No.	Case number / availability of plea agreement	The circumstances of the case	The amount of evasion, UAH	Fine, UAH	Link	The ratio of the fine to the amount of evasion,%
GUILTY VERDICTS						
Part 1 of Art. 212 of the Criminal Code of Ukraine						
1	202/5935/18 *agreement*	The case against the director of the enterprise for tax evasion by forming a tax credit for fictitious business transactions. *He pleaded guilty on all counts*.	773 274,18	17 000	Link in USRCD	2,2
2	243/583/19	The case against the director of the enterprise for tax evasion by falsifying documents for transactions for the purchase of products / services that did not actually take place. *He pleaded guilty on all counts*. *Amnesty.*	1 514 701,61	17 000[1] + 15 015,00	Link in USRCD	2,11
3	766/16883/18	The case against the director of the enterprise for tax evasion by forming a tax credit for fictitious business transactions.	1 049 780,00	17 000	Link in USRCD	1,62
Part 1 of Art. 212, Part 4, Art. 358 of the Criminal Code of Ukraine						
4	592/13806/17 *agreement*	The case against the director of the enterprise for tax evasion by forming a tax credit for fictitious business transactions, including, but not exclusively, by submitting designedly inveracious information to official documents of the enterprise. *He pleaded guilty on all counts*.	728 772	34 000	Link in USRCD	4,67
Part 2 of Art. 212 of the Criminal Code of Ukraine						
5	308/14196/18	The case against the director of the enterprise for tax evasion by falsifying documents for transactions for the purchase of products / services that did not actually take place. *He pleaded guilty on all counts*. *Amnesty.*	2 723 622,98	51 000,00[2]	Link in USRCD	1,87
Part 3 Article.212, Part 1 Article.209 of the Criminal Code of Ukraine						
6	405/5571/18	The case against the director of the enterprise, who did not record business operations for the sale of ammonia water, not registered as VAT payer and not paid VAT to the budget on a large scale. In addition, funds from the sale of ammonia water were legalized through financial transactions through fictitious companies he controlled in order to cover up the crime.	5 667 084,02	5 667 084,02	Link in USRCD	1,0
Part 2 of Art. 28, Part 2 of Art. 205, Part 5, Art. 27, Part 3 of Art. 212 of the Criminal Code of Ukraine						
7	285/1639/17	The case against the person, who, in order to evade taxes by forming a tax credit for non-commodity economic transactions, systematically performed the functions of the nominal (figure) director of a set of fictitious enterprises. *He pleaded guilty on all counts*.	8 797 960	314 000 + Confiscation of property	Link in USRCD	3,56

[1] As a result of the trial, the accused was released from serving his sentence in the form of a penalty on the basis of Art. 1 of the Law of Ukraine "On Amnesty in 2016".

[2] As a result of the trial, the accused was released from serving his sentence in the form of a penalty on the basis of Art. 1 of the Law of Ukraine "On Amnesty in 2016".

No.	Case number	The circumstances of the case	Link
ACQUITTAL JUDGEMENTS			
8	569/6727/15-к	The case against the director of the enterprise, for allegedly VAT tax evasion by making transactions for the purchase of products / services that did not actually take place and falsifying documents. While ruling the judgment of no guilty, the Court noted that the tax deductions had been canceled by the court in an administrative manner, confirming the absence of tax debt of the enterprise where the person held the position of director. In addition, the allegations made by the prosecution for entering false information in the primary documents are refuted by the testimony of witnesses, including those who were directly responsible for tax accounting. Taking into account the established fact of the absence of a criminal offense, under the criminal offenses, the Court concluded that it was necessary to admit the director not guilty of committing the offenses charged against him.	Link in USRCD
9	640/3526/16-к	The case concerned the criminal prosecution of the director (founder) of the enterprise, who allegedly, according to the prosecution, conducted tax evasion by increasing the tax credit and expenses by documenting non-commodity transactions with fictitious enterprises. At the same time, the Court, while ruling the judgement of no guilty, analyzed the evidence available in the criminal proceedings for their sufficiency, appropriateness and admissibility. As a result, the Court found that the existence of sentences against other persons for fictitious entrepreneurship, on the basis of the principle of individual responsibility, could not indicate the criminal intent of the accused in the absence of evidence of concerted action and intent to evade taxes. At the same time, other criminal proceedings materials, such as expert opinions, do not meet the criterion of sufficient evidence to establish of the mens rea of tax evasion, and the electronic evidence does not have proper personalization.	Link in USRCD
10	761/31966/15-к	The case against the director of the enterprise on the charge of acquiescence for detection in committing tax evasion by providing “services” to other business entities by illegally minimizing their tax liabilities to the budget, for a fee. According to the representatives of the prosecution, the perpetration of the incriminated actions was accompanied by the organization of the accused (as a co-organizer) of a sustainable criminal association, the activity was united by a single intention - assistance in tax evasion by creating, acquiring or re-registering subordinate entities - legal entities, as well as further " conversion transactions" activities. According to the results of the trial, the director was acquitted. At the same time, the judgement of no guilty was based on the lack of knowledge of the fact of the commission of the criminal offense, including as a result of recognition of the majority of the evidence inadmissible due to the violation of the procedural requirement for opening the case file by the prosecution under Art. 290 of the Code of Criminal Procedure of Ukraine.	Link in USRCD
11	332/2769/17	The case against the accountant of the enterprise who allegedly conducted VAT tax evasion by making fictitious business transactions and allegedly falsifying documents by introducing deliberately false information on the purchase of energy resources by enterprises with signs of "fictitiousness". While ruling the judgement of no guilty, the Court noted that the tax deductions from the inspections at the time of the trial were inconsistent, so there was no fact of tax evasion. Also, the allegations made by the prosecution for putting false information in the primary documents are refuted by the testimony of witnesses, including those who were directly responsible for tax accounting, as well as the existence of evidence to confirm the reality of the conducted energy purchasing transactions. In addition, while analyzing the relations with the "fictitious" counterparty, the enterprise where the defendant worked maintained due diligence in the selection of the counterparty, and the verdict on the officials was issued after conduction of business transactions - that is, the accused could not even guess at the shortcomings of the legal status of the counterparty, so that making business decisions in the choice of contractors is beyond the accountant competence.	Link in USRCD

No.	Case number	The circumstances of the case	Link
LIABILITY RELEASE			
12	494/120/19	The case against the director for alleged VAT evasion through conduction of transactions for the purchase of products / services that did not actually take place. As the damage caused to the state in the form of non-payment of VAT was compensated in full before the notification of the suspicion and bringing him to criminal responsibility, the prosecutor appealed to the court to dismiss the director from liability under part 4 of Art. 212 of the Criminal Code of Ukraine.	Link in USRCD

Art. 212, part 1	The amount of evasion, UAH	The amount of fines, UAH	Final penalties in% of the amount of unpaid taxes
The minimum size	728 772,00	17 000,00	2,33
The maximum size	1 514 701,61	34 000,00	2,25

Art. 212, part 2	The amount of evasion, UAH	The amount of fines, UAH	Final penalties in% of the amount of unpaid taxes
Minimum size / Maximum size	2 723 622,98	51 000,00	1,87

Art. 212, part 3	The amount of evasion, UAH	The amount of fines, UAH	Final penalties in% of the amount of unpaid taxes
The minimum size	5 667 084,02	5 667 084,02	1,0
The maximum size	8 797 960,00	314 000,00	3,56