



# STATE FISCAL SERVICE

# AREAS OF WORK OF THE SFS



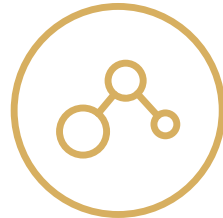
## EXCISE GOODS



fuel  
and lubricants



tobacco

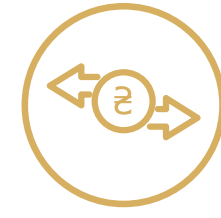


alcohol



alcoholic  
beverages

## COMBATING PAYMENT EVASION



taxes / fees /  
other mandatory payments

## FOCUS OF THE SFS OPERATIONS:



Strengthening the analytical component, in particular regarding the identification of "VAT scrolls" enterprises and the establishment of their organizers and participants in schemes of tax evasion, fees (mandatory payments) included in the taxation system.



SFS collection of high-quality evidence base regarding the organizers of scrolls, in particular during pre-trial investigations in criminal proceedings.



Sending to the State Tax Service of Ukraine materials on established illegal schemes to block the registration of tax invoices.



## ACCENTS OF STATE TAX SERVICE OPERATION



Implementation of the state tax policy: control over the receipt of taxes, fees, payments to the budgets and state trust funds.



Implementation of state policy in the field of combating offenses during the application of tax legislation on the payment of a single contribution and legislation on other issues.



Observance of the procedure for conducting cash settlements for goods (services), conducting settlement operations, as well as for the presence of licenses for conducting economic activities that are subject to licensing in accordance with the law.

# SFS RESULTS (JANUARY - APRIL 2021)



## GENERAL RESULTS

**1,69** BLN  
UAH

the amount of seizures from  
illicit trafficking in excisable  
products

**70**

illegal production centers  
of excisable products  
was eliminated

**14**

conversion centers  
were liquidated

**292,2** MLN  
UAH

the amount of penalties to the  
budget from the beneficiaries  
of conversion centers

**1,0** BLN  
UAH

the amount of blocked  
fictitious VAT tax credits

**1,0** BLN  
UAH

the amount of reduction  
of the monthly amount  
of tax "VAT scrolls"

**766** MLN  
UAH

the compensation amount  
or state losses caused by  
tax evasion

# SFS RESULTS (JANUARY - APRIL 2021)



## INFORMATION ABOUT COMBATING OF ILLICIT TRADE IN ALCOHOL PRODUCTS

**953,5** tons

of alcohol removed from the illicit circulation

**427,4** tons

of alcoholic beverages removed from the illicit circulation

**249,1** MLN UAH

the amount of seizures of counterfeit alcohol and alcoholic beverages

**51**

illegal production centers of alcohol and alcoholic beverages were eliminated



## INFORMATION ABOUT COMBATING OF ILLICIT TRADE IN TOBACCO PRODUCTS

**5,83** MLN  
PACKS

the number of seized packs  
of counterfeit cigarettes

**365,4** MLN  
UAH

the amount of seizures  
of counterfeit cigarettes

**9**

illegal tobacco production  
centers were eliminated



## OFFICE OF EFFECTIVE INTERACTION WITH BUSINESS

It is a new dialogue format based on the State Fiscal Service of Ukraine. We believe in openness, efficiency and equal rules for all. We are convinced that the new challenges facing the country's economy require open and consolidated work of both the authorities and representatives of Ukrainian and international business.

## OUR AIM

**Improve the mechanisms of interaction between the authorities and business.**

We are based on the principles of openness, efficiency, the involvement of business and society in the decision-making processes, increasing investment attractiveness and equal rules for all. To overcome the existing contradictions and ensure dynamic development, a systematic approach and dialogue between business and state structures is needed.

## KEY PRIORITIES:



**INFORMATION  
EXCHANGE**



**GENERAL ANALYTICAL  
BASE**



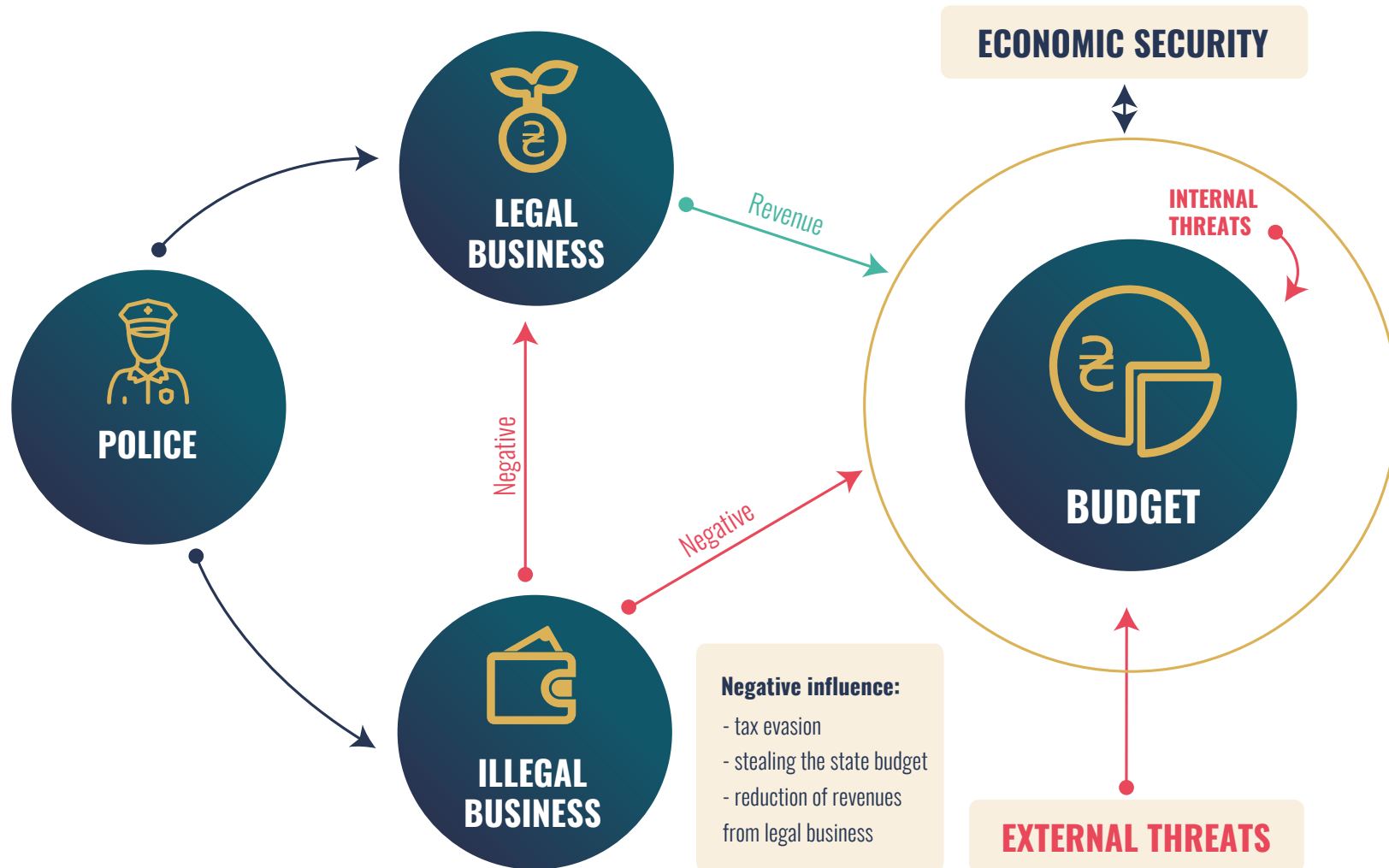
**EFFECTIVE  
COMMUNICATION**

# THE CONCEPT OF THE OFFICE OF EFFECTIVE INTERACTION WITH BUSINESS





# THE CONCEPT OF THE OFFICE OF EFFECTIVE INTERACTION WITH BUSINESS



# TIMELINE OF STATE FISCAL SERVICE OF UKRAINE AND BUREAU OF ECONOMIC SECURITY (BES)



**22TH MARCH 2021**

President signed law  
about BES

**12TH MAY 2021**

The Cabinet of Ministers adopted a  
resolution about BES

**AUTUMN 2021**

Elimination State Fiscal  
Service of Ukraine

Operation Start  
of BES



## ECONOMIC SECURITY OF THE STATE

— as being a preparation for the economy to ensure proper living conditions and to develop social and economic stability and political and military capabilities of society and country's ability to eliminate internal and external threats. Therefore, to comprehensively manage a country's economic security system in order to ensure its sustainable development.

## IMPORTANT FACTORS OF ECONOMIC SECURITY OF THE COUNTRY

An impact of the external and internal threats on the economic security of the country and the state budget

A negative impact of illegal businesses on the legitimate economic activity and the state budget:

- tax evasion
- leak of budget funds
- reduction of budget revenues from legitimate businesses
- creation by the illegal businesses of unfair and non-transparent competitive conditions in the markets

A clear division between legal and illegal businesses, outlining the boundaries and ways for interacting:

- with illegal businesses – taking a hard line, within the legislative framework only, no attempts to "reach an agreement"
- with legal businesses - dialogue and partnership

THANK YOU FOR YOUR ATTENTION