

Ukraine

Summary of CbC Reporting and Transfer Pricing Documentation Rules

Country-by-Country Report

- Effective Date:
 - Ukrainian-resident MNEs – from financial years ending between January 1st and December 31st, 2022.
 - Non-resident MNEs – from financial years beginning between January 1st to December 31st of the year when the MCAA-CbC is activated for non-resident MNEs.
- Filing Threshold: MNEs with total consolidated revenue equal to or exceeding €750 million in the previous year.
- Local Filing: A Ukrainian entity may be required to file the CbC report if certain conditions are met.
- Forms/Filing Information (see Bloomberg Tax International Tax Forms database):
 - CbC Notification of Reporting Entity: Filed electronically.
 - CbC Report: Filed electronically.
- Deadline for Filing Notification of Reporting Entity: By October 1st of the fiscal year following the reporting year.
- Deadline for Filing CbC Report: Within 12 months after the end of the reporting year.
- Penalties: Penalties for non-compliance may apply.
- Exchange of Information:
 - MCAA CbC: signed (November 3, 2022).

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

Master File

- Effective Date: From financial years ending in 2021.
- Filing Threshold: Taxpayer that is a member of an international group of companies with total consolidated revenue equal to or exceeding €50 million in the previous year.
- Language: Ukrainian.
- Deadline for Submission: Within 90 days of a request by the tax authorities (a request can be sent not earlier than 12 months and not later than 36 months from the end of the reporting year).
- Penalties: Penalties for non-compliance may apply.

Local File

- Effective Date: Based on existing (i.e., pre-BEPS) transfer pricing documentation rules.
- Filing Threshold: Taxpayers engaged in controlled transactions must prepare and maintain transfer pricing documentation. Controlled transactions include transactions with non-resident related parties that meet the following thresholds: (i) annual revenue of the Ukrainian taxpayer exceeds UAH 150 million for the reporting year and (ii) volume of the controlled transactions with each counterparty exceeds UAH 10 million for the reporting year.
- Language: Ukrainian.

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- Deadline for Submission: Within 30 days of a request by the tax authorities (a request can be sent not earlier than October 1st of the year following the reporting year).
- Penalties: Penalties for non-compliance may apply.

Transfer Pricing Disclosures

All taxpayers engaged in controlled transactions should file a report on controlled transactions (transfer pricing notification) and a notification on participation in an international group of companies by October 1st of the year following the reporting year.