Annex 1

No.	Case number/existence of plea agreement	Factual background	Amount of evasion, in UAH	Penalty, in UAH	Reference	Correlation of penalty to the amount of evasion, %
Judgements of convictions						
p. 1 of art. 212 of CC of Ukraine						
1	201/1927/18	Regarding director of the enterprise who deliberately lowered the index of the financial result of the enterprise. Violation of the requirements of tax legislation is confirmed by the conclusion of forensic economic expertise. *Pleaded guilty. Amnesty.*	811 080	17 000[1]	Reference in USRCD	2,1
2	183/5581/17	Regarding individual entrepreneur for concealing income and exceeding beyond the marginal revenue, provided for payers of unified tax of 2nd group. *Pleaded guilty. Amnesty.*	746 371,54	17 000[2]	Reference in USRCD	2,3
3	524/4247/18 *Plea agreement*	Regarding director of the enterprise-purchaser for tax evasion by forgery of documents on purchase of goods/services, which did not actually happen *Pleaded guilty. Amnesty.*	738 817,46	17 000	Reference in USRCD	2,3
4	629/4961/18 *Plea agreement*	Regarding individual who did not tax balance of the debt to the creditor under the loan agreement that was canceled (forgiven) at the expense of the reserve. *Pleaded guilty.*	1 019 040,39	17 000	Reference in USRCD	1,6
p. 2 . of art. 212 of CC of Ukraine (p. 2 of art. 15)						
5	537/413/18 *Plea agreement*	Regarding two facilitating agents of criminal scheme, who by creation and purchase of fictitious enterprises provided services of “conversion transactions” to the enterprise of real economy with intent to form “fictitious” tax credit. However, the activity of the center of “conversion transactions” did not result in tax evasion in amounts, envisaged by art. 212 of CC Ukraine due to the adjustment of index of tax invoices with VAT counterparts of such center of “conversion transactions”. The prosecution assessed the deed as completed attempted act towards tax evasion. *Persons pleaded guilty.*	Attempted act towards tax evasion, non-receipt of funds did not occur (the exact amount of evasion – 401 781,34 грн)	20 060	Reference in USRCD	–

[1] Subsequent to the results of judicial proceeding the accused was released from a punishment in the form of penalty based on art. 1 of the Law of Ukraine “On amnesty in 2016”.
[2] Subsequent to the results of judicial proceeding the accused was released from a punishment in the form of penalty based on art. 1 of the Law of Ukraine “On amnesty in 2016”.

No.	Case number/existence of plea agreement	Factual background	Amount of evasion, in UAH	Penalty, in UAH	Reference	Correlation of penalty to the amount of evasion, %
p. 2 of art. 28, p. 2 of art. 205, p. 5 of art. 27, p 2 of art. 212 of CC of Ukraine						
6	361/2918/18 *Plea agreement*	Regarding two facilitating agents of criminal scheme, who by creation and purchase of fictitious enterprises provided services of "conversion transactions" to the enterprise of real economy including by conduction of fictitious business transactions with intent to form "fictitious" tax credit. *Persons pleaded guilty*	708 300	51 000	Reference in USRCD	7,2
p. 3 of art. 212 of CC of Ukraine						
7	520/1470/18 *Plea agreement*	Regarding officials of the enterprise, involved to the scheme of illegal use of customs processing regime This case was described in detail in infoletter in last year. *Persons pleaded guilty*	1 806 381 226,71	18 360[3]	Reference in USRCD	0,001
p. 3 of art. 212, p.1, p.3, p.4 of art. 358 of CC of Ukraine						
8	1121/5932/12	Regarding entrepreneur, accused in usage of forged documents and forming of tax credit under fictitious business transactions.	1 464 326,72	255 000	Reference in USRCD	17,41
p. 2 of art. 205, p. 2 of art. 212, p. 3 of art. 212 of CC of Ukraine						
9	522/5469/18 *Plea agreement*	The verdict regarding facilitating agent of a crime, whose actions were aimed at creation of fictitious enterprises and its further usage in conversion transaction scheme. Created fictitious enterprise were used for concluding of fictitious agreements, that resulted in understatement of the object of taxation of income tax and value added tax. *Pleaded guilty.*	695 541,00 + 27 104 669,91	260 100 + deprivation of the right to hold positions; + asset forfeiture	Reference in USRCD	32,5
p. 3 of art. 212, p. 2 of art. 28, p. 2 of art. 366, p. 2 of art. 28, p. 4 of art. 358 of CC of Ukraine						
10	No.459/3134/15-к	The verdict regarding the facilitating agent of commission of the crime, who executed the documents under fictitious business transaction on purchase and supply of grain-crops, that resulted in overstatement of expenses for the purposes of value added tax and VAT tax credit.	11 885 462	7 632 266 + deprivation of the right to hold positions; + asset forfeiture	Reference in USRCD	64

[3] Penalty calculated in total (accountant – 4590 UAH, dispatcher – 4590 UAH, forwarding agent 1 – 4590 UAH, forwarding agent 2 – 4590 UAH)

p/ 1 of art/ 212, p/ 1 of art. 3676 of CC of Ukraine						
11	No.263/9730/17 *Plea agreement*	The verdict regarding the director of the enterprise-purchaser and forming of tax credit under fictitious business transactions regarding construction and forgery of documents.	1 513 095,25	3 400 + deprivation of the right to hold positions;	[Reference in USRCD]()	0,22
p/ 2 of art. 28, p. 1 of art. 205, p. 5 of art. 27, p .2 of art. 212 of CC Ukraine						
12	No. 203/3005/18 *Plea agreement*	Regarding formal director who knowingly aware of the intention of unidentified persons towards tax evasion, provided documents for registration of fictitious enterprise, involved in the scheme of tax evasion.	2 050 000,01	34 000 + 2 020 927,16[4]	[Reference in USRCD]()	1,024
p. 1 of art. 212, p. 4 of art. 347, p. 1 of art. 366 of CC of Ukraine						
13	No. 711/6515/15-к	Regarding director of the enterprise, who by usage of deliberately fictitious documents evaded from payment of value added tax by forming of “fictitious” tax credit.	1 546 177,00	The person released from punishment	[Reference in USRCD]()	–
p. of art. 212, p. 1 of art. 366 of CC Ukraine						
14	No. 344/17650/18	Regarding the person (both director of the enterprise and accountant), who by usage of deliberately fictitious documents evaded from payment of value added tax by forming of “fictitious” tax credit.	1 806 742,00	191 250 + asset forfeiture	[Reference in USRCD]()	10,5

[4] Charged from discovered bank account of the enterprise.

No.	Case number	Factual background	Reference
VERDICTS OF NO GUILTY			
15	552/6874/16-к	Regarding director of the enterprise-purchaser for allegedly tax evasion of VAT by conduction of fictitious business transactions and forgery of documents. The court stated that conducted third party audit confirms the relation with enterprises-sellers, and prosecution did not prove the alignment of actions of accused with directors of enterprises- sellers, who provided explanations of non-involvement in activity of enterprises. Besides, the court noted, that enterprises-sellers remain present in EDRPOU and registers of tax bodies.	Reference in USRCD
16	759/10575/16-к	Regarding director of enterprise-purchaser for allegedly evasion from VAT payment by conduction of fictitious business transactions. With due regard to the cancelation of tax assessments in administrative court the accused was declared not guilty. The court also noted, that reference to the verdict regarding director of enterprise-seller under art. 205 of CC of Ukraine is groundless, given the absence of evidences of alignment of actions with relevant persons.	Reference in USRCD
17	759/846/17	Regarding director of enterprise-purchaser for allegedly evasion from payment of VAT by conduction of fictitious business transactions. In the course of consideration of the case the court underlined, that the ruling on release from criminal responsibility under expiration of limitations period of the founder of enterprise-seller under art, 205 of CC of Ukraine can not be considered as a prove of tax evasion, because the prosecution did not prove the alignment of actions of accused and founder of enterprise-seller.	Reference in USRCD
18	759/20574/13-к	Regarding the director of the enterprise-purchaser for allegedly evasion from payment of VAT by conduction of fictitious business transactions. The court stated, that analytic certificates of counterpart's audit should not be considered as a prove and noted that the prosecution did not provide the analysis of tax invoices of the enterprise. Besides, the court stated that the prosecution is grounded only on the data on tax violations made by other businesses (nonpayment of taxes, forgery of primary documents), and the involvement of the accused to it has not been proved by proper and admissible evidences.	Reference in USRCD
19	758/14853/16-к	Regarding general director who allegedly evaded from payment of large amount of VAT in 2010-2011, by using tax credit, formed at expense of the fictitious enterprise (fictitiousness was approved by the verdict of the court). In the course of judicial proceeding it was approved, that business transaction, declared by the enterprise actually took place and had real character in issue, and all accusations are grounded on the conclusion of handwriting examination which does not confirm in any way the existence of the intention to commit an offense under Art. 212 of the CC of Ukraine. In addition, the director's innocence is confirmed by the testimony of witnesses, which confirmed the reality of "allegedly" fictitious transactions.	Reference in USRCD
20	372/1933/17	Regarding the director, who was accused in illegal forming of expenses and overestimation of VAT tax credit. At the same time, the court stated, that the director acted in good faith with the counterpart and had no intention to evade from payment of taxes. While delivering the verdict the court the court was guided by the principle of individual responsibility and impossibility of prosecution for the violation of the law committed by a fictitious counterparty.	Reference in USRCD
21	742/2412/17	Regarding the director of the enterprise, who was accused of tax evasion and forgery of documents. All the accusations were reduced to the fact that the director, knowingly knowing about the fictitiousness of transactions with counterparts, in order to evade taxes, introduced into the official document of the tax return knowingly false information. The court disagreed with the prosecutor's arguments and while delivering the verdict the court was guided by the principle of individual responsibility and impossibility of prosecution for the violation of the law committed by a fictitious counterpart.	Reference in USRCD

22	No. 325/22/14-к	Regarding the individual entrepreneur who headed the enterprise and was accused of tax evasion and submission of knowingly false information to the state registration. According to the prosecution, the director of the enterprise, knowingly aware of fictitiousness of transactions, introduced false information to the official documents of his enterprise, including the VAT invoice. However, the court did not agree with the arguments of the state prosecution and thoroughly investigated the evidence provided, the factual circumstances of the case, the existence of intent, and noted that the fact of the "fictitiousness of the transactions" was established solely by the court and, accordingly, confirmed by the decision in the administrative case. At the same time, such a decision on the " fictitiousness of the transactions of transactions" is absent, and therefore the accused should be declared not guilty.	Reference in USRCD
23	No.361/2189/15-к	Regarding the director of the enterprise, which, according to the law enforcement authorities, documented the allegedly conducted financial and economic transaction for receiving the services of garbage removal, repair and maintenance of construction machinery and equipment, electrical engineering works of another metropolitan enterprise. The prosecution described these actions as tax evasion and forgery (as regards primary documents). At the same time, the Court did not agree with the arguments of the prosecution, noting that the charges for the episode under consideration were canceled in administrative proceeding.	Reference in USRCD

p. 1 of Art. 212	Amount of evasion, in UAH	Amount of penalty, in UAH	Total penalty in % to the amount of unpaid taxes
Minimum amount	738 817,46	17 000,00	2,3
Maximum amount	1 513 095,25	3 400	0,22

p. 2 of Art. 212	Amount of evasion, in UAH	Amount of penalty, in UAH	Total penalty in % to the amount of unpaid taxes
Minimum amount	200 890,67	20 060	9,9
Maximum amount	2 050 000,01	10 030	1,024

p. 3 of Art. 212	Amount of evasion, in UAH	Amount of penalty, in UAH	Total penalty in % to the amount of unpaid taxes
Minimum amount	688 195,04	3 400,00	0,49
Maximum amount	11 885 462	7 632 266	64,2