



DRC Legal Alert: Issue 77 | 9 March – 19 March 2022

1. President Introduces Visa-Free Regime for Humanitarians

On 14 March 2022, the President signed [Decree № 132/2022](#) establishing a visa-free regime for employees of international medical or humanitarian organizations, foundations or programs, or other organizations arriving in Ukraine by invitation from the Cabinet to provide humanitarian assistance. The plain reading of the Decree implies that an invitation from the Cabinet is a precondition for entering Ukraine visa-free for humanitarian work purposes. The Decree does not provide any procedure for obtaining such an invitation. This Decree does not apply to nationals of the State-aggressor.¹

2. Parliament Introduces a Wide Range of Tax Exemptions Including Exemption on Charitable Assistance

On 15 March 2022, the Parliament adopted [Law № 2120-IX](#), introducing a wide range of tax exemption and benefits targeting charitable organizations, beneficiaries of charitable assistance, individual entrepreneurs and businesses including SME. Following are some highlights of the law that are in force during martial law:

- People living in conflict areas and IDPs are exempted from the personal income tax on charitable assistance received (See [Order № 204-p](#) of 6 March 2022 and [Order 213-p](#) of 11 March 2022);
- Income tax discount for donation to NGOs was raised up to 16% (before – 4%);
- Shipment of vehicle fuel is exempted from taxation if delivered as humanitarian aid (For more information on vehicle fuel as humanitarian aid, see [DRC Legal Alert Vol. 76](#));
- Land and ecological taxes are waived for the territories where the hostilities are on-going;
- Commercial goods destroyed as a result of hostilities or provided for defense purposes are exempted from VAT;
- VAT for vehicle fuel is lowered from 20% to 7%;
- Group III individual entrepreneurs with a turnover of no more than 10 billion hryvnas may pay only 2% of unified tax instead of the usual rate of 5%;
- Individual entrepreneurs of I-II groups are exempted from unified tax during martial law;

¹ The terminology used herein is quoted from the Decree № 132/2022

- Individual entrepreneurs do not pay Unified Social Tax for themselves during martial law and 12 months after its suspension.

3. Cabinet Expands Scope of IDP Registration and Provides Simplified Procedure for Obtaining IDP Certificate

On 13 March 2022, the Cabinet issued [Decree № 269](#), expanding the scope of IDP registration and providing a simplified procedure for an obtaining IDP Certificate. Under the Decree, “temporary displaced persons”, who have relocated from regions where hostilities are on-going, are within the scope of IDP Registration. Such persons may obtain an IDP certificate through simplified procedures using the ‘Diia’ online-application, or through the Center for Administrative Services (TSNAP) as well as through executive bodies of the local councils (city/rayon at the city/village level).

4. Cabinet Establishes Coordination Hub on Children`s Rights During Martial Law

On 17 March 2022, the Cabinet adopted [Decree № 302](#), establishing the Coordination Hub on Rights of Children during martial law. This Hub is co-headed by the Minister of Social Policy and President`s Envoy on Rights of Children and Children`s Rehabilitation. The tasks of the Hub are as follows:

- Coordination of evacuation of children, in particular of vulnerable categories (i.e., orphans, children with disabilities) and creation of safe conditions for them;
- Coordination with central and local authorities for accommodating and meeting the needs of evacuated children;
- Control over consular registration of children evacuated abroad;
- Monitoring of social standards for evacuated children;
- Resolving problematic issues connected with children`s rights during martial law.

5. Cabinet Tasks Ukrposhta with Humanitarian Aid and Medicine Delivery

On 17 March 2022, the Cabinet issued [Decree № 305](#), assigning Ukrainian national post office Ukrposhta with additional tasks of delivering humanitarian aid, medicine, pensions and social payments during martial law. This Decree was adopted in order to prevent social and food crisis. The additional assignments include the following:

- Delivery of pensions and monetary support for persons eligible for such pensions and monetary support (if possible)
- Delivery of medicine and humanitarian aid
- Provide free shipping for companies, enterprises and organizations identified by the Ministry of Economy

Ukrpohta is also eligible for priority passage through check-points and fueling on gas stations.

6. Parliament Exempts Certain Categories of Caregivers from Conscription

On 15 March 2022, the Parliament adopted [Law No 2122-IX](#), exempting certain categories of persons from military service. These persons include:

- A person raising a minor child with disabilities;
- A person nursing a sick spouse, minor child, parent or parent of spouse (if supported by medical documents);
- A person whose spouse is a person with disabilities;
- A person whose parent or parent of a spouse is a person with disabilities of 1-2 group;
- A person nursing another person with disabilities who is fully or partially deprived of legal capacity;
- A person nursing a non-family member who belongs to disability group of 1-2;
- A person raising a child with serious disease (i.e., perinatal damages of the nervous system, cancer, diabetes etc.).

7. Parliament Prolongs Martial Law for 30 days

On 15 March 2022, the Parliament adopted [Law No 2119-IX](#), prolongating the martial law in Ukraine for 30 days. The prolongation starts on 26 March 2022 and terminates on 25 April 2022 unless extended. Please see [DRC Special Legal Alert](#) for an analysis on the martial law.

8. Parliament Lets Local and Military Administrations Decide on the Use of Budgets for Humanitarian Purposes

On 15 March 2022, the Parliament adopted [Law No 2134-IX](#), amending the procedure for the use of subventions from the State budget. During martial law local or military administrations may decide on the use of money for territorial defense and humanitarian purposes, e.g., spending on food, accommodation, evacuation etc.

9. Cabinet Establishes Coordination Hub on Treatment of Prisoners of War

On 11 March 2022, the Cabinet adopted [Decree No 257](#) establishing the Coordination Hub on Treatment of Prisoners of War. The Head of the Hub is the Minister of reintegration, with the representation of more than a dozen other state authorities. The Hub will undertake the following roles:

- To ensure the implementation of international law obligations of Ukraine in connection with the treatment of prisoners of war;

- To coordinate actions on the treatment of prisoners of war with central and local bodies, armed forces and other military units, law-enforcement agencies and civil society organizations;
- To decide on problematic issues connected with the treatment of prisoners of war.

10. Cabinet Reimburses Utility Costs to Local Self-Government Bodies for Accommodating Temporary Displaced Persons

On 11 March 2022, the Cabinet issued [Decree № 261](#) entitling local self-governments to claim reimbursement of certain utility costs from the Reserve Fund. This will apply only to those state-owned enterprises and units that provide accommodation to temporarily displaced persons in their properties. The reimbursement is not automatic - municipal enterprises have to apply for reimbursement from the oblast military administration.

11. Parliament Guarantees Jobs, Salaries and Places to Stay for Educational Workers and Students During Martial Law

On 15 March 2022, the Parliament adopted [Law № 2126-IX](#), introducing certain guarantees in the educational sphere during martial law. The guarantees include:

- Continuation of educational process in a safe form;
- Preservation of workplace, average salary, stipend and other payments prescribed by law;
- If necessary – provision of food and accommodation.

The civil military administrations and military administrations are responsible for the implementation of such guarantees during martial law.

12. Cabinet Prescribes Rules for Persons with Disabilities and Minors to Cross the Border During Martial Law

On 12 March 2022 the Cabinet adopted [Decree № 264](#) prescribing rules for persons with disabilities and minors to cross the border during martial law and state of emergency. For more information on border crossing rules for minors, persons with disabilities and persons accompanying them please consult the [Booklet \(click here\)](#) prepared by the Ministry of Social Policy (In Ukrainian).

13. Parliament Defines Collaboration with Aggressor State and Makes it a Crime

On 14 March 2022, the President signed two laws [№ 2107-IX](#) and [№ 2035-IX](#) to define collaboration with aggressor state² and criminal liability for collaboration. Among a long list of activities, the following activities are defined as collaboration:

- Public denial of the armed aggression against Ukraine by a citizen of Ukraine;
- Support of decisions and/or actions of the aggressor state;
- Propaganda and support for occupation or aggression against Ukraine;
- Voluntary occupation of positions in judicial or law enforcement agencies established in the temporarily occupied territory;
- Transfer of material resources to illegal armed or paramilitary formations.

Sanctions for these crimes include fines, prohibition to be employed for a state position from ten to fifteen years, imprisonment, confiscation of property.

Under Law № 2107-IX, persons who committed crimes against the foundations of national security of Ukraine may not participate in political life or serve in the army. If a trade union, NGO or charity organization is run by a person who committed a crime against foundations of national security, these organizations may be banned.

14. Parliament Adopted Law on Confiscation of Russian Property

On 10 March 2022, the President signed [Law № 2116-IX](#), introducing the legal basis for the forcible confiscation of Russian properties in Ukraine on the ground of public necessity. Properties of the Russian Federation and legal entities resident in Ukraine are subject to confiscation. Apparently, individual properties are not subject to confiscation. Properties subject to confiscation include movable and immovable property, funds, bank deposits, securities, corporate rights, other properties located or registered in Ukraine.

The law highlights that confiscation will be done on the grounds of public necessity, including military necessity, and will be based on legality, transparency, objectivity, purposefulness, strategic importance and effectiveness. The law also states in clear language that no compensation will be provided for the confiscation.

Confiscation will take place on the basis of a decision by the Council of National Security and Defense upon the initiative of the Cabinet. The decision on confiscation will be signed by the President. The decision on confiscation signed by the President is subject to annulment by the Parliament within six months after the termination of martial law.

² The terminology used herein is quoted from the Law № 2035-IX

15. New Law Introduces Punishment for Publication and Distribution of Information Justifying Aggression Against Ukraine

On 14 March 2022 the President signed [Law No 2109-IX](#) prohibiting production, publication and distribution of information glorifying or justifying the aggression against Ukraine.³ This Law targets the press and media as well as works of political parties and civil society organizations. Political parties and civil society organizations may be banned by the court for violation of the law. Sanctions also include fines, correctional works, arrest or imprisonment.

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³ The terminology used in herein is quoted from the Law No 2109-IX