualification of bidders, the transparency of procedures, and the digitalisation of procurement processes. The law is expected to strengthen compliance obligations for suppliers, including documentation, reporting and audit requirements. For businesses, especially those working with the public sector, this will change access conditions to tenders, increase compliance standards and potentially create both new opportunities and barriers to entry. Companies will need to reassess procurement strategies and ensure alignment with updated rules.

Perspectives of the bill: High chances to be adopted.

Why this is important: Direct impact on all companies participating in public procurement. The draft law is to start a shift from the dominance of the price criterion towards quality.

What to do: Review participation strategies in public tenders and compliance readiness.



#regulation #state_control

DRAFT LAW NO. 14030 “ON BASIC PRINCIPLES OF STATE SUPERVISION (CONTROL)”

Status Quo: The state supervision and inspection system remains fragmented, with overlapping mandates and significant discretion of controlling authorities.

Potential Policy Change: The draft law aims to reform the system of state supervision by introducing unified principles, risk-based approaches and clearer limits on inspections. It provides for the reduction of the frequency and scope of inspections for low-risk businesses and introduces more transparent procedures for conducting audits. The law may also limit discretionary powers of inspectors and introduce stronger safeguards for businesses during inspections. For companies, this could significantly reduce inspection pressure and compliance risks, while requiring adaptation to new reporting and risk classification mechanisms. The reform is expected to improve predictability of regulatory oversight.

Perspectives of the bill: High chances to be adopted.

Why this is important: Affects inspection regimes and regulatory pressure across sectors.

What to do: Monitor changes to inspection rules and risk classification criteria.



#consumer_protection #retail #ecommerce

DRAFT LAW NO. 15100 “ON OUT-OF-COURT RESOLUTION OF CONSUMER DISPUTES”

Status Quo: Consumer disputes are primarily resolved in court, a process that is time-consuming and costly.

Potential Policy Change: The draft law introduces structured alternative dispute resolution (ADR) mechanisms, requiring businesses to engage in mediation or other non-judicial procedures before escalating to court. It may establish certified ADR bodies and impose obligations on businesses to participate in dispute resolution schemes. Companies may be required to implement internal complaint handling systems and comply with defined timelines for dispute resolution. This will increase compliance obligations but may reduce litigation costs and reputational risks. Businesses will need to align customer service and legal processes with the new framework.

Perspectives of the bill: Registered in March 2026; likely to advance due to EU alignment.

Why this is important: Impacts a wide range of retail, e-commerce and service providers.

What to do: Prepare internal complaint handling systems and processes for ADR.



#SME #EU_integration

DRAFT LAW 15001 ON HARMONISATION OF SME CRITERIA WITH EU RULES

Status Quo: Ukrainian SME classification differs from EU standards and allows for potential misuse.

Potential Policy Change: The draft law introduces EU-aligned criteria for SME classification, including stricter rules on ownership links, affiliated entities and control thresholds. This may result in the reclassification of companies that currently qualify as SMEs but are part of larger groups. As a consequence, some businesses may lose access to preferential regimes, state aid or grant programmes. The reform improves transparency and aligns Ukraine with EU frameworks, which is important for participation in EU programmes. Companies will need to reassess their corporate structure and eligibility.

Perspectives of the bill: High chances since it is government bill.

Why this is important: Impacts access to support programmes and regulatory treatment.

What to do: Review SME status under the new criteria for your company and your partners.



#agriculture #EU_integration

DRAFT LAW 15058 ON SANITARY AND PHYTOSANITARY (SPS) REGULATION

Status Quo: Ukraine's SPS framework is partially aligned with EU standards.

Potential Policy Change: The draft law aims to achieve the comprehensive alignment with EU SPS requirements, including stricter traceability, certification, and quality control obligations. The law also strengthens inspection and enforcement mechanisms, increasing regulatory oversight. For exporters, compliance will become mandatory for access to EU markets. This will increase compliance costs but improve long-term market access.

Perspectives of the bill: High chances. Though submitted by the agricultural committee leadership, the draft law is strongly backed by the Government.

Why this is important: Direct impact on agri-food companies and supply chains.

What to do: Businesses in the agri-food sector will need to upgrade processes, documentation and compliance systems to meet EU standards.



#recovery #demining

DRAFT LAW ON MINE ACTION / DEMINING FRAMEWORK

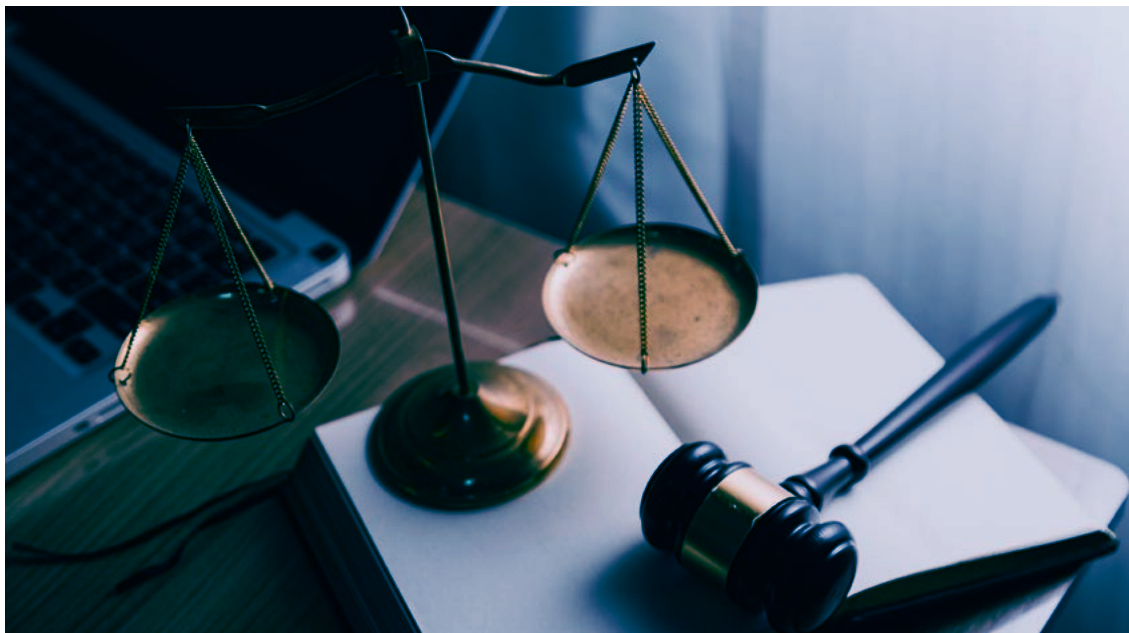
Status Quo: The legal framework for demining is fragmented and outdated. The effective law was designed before the full-scale war.

Potential Policy Change: The draft law introduces a more centralised and streamlined system for mine action, including clearer allocation of responsibilities and simplified procedures. It may enable faster contracting of demining services and improve access to international funding. Businesses will benefit from faster land clearance and improved legal certainty for operations. At the same time, compliance with updated safety and reporting standards will be required. The reform will accelerate the return of land to economic use.

Perspectives of the bill: Approved by the Government; expected to be submitted to parliament.

Why this is important: Impacts demining companies, as well as agriculture, infrastructure and logistics.

What to do: For demining companies, check the compliance; for all impacted businesses, look for additional opportunities.





#lobbyism #GR

INITIATIVE ON PROFESSIONAL STANDARD FOR LOBBYISTS

Status Quo: Lobbying regulation exists, but no formal professional standard is in place.

Potential Policy Change: The initiative proposes introducing qualification requirements, certification and professional standards for lobbyists. This could limit lobbying activities to certified professionals and formalise the GR market. Businesses may need to ensure that internal or external representatives meet new requirements. Additional compliance and reporting obligations may be introduced. The initiative may create barriers to lobbyist registration and decrease transparency.

Perspectives of the bill: Early-stage; strongly opposed by the mainstream business associations, including AHK Ukraine, ACC, EBA, etc.

Why this is important: Impacts advocacy and GR activities.

What to do: Engage via business associations.



#EU #industrial_policy

EU DRAFT INDUSTRIAL ACCELERATOR ACT (Ukrainian translation)

Status Quo: The EU has recognised flaws in its industrial policy and is working on its strengthening.

Potential Policy Change: The draft regulation is expected to introduce preferences for EU-based production in procurement and industrial programmes. This may include localisation requirements, supply chain criteria and eligibility conditions linked to EU origin. Ukrainian exporters may face stricter access conditions unless production is localised within the EU. Companies with an EU presence may benefit from preferential treatment. Businesses will need to reassess supply chains and market strategies.

Perspectives of the bill: Under development at EU level.

Why this is important: Impacts access to EU markets and procurement.

What to do: Assess localisation and supply chain strategies.



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