Addition 1

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	127/2534/20	Regarding an individual entrepreneur, who intentionally, in order to retain the status of a single taxpayer, evaded the reflection of real taxable income, which deprives him of the right to be on the simplified taxation system, as well as further non-compliance with the requirements for mandatory registration as the value added tax payer and evaded the payment of personal income tax, war fee. *He pleaded guilty on all counts*.	3 991 740,56	34 000,00	Link in USRCD	0,85
2	759/8286/15-к	Regarding the director of the enterprise who intentionally, in order to decrease the taxable object and to receive the tax concession (the tax concession to which 0% tax rate is applied for automatic budget refund of VAT), envisaged by paragraph 197.6 of Article 197, paragraph 8 of Sub-section 2 “Special rules for value added tax collection” of Section XX “Transitional Provisions” of the Tax Code of Ukraine, provided to official documents of the enterprise knowingly false information on employed persons with disabilities.	4 807 659	34 000,00	Link in USRCD	0,7
Part 2 of Art. 212 of the Criminal Code of Ukraine						
3	750/12878/19	Regarding an individual entrepreneur, who intentionally, in order to retain the status of a single taxpayer, evaded the reflection of real taxable income, which deprives him of the right to be on the simplified taxation system, as well as further non-compliance with the requirements for mandatory registration as the value added tax payer and evaded the payment of personal income tax, war fee. *He pleaded guilty on all counts*.	4 056 544,57	42 500,00 + 4 056 544, 57 on a civil lawsuit	Link in USRCD	101
Part 3 of Art. 209; Part 3 of Art. 212 of the Criminal Code of Ukraine						

4	760/13922/20 *agreement*	Regarding the officials who were involved in the embezzlement of funds of the State Concern Ukroboronprom, disclosed by journalists. Such individuals were involved in the activities of the notorious legal entity Optimumspetsdetal LLC, the directors of which on by-order basis were looking for and purchasing relevant goods in cash for the State Concern – military equipment spare parts and components of unknown origin, at significantly inflated prices. At the same time, since the goods purchased in cash, they had no legal source of origin and were not really and documentary purchased by Optimumspetsdetal LLC and also, for the purpose of disguising the real origin of goods and creating a formal legal source of origin of the supplied goods, obtaining a sufficient amount of funds to pay for goods in cash, increasing the profitability of such activities by way of non-payment of the value added tax and income tax and, subsequently, legitimization of funds obtained by the involved officials (the accused) from such unlawful activities, the involved officials (accused) decided to use a number of business entities that would act as suppliers of goods which Optimumspetsdetal LLC supplied to state enterprises – members of the Concern, provide a documented source of origin of purchased goods (spare parts and components for military equipment), by reflecting in the tax accounting of Optimumspetsdetal LLC non-commodity transactions with such business entities and formed the necessary tax credit for Optimumspetsdetal LLC and allowed to increase the cost price of goods which had been actually obtained by Optimumspetsdetal LLC for free. As a result of transactions with controlled "sham" business entities, the accused reflected in VAT returns the data of tax invoices containing false information on purchase of goods by Optimumspetsdetal LLC from business entities and allocated “sham” VAT amounts to the enterprise's tax credit. The total amount of tax evasion is UAH 46 402 556,07. *They pleaded guilty on all counts*.	46 402 556,07	850 000	Link in USRCD	1,83
Part 3 of Art. 212 of the Criminal Code of Ukraine						

5	2610/11512/2012	Regarding the director of a legal entity who, acting intentionally, evaded paying of taxes in the total amount of UAH 5 090 197,5, which resulted in the actual non-payment of funds to the budget in the above amount, which is an especially large amount. The actions of the director of the enterprise consisted in receiving city budget funds with their subsequent transfer to subcontracting companies, which actually performed the works, and transferring most of funds, namely the differences which had appeared due to overestimation of actually performed works and purchased equipment, to the accounts of controlled business entities for their further appropriation by the Kyiv City State Administration officials. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to expiration of the limitation period.	5 090 197,5	-	Link in USRCD	-
ACQUITTAL JUDGEMENTS						
Part 1 of Art. 212; Part 1 of Art. 366 of the Criminal Code of Ukraine						
6	396/714/18	Regarding the head of a farm household, who illegally put in the application form No. 1-PC for registration as a subject of special taxation data regarding transactions on leasing a warehouse workshop to an enterprise not related to the sale of agricultural products and does not fall under the activities which are subject to the special tax regime in agriculture according to paragraph 209.17 of Article 209 of the Tax Code of Ukraine. As a consequence, during 2014-2016, being on a special tax regime, illegally had not reflected in the VAT tax return (general) and subsequently had not calculated and had not payed to the budget on general terms amounts of value added tax from the income received from the sale of agricultural products to enterprises-buyers.	2 933 334	-	Link in USRCD	**-**
Part 2 of Art. 212 of the Criminal Code of Ukraine						
7	761/18549/15-к	Regarding the director of the enterprise, who was allegedly aware that the supplier would not supply lighting products to the enterprise, for creating the apperance of real business transactions related to the purchase of lighting products, used particulars of knowingly false primary financial and business documents in the preparation of accounting and tax reporting. However, during the trial, the prosecution failed to prove the director's awareness of the defective status of the counterparty and accordingly the existence of direct intent to commit the crime.	2 955 411	-	Link in USRCD	**-**

No	Case number	The circumstances of the case	Link
LIABILITY RELEASE			

8	635/7871/20	Regarding an individual entrepreneur, who intentionally evaded paying taxes through the concealment of income (proceeds) from the sale of goods during the third quarter of 2020 in the total amount of UAH 3 200 222, which resulted in actual non-payment of funds to the budget in a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine – due to the compensation of damages caused to the state.	Link in USRCD
9	761/37616/20	Regarding the official of the enterprise, who, acting intentionally and with mercenary motives, violated the requirements of the Tax Code of Ukraine, which resulted in the non-payment of value added tax for August, September, October and November 2019 in the total amount of UAH 7 149 666,67, that led to the actual non-payment of taxes in especially large amounts to the State Budget of Ukraine. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
10	369/5296/20	Regarding an individual entrepreneur, who was systematically engaged in entrepreneurial activities, namely the construction of multi-storey apartment buildings and subsequently sold apartments in such buildings to individuals-buyers, and, as a result, he made profit, from which taxes, fees (obligatory payments) should be paid to the budget, realizing the illegal nature of his actions, with mercenary motives and in violation of the requirements of the Tax Code of Ukraine. As a consequence, there was the tax evasion in large amounts in the total amount of UAH 4 392 568,04. The court discharged the person from criminal liability provided by part 2 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine – due to the compensation of damages caused to the state.	Link in USRCD
11	371/1635/17	Regarding the director of the company, who, in violation of the requirements of the Tax Code of Ukraine, had not reflected the reduction amount of the negative value on the results of the adjusted calculation in the respective tax returns for value added tax submitted electronically to the Head Office of the State Fiscal Service in Kyiv region, by means of telecommunications with his personal electronic key for February 2016, March 2016 and April 2016, incorrectly reflected in line 16 of these tax returns the negative value included in the tax credit of the current reporting (tax) period, which resulted in the understatement of value added tax, its non-accrual and non-payment in the total amount of UAH 1 255 684. The court discharged the person from criminal liability provided by part 2 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to expiration of the limitation period.	Link in USRCD
12	732/1154/20	Regarding the directors of the enterprises, who evaded paying taxes. Person 1, in violation of applicable law, being aware of the unlawful nature of his actions, in the period of 2013-2014, upon prior conspiracy with Person 2 intentionally had been evading payment of personal income tax and war fee when paying income to taxpayers in the total amount of UAH 3 867 088,73, which resulted in actual non-payment of funds to the budget in considerable amounts. The court discharged the persons from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine and by part 1 of Article 366 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the expiration of limitation period.	Link in USRCD
13	695/1996/20	Regarding the director of the enterprise, who intentionally evaded paying of taxes by way of reflecting in the tax records non-commodity transactions for the acquisition of goods and services that were not actually performed, which resulted in tax evasion in the total amount of UAH 3 089 339, which exceeds 3506 legislatively established tax-free minimum incomes for that period of time. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the expiration of limitation period.	Link in USRCD
14	642/6255/20	Regarding an individual entrepreneur, who acted intentionally in order to achieve a criminal result in the form of evasion of paying of the single tax. Being aware that the amount of his actually received net taxable income overrans by UAH 21 030 000 the amount of income that entitled him to the second group of the single tax, he had not reflected in the tax return for 2020 this amount as income taxed at 15% rate, thus evaded payment of personal income tax in the amount of UAH 3 154 146. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD

15	441/1464/20	Regarding the director of the enterprise, who had carried out financial and economic transactions on formation of tax credit of VAT in the amount of UAH 17 597 000, which resulted in intentional evasion of payment of taxes, included in the taxation system, introduced in the manner prescribed by law in the amount of UAH 3 205 753, thus resulted in actual non-payment of funds to the budget in a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
16	522/20195/20	Regarding the director of the enterprise, who intentionally, for the purpose of tax evasion, had not reflected in the tax records of the enterprise the amounts received from the sale of utensils for cash, which resulted in non-payment of value added tax in the amount of UAH 1 579 933,68 and of corporate income tax in the amount of UAH 1 421 940,19 to the State Budget of Ukraine, which are considerable amounts. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
17	569/5118/20	Regarding the director of the enterprise, who, acting intentionally, knowing that the funds in the accounts of the enterprise are sufficient for the full payment of personal income tax, intentionally evaded payment of personal income tax to the state trust fund of Ukraine for the period of 3-4 quarters of 2018 in the amount of UAH 3 528 150. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
18	199/2155/18	Regarding the director of the enterprise, who intentionally evaded paying of value added tax to the State Budget of Ukraine in the amount of UAH 2 923 721,5 by reflecting in the tax records non-existent business transactions with enterprises. The court discharged the person from criminal liability provided by part 2 Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the expiration of limitation period.	Link in USRCD
19	755/14185/20	Regarding the director of the legal entity, who, acting intentionally and with mercenary motives directed to evade paying of taxes and obligatory payments in especially large amounts, in violation of the requirements of the above-mentioned regulations, in the period from 01.01.2020 to 30.06.2020 intentionally had not declared and had not payed UAH 9 666 462, namely the amount of the positive value of the balance/difference between the the amount of the tax obligation and the tax credit, which resulted in the actual non-payment of funds to the State Budget of Ukraine in especially large amounts. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state. *He pleaded guilty on all counts*.	Link in USRCD
20	521/1331/20	Regarding the director of the enterprise, who reflected non-existent business transactions in tax accounting on performance of construction works and rendering services, which resulted in respective non-payment of value added tax and income tax to the budget in the total amount of UAH 3 033 541,76. The court discharged the person from criminal liability provided by part 1 Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the expiration of limitation period.	Link in USRCD
21	468/173/20-к	Regarding the director of the enterprise, who intentionally evaded paying of value added tax to the budget in the total amount of UAH 2 634 037, which resulted in actual non-payment of funds to the budget in a considerable amount, by reflecting in the tax records non-existent business transactions with an enterprise-counterparty. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
22	755/14447/20	Regarding the director of the enterprise, who intentionally evaded paying of the land rent to the State Budget of Ukraine for 2017-2019 in the total amount of UAH 3 295 136,68, which was revealed in non-reflecting in the tax reporting of the enterprise the existing standard valuation of land plots, which is the taxable object, and the corresponding land rent for it. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD

23	932/10638/20	Regarding an individual entrepreneur, who, acting intentionally and with mercenary motives, in the period from 01.01.2015 to 31.12.2017, in violation of the Tax Code of Ukraine, had not accrued and had not payed to the budget personal income tax in the amount of UAH 1 506 762,08, had not accrued and had not payed to the budget the war fee in the amount of UAH 116 742,32, had not accrued and had not payed to the budget value added tax in the amount of UAH 1 221 191, thus evaded paying taxes in the total amount of UAH 2 844 695,40, which exceeds the legislatively established tax-free minimum income by 3000 times and more. The court discharged the person from criminal liability provided by part 1 Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to expiration of the limitation period.	Link in USRCD
24	523/13990/20	Regarding the chief accountant, who, acting intentionally and with a mercenary motive, evaded paying of corporate income tax and value added tax in the amount of UAH 3 002 047, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 Article 212 of the Criminal Code of Ukraine under Article 48 of the Criminal Code of Ukraine, part 2 of Article 284 of the Criminal Procedure Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
25	697/1837/20	Regarding the chief accountant, who intentionally evaded paying of value added tax to the state budget in the amount of UAH 2 867 323 by reflecting in tax records non-existent business transactions with enterprises. The court discharged the person from criminal liability provided by part 1 Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
26	523/14665/19	Regarding the chief accountant, who, acting intentionally and with a mercenary motive, aimed at tax evasion, filed a VAT tax return, in which he groundlessly had not reflected in the tax liabilities and gross income of the enterprise the amounts of transactions conducted on the sale of PVC windows. As a result of these intentional illegal actions of the accountant, the taxes were not payed to the state budget in the total amount of UAH 802 341,23. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 1 of Article 5, Article 44, paragraph 4 of part 1 of Article 284 of the Criminal Code of Ukraine, the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" due to the partial decriminalization of the act charged against him.	Link in USRCD
27	758/11100/20	Regarding the official of the enterprise who, when importing natural gas into the customs territory of Ukraine, in order to evade paying of taxes during customs clearance operations for imported natural gas and to systematically evade further payment of customs duties, when submitting customs declarations had not provided the complete package of documents required for customs clearance, to the account of the body of revenue and duties in the bodies exercising treasury servicing of budget funds, as a result, he intentionally evaded paying of customs duties (value added tax) in the total amount of UAH 167 587 215,29, which resulted in the actual non-payment of funds to the budget in especially large amounts. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
28	758/11099/20	Regarding the official of the enterprise, as a result of unlawful actions, which consisted in intentional evasion of paying taxes (value added tax). The funds were not payed to the budget in the total amount of UAH 28 316 397,82, which is an especially large amount, as it exceeds legislatively established tax-free minimum income by 7000 times and more. The actions of tax evasion were revealed in result of non-submission of additional customs declarations during the import of natural gas with full package of documents required for customs clearance of the said import of natural gas to the customs authority. The court discharged the person from criminal liability provided by part 3 Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
29	757/57453/17-к	Regarding the director of the enterprise, who, acting intentionally and with a mercenary motive, evaded paying of value added tax in the amount of UAH 1 085 601 by reflecting in tax accounting non-existent business transactions with a counterparty enterprise. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law, by which criminal liability for the action committed by the person concerned, has been abolished. *He pleaded guilty on all counts*.	Link in USRCD

30	357/4312/20	Regarding the persons, who evaded paying taxes through understatement of the due and payable value added tax in the total amount of UAH 3 907 647. *Actus reus* of this crime consisted in concluding of agreements on sale of property rights on apartments at understated (as compared with usual) prices. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to expiration of the limitation period.	Link in USRCD
31	591/7279/17-к	Regarding the director of the enterprise, who, acting intentionally, in order to evade paying of taxes by groundlessly overstating the tax credit and gross expenses of the enterprise, created the appearance of financial and economic operations, based on the results of which she formed “sham” tax credit and overstated gross expenses of the enterprise, using requisites of business entities with fictitious features. As the result of committed criminal actions, the director had not paid to the State Budget of Ukraine the value added tax in the total amount of UAH 1 679 424 and the corporate income tax in the total amount of UAH 1 595 453, which resulted in actual non-payment of funds to the state budget in the total amount of UAH 3 274 877. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to expiration of the limitation period.	Link in USRCD
32	751/2546/20	Regarding the chairman of the board of the company, who intentionally evaded paying of land rent (rent payments for land plots) in the total amount of UAH 7 668 755,61, which resulted in non-payment of funds to the budget in especially large amounts. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
33	756/5802/19	Regarding the person, who intentionally evaded paying taxes in the total amount of UAH 5 560 000, which resulted in non-payment of funds to the budget in especially large amounts. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state. *He pleaded guilty as charged.*	Link in USRCD
34	757/12511/20-к	Regarding the chief accountant of the legal entity, who intentionally evaded paying taxes by overstating VAT credit, which resulted in non-accrual and actual non-payment of value added tax in the amount of UAH 10 483 271, which is an especially large amount. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
35	756/1817/20	Regarding the person, who intentionally evaded paying tax debt on personal income tax and war fee in the amount of UAH 2 501 200,09, which resulted in the actual non-payment of funds to the budget in considerable amounts. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
36	757/4589/20-к	Regarding the official of the enterprise, who intentionally evaded paying customs duties in the amount of UAH 129 052 510,51, which resulted in the non-payment of funds to the budget in especially large amounts. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
37	947/1695/20	Regarding an individual entrepreneur, who had reflected in the tax declaration an understated amount of income and subsequently had not submitted to the tax authority an application for the transition to a single tax rate set for the payers of single tax of the third group, and also had not refused to apply the simplified taxation system. These actions of the person resulted in the non-payment of the single tax to the budget in the total amount of UAH 2 702 000, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD

38	753/5888/20	Regarding the director of the legal entity, who intentionally evaded paying of taxes by customs clearance of sports nutrition at a reduced price. According to customs declarations invoices, he indicated understated values in VAT declarations, as a result, he understated tax liabilities of value added tax, which resulted in the actual non-payment of funds to the budget in the amount of UAH 2 883 456,71, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
39	332/2865/20	Regarding the person, who intentionally evaded paying taxes. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to expiration the limitation period.	Link in USRCD
40	175/1536/20	Regarding an individual entrepreneur who, being on the simplified taxation system (payer of the single tax of the 3rd group), committed intentional tax evasion in the total amount of UAH 3 208 184,62, which resulted in the actual non-payment of funds to the budget in considerable amounts. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
41	349/567/20	Regarding the director of the private enterprise, who intentionally evaded paying taxes by filing a VAT declaration with false information, as a result of which the tax credit was overstated by UAH 2 964 216, which caused the actual non-payment of funds to the budget in considerable amounts. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
42	335/13332/19	Regarding the officials of the enterprise, who allegedly evaded paying taxes by understating tax liabilities of the corporate income tax and value added tax in the total amount of UAH 3 774 673, which is a considerable amount. However, despite sufficient evidence that confirm the perpetration of a crime provided by part 2 of Article 212 of the Criminal Code of Ukraine, during the pre-trial investigation the guilt of the officials of the enterprise or other persons of the commission of the respective criminal offense was not determined and proved. The court closed the criminal proceedings under part 2 of Article 212 of the Criminal Code of Ukraine on the fact of violation of the tax legislation requirements by the officials of the enterprise under paragraph 3-1 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine because of the failure to establish the identity of the person committing the criminal offense, and due to expiration of the limitation period.	Link in USRCD
43	523/4802/20	Regarding the person, who intentionally evaded paying of personal income tax and war fee by not reflecting the amount of income received in the property and income tax declaration in the total amount of UAH 2 714 754,41, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state. *He pleaded guilty on all counts*.	Link in USRCD
44	201/7544/19	Regarding the person, who intentionally evaded paying of personal income tax and war fee by not reflecting the amount of income received in the property and income tax declaration in the total amount of UAH 873 555,19, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to expirarion of the limitation period.	Link in USRCD
45	759/22163/19	Regarding the official of the enterprise, who was obliged to accrue and pay taxes, who intentionally evaded to pay land tax for land plots in the amount of UAH 13 405 328,24, which resulted in the actual non-payment of funds to the budget in especially large amounts. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state. *He pleaded guilty on all counts*.	Link in USRCD

46	514/295/20	Regarding the director of the enterprise, who intentionally evaded paying taxes by reflecting in the tax declarations of value added tax financial and economic transactions, in which he unreasonably included to the tax credit the amount of VAT in the amount of UAH 2 643 000,12, which resulted in the actual non-payment of funds to the budget in considerable amounts. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
47	753/3933/20	Regarding the director of the enterprise, who intentionally evaded paying of income tax in the amount of UAH 2 898 038,03 by understating the taxable object, which resulted in the actual non-payment of funds to the budget in considerable amounts. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
48	753/3455/20	Regarding an individual entrepreneur who intentionally evaded taxes due to concealment of income that exceeded the limits set for an individual entrepreneur, which led to the actual non-receipt of funds to the budget totalling UAH 2,930,864.07, which is a large amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
49	757/38910/19-к	Regarding the person, who intentionally evaded paying of personal income tax and war fee, which resulted in the actual non-payment of funds to the budget of considerable amounts, namely UAH 864 840,2. The court closed the criminal proceedings under part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished criminal liability for acts committed by the person.	Link in USRCD
50	175/1537/20	Regarding an individual entrepreneur, who intentionally had not accrued and had not payed to the budget personal income tax, war fee and value added tax, thus evaded paying of taxes in the total amount of UAH 3 035 581,15, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state. *He pleaded guilty on all counts*.	Link in USRCD
51	522/17014/20	Regarding the person, who intentionally evaded paying taxes by non-submission to the state tax inspectorate a declaration of income and a VAT declaration, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 954 888, which is an especially large amount. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
52	757/5949/19-к	Regarding the director of the enterprise, who intentionally evaded paying of taxes by reflecting in the tax reporting the transactions with contracting suppliers without their documentary evidence, thereby unreasonably formed a tax credit for VAT and reflected it in the VAT declarations. These actions of the person resulted in non-payment of funds to the budget in the amount of UAH 1 447 387, which is a considerable amount. The court closed the criminal proceedings under part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Code of Criminal Procedure of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished criminal liability for acts committed by the person.	Link in USRCD
53	369/8/20	Regarding the person, who, according to the contract, was obliged to provide accounting services and did not pay personal income tax to the budget, a single contribution to the compulsary state social insurance, war fee in the total amount of UAH 11 335 901,98, which is an especially large amount. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD

54	947/3972/20	Regarding an individual entrepreneur, who intentionally evaded paying of taxes by not reflecting income in the tax declarations of a single tax payer – individual entrepreneur, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 3 000 097,95, which is a considerabe amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
55	459/547/20	Regarding the director of a separate subdivision of the state enterprise, who intentionally had not payed to the state budget personal income tax in the amount of UAH 3 125 456,98, having the financial capacities to make such payment with the working capital available on the current transactional accounts of the enterprise, which resulted in the actual non-payment of funds to the budget in considerable amounts. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
56	308/934/19	Regarding the person, who intentionally had not submitted to the tax authority an annual property and income tax declaration, thus evaded paying of taxes, which resulted in the actual non-payment of funds to the budget in considerable amounts in the amount of UAH 1 121 676,69. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine in view of shown remorse under Article 45 of the Criminal Code of Ukraine.	Link in USRCD
57	204/3507/20	Regarding the chairman of the board of the legal entity, who intentionally evaded paying land tax by understating the land tax rate, having applied it in the amount of 0,75 percent of the normative monetary valuation of land instead of 2,3 percent required, which resulted in the actual non-payment of funds to the local budget in the total amount of UAH 6 572 777,84, which is an especially large amount. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
58	522/3520/20	Regarding the director of the enterprise, who intentionally evaded paying of taxes by not reflecting in the income tax and VAT tax declarations of the enterprise financial and business transactions of the enterprise, which resulted in the actual non-payment of funds to the budget in considerable amounts, namely UAH 2 701 558,47. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
59	592/445/20	Regarding the chief accountant of an individual entrepreneur, who intentionally evaded paying of taxes through not having registered tax invoices in the Unified State Register of Tax Invoices in the total amount of VAT of UAH 11 922 012, which resulted in the actual non-payment of funds to the budget in especially large amounts. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
60	331/3977/19	Regarding the official of the enterprise, who intentionally evaded paying taxes by reflecting in the tax reporting non-commodity transactions for the purchase of goods and services that did not actually take place, thereby underestimated the tax liabilities of the enterprise of value added tax and corporate profit tax in the total amount of 1 839 523,06 UAH, which resulted in the actual non-payment of funds to the budget in a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD

61	335/13334/19	Regarding the officials of the enterprise, who evaded paying taxes by unreasonably forming a tax credit for VAT and gross expenses, which resulted in the evasion of the corporate income tax and value added tax in the total amount of UAH 2 684 783, which is a considerable amount. Bodies of pre-trial investigation conducted all possible and necessary investigative (search) actions on the respective criminal proceeding aimed at establishing all the circumstances of the criminal offense to be proved in criminal proceedings, but it failed to establish the identity of the person guilty of the commission of the crime thereof. The Court closed the criminal proceeding on the grounds of the criminal offense provided by part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 3-1 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine because of failure to establish the identity of the person guilty of the commission of the criminal offense and due to the limitation period expiration.	Link in USRCD
62	761/4820/20	Regarding the director of the legal entity, who intentionally evaded paying taxes, duties (obligatory payments) by submitting to the customs authorities forged specifications for contract and invoices containing knowingly false information about the value of goods, which resulted in the evasion of paying of import duty, additional import duty and value added tax in the total amount of UAH 3 075 751,05, which is a large amount. The Court discharged the person from criminal liability provided by part 2 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
63	523/1627/20	Regarding an individual entrepreneur, who intentionally evaded paying taxes by non-reflecting the income in the tax return of a single tax payer of individual entrepreneur, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 3 500 042,25, which is a significant amount. The Court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
64	344/1298/20	Regarding the director of the legal entity, who intentionally did not declare the amounts of tax obligations in the tax returns, for value added tax and corporate income tax in the total amount of UAH 3 408 554, which is a significant amount. The Court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
65	266/1556/20	Regarding the director of the enterprise, who intentionally evaded paying of taxes by not including in the accounting and tax reporting of the enterprise into income of the corporate income tax the amount of uncollectible accounts payable, for which the statute of limitations has expired, by including in the prime cost of goods sold in the corporate income tax the cost of raw materials, the purchase of which was not confirmed documentary, by including in the expenses of the corporate income tax the amounts of transportation of goods to customers, understating of the VAT tax liability and overstating of the VAT tax credit by means of inclusion the amounts of transportation of goods to the customers. These actions of the director resulted in the actual non-payment of funds to the budget in large amounts, in the total amount of UAH 4 074 326,75. The court discharged the person from criminal liability provided by part 2 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
66	639/610/20	Regarding the person, who intentionally concealed the income which was gained from the sale of apartments, houses and land to individuals, thereby evaded paying of personal income tax, value added tax and war fee in the total amount of UAH 4 376 444,37, which resulted in the actual non-payment of funds to the budget in large amounts. The court discharged the person from criminal liability provided by part 2 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
67	607/2099/20	Regarding the chief accountant of the legal entity, who intentionally evaded paying of taxes by understating the amount of expenses for the creation of collateral (reserves) to reimburse the next (future) expenses, understating the amount of use of created collateral (reserves) expenses, as well as by overstating the amount of negative value of the taxable object for previous tax reporting years (differences by which the financial result is reduced), which resulted in the actual non-payment of income tax in the total amount of UAH 2 984 983, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD

68	607/3438/20	Regarding the acting director and chief accountant of the enterprise, who intentionally evaded paying of taxes by not reflecting in the income tax returns the uncollectible accounts payable, understating the amount of gratitutious financial aid as a result of debt relief under the equipment lease agreement, overstating expenses, which are not documented by synthetic accounting and primary documents which resulted in the actual non-payment of income tax to the budget in the total amount of UAH 2 884 381, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine, under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
69	645/7627/19	Regarding the director of the company, who intentionally included into the tax credit the amounts of VAT on economic operations of the enterprise, which were not in fact carried out, thereby evaded paying of VAT in the total amount of UAH 2 283 329,84, which is a considerable amount. The Court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
70	518/122/20	Regarding the director of the enterprise, who intentionally evaded paying taxes by not including operations on agricultural products supply in VAT tax declarations in the total amount of UAH 2 643 000,07, which resulted in the actual non-payment of funds to the budget in a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
71	751/9534/19	Regarding the general director of the enterprise, who intentionally evaded paying tax on immovable property other than a land plot in the total amount of UAH 3 196748,86, which resulted in the actual non-payment of funds to the local budget in considerable amounts. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
72	361/7289/18	Regarding the general director of the legal entity, who intentionally evaded paying of value added tax by groundless understatement and non-payment of VAT tax liabilities, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 874 753, which is a considerable amount. The court closed the criminal proceedings under part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished the criminal liability for the act committed by the person.	Link in USRCD
73	646/76/20	Regarding the director of the legal entity, who intentionally evaded paying of taxes, fees (obligatory payments) by filing customs declarations with understated customs value of goods, which resulted in the understatement of tax liabilities and subsequently non-payment of funds to the budget in the total amount of UAH 3 305 278,73, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
74	489/75/20	Regarding the director of the company, who intentionally evaded paying of taxes by not including in the tax liabilities the amount of VAT on transactions of selling goods to counterparties-buyers under commission agreements and, as a result, a large amount of VAT was not received by the state budget in the total amount of UAH 3 669 388. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
75	607/6524/20	Regarding an individual entrepreneur, who intentionally evaded paying of taxes by concealing the taxable object, namely by the non-reflection in the tax accounting of income received from business activities relating to the sale of goods, he had not also registered as a VAT taxpayer, had not defined tax liabilities of the personal income tax and had not submitted to the State Tax Service a property and income tax declaration. These actions of the person resulted in the evasion of paying the single tax, value added tax and personal income tax in the total amount of UAH 2 885 637,87, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD

76	405/2458/20	Regarding the person, who was appointed as a director and chief accountant in one person, who intentionally evaded paying of taxes by understating the taxable object of value added tax through an unreasonable overstatement of the VAT tax credit, using void/fictitious transcripts of tax liabilities and tax credit in terms of counterparties, registers of issued and received tax invoices, which resulted in the actual non-payment of value added tax to the budget in the total amount of UAH 3 448 068,79, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
77	295/14386/19	Regarding the director of the enterprise, who intentionally evaded paying of taxes through illegal forming of a tax credit of value added tax in the result of the reflection of non-commodity transactions in the documents of accounting and tax reporting of financial and economic transactions with enterprises which had fictitious features, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 1 995 438,34 UAH, which is a considerable amount. The court closed the criminal proceeding under part 1 of Art. 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished the criminal liability for the act committed by the person.	Link in USRCD
78	686/13340/20	Regarding the founder and deputy director of the legal entity, who had not accrued and had not payed personal income tax and military fee to the budget during the payment of income to himself, by withdrawing funds from the bank accounts of the enterprise, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 2 818 230, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
79	758/14259/19	Regarding the director of the legal entity, who intentionally evaded paying of taxes by reflecting in the tax accounting of the enterprise the financial and economic operations on purchase goods from fictitious business entities, which were not in fact carried out, in order to minimize the value added tax liabilities of the enterprise and illigal forming of VAT tax credit thereof. These actions of the person resulted in the evasion of VAT in the total amount of UAH 2 458 211,44, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
80	757/63171/19-к	Regarding the director of the enterprise, who intentionally evaded paying of the value added tax in the total amount of UAH 2 904 190, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
81	464/1529/17	Regarding the persons, who, being the members of the organized criminal group, intentionally evaded paying of taxes by using knowingly forged certificates of origin to ensure export operations, which resulted in the evasion of income tax, personal income tax and military fee in the total amount of UAH 814 639,45. The court closed the criminal proceeding under part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished the criminal liability for the act committed by the person.	Link in USRCD
82	758/3138/17	Regarding the director of the legal entity, who intentionally evaded paying of taxes by including fictitious business transactions into the tax accounting of the enterprise and by including them into the expenses which are taken into account when determining the taxable object in the tax returns on corporate income tax, as well as into the tax credit of VAT in the tax returns on VAT. These actions of the person resulted in the actual non-payment of funds to the budget in the total amount of UAH 2 101 230, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD

83	759/12881/18	Regarding the director of the enterprise, who intentionally evaded paying of taxes through illegal forming of a VAT tax credit by conducting non-commodity (fictitious) financial and economic operations, which resulted in the actual non-payment of funds to the budget in the amount of UAH 1 482 016, which is a considerable amount. The court closed the criminal proceeding under part 2 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished the criminal liability for the act committed by the person.	Link in USRCD
84	316/1694/17	Regarding the director of the enterprise, who intentionally evaded paying of taxes by reflecting in the tax accounting knowingly false information about non-commodity operations on the purchase of goods and services which were not in fact carried out, thereby groundlessly understating the tax liabilities of the value added tax and corporate income tax in the total amount of UAH 3 222 919,67, which is a large amount. The court discharged the person from criminal liability provided by part 2 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
85	219/6338/20	Regarding the chief accountant of the municipal enterprise, who intentionally had not transferred personal income tax and military fee to the budget, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 9 655 386,72, which is an especially large amount. It was established during the pre-trial investigation that the enterprise had paid the full amount of the military fee and the value added tax to the budget before the accountant was brought to criminal liability, the person was discharged from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine. *He pleaded guilty on all counts.*	Link in USRCD
86	242/1161/19	Regarding the chief accountant of the municipal enterprise, who had not transferred personal income tax and military fee to the budget, which resulted in the actual non-payment of funds to the budget in considerable amounts in the total amount of UAH 767 387,61. The court closed the criminal proceeding under part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished the criminal liability for the act committed by the person.	Link in USRCD
87	266/51/13-к	Regarding the director of the legal entity, who, by using forged documents, intentionally formed unreasonably high deductable expenses and tax credit of the enterprise and also put knowingly false information about the amounts of supplies of goods and value added tax in the tax return, which resulted in the non-payment of funds to the budget in especially large amounts in the total amount of UAH 1 774 636. The defendent submitted a motion for discharge of the accused from criminal liability due to the limitation period expiration and for closure of the criminal proceeding. The court discharged the person from criminal liability provided by part 3 of Article 212, part 1 of Article 366 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
88	289/665/20	Regarding the director of the legal entity, who intentionally, by illegally forming the tax credit of VAT due to the reflection in the accounting and tax reporting documents of non-commodity transactions with enterprises, which were not in fact suppliers of inventory items,evaded paying value added tax in the total amount of UAH 3 006 669, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
89	368/634/15-к	Regarding the director of the legal entity, who intentionally carried out illegal forming of tax credit of the enterprise, namely groundlessly included into the VAT tax credit operations, which had not cause real legal consequences and were of non-commodity nature, thereby intentionally evaded paying value added tax to the budget in the total amount of UAH 783 575,36, which is a considerable amount. The court closed the criminal proceeding under part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished the criminal liability for the act committed by the person.	Link in USRCD

90	464/1412/20	Regarding the person, acting on the basis of power of attorney and was responsible for accounting and tax reporting, who intentionally conducted fictitious transactions on the purchase of products in order to overestimate the gross expenses of the enterprise and reduce the tax base, which resulted in the actual non-payment of funds to the budget total amount of UAH 2 979 739, which is a considerable amount. During the preparatory meeting, the defendant filed a written motion for closure of the criminal proceeding due to the payment of taxes until the moment of criminal prosecution. The Court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
91	522/10885/20	Regarding the person, who was a member of an organized criminal group, which was engaged in the acquisition and creation of business entities in order to cover its illegal activities aimed at intentional evasion of VAT in especially large amounts in the total amount of UAH 36 927 676. Under the instructions of the head and together with other members of the organized criminal group, the person created the semblance of financial and economic activities of the enterprises by carrying out non-commodity transactions, signing contracts with counterparties, filing tax returns to the state tax inspectorate on behalf of these enterprises. The court discharged the person from criminal liability provided by part 3 of Article 28, part 3 of Article 212 of the Criminal Code of Ukraine due to the limitation period expiration. *He pleaded guily on all counts*.	Link in USRCD
92	642/734/20	Regarding the director of the legal entity, who intentionally had not reflected in the tax liabilities the part of the sold inventory items, which resulted in the understatement of the amount of VAT. In addition, the director also received income from the enterprise as reimbursable financial aid by withdrawing cash from bank accounts and receiving cash from individuals for the sale of inventory items from the balance of the enterprise. The income had not been returned within the time allowed by law, and had not been included by the director as an individual taxpayer in the total annual taxable income by filing property and income tax declarations for the relevant reporting period, which led to the actual non-payment of funds to the budget in the total amount of UAH 2 029 076,37, which is a considerable amount. The court closed the criminal proceeding under part 1 of Article 212 of the Criminal Code of Ukraine and discharged the person from criminal liability due to the limitation period expiration.	Link in USRCD
93	673/864/20	Regarding the deputy head of the agricultural household, who intentionally evaded paying of value added tax through illegal use of the special tax treatment for agricultural activities by groundlessly reflecting in the value added tax declarations the special tax treatment of tax liabilities on transactions for the sale of purchased agricultural products under the guise of their own grown and by illegal non-reflecting such liabilities in general VAT declarations, which resulted in the actual non-payment of funds to the budget total amount of UAH 2 508 125, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
94	712/6255/20	Regarding the director of the legal entity, who intentionally provided the knowingly forged documents to the chief accountant in order to include false information into the enterprise's tax returns, intentionally evaded paying of value added tax and income tax by overstating the tax credit of the value added tax and gross expenses by reflecting financial and business transactions with business entities in the accounting and tax reporting of the enterprise, that had fictitious features, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 3 051 283,38, which is a considerable amount. The court closed the criminal proceeding under part 1 of Article 212 of the Criminal Code of Ukraine and discharged the person from criminal liability due to the limitation period expiration.	Link in USRCD
95	757/12505/20-к	Regarding the chief accountant of the legal entity, who intentionally evaded paying of the land tax (land rent) by transferring an incomplete amount of funds to the treasury accounts, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 28 921 761,04. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state.	Link in USRCD
96	757/15117/14-к	Regarding the official of the enterprise, who intentionally evaded paying of taxes which are included in the taxation system, provided knowingly false information to the official documents, and prepared and issued knowingly untruthful official documents. The court discharged the person from criminal liability provided by part 2 of Article 212, part 1 of Article 366 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD

97	757/16253/20-к	Regarding an individual entrepreneur, who concluded a supply contract with a legal entity and received inventory items without payment for delivered goods, had not reflected in the property and income tax declarations the income in the form of written-off tax debt and had not payed the personal income tax and military fee, which resulted in the actual non-payment of funds to the budget in the total amount of UAH 2 400 061,09, which is a considerable amount. The Court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the payment of taxes and compensation of damage caused by late payment of taxes.	Link in USRCD
98	761/23229/20	Regarding the chief accountant of the legal entity, who intentionally evaded paying of income tax by illegally reflecting in the accounting and tax reporting of the enterprise the financial transactions on debt obligations with counterparties, suppliers and customers, which resulted in the understatement of the taxable object and the actual non-payment of funds to the budget in the total amount of UAH 285 269 157,35, which is an especially large amount. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the full compensation of damages caused to the state.	Link in USRCD
99	761/26353/20	Regarding the director of the legal entity, who intentionally evaded paying of value added tax by not including the sale of products into the value added tax return, which resulted in the understatement of tax liabilities and the actual non-payment of funds to the budget in the total amount of UAH 3 421 050, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the full compensation of damages caused to the state.	Link in USRCD
100	947/17811/20	Regarding the director of the enterprise, who intentionally evaded paying of corporate income tax by selling products in cash and had not reflected the corporate profit tax from these operations in the corporate income tax return, which resulted in the actual non-paymet of funds to the budget in the total amount of UAH 2 900 368,77, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine due to the payment of taxes, fees, obligatory payments before criminal prosecution.	Link in USRCD
101	677/494/20	Regarding the general director of the legal entity, who intentionally understated the corporate income tax liability and non-resident income tax during the paying of income to non-resident in the form of interest under agreement on granting credit funds, by not withholding and not paying tax from non-resident income and reflecting in the composition of expenses increasing the financial result before taxation, which resulted the actual non-payment of funds to the budget in the total amount of UAH 2 439 624,92, which is a considerable amount. The court discharged the person from criminal liability provided by part 1 of Article 212 of the Criminal Code of Ukraine under Article 49 of the Criminal Code of Ukraine due to the limitation period expiration.	Link in USRCD
102	465/1180/20	Regarding the official of the legal entity, who intentionally used forged documents to form a groundless tax credit of the value added tax and subsequently to form the groundless amounts of negative value for the reporting period, which is credited in the tax credit of the next reporting period, without paying taxes, fees and obligatory payments under the tax legislation of Ukraine in the total amount of UAH 3 246 768,08, which is a considerable amount. The court discharged the person from criminal liability for the criminal offense provided by part 1 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the payment of debt before the criminal prosecution.	Link in USRCD
103	363/3731/19	Regarding the director of the legal entity, who intentionally evaded paying of taxes by groundless overstatement of the value added tax credit and enterprise expenses, understatement of corporate income tax, he reflected false information about economic transactions in the tax accounting of the enterprise, which were not carried out, which resulted in the non-payment of funds to the budget in the total amount of UAH 918 314. The court closed the criminal proceeding under part 1 of Article 212 of the Criminal Code of Ukraine under paragraph 4 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine due to the entry into force of the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine on reduction of pressure on business" No. 101-IX dated September 18, 2019, which abolished the criminal liability for the act committed by the person.	Link in USRCD

104	592/10597/20	Regarding the general director of the enterprise, who intentionally evaded paying of the tax debt on personal income tax by transferring funds from the company's accounts as payment for goods, works and services to the accounts of other business entities, which resulted in the non-payment of funds to the budget in the total amount of UAH 10 221 857,98, which is an especially large amount. The court discharged the person from criminal liability provided by part 3 of Article 212 of the Criminal Code of Ukraine under part 4 of Article 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state. *He pleaded guilty on all counts.*	Link in USRCD
105	212/6015/20	Regarding the chief accountant of the enterprise, who intentionally, having sufficient funds for the payment of taxes available on the transactional accounts of the enterprise, systematically had not payed the declared value added tax to the state budget in the period prescribed by law, which resulted in the non-payment of the tax in the amount of UAH 32 168 310, which is an especially large amount. Since the damage to the state in the form of non-payment of value added tax had been compensated in full before the notification of suspicion, the prosecutor had not objected to relieving her of criminal liability provided by part 4 of Article 212 of the Criminal Code of Ukraine. *She pleaded guilty on all counts.*	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
Minimum amount / Maximum amount	3 991 740,56/4 807 659	68 000,00	0,85

Art. 212, Part 2	The amount of evasion, UAH	The amount of fines, UAH	Final penalties in % of the amount of unpaid taxes
Minimum amount / Maximum amount	4 056 544,57/46 402 556,07	4 949 044, 57	0.77

The total amount of evasion under the resolutions on discharge from criminal liability during 2020, UAH	**The amount of evasion under the resolutions on discharge from criminal liability under part 4 of Art. 212 of the Criminal Code, UAH**	**The amount of evasion under the resolutions on discharge from criminal liability on other grounds (the expiration of the statute of limitations, the abolition of the criminality of the act, etc.), UAH**
1 019 574 402,11	886 435 033,11	133 139 369,00

Information on the payment of taxes, fees (obligatory payments), as well as the compensation of damages caused to the state by the late payment thereof (financial sanctions, penalties)

Reimbursed, UAH	Before the opening of criminal proceeding	During the pre-trial investigation and the criminal trial	Total, UAH
The amount of reimbursement, UAH	338 175 397	556 556 380,11	894 731 777,11

Not reimbursed under resolutions, UAH
124 842 625

Amount of evasion under resolutions during the fourth quarter, UAH
246 667 496,11

TOTALLY NOT REIMBURSED, UAH
189 034 278, 1

TOTALLY REIMBURSED, UAH
894 748 821, 68