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 taxpayer and evaded paying the personal income tax, war tax.	3 991 740,56	34 000,00	Link in USRCD	0,85
Part 2 of Art. 212 of the Criminal Code of Ukraine						
2	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 taxpayer and evaded the payment of personal income tax, war tax. *He pleaded his guilt in full.*	4 056 544,57	42 500,00 + 4 056 544, 57 on a civil lawsuit	Link in USRCD	101
No.	**Case number**	**The circumstances of the case**				**Link**
RELEASE FROM LIABILITY						
3	751/2546/20	Regarding the chairman of the board of the company, who deliberately evaded paying land fee (rent for land plots) in the total amount of 7,668,755.61 UAH, which resulted in non-receipt of funds to the budget in very large amounts. The Court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.				Link in USRCD
4	756/5802/19	Regarding a person who intentionally evaded paying taxes in the total amount of UAH 5,560,000, which resulted in non-receipt of funds to the budget in very large amounts. The Court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine in connection with compensation for damages caused to the state. *He pleaded guilty to the amount of suspicion announced to him.*				Link in USRCD
5	757/12511/20-к	Regarding the chief accountant of the legal entity, who deliberately evaded paying taxes by overstatement the VAT tax credit, which led to non-accrual and actual non-receipt of value added tax in the amount of UAH 10,483,271, which is a very large amount. The Court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine in connection with the compensation for damages caused to the state.				Link in USRCD

6	756/1817/20	Regarding a person who intentionally evaded paying tax debt on personal income tax and war fee in the amount of UAH 2,501,200.09, which led to the actual non-receipt of funds in the budget in large amounts. The court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
7	757/4589/20-к	Regarding the official of the enterprise, who deliberately evaded paying customs payments in the amount of UAH 129,052,510.51, which led to the non-receipt of funds to the budget in very large amounts. The Court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine in connection with the compensation of damages caused to the state.	Link in USRCD
8	947/1695/20	Regarding an individual entrepreneur who reflected in the tax declaration an understated amount of income and accordingly did not submit 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 did not refuse to apply the simplified taxation system. These person's actions led to the non-receipt of the single tax to the budget in the total amount of UAH 2,702,000, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine in connection with the compensation for damages caused to the state.	Link in USRCD
9	753/5888/20	Regarding the director of the legal entity, who deliberately evaded paying taxes by customs clearance of sports nutrition at a reduced cost, according to invoices to customs declarations he has indicated understated values in value added tax declarations, resulting in understated tax liabilities from value added tax, which led to the actual non-receipt of funds in the budget in the amount of UAH 2,883,456.71, which is a large amount. The court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
10	332/2865/20	Regarding a person who intentionally evaded paying taxes. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine in connection with the expiration of the limitation period.	Link in USRCD
11	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 led to the actual non-receipt of funds to the budget in significant amounts. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine in connection with the compensation for damages caused to the state.	Link in USRCD
12	349/567/20	Regarding the director of a private enterprise who deliberately evaded paying taxes by filing the false information in a value added tax declaration, as a result of which the tax credit was overstated by UAH 2,964,216, which led to the actual non-receipt of funds to the budget in significant amounts. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine in connection with the compensation for damages caused to the state.	Link in USRCD
13	335/13332/19	Regarding the officials of the enterprise, who allegedly evaded taxes by underestimating the tax liabilities from the income tax and value added tax for the total amount of UAH 3,774,673, which is a large amount. However, despite sufficient evidence for the existence of a crime under Part 2 of Art. 212 of the Criminal Code of Ukraine, during the pre-trial investigation the guilt of the officials of the enterprise or other persons in the commission of the specified criminal offense was not determined and proved. The court closed the criminal proceedings under Part 2 of Art. 212 of the Criminal Code of Ukraine on the fact of violation of the requirements of the tax legislation by officials of the enterprise based on para. 3-1 para. 1 Art. 284 of the Code of Criminal Procedure of Ukraine because the person who committed a criminal offense is not determined, and due to the expiration of the statute of limitations for criminal prosecution.	Link in USRCD

14	523/4802/20	Regarding a person who intentionally evaded the payment of personal income tax and war fee by not reflecting the amount of income received in the tax declaration on property and income in the total amount of UAH 2,714,754.41, which is a large amount. The court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation of damages caused to the state. *He pleaded guilty in full*.	Link in USRCD
15	201/7544/19	Regarding a person who intentionally evaded the payment of personal income tax and war fee by not reflecting the amount of income received in the tax declaration on property and income in the total amount of UAH 873,555.19, which is a large amount. The court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
16	759/22163/19	Regarding the official of the enterprise, who was obliged to charge and pay taxes, who deliberately evaded paying land tax for land plots in the amount of UAH 13,405,328.24, which led to the actual non-receipt of funds in the budget in especially large amounts. The Court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine in connection with the compensation for damages caused to the state. *He pleaded guilty in full*.	Link in USRCD
17	514/295/20	Regarding the director of the enterprise, who intentionally evaded paying taxes by reflecting in the tax declarations on value added tax financial and economic transactions in which he unreasonably included in the tax credit the amount of VAT in the amount of UAH 2,643,000.12, which led to the actual non-receipt of budget funds in significant amounts. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
18	753/3933/20	Regarding the director of the enterprise, who deliberately evaded paying income tax in the amount of UAH 2,898,038.03 by underestimating the object of taxation, which led to the actual non-receipt of funds in the budget in significant amounts. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
19	753/3455/20	Regarding an individual entrepreneur who intentionally evaded paying taxes due to the concealment of income that exceeded the limits set for an individual entrepreneur, which led to the actual non-receipt of funds in the budget totalling UAH 2,930,864.07, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
20	757/38910/19-к	Regarding a person who intentionally evaded paying the personal income tax and war fee, which led to the actual non-receipt of funds to the budget in significant amount totalling UAH 864,840.2. The Court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Code of Criminal Procedure 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 to reduce pressure on business" No. 101-IX as of September 18, 2019, which abolished the criminal liability for act committed by a person.	Link in USRCD
21	175/1537/20	Regarding a natural person-entrepreneur who intentionally did not accrue and did not pay to the budget personal income tax, war fee and value added tax, by evading paying taxes in the total amount of UAH 3,035,581.15, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state. *He pleaded guilty in full*.	Link in USRCD

22	522/17014/20	Regarding a person who intentionally evaded paying taxes by failing to submit to the State Tax Inspectorate a declaration of income and a VAT tax declaration, which led to the actual non-receipt of funds in the budget totalling UAH 954,888, which is a very large amount. The Court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the limitation period.	Link in USRCD
23	757/5949/19-к	Regarding the director of the enterprise, who deliberately evaded paying taxes by reflecting in the tax reporting transactions with counterparties-suppliers without their documentary evidence, thereby unreasonably formed a tax credit for VAT and reflected it in the declarations of value added tax. These actions of the person led to non-receipt of funds in the budget in the amount of UAH 1,447,387, which is a significant amount. The Court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Court of Criminal Procedure 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 to reduce the pressure on business" No. 101-IX as of September 18, 2019, which abolished criminal liability for acts committed by a person.	Link in USRCD
24	369/8/20	Regarding a 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 on the obligatory state social insurance, war fee in the total amount of 11,335,901.98 UAH, which is especially large. The Court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
25	947/3972/20	Regarding an individual entrepreneur who intentionally evaded paying taxes by not reflecting income in the tax declarations of a single taxpayer of an individual entrepreneur, which led to the actual non-receipt of funds in the total amount of UAH 3,000,097.95, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
26	459/547/20	Regarding the director of a separate structural department of a state enterprise, who intentionally did not pay to the state budget personal income tax in the amount of UAH 3,125,456.98, while having the financial ability to make such payment in the presence of working capital on current accounts of the enterprise, which led to actual non-receipt to the budget of funds in significant amounts. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
27	308/934/19	Regarding a person who intentionally did not submit to the tax authority an annual declaration of property and income, as a result of which he evaded paying taxes, which led to the actual non-receipt of funds in the budget in significant amounts totalling UAH 1,121,676.69. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, due to effective repentance, based on Art. 45 of the Criminal Code of Ukraine.	Link in USRCD
28	204/3507/20	Regarding the chairman of the board of a legal entity who intentionally evaded paying land tax by underestimating the land tax rate, applying it in the amount of 0.75 percent of the normative monetary valuation of land instead of 2.3 required, which led to the actual non-receipt of funds in the local budget UAH 6,572,777.84, which is a very large amount. The Court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
29	522/3520/20	Regarding the director of the enterprise, who deliberately evaded paying taxes by not reflecting in the tax declarations of the enterprise income tax and value added tax financial and business transactions of the enterprise, which led to the actual non-receipt of funds in the budget in large amounts, namely 2,701,558.47 UAH. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD

30	592/445/20	Regarding the chief accountant of an individual entrepreneur, who deliberately evaded paying taxes without registering tax invoices in the Unified State Register of Tax Invoices for the total amount of VAT of UAH 11,922,012, which led to the actual non-receipt of funds in the budget in especially large amounts. The court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of due to the compensation for damages caused to the state.	Link in USRCD
31	331/3977/19	Regarding an official of an 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 underestimating the tax liabilities of the enterprise for value added tax and income tax of UAH 1,839,523.06, which led to the actual non-receipt of funds in the budget in a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the limitation period.	Link in USRCD
32	335/13334/19	Regarding the company officials who evaded paying taxes by unreasonably forming a tax credit for VAT and gross expenses, which led to evasion of income tax and value added tax in the total amount of UAH 2,684,783, which is a significant amount. The pre-trial investigation bodies carried out all possible and necessary investigative (search) actions aimed at establishing all the circumstances of the criminal offense which must be proved in the criminal proceedings but failed to identify the person's guilt of the crime. The Court closed the criminal proceedings on the grounds of a criminal offense under Part 1 of Art. 212 of the Criminal Code of Ukraine based on para. 3-1 Part 1 Art. 284 of the Code of Criminal Procedure of Ukraine due to the failure to identify the person who committed a criminal offense, and the expiration of the limitation period for criminal liability.	Link in USRCD
33	761/4820/20	Regarding the director of a legal entity who intentionally evaded paying taxes, fees (mandatory payments) by submitting to the customs authorities forged specifications to the contract and invoices, which contained knowingly false information about the value of goods, which led to evasion of payment of import duties, additional import duty and value added tax in the total amount of UAH 3,075,751.05, which is a large amount. The Court released the person from criminal liability under Part 2 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
34	523/1627/20	Regarding an individual entrepreneur who intentionally evaded taxes by not reflecting income in the tax declaration of a single taxpayer of an individual entrepreneur, which led to the actual non-receipt of funds in the amount of UAH 3,500,042.25, which is a large amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to compensation for damages caused to the state.	Link in USRCD
35	344/1298/20	Regarding the director of a legal entity who intentionally did not declare the amount of tax liabilities in the tax declarations for value added tax and income tax for the total amount of UAH 3,408,554, which is a large amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
36	266/1556/20	Regarding the director of the enterprise, who deliberately evaded paying taxes by not including in the accounting and tax reporting of the enterprise in the income in corporate profit tax the amount of uncollectible accounts payable for which the statute of limitations has expired, the inclusion in the cost of goods sold in corporate income tax the cost of raw materials, the purchase of which is not documented, the inclusion in the corporate income tax the costs of transportation of goods to customers, understatement of VAT and overstatement of VAT tax credit by including the amount of transportation of goods to the buyer. These director's actions led to the actual non-receipt of funds in the budget in large amounts totalling UAH 4,074,326.75. The Court released the person from criminal liability under Part 2 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD

37	639/610/20	Regarding a person who intentionally concealed the income from the sale of apartments, houses and land plots to individuals, thereby evading the payment of personal income tax, value added tax and war fee totalling UAH 4,376,444.37, which led to the actual non-receipt of funds in the budget in large amounts. The Court released the person from criminal liability under Part 2 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
38	607/2099/20	Regarding the chief accountant of a legal entity, who intentionally evaded paying taxes by underestimating the amount of costs for the creation of ensuring (reserves) to reimburse the next (future) costs, the underestimation of the amount of use of created ensuring (reserves) costs, as well as by overestimating the negative value of subject to taxation of previous tax reporting years (differences by which the financial result is reduced), which led to the actual non-receipt of income tax in the budget totalling UAH 2,984,983, which is a large amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
39	607/3438/20	Regarding the acting director and chief accountant of the enterprise, who deliberately evaded paying taxes by not reflecting in the tax declarations on income tax the uncollectible accounts payable, understatement of non-repayable financial assistance in connection with the forgiveness of debt under the lease of equipment, overstatement of expenditure, which are not documented in the accounting and primary documents, which led to the actual non-receipt in large amounts to the budget of corporate profit tax in the total amount of UAH 2,884,381. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, on the basis of Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
40	645/7627/19	Regarding the director of the enterprise, who intentionally included in the tax credit the amount of value added tax on business transactions of the enterprise, which were not actually carried out, thereby evaded paying value added tax in the total amount of UAH 2,283,329.84, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
41	518/122/20	Regarding the director of the enterprise, who deliberately evaded paying taxes by not reflecting transactions for the supply of agricultural products in value added tax declarations totalling UAH 2,643,000.07, which led to the actual non-receipt of funds in the budget in significant amounts. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
42	751/9534/19	Regarding the general director of the enterprise, who deliberately evaded paying the real estate property tax other than land in the total amount of UAH 3,196,748.86, which led to the actual non-receipt of funds in the local budget in large amounts. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
43	361/7289/18	Regarding the General Director of the legal entity, who deliberately evaded paying the value added tax by unjustified understatement and non-payment of value added tax liabilities, which led to the actual non-receipt of funds in the budget in large amounts totalling UAH 874,753. The Court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Code of Criminal Procedure 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 to reduce pressure on business" No. 101-IX as of September 18, 2019, which abolished criminal liability for an act committed by a person.	Link in USRCD
44	646/76/20	Regarding the director of the legal entity who intentionally evaded paying taxes, fees (mandatory payments) by submitting customs declarations with understated customs value of goods, which led to understatement of tax liabilities and, accordingly, non-receipt of funds in the budget totalling 3,305,278.73 UAH, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD

45	489/75/20	Regarding the director of the enterprise, who intentionally evaded paying taxes by not including in the tax liabilities the amount of VAT on transactions for the sale of goods to counterparties-buyers under commission agreements, as a result of which the state budget did not receive large VAT totalling 3,669,388 UAH. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
46	607/6524/20	Regarding an individual entrepreneur who intentionally evaded taxes by concealing the object of taxation, namely non-inclusion in tax reporting of income from business activities for the sale of goods, as well as did not register as a value-added taxpayer, did not determine tax liabilities on personal income tax and did not submit to the state tax service a declaration of property and income. These person's actions led to evasion of the single tax, value added tax and personal income tax in the total amount of UAH 2,885,637.87, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
47	405/2458/20	Regarding a person appointed to the position of the director and chief accountant in one person, who deliberately evaded paying taxes by underestimating the object of value added tax due to unjustified overstatement of the VAT tax credit, using invalid documents of transcripts of tax liabilities and tax loan in terms of the counterparties, registers of issued and received tax invoices, which caused the actual non-receipt of value added tax in the significant amounts to the budget in the total amount of UAH 3,448,068.79. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
48	295/14386/19	Regarding the director of the enterprise, who deliberately evaded paying taxes by illegally forming a tax credit for value added tax, due to the reflection of non-commodity transactions in the documents of accounting and tax reporting of financial and economic transactions with enterprises which have the signs of fictitiousness, which caused the actual non-receipt of funds for the total amount of UAH 1,995,438.34, which is a significant amount. The Court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Code of Criminal Procedure of Ukraine, in connection with the entry into force the Law of Ukraine "On Amendments to the Criminal Code of Ukraine and the Code of Criminal Procedure of Ukraine to reduce pressure on business" No. 101-IX as of September 18, 2019, which abolished the criminal liability for an act, which was committed by a person.	Link in USRCD
49	686/13340/20	Regarding the founder and deputy director of a legal entity who did not accrue and did not pay the personal income tax and war fee to the budget when paying income himself, by withdrawing funds from the bank accounts of the enterprise, which caused the actual non-receipt of funds in the total amount UAH 2,818,230, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
50	758/14259/19	Regarding the director of the legal entity who intentionally evaded paying taxes by reflecting in the tax accounting of the enterprise unfeasible financial and economic relations on the acquisition of the goods from fictitious subjects of economic activity for the purpose of minimization of tax obligations of the enterprise from the value added tax and illegal formation of a tax credit for VAT in the enterprise. This person's actions led to evasion of value added tax in the total amount of UAH 2,458,211.44, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
51	757/63171/19-к	Regarding the director of the enterprise, who deliberately evaded paying the value added tax in the total amount of UAH 2,904,190, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD

52	464/1529/17	Regarding people who, as members of an organized group, deliberately evaded paying taxes by using knowingly forged certificates of origin to support export transactions, which led to evasion of income tax, personal income tax and war fee totalling UAH 814,639, 45. The Court closed the criminal proceedings under Part 2 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Code of Criminal Procedure 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 to reduce pressure on business" No. 101-IX as of September 18, 2019, which abolished criminal liability for acts committed by persons.	Link in USRCD
53	758/3138/17	Regarding the director of a legal entity who intentionally evaded paying taxes by reflecting in the tax accounting of the enterprise fictitious business transactions and including them in the costs taken into account when determining the object of taxation in tax declarations for corporate income tax, as well as the VAT tax credit in VAT tax declarations. These person's actions led to the actual non-receipt of funds in the budget in the total amount of UAH 2,101,230, which is a significant amount. The Court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
54	759/12881/18	Regarding the director of a legal entity who intentionally evaded paying taxes by unreasonably forming a value added tax credit due to non-commodity (fictitious) financial and economic transactions, which led to the actual non-receipt of funds in the amount of UAH 1,482,016, which is a significant amount. The Court closed the criminal proceedings under Part 2 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Code of Criminal Procedure 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 to reduce pressure on business" No. 101-IX of September 18, 2019, which abolished criminal liability for acts committed by a person.	Link in USRCD
55	316/1694/17	Regarding the director of the enterprise, who deliberately evaded paying taxes by reflecting in the tax accounting knowingly unreliable information on non-commodity transactions for the purchase of goods and services, which did not actually take place, thereby unreasonably underestimating the tax liabilities for value added tax and income tax the total amount of UAH 3,222,919.67, which is a large amount. The Court released the person from criminal liability under Part 2 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
56	219/6338/20	Regarding the chief accountant of the utility company, who deliberately did not transfer to the budget personal income tax and war fee, which caused the actual non-receipt of funds in the budget in especially large amounts totalling UAH 9,655,386.72. During the pre-trial investigation it was established that before bringing the accountant to criminal liability, the company had paid to the budget the full amount of war fee and value added tax, the person was released from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine based on Part 4 of Art. 212 of the Criminal Code of Ukraine. *He pleaded guilty in full.*	Link in USRCD
57	242/1161/19	Regarding the chief accountant of the utility company, who did not transfer to the budget personal income tax and war fee, which caused the actual non-receipt of funds in the budget in large amounts totalling UAH 767,387.61. The court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Code of Criminal Procedure 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 to reduce pressure on business" No. 101-IX as of September 18, 2019, which abolished criminal liability for acts committed by a person.	Link in USRCD
58	266/51/13-к	Regarding the director of the legal entity, who deliberately, using forged documents, formed unreasonably high gross costs and tax credit of the enterprise, as well as entered in the tax declaration knowingly false information about the amount of supply of goods and value added tax, which led to non-receipt of budget funds in especially large amounts totalling UAH 1,774,636. The defence counsel filed a motion to release the accused from criminal liability due to the expiration of the statute of limitations and to close the criminal proceedings. The court released the person from criminal liability under Part 3 of Art. 212, part 1 of Art. 366 of the Criminal Code of Ukraine based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
59	289/665/20	Regarding the director of a legal entity, who intentionally, by illegally forming a value added tax credit, due to the reflection of non-commodity transactions in the documents of accounting and tax reporting with enterprises that were not actually suppliers of inventory, evaded payment of value added tax on the total amount of UAH 3,006,669, which is a large amount. The court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD

60	368/634/15-к	Regarding the director of the legal entity, who deliberately carried out the illegal formation of the tax credit of the enterprise, namely the unjustified attribution to the tax credit of value added tax transactions that did not cause real legal consequences and were non-commodity, thereby deliberately evaded payment to the budget value added for the total amount of UAH 783,575.36, which is a large amount. The court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Code of Criminal Procedure 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 to reduce pressure on business" No. 101-IX as of September 18, 2019, which abolished criminal liability for acts committed by a person.	Link in USRCD
61	464/1412/20	Regarding the person who acted based on the power of attorney and was responsible for accounting and tax accounting, deliberately conducted simulated transactions to purchase products in order to overestimate the gross costs of the enterprise and reduce the tax base, which led to actual non-receipt of funds totalling 2,979,739 UAH, which is a large amount. At the preparatory court hearing, the accused filed a written request to close the criminal proceedings due to the payment of taxes until criminal prosecution. The court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD
62	522/10885/20	Regarding a person who was a member of an organized criminal group, which carried out the acquisition and creation of business entities in order to cover up their illegal activities aimed at intentional evasion of value added tax in especially large amounts totalling UAH 36,927,676. Under the direction of the head and together with other members of the organized group, the person created the appearance of financial and economic activities of enterprises by conducting non-commodity transactions, concluding agreements with contractors, submitting tax declarations to the state tax inspection on behalf of these enterprises. The court released the person from criminal liability for committing crimes under Part 3 of Art. 28, part 3 of Art. 212 of the Criminal Code of Ukraine, due to the expiration of the statute of limitations. He pleaded guilty in full.	Link in USRCD
63	642/734/20	Regarding the director of the legal entity, who deliberately did not reflect in the composition of tax liabilities part of the sold inventory, which led to an understatement of the amount of value added tax. In addition, the director also received income from the company as repayable financial assistance by withdrawing cash from bank accounts and receiving cash from individuals for the sale of inventory from the balance sheet of the company. Within the statutory period, this income was not returned and not included by the director as an individual taxpayer in the total annual taxable income by filing tax declaration on property and income for the relevant reporting period, which led to the actual non-receipt of funds in the total amount of 2,029,076.37 UAH, which is a large amount. The court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine and released the person from criminal liability due to the expiration of the statute of limitations.	Link in USRCD
64	673/864/20	Regarding the Deputy Head of the Farm, who deliberately evaded the payment of value added tax by illegally using the special regime of taxation of activities in the field of agriculture due to unreasonable reflection in the tax declarations of value added tax of the special regime of taxation of tax liabilities agricultural products under the guise of self-grown and illegal non-reflection of such liabilities in the general tax declarations for value added tax, which led to the actual non-receipt of funds in the budget in large amounts totalling UAH 2,508,125. The court released the person from criminal liability on charges of committing a criminal offense under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
65	712/6255/20	Regarding the director of the legal entity, who deliberately provided the chief accountant with knowingly forged documents to include false information in the company's tax declarations. He deliberately evaded value added tax and income tax by overstating the value added tax credit and gross expenses by reflecting in accounting and tax reporting of the enterprise of financial and business transactions with legal entities that had signs of fictitiousness, which led to the actual non-receipt of funds in the budget totalling UAH 3,051,283.38, which is a large amount. The court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine and released the person from criminal liability due to the expiration of the statute of limitations.	Link in USRCD
66	757/12505/20-к	Regarding the chief accountant of the legal entity, who intentionally evaded the payment of land tax (payment for land) by transferring the incomplete amount of funds to the accounts of the Treasury, which led to the actual non-receipt of funds in the total amount of UAH 28,921,761.04. The court released the person from criminal liability for committing a criminal offense under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the compensation for damages caused to the state.	Link in USRCD

67	757/15117/14-к	Regarding the official of the enterprise, who deliberately evaded the payment of taxes included in the taxation system, entered in the official documents knowingly false information, as well as compiled and issued knowingly false official documents. The court released the person from criminal liability under Part 2 of Art. 212, part 1 of Art. 366 of the Criminal Code of Ukraine based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
68	757/16253/20-к	Regarding an individual entrepreneur who has concluded supply contract with a legal entity and received inventory without payment for the delivered goods, did not reflect in the tax declaration on property and income in the form of written off accounts payable and did not pay personal income tax and war fee, which led to the non-receipt of funds in the budget in large amounts totalling UAH 2,400,061.09. The court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the payment of taxes and compensation for damage caused by late payment of taxes.	Link in USRCD
69	761/23229/20	Regarding the chief accountant of the legal entity, who deliberately evaded the payment of income tax by illegally reflecting in the accounting and tax accounting of the enterprise financial transactions on debt obligations with contractors, suppliers, and buyers, which led to understatement of the object of taxation and actual non-receipt of funds in especially large amounts for the total amount of UAH 285,269,157.35. The court released the person from criminal liability for committing a criminal offense under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the full compensation to the state of losses.	Link in USRCD
70	761/26353/20	Regarding the director of a legal entity who intentionally evaded the payment of value added tax by not reflecting the sale of products in the value added tax declaration, which led to understatement of tax liabilities and the actual non-receipt of funds in the budget in large amounts totalling 3,421,050 UAH. The court released the person from criminal liability for committing a criminal offense under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the full compensation of the damage caused to the state.	Link in USRCD
71	947/17811/20	Regarding the director of the enterprise, who deliberately evaded the payment of income tax by selling products for cash, while not reflecting the income tax on these transactions in the income tax declaration, which led to the non-receipt of funds in the budget in large amounts on the total amount of UAH 2,900,368.77. The court released the person from criminal liability under Part 1 of Art. 212 of the Criminal Code of Ukraine, due to the payment of taxes, fees, obligatory payments before criminal prosecution.	Link in USRCD
72	677/494/20	Regarding the General Director of a legal entity who intentionally underestimated the tax liability for income tax and income tax of a non-resident when paying income to a non-resident in the form of interest under a loan agreement, by not withholding and not paying income tax and reflection in the composition differences that increase the pre-tax financial result, which resulted in non-receipt of funds in the budget in large amounts totalling UAH 2,439,624.92. The court released the person from criminal liability for committing a criminal offense under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Art. 49 of the Criminal Code of Ukraine due to the expiration of the statute of limitations.	Link in USRCD
73	465/1180/20	Regarding the official of the legal entity who intentionally used forged documents to form an unjustified tax credit for value added tax and, accordingly, the formation of unjustified amounts of negative value of the reporting period, which is included in the tax credit of the next reporting period, without paying the tax legislation of Ukraine taxes, fees and mandatory payments in the total amount of UAH 3,246,768.08, which is a large amount. The court released the person from criminal liability for committing a criminal offense under Part 1 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to the payment of arrears before criminal prosecution.	Link in USRCD
74	363/3731/19	As for the director of the legal entity, who deliberately evaded taxes by unreasonably overstating the tax credit for value added tax and expenses of the enterprise, understatement of income tax, reflected in the tax accounting of the company false information about business transactions that were not carried out, which led to non-receipt to the budget of funds in large amounts totalling UAH 918,314. The court closed the criminal proceedings under Part 1 of Art. 212 of the Criminal Code of Ukraine based on para. 4 of Part 1 Art. 284 of the Code of Criminal Procedure 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 to reduce pressure on business" No. 101-IX as of September 18, 2019, which abolished criminal liability for acts committed by a person.	Link in USRCD

75	592/10597/20	Concerning the general director of the enterprise who deliberately evaded repayment of the tax debt from the 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 non-receipt of funds in the budget in the total amount of UAH 10,221,857.98. The court released the person from criminal liability under Part 3 of Art. 212 of the Criminal Code of Ukraine, based on Part 4 of Art. 212 of the Criminal Code of Ukraine due to compensation for damages caused to the state. *He pleaded guilty in full.*	Link in USRCD
76	212/6015/20	As for the chief accountant of the enterprise, who deliberately, having sufficient funds in the company's current accounts to pay taxes, systematically failed to pay the declared value added tax to the state budget within the period established by law, which led to non-payment of UAH 32,168,310, which is especially large amount. As the damage caused to the state in the form of non-payment of value added tax was reimbursed in full prior to the notification of suspicion, the prosecutor did not object to the release from criminal liability under Part 4 of Art. 212 of the Criminal Code of Ukraine. *She pleaded guilty in full.*	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/The maximum size	3,991,740.56	34,000.00	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
The minimum size/The maximum size	4,056,544.57	4,099,044.57	101,00

The total amount of evasion under the decisions on release from criminal liability for 9 months, UAH	**The amount of evasion under the decisions on release from criminal liability under Part 4 of Art. 212 of the Criminal Code, UAH**	**The amount of evasion under decisions on exemption from criminal liability due to other grounds (expiration of the statute of limitations, cancellation of the crime, etc.), UAH**
746,668,680	640,869,532	105,799,148

Information on payment of taxes, fees (mandatory payments), as well as compensation for damage caused to the state by their late payment (financial sanctions, fines)

Reimbursed, UAH	Before the opening of criminal proceedings	During the pre-trial investigation and criminal proceedings	**Total, UAH**
Amount of reimbursement, UAH	338,175,397	310,990,879	649,166,276

Not reimbursed, UAH
97,502,404

The amount of evasion under decisions during the III quarter, UAH
438,033,827.79