Annex
to the Report on the Inventory of Support Schemes for Undertakings Financed from State or Local Resources Existing on the Date of Entry into Force of the Law of Ukraine "On State Aid to Undertakings" (Updated)

List of Potential Support Schemes and Legal Acts that May Contain State Aid Measures Existing on the Date of Entry into Force of the Law of Ukraine "On State Aid to Undertakings"

№	1	2	3	4	5	6	7	8
	Granting Authority	Name of the Support Scheme	Legal Basis	Objective of the Support	Duration of the Support	Form and Amount of the Support (UAH)	Number of Beneficiaries	Other Comments
2.1. Energy Sector								
1	MinEnergy NEURC	Support for the Promotion of Electricity Generation from Renewable Energy Sources	Law of Ukraine "On Alternative Energy Sources" (Articles 8, 9, 9^1, 9^2, and 9^3) Law of Ukraine "On the Electricity Market" (Articles 65 and 71)	Promotion of Electricity Generation from Renewable Energy Sources	Until 31 December 2029; Auction period: until 2034;	Establishment of a "green" tariff for electricity generated from renewable energy sources (Article 9^1); Procurement of the service provided by renewable electricity generators under the market premium	–	–

					No fixed duration. However, it applies only to electricity generation facilities commissioned between 1 July 2015 and 31 December 2024.	mechanism (Article 9^{3}). Premium added to the “green” tariff and the auction price for compliance with the required level of use of equipment of Ukrainian origin (Article 9^{2}).		
2	MinEnergy	Support for the Production and Use of Energy from Renewable Energy Sources and Alternative Fuels	Clauses 197.16.1 and 197.16.2 of Article 197 of the TCU Clauses 14 and 16 of Part One of Article 282 of the Customs Code of Ukraine (customs duty exemption)	Promotion of the Production and Use of Energy from Renewable Energy Sources and Alternative Fuels	No fixed duration	Tax advantage: exemption from VAT and customs duty – 0	0	According to the State Customs Service of Ukraine, this advantage was not applied in any customs clearance procedures during the period 2022–2025
3	MinEnergy	Support for Electricity Generation from High-Efficiency Cogeneration Installations and/or Renewable Energy Sources	Sub-clause 213.2.8 of Clause 213.2 of Article 213 of the TCU	Promotion of Electricity Generation from High-Efficiency Cogeneration Installations and/or Renewable Energy Sources	No fixed duration.	Tax advantage: exemption from excise tax	–	–
2.2. Energy Efficiency Sector								
4	MinDevelopment	Support for Thermal Modernisation	Law of Ukraine “On the Energy Performance of Buildings” (Article 16)	To improve the energy efficiency of residential and public buildings by increasing	Until 2030	–	–	–

		and Energy Efficiency Measure	State Target Economic Programme for the Support of Building Thermal Modernisation until 2030, approved by Order of the Cabinet of Ministers of Ukraine No. 694-r of 14 July 2025.	the number of thermal modernisation projects for residential and public buildings and the number of nearly zero-energy buildings, thereby reducing the country's dependence on imported natural gas, including natural gas of russian origin, and strengthening Ukraine's energy independence.				
5	MinDevelopment	Support for the Operation of the Energy Efficiency Fund	Law of Ukraine "On the Energy Efficiency Fund" Resolution of the Cabinet of Ministers of Ukraine No. 1102 of 20 December 2017 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Operation of the Energy Efficiency Fund"	To promote and support the implementation of measures to improve the energy efficiency and energy conservation of buildings; to support the implementation of other measures aimed at reducing energy consumption, including measures to increase the share of energy produced from renewable energy sources; and to implement other programmes in the residential sector, including programmes related to the restoration of buildings destroyed and/or damaged as a result of the armed aggression of the russian federation against Ukraine.	Unlimited duration	Capital contribution (increase in the authorised capital): 2025: 240 million (Resolution of the Cabinet of Ministers of Ukraine No. 1490 "On Increasing the Authorised Capital of the State Institution 'Energy Efficiency Fund'")	–	–
6	SAEE	Support for the Production of Energy Carriers from Renewable Energy Sources and Alternative Fuels	Resolution of the Cabinet of Ministers of Ukraine No. 243 of 1 March 2010 "On Approval of the State Target Economic Programme for Energy Efficiency and the Development of the Production of Energy Carriers from	Promotion of the production of energy from renewable energy sources and alternative fuels, reduction of energy dependence, and reduction of greenhouse gas emissions.	Until 31 December 2021	–	0	The SAEE states that the programme expired in 2021 and that, as of today, no support measures for undertakings are being implemented. No funding for the measures under the State Target Economic

			Renewable Energy Sources and Alternative Fuels for 2010–2021”					Programme was provided from the State Budget during 2024–2025. At the same time, the legal act serving as the legal basis for the implementation of the support scheme remains in force.
7	MinDevelopment State Agency on Energy Efficiency and Energy Saving of Ukraine	Support for the production and consumption of alternative fuels (biofuels)	Clause 17 of Part One of Article 282 of the Customs Code of Ukraine (customs duty exemption)	Support for the production and consumption of alternative fuels	Unlimited duration	–	–	–
2.3. Environmental Protection Sector								
8	MinEconomy	Stimulation of rational use of natural resources and environmental protection	The Law of Ukraine "On Environmental Protection", in particular, provisions of Articles 42, 47, 48 Resolution of the CMU dated February 28, 2011 No. 163 "On Approval of the Procedure for the Use of Funds Provided for in the State Budget for the Implementation of Environmental Protection Measures, in Particular for Improving the State of the Environment"	Implementation of measures to promote the rational use of natural resources and environmental protection	No fixed duration	Budget financing	–	–
9	MinEconomy	Implementation of measures to implement development priorities in the	CMU Resolution No. 877 of 17 August 2011 “Certain issues related to the implementation of the Financing Agreement for the Programme ‘Support for	Conservation of natural ecosystems, maintenance of their integrity, ensuring environmental safety and the introduction of sustainable	Until 31 December 2021	Budget financing	–	The 2024 Inventory Report stated that the implementation of the budget programme “Implementation of

		field of environmental protection	the Implementation of the National Environmental Policy Strategy of Ukraine’”	natural resource management for the sustainable development of society				measures to implement the development priorities in the field of environmental protection” had been completed in 2021. However, the legal basis for such funding remains in force.
10	MinEconomy	Support of measures aimed at reducing emissions (increasing absorption) of greenhouse gases	BCU CMU Resolution No. 348 of 23 March 2011 “On approval of the Procedure for the use of funds provided for in the State Budget to implement measures aimed at reducing greenhouse gas emissions (increasing greenhouse gas removals)” CMU Resolution No. 221 of 22 February 2008 “On approval of the Procedure for the consideration, approval and implementation of targeted environmental (green) investment projects and proposals for the implementation of measures related to the implementation of such projects and the fulfilment of the obligations of the Parties under the Kyoto Protocol to the United Nations Framework Convention on Climate Change”	Reduction of greenhouse gas emissions (increase in greenhouse gas removals)	No fixed duration	Budget funding: 2025 – UAH 50,870,881	3	–
11	MinEconomy	Supporting the development of the mineral and	Law of Ukraine “On approval of the National programme for the development of the mineral resource base of Ukraine until	Meeting the needs of the national economy for mineral resources through domestic extraction	Continuously until 2030	Budget funding	0	–

		raw material base	2030" (as amended by the Law of Ukraine No. 4154-IX of 18 December 2024) CMU Resolution No. 301 of 28 February 2011 "On approval of the Procedure for the use of funds provided for in the State Budget for the development of the mineral resource base and amendments to the Procedure for conducting geological exploration works financed from the State Budget"					
12	MinEconomy	Support for the operation of the state water management complex and water resources management	Law of Ukraine "On approval of the National target programme for the development of water management and environmental rehabilitation of the Dnipro River basin until 2021" CMU Resolution No. 401 of 23 May 2018 "Certain issues related to the use of funds in the field of water resources management" (ceased to have effect on 14 May 2026 pursuant to CMU Resolution No. 591 of 6 May 2026) CMU Resolution No. 591 of 6 May 2026 "Certain issues related to the use of funds in the fields of water resources management and hydraulic land reclamation"	Support for the operation of the State water management system and water resources management	No fixed duration	Budget funding: 2024 –30 million 2025 –20 million	–	–
13	MinEconomy	Support for mineral extraction	Law of Ukraine "On production sharing agreements"	Attraction of direct investment in Ukraine's extractive industry	No fixed duration.	Customs reliefs	–	–

			Clause 11 of part one of Article 282 of the Customs Code of Ukraine (customs relief)					
14	MinEconomy	Support of certain types of activities, namely activities in the field of hydropower	Subclause 255.4.12 of clause 255.4 of Article 255 TCU	Support for activities in the hydropower sector	No fixed duration	Exemption from the payment of rent for the special use of water	–	The STS noted, in particular, that since the use of water is not subject to taxation, no tax reporting is required. As there is no source of information on the volume of water used, it is not possible to determine either the amount of the relief granted or the number of undertakings to which such relief applies (beneficiaries).
2.4. Strategic industries								
15	MinDefence	State support for space activities	Law of Ukraine “On Space Activities”	Promoting the State’s socio-economic and scientific progress and improving the welfare of its citizens; contributing to the resolution of global challenges; developing space science and technology, space services and technologies that contribute to the sustainable development of the national economy; creating a strong export potential for the space industry; ensuring access to outer space and conducting scientific research of the Earth and outer space; creating and maintaining the State’s modern information environment through space technologies; and	No fixed duration	Budget funding: 2024 – 167 million (under budget programme 6381020) 2025 – 380 million (under budget programme 6381020)	–	According to the SSAU, no funds were allocated from the State Budget of Ukraine in 2024-2025 to finance space activities under the National target scientific and technical space programme of Ukraine. However, the State Budget provides for the relevant funding under budget programme 6381020.

				safeguarding the State's long-term interests in the field of national security and defence.				
			Law of Ukraine "On State Support for Space Activities"	Preservation and further development of the scientific, technical, technological and production potential of the space industry as one of the factors of national security; enhancement of the export potential of the space industry and the competitiveness of the developments (products) of domestic space industry entities; and creation of economic conditions and provision of guarantees for attracting investment (including foreign investment) into the development of the space industry.	No fixed duration		–	–
			Clause 1 of Sub-clause 6 of Section XX TCU	Reduction of the tax burden	From 02 December 2010 till 1 January 2033	Exemption from land tax: as of 1 January 2025 – 223,076,310 (tax relief code 18010573); as of 1 October 2025 – 732,474,800 (tax relief code 18010597).	as of 1 January 2025 – 4; as of 1 October 2025 – 3	–
			Clause 13 of part three of Article 110 of the Customs Code of Ukraine	Reduction of customs duties	No fixed duration	Exemption from customs payments under	–	The SCS provided information that the provisions of clause 13 of

						the temporary import customs procedure for goods temporarily imported into the customs territory of Ukraine by space industry entities.		part three of Article 110 of the Customs Code of Ukraine do not relate to customs payments.
2.5. Transport, Postal Services and Road Infrastructure Sector								
16	MinDevelopment	Compensation for the provision of public road passenger transport services	Part two of Article 29 of the Law of Ukraine "On road transport"	Compensation for the provision of public road passenger transport services	No fixed duration	Compensation for public road passenger transport services	–	–
17	MinDevelopment	Compensation for public electric passenger transport services	Part four of Article 4, part two of Article 14, and part three of Article 17 of the Law of Ukraine "On Urban Electric Transport"	Compensation for the provision of public electric passenger transport services	No fixed duration	Compensation for public electric passenger transport services	–	–
18	MinDevelopment	Support for railway transport	Part five of Article 7, parts two and six of Article 9, and parts six, seven and twelve of Article 10 of the Law of Ukraine "On Railway Transport"	Compensation for the provision of railway passenger transport services	No fixed duration	Compensation for railway passenger transport services	–	According to MinDevelopment, there is currently no legislative mechanism for the implementation of part twelve of Article 10 of the Law of Ukraine "On railway transport" in relation to railway passenger transport services. No funds were allocated by MinDevelopment from the State Budget in 2024–2025

								for the State order for passenger transport services.
			Part five of Article 10 of the Law of Ukraine “On Railway Transport”		No fixed duration	Capital transfers to enterprises (institutions, organisations): 2025 – 4,419,137,600	2025 – 1	According to MinDevelopment, the support scheme is in force for the period 2021–2027. However, this information is not reflected in the legal basis for granting the support.
19	MinDevelopment	Support for the development (revision) of design documentation for the construction of the metro in Kyiv	BCU CMU Resolution No. 914 of 1 September 2021 “On approval of the Procedure for the use of funds provided for in the State Budget for the development of the metro in Kyiv”	Development (revision) of design documentation for the construction of the metro in Kyiv	No fixed duration	Budget funding	–	According to MinDevelopment, no budget programmes for the development of the metro in Kyiv were provided for MinDevelopment during the period 2023-2026.
20	MinDevelopment	Free transfer of rolling stock between railway undertakings	Підпункт 197.1.12 пункту 197.1 статті 197 TCU	Tax exemption for transactions involving the free transfer of rolling stock by one railway or public railway transport undertaking to other State-owned railways or public railway transport undertakings	No fixed duration	Tax exemption	–	According to MinDevelopment, the current wording of subparagraph 197.1.12 of paragraph 197.1 of Article 197 of the TCU refers to outdated terminology, which, in turn, makes it impossible to apply this provision to the transfer of rolling stock from one State-owned railway transport undertaking to another State-owned railway transport undertaking.
21	MinDevelopment	Tax Exemption for Urban	Subclause 197.1.8 of Clause 197.1 of Article 197 of the TCU	Tax exemption for transactions involving the provision of passenger	No fixed duration	Tax exemption		–

		Passenger Transport Services		transportation services by urban passenger transport (except for taxis), the fares for which are regulated in accordance with the procedure established by law		as of 1 January 2025 – 1 223 091 950; as of 1 October 2025 – 1 138 984 770	as of January 1, 2025 –193; as of October 1, 2025 – 200	
22	MinDevelopment	Exemption from land tax for road infrastructure of public highways	Subclause 283.1.4 of Clause 283.1 of Article 283 of the TCU	Exemption from taxation of land used for public roads - land under the roadway, shoulders, subgrade, decorative landscaping, reserves, ditches, bridges, artificial structures, tunnels, interchanges, culverts, retaining walls, noise barriers, treatment facilities, and other road structures and equipment located within the right-of-way, as well as land located outside the right-of-way if it contains structures that ensure the functioning of public roads	No fixed duration	Tax exemption	–	The State Tax Service notes that as of June 1, 2023, the exemption has been removed from the Directory of Other Tax Advantages, since Article 283 of the TCU does not provide for tax advantages for such land plots but defines them as not subject to land tax
23	Ministry of Social Policy	Ensuring the provision of services for the delivery of pensions, insurance payments, and financial assistance to the population	Subclause 197.1.4 of Clause 197.1 of Article 197 of the TCU	Meeting the needs of the population during the provision of social and pension payments provided for them by law	No fixed duration	Tax advantages: as of January 1, 2025 – 335 684 160; as of October 1, 2025 – 190 722 090.	as of January 1, 2025 – 2; as of October 1, 2025 – 3.	–

2.6. Education and Science, Scientific and Scientific-Technical Activities, and Technology Transfer

24	Ministry of Education and Science	Support for the activities of science parks	Law of Ukraine “On Science Parks”	Support for the activities of science parks	No fixed duration	Exemption from import duties	–	According to the Ministry of Education and Science, as of February 1, 2026, there are 46 science parks that may be potential beneficiaries of support
			Part Three of Article 287 of the Customs Code of Ukraine	Promoting scientific progress, supporting innovative projects, and fostering economic development through the development of science parks	No fixed duration		–	–
25	Ministry of Education and Science	Support for the development of science and technology	Law of Ukraine “On Priority Areas of Science and Technology Development”	Formation of an effective sector of scientific research and scientific- -technical development to ensure the competitiveness of domestic production, sustainable development, national security and defense of Ukraine, and improvement of the quality of life of the population	No fixed duration	Provision of financial support to enterprises, institutions, and organizations regardless of ownership form on a competitive basis	–	–
26	Ministry of Education and Science	Support for technology park projects	Law of Ukraine “On the Special Regime for Innovative Activities of Technology Parks”	Implementation of technology park projects	No fixed duration	Full or partial interest-free financing of technology park projects and exemption from import duties	–	–
			Resolution of the Cabinet of Ministers of Ukraine “On Approval of the Procedure for Monitoring and Supervising the Implementation of Technology Park Projects” dated March 21, 2007, No. 517					

			Part Five of Article 287 of the Customs Code of Ukraine		–	Exemption from Import Duties	–	–
27	Ministry of Education and Science	Support in the field of technology transfer	Law of Ukraine “On State Regulation of Activities in the Field of Technology Transfer”	Ensuring the development of national industrial and scientific-technical potential	No fixed duration	State guarantees for the repay-ment of commer-cial bank loans provided for the acquisition of technologies and their compo-nents, the neces-sity of which is determined by the state’s needs and society’s for these technolo-gies	–	–
28	Ministry of Education and Science	Exemption from land tax for educational, cultural, scientific, healthcare, social protection, physical culture, and sports institutions that are fully funded from the state or local budgets	Subclause 282.1.4 of Clause 282.1 of Article 282 of the TCU: Cultural institutions that are fully funded from the state or local budgets are exempt from land tax	–	No fixed duration.	Tax advantages: as of January 1, 2025 – 502 154 940; as of October 1, 2025 – 500 553 500.	as of January 1, 2025 – 1107; as of October 1, 2025 – 972.	–
			Scientific institutions (except for national and state arboretums) that are fully funded from the state or local budgets are exempt from land tax;			Tax advantages: as of January 1, 2025 – 728 418 460; as of October 1, 2025 – 834 688 260	as of January 1, 2025 – 228; as of October 1, 2025 – 231	–

			Educational institutions that are fully funded by the state or local budgets are exempt from paying land tax			Tax advantages: as of January 1, 2025 – 16 399 308 760; as of October 1, 2025 – 16 625 658 860	as of January 1, 2025 – 3 445; as of October 1, 2025 – 3 445	–
			Healthcare facilities that are fully funded by the state or local budgets are exempt from paying land tax			Tax advantages: as of January 1, 2025 – 792 130 960; as of October 1, 2025 – 781 625 380	as of January 1, 2025 – 1 268; as of October 1, 2025 – 1 137	–
			Social welfare institutions that are fully funded by the state or local budgets are exempt from paying land tax			Tax advantages: as of January 1, 2025 – 84 129 590; as of October 1, 2025 – 51 082 040	as of January 1, 2025 – 444; as of October 1, 2025 – 435	–
			Physical culture and sports facilities that are fully funded by the state or local budgets are exempt from land tax			Tax advantages: as of January 1, 2025 – 73 508 310;	as of January 1, 2025 – 342;	–

						as of October 1, 2025 – 168 619 290	as of October 1, 2025 – 333	
29	Ministry of Education and Science	Support for scientific research and scientific and technical (experimental) development	CMU Resolution No. 776 of August 21, 2019, "On Approval of the Procedure for Granting Grant Support for Scientific and Scientific-Technical Activities at the Expense of the State Budget" Law of Ukraine "On Scientific and Scientific-Technical Activities"	Improving the level of scientific research and scientific-technical (experimental) development, developing scientific-technical potential, and enhancing the competitiveness of specialized science-oriented educational institutions (science lyceums, boarding science lyceums), scientific institutions and higher education institutions, preservation and development of the material- -technical base for conducting scientific and scientific-technical activities, and scientific internships for scientific staff	No fixed duration	Grant support	–	–
2.7. Investment Policy and Entrepreneurship Development								
30	MinEconomy	State incentives for the establishment and operation of industrial parks	Law of Ukraine "On Industrial Parks"	Ensuring favorable conditions for the creation and operation of industrial parks, attracting investment, particularly in de-occupied territories, and developing Ukraine's economy by balancing regional economic development and improving the quality of life for the Ukrainian population, introducing innovative and energy-saving technologies, creating new jobs, and ensuring sustainable	No fixed duration.	1) Full or partial compensation of interest rates on loans; 2) provision of funds on a non-repayable basis; 3) reimbursement of expenses; 4) Tax and customs incentives	Management companies, initiators of establishment – undertakings and participants in industrial parks	–

				development and environmental protection				
			Part Six of Article 287 of the CCU	–	–	Exemption from import duties: 2024 – 378,275; 2025 – 599,997	2024 – 8; 2025 – 20	–
31	MinEconomy	Exemption from import duties on goods imported into the customs territory of Ukraine by foreign investors in accordance with the Law of Ukraine “On the Foreign Investment Regime”	Part Two of Article 287 of the CCU	–	–	Exemption from import duties: 2024 – 4,482; 2025 – 5,487	2024 – 11; 2025 – 11	–
32	MinEconomy	Support for the Development of Small and Medium-Sized Enterprises	Law of Ukraine “On the Development and State Support of Small and Medium-Sized Enterprises in Ukraine”	Creating favorable conditions for the development of SMEs, ensuring development, stimulating investment and innovation, promoting the marketing of manufactured goods, and ensuring employment	No fixed duration.	Partial compensation of interest rates on loans granted to business entities; provision of guarantees to authorised banks to secure the performance of obligations under loans granted to business entities.	–	–

			Law of Ukraine "On the Development and State Support of Small and Medium-Sized Enterprises in Ukraine." Resolution of the Cabinet of Ministers of Ukraine No. 738 dated June 21, 2022, "Certain Issues Regarding the Provision of Grants to Businesses"	Financial support for own business	No fixed duration	–	–	–
				Financial support for horticulture, berry farming, and viticulture		Гранти: 2024 рік – 320 199 699; 2025 рік – 268 131 908	2024 – 168; 2025 – 168	–
				Financial support for greenhouse farming		Гранти: 2024 рік – 156 989 600; 2025 рік – 170 324 833	2024 – 65; 2025 – 65	–
				Financial support for the self-employment of combatants, persons with war-related disabilities, and their family members	No fixed duration	–	–	–
33	MinEconomy	Ensuring the Functioning of the National Agency for the Development and Support of Small and Medium-Sized Enterprises	Law of Ukraine "On the Development and State Support of Small and Medium-Sized Enterprises in Ukraine" CMU Resolution No. 29 of January 24, 2020, "On Approval of the Procedure for the Use of State Budget Funds Allocated to Ensure the Functioning of of the National Development Agency "	Promoting the implementation of state policy in the field of small and medium-sized enterprise development	No fixed duration	Support financed from the state budget: 1) in accordance with the Procedure for Providing Financial Support for 2024 – 17,650,234,037; for the first half of 2025 – 6,916,702,261;	–	Pursuant to the Law of Ukraine "On the National Development Institution", the Entrepreneurship Development Fund has been renamed the National Development Institution.

			CMU Resolution No. 28 of January 24, 2020, “On the Provision of State Financial Support”			2) in accordance with the Procedure for provision of support under financial leasing agreements for 2024 – 250,000,000, for the first half of 2025 – 186,467,330; 3) in accordance with the Procedure for provision of support under factoring agreements for 2024 – 53,938,604, for the first half of 2025 – 19,629,003		
			Budget Program (Code) 1201450 “Ensuring the Operation of the Entrepreneurship Development Fund”			From January 2025 to September 2025 – 21,206,400.		
2.8. Innovation activities								
34	MinEconomy MESU MinDefense	Support for innovation activities	Law of Ukraine “On innovation activities”	Financial support for innovation entities to carry out innovation activities	No fixed duration	Full interest-free loans; partial (up to 50%) interest-free loans; full or partial compensation of interest on loans;	–	–

						State guarantees to commercial banks; property insurance		
2.9. Interbudgetary relations and local budgets								
35	MinFinance	Subvention from the State Budget to local budgets for the implementation of measures aimed at the socio-economic development of individual territories	CMU Resolution No. 106 of 6 February 2012 "On approval of the Procedure and Conditions for the provision of a subvention from the State Budget to local budgets for the implementation of measures aimed at the socio-economic development of individual territories" Постанова КМУ від 03.02.2021 № 102 «Про вне-сення змін до Порядку та умов надання субвенції з державного бюджету місце-вим бюджетам на здійснення заходів щодо соціально-еко-номічного розвитку окремих територій»	Implementation of measures aimed at the socio-economic development of individual territories	No fixed duration	Subventions from the State Budget to local budgets	–	According to the Ministry of Finance, State Budget expenditures under the budget programme "Subvention from the State Budget to local budgets for the implementation of measures aimed at the socio-economic development of individual territories" have been reduced in full.
2.10. Field of state regional policy								
36	MinDevelopme nt	Support in the field of regional development of Ukraine	Law of Ukraine "On the Basics of State Regional Policy" (provisions of Article 20) BCU (provisions of Article 24^1)	Regional development	No fixed duration. (the project implementation	Budget funds under the budget program, Budget Programme Code 3121070	–	–

			Resolution of the Cabinet of Ministers of Ukraine dated March 18, 2015 No. 196 “Some issues of the state regional development fund”		schedule should not exceed 18 months)	"State Fund for Regional Development": 2024 – 0; 2025 - 1 billion		
			Resolution of the CMU of August 13, 2025 No. 971 "Some Issues of the State Regional Development Fund"					
2.11. Healthcare sector								
37	Ministry of Health	Exemption from import duty on pharmaceutical products	Clause 13 of Part One of Article 282 of the Customs Code of Ukraine	Promoting certain types of economic activity	No fixed duration.	Exemption from import duty according to the Ministry of Health: 2024 – 3,408,025; 2025 – 3,594,792	2024 – 2; 2025 – 2	–
			Resolution of the Cabinet of Ministers of Ukraine of November 17, 2004 No. 1568 "Issue of exemption from import duty on pharmaceutical products and compounds used for their manufacture, which are not produced in Ukraine"			Exemption from import duty according to the State Customs Service: 2024 – 18,489,000; 2025 – 19,651,000	2024 – 11; 2025 – 12	

2.12. Food industry								
38	MinEconomy	Exemption from taxation of transactions for the supply of baby food products	Subclause 197.1.1 of clause 197.1 of Article 197 of TCU Resolution of the Cabinet of Ministers of Ukraine of September 8, 1997 No. 996 "On the list of domestic baby food products, the sale of which by dairy kitchens, specialized stores and corners that perform the functions of distribution points, are exempt from value added tax, and the procedure for the sale of these products"	–	No fixed duration.	Tax advantages: as of January 1, 2025 – 13 860 630; as of October 1, 2025 – 11 160 820	as of January 1, 2025 – 11; as of October 1, 2025 – 6	–
2.13. Field of social policy								
39	Ministry of Social Policy	Exemption from taxation of funds spent on New Year's and Christmas holidays for children and on the purchase of children's holiday gifts	Law of Ukraine "On Exemption from Taxation of Funds Used for Holding New Year and Christmas Holidays for Children and for Purchasing Children's Holiday Gifts" (Provisions of Article 2)	Ensuring the purchase of children's gifts for New Year's and Christmas events for children at the expense of the funds of the Social Insurance Fund for temporary disability, trade union committees of enterprises and organizations, other non-profit organizations	No fixed duration. (valid annually in the period from November 15 of the current year (starting from until January 15 of the following year)	Tax advantages (VAT): as of January 1, 2025 – 718 210; as of October 1, 2025 – 3 920	as of January 1, 2025 – 10; as of October 1, 2025 – 1	–

40	Ministry of Social Policy	Exemption from value added tax	Subclause 197.1.7 (б) of clause 197.1 of article 197 of TCU	Social nature, solving social and economic problems of a nationwide nature, namely: strengthening the capacity of social service providers	No fixed duration.	Tax advantages (VAT): as of January 1, 2025 – 29 329 530; as of October 1, 2025 – 21 448 080	as of January 1, 2025 – 25; as of October 1, 2025 – 22	
2.14. The field of physical culture and sports								
41	Ministry of Youth and Sports	Support in the field of physical education and sports	Law of Ukraine "On Physical Culture and Sports" BCU Resolution of the CMU of March 23, 2011 No. 294 "On approval of the Procedure for the use of funds provided for in the state budget for financial support of public associations in the field of physical culture and sports"	–	–	–	–	–
2.15. The field of culture and cultural heritage protection								
42	Ministry of Culture	Support for cultural heritage preservation; Budget Programme Code 3801170 “National measures in the fields of	Law of Ukraine "On the Protection of Cultural Heritage" BCU MCT Order No. 8 dated 27.02.2007 “On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Implementation of Measures for the Protection of Cultural Heritage,	–	–	–	–	–

		culture and arts, cultural heritage protection, export, import and return of cultural values, state language policy”	Certification, Inventory and Restoration of Architectural Monuments and Cultural Heritage Monuments”, registered with the Ministry of Justice of Ukraine on 12.03.2007 under No. 216/13483					
			Resolution of the Cabinet of Ministers of Ukraine dated 18.04.2018 No. 338 “On approval of the Procedure for the use of funds provided for in the state budget for the implementation of nationwide measures in the fields of culture and arts, protection of cultural heritage, export, import and return of cultural values, state language policy”	The budget program under Budget Programme Code 3801170 ensured the holding of nationwide events determined by Decrees of the President of Ukraine, decisions of the Cabinet of Ministers, international events or events initiated by the Ministry of Culture.	–	–	–	–
			Subclause 197.1.31 of clause 197.1 of article 197 of TCU	–	–	VAT exemption	–	The State Tax Service provided information regarding the KVED-2010 code: 91.03 of business entities carrying out activities
43	Ministry of Culture (Ukrainian Book Institute)	Support for book publishing; Budget Program Code 3801560 "Provision activities of the Ukrainian	Law of Ukraine “On State support for the publishing industry in Ukraine” BCU MCIP Order No. 139 of 23 March 2023 “On approval of the Procedure for organising and conducting artistic competitions for cultural and artistic projects aimed at supporting the publishing industry and promoting	Ensuring the functioning of the Ukrainian Book Institute, supporting the publishing industry, and promoting Ukrainian literature worldwide	No fixed duration	2024 – Planned: 265,884,300; Actual: 248,252,400; 2025 – Planned: 158,548,100; Actual: 151,699,600	–	–

		Book Institute, support of book publishing and popularization of Ukrainian of literature in the world"	reading", registered with the Ministry of Justice on 8 May 2023 under No. 752/39808					
			CMU Resolution No. 638 of 12 June 2019 "On approval of the Procedure for the use of funds provided for in the State Budget to the Ukrainian Book Institute to support the publishing industry and promote Ukrainian literature worldwide"					
			Sub-clause 197.1.31 clause 197.1 Article 197 TCU	–	–	VAT exemption	–	The STS provided information on undertakings carrying out activities under Classification of Types of Economic Activities code-2010 58.11.
			CMU Resolution No. 1262 of 1 December 2023 "On approval of the Procedure for granting State subsidies to distributors of publishing products (book products)" (enters into force one year after the termination or lifting of martial law in Ukraine)	The provision of State subsidies to distributors of publishing products to reimburse the costs of leasing bookshops is indeed carried out by the State Institution "Ukrainian Book Institute".	No fixed duration	2024 – 0; 2025 – 0	–	–
44	Ministry of Culture	Support for culture; Budget Programme Code 3801110 "Financial support for national theatres"	Law of Ukraine "On Culture" BCU Law of Ukraine "On Theatres and Theatre Activities" CMU Resolution No. 1557 of 16 November 2001 "On approval of the list of cultural and arts institutions maintained or provided with financial support from the State Budget,	Ensuring citizens' right of access to cultural values and cultural goods. Meeting the cultural and aesthetic needs of the population, ensuring access to cultural services, and providing broad opportunities for the creation of high-quality cultural products.	No fixed duration	Under economic classification code 2610 "Subsidies and current transfers to enterprises (institutions, organisations)":	Planned – 8; Actual – 8	–

			the list of cultural and arts measures financed from the State Budget, and the list of additional forms of State support for cinematography”			2024 – Planned: 1,317,530,800 Actual: 1,317,010,900 2025 – Planned: 1,266,077,400 Actual: 1,259,766,400		
		Budget Programme Code 3801120 "Financial support for national artistic groups, concert organizations and their management, national and state circus organizations"		–	No fixed duration	Under economic classification code 2610 “Subsidies and current transfers to enterprises (institutions, organisations)”: 2024 – Planned: UAH 770,209,600 Actual: UAH 770,209,600 2025 – Planned: UAH 794,693,900 Actual: UAH 794,660,900	Planned – 22; Actual – 23	–
			CMU Resolution No. 247 of 9 March 2011 “On approval of the Procedure for the use of funds provided for in the State Budget to the Ministry of Culture under certain budget programmes”	–	–	–	–	–

		Budget programme Code 3801130 “State support for cultural and arts professionals”	CMU Resolution No. 178 of 20 March 2013 “On approval of the Procedure for the use of funds provided for in the State Budget for State support for cultural and arts professionals”	–	No fixed duration.	Under economic classification code 2610 “Subsidies and current transfers to enterprises (institutions, organisations)”: 2024 – Planned: UAH 4,100,000 Actual: UAH 3,713,900 2025 – Planned: UAH 3,750,000 Actual: UAH 2,680,700	–	–
			CMU Resolution No. 91 of 7 February 2022 “On approval of the Procedure for the use of funds provided for in the State Budget to the Ministry of Culture for the development of institutions of national importance, including their construction”	–	–	–	–	–
			CMU Resolution No. 338 of 18 April 2018 “On approval of the Procedure for the use of funds provided for in the State Budget for the implementation of nationwide measures in the fields of culture and arts, cultural heritage protection, the	–	–	–	–	

			export, import and return of cultural property, and State language policy”					
			Paragraph five of sub-clause (в) of clause 193.1 of Article 193 of the TCU	–	–	Application of a reduced VAT rate	–	–
			Paragraph six of sub-clause (в) of clause 193.1 of Article 193 of the TCU	–	–	Application of a reduced VAT rate	–	–
			Paragraph seven of sub-clause (в) of clause 193.1 of Article 193 of the TCU	–	–	Application of a reduced VAT rate	–	–
			Sub-clause 197.1.31 of clause 197.1 of Article 197 of the TCU	–	–	VAT exemp-tion	–	The STS provided information on undertakings carrying out activities under Classification of Types of Economic Activities code-2010 59.14.
			Clause 12 of Subsection 2 of Section XX of the TCU	–	Until 31 December (inclusive) of the year in which martial law is terminated or lifted in the territory of Ukraine	VAT exemp-tion as of January 1, 2025 – 13 477 860; as of October 1, 2025 – 12 246 030	as of January 1, 2025 – 11; as of October 1, 2025 – 11	According to the STS, the data relate to undertakings carrying out activities under Classification of Types of Economic Activities code-2010 59.14.
45	Ministry of Culture (Ukrainian cultural fund)	Promotion of the development of culture and arts in Ukraine; Budget Programme Code 3801140	Law of Ukraine “On the Ukrainian Cultural Foundation”	–	–	–	–	–
			BCU					
			CMU Resolution No. 414 of 18 April 2018 “On approval of the Procedure for the use of funds	Implementation by the Ukrainian Cultural Foundation of measures to support projects	No fixed duration.	Under economic classification		–

		“Ensuring the functioning of the Ukrainian Cultural Foundation, including the implementation by the Foundation of measures to support projects”	provided for in the State Budget for the implementation by the Ukrainian Cultural Foundation of measures to support projects”	through the provision of grants to legal entities and natural persons		code 2610 “Subsidies and current transfers to enterprises (institutions, organisations)”; 2024 – Planned: 147,905,500 Actual: 141,917,000 2025 – Planned: 182,089,800 Actual: 179,784,400	2024 – Planned: 188; Actual: 196 2025 – Planned: 2 540; Actual: 1 584	
			Subclause 197.1.31 of clause 197.1 of article 197 of TCU	–	–	VAT exemp-tion: as of January 1, 2025 – 989 060; as of October 1, 2025 – 2 330	as of January 1, 2025 – 2; as of October 1, 2025 – 1	According to data from the State Tax Service regarding undertakings that carry out activities in accordance with the codes under KVED-2010: 90.01, 90.02, 90.03, 59.11, 59.12, 59.13.
46	Ministry of Culture (State Cinema)	State support for cinematography;	Law of Ukraine "On State Support for Cinematography in Ukraine"	–	–	–	–	–
			BCU					
			Order of the Ministry of Culture					

		Budget Programme Code 3806030 “State support for cinematography, including documentation of war crimes”	dated 14.11.2025 No. 922 "On approval of the Procedure for decision-making by the Council for State Support of Cinematography on public procurement of goods, works and services necessary for the production (creation) of documentary, educational, animated films, films for children's audiences (taking into account artistic and cultural significance), films of artistic and cultural significance (author's films) and debut films, providing a state subsidy for the production (creation) of a film (feature, animation, etc.), television film, television series", registered in the Ministry of Justice on 11/18/2025 under No. 1697/45103					
			Resolution of the Cabinet of Ministers of Ukraine dated 16.11.2001 No. 1557 “On approval of the list of cultural and art institutions maintained or provided with financial support from the state budget, the list of activities in the field of culture and art, the expenses for which are made from the state budget, and the list of additional forms of state support for cinematography”					

			State Agency of Ukraine for Cinema' Order No. 193 dated 11.10.2024 "On Approval of the Procedure for Adoption by the Council for State Support of Cinematography of a Decision on Granting State Subsidy for Film Commission Activities Aimed at Promoting Locations of Ukraine as an Attractive Place for Creating Cinematographic and Audiovisual Productions", registered in the Ministry of Justice on 29.11.2024 under No. 1819/43164	–	No fixed duration.	According to KEKV (Economic Classification of Budget Expenditure Code) 2610 "Subsidies and current transfers to enterprises (institutions, organizations)" 2025 - target: 1,020,500; fact: 334,600.	plan – 1; fact – 1.	–
			Resolution of the Cabinet of Ministers of Ukraine dated 05.06.1998 No. 813 "On Approval of the Regulation on State Support for National Films in the Production System"	–	–	–	–	–
			Order of the State Agency of Ukraine for Cinema dated 04.10.2024 No. 190 "On approval of the Procedure for making a decision by the Council for State Support of Cinematography on providing state subsidies for the distribution and/or popularization of national films by full or partial payment of expenses for holding creative meetings,					

			presentations, premieres, advertising (regardless of the advertising means used) and other necessary events, including with the participation of creative film groups", registered with the Ministry of Justice on 22.11.2024 under No. 1775/43120					
		Budget Program Code 3806030 "State support for cinematography, including the documentation of war crimes"	CMU Resolution No. 339 of April 18, 2018 "On Approval of the Procedure for the Use of Funds Allocated in the State Budget for State Support of Cinematography, Including the Documentation of War Crimes"	Support for film production	No fixed duration.	Under Economic Classification Of Budget Expenditure Code 2610 "Subsidies and current transfers to enterprises (institutions, organizations)"; 2025 – plan: 95,591,100; actual: 92,886,500	plan – 57; actual – 48	–
			Subclause 140.4.7 of Clause 140.4 of Article 140 of the TCU	–	–	Reduction of pre-tax financial result	–	–
			Indent twenty-three of Subclause 141.4.1 of clause 141.4 of Article 141 of the TCU	–	–	Establishing the Tax Treatment of Certain Types of Activities and Transactions	–	–
			Subclause 197.1.31 of Clause 197.1 of Article 197 of the TCU	–	–	Exemption from VAT: as of January 1,	as of January	According to State Tax Service data on undertakings operating under Classification Of Types Of Economic

	Ministry of Culture					2025 – 989,060; as of October 1, 2025 – 2,330	1, 2025 – 2; as of October 1, 2025 – 1	Activities-2010 codes: 59.11, 59.12, 59.13
			Clause 12 of Subsection 2 of Section XX of the TCU	–	By December 31 (inclusive) of the year in which operations will be terminated or revoked on the territory of Ukraine	VAT exemption: as of January 1, 2025 – 118,262,900; as of October 1, 2025 – 58,414,130	as of January 1, 2025 – 53; as of October 1, 2025 – 42	–
			CMU Resolution No. 429 of April 18, 2018, “On Approval of the Procedure for the Use of Funds Allocated in the State Budget for the Production (Creation) and Distribution of Patriotic Films”	–	–	–	–	–
47	Ministry of Culture	Ensuring strategic communications, information security, and measures related to European and Euro-Atlantic integration, national identity, heroism, and the creation and dissemina-	CMU Resolution No. 772 of September 28, 2015, “On Approval of the Procedure for the Use of Funds Allocated in the State Budget to Ensure Strategic Communications, information security, measures for European and Euro-Atlantic integration, national identity, heroism, and the creation and dissemination of audiovisual works of a patriotic nature”	–	–	–	–	–

		tion of audio-visual works of a patriotic nature						
2.16. Field of Media								
48	State Committee for Television and Radio Broadcasting	Media support	Law of Ukraine “On State Support for Media, Guarantees of Professional Activity, and Social Protection of Journalists” BCU Law of Ukraine “On the System of Foreign Broadcasting of Ukraine”	–	–	–	–	Information regarding the media sector has been provided by the Ministry of Culture, as this ministry was also a grantor in 2024–2025. However, following the amendments made to the resolutions of the Cabinet of Ministers of Ukraine No. 915 of 28 October 2015, No. 449 of 27 April 2011 and No. 30 of 25 January 2017, as noted in the Report, the grantor is currently the State Committee for Television and Radio Broadcasting

		Budget Programme Code 3801020 "Production and broadcasting of programs for state needs, collection, processing, and distribution of official information products, financial support for Ukraine's state foreign broadcasting system"	CMU Resolution No. 915 of October 28, 2015 "On Approval of the Procedure for the Use of Funds Allocated in the State Budget for the Production and Broadcast of Programs for State Needs, the Collection, Processing, and Distribution of Official Information Products, and Financial Support for the State Foreign Broadcasting System of Ukraine"	Collection, processing, translation, and dissemination of information on the activities of the President of Ukraine, the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, and other state authorities, and ensuring the media and subscribers with information on the most important political, social, and other issues; the production, publication, and distribution of socio-political print media, establishing and maintaining correspondent offices in foreign countries, implementing measures in the field of information security, in particular regarding countering disinformation campaigns and destructive propaganda	No fixed duration.	Under Economic Classification Of Budget Expenditure Code 2610 "Subsidies and current transfers to enterprises (institutions, organizations)"; 2024 – plan: 250,246,300; actual: 250,246,100; 2025 – plan: 250,246,300; actual: 250,246,000	'Ukrinform', the Ukrainian National News Agency	–

				Ensuring the protection of national interests abroad, shaping and maintaining a positive image of Ukraine in the world through prompt, objective reporting on events in Ukraine, the state's official foreign and domestic policies and positions, the activities of state authorities and local self-government bodies, in particular the production of programs for state needs, payment for broadcasting such programs, and carrying out other measures related to the fulfillment of the statutory tasks of the state-owned enterprise	No fixed duration	Under Economic Classification Of Budget Expenditure Code 2610 "Subsidies and current transfers to enterprises (institutions, organizations)"; 2024 – plan: 1,259,949,900; actual: 1,258,586,500; 2025 – plan: 1,399,904,400; actual: 1,399,487,100	State Enterprise "MPIU"	–
		Budget Programme Code 3802050 "Financial Support for creative unions in the media sector and certain entities in the print media"	CMU Resolution No. 449 of April 27, 2011, "On Approval of the Procedure for the Use of Funds Allocated in the State Budget for Financial Support of Creative Unions in the Media Sector and Individual Entities in the Print Media Sector"	Implementation of measures to develop journalism and promoting the best creative achievements in the field of journalism, protection of journalists' interests, organizing creative competitions, author evenings, conferences, roundtables, and seminars	No fixed duration	Under Economic Classification Of Budget Expenditure Code 2610 "Subsidies and current transfers to enterprises (institutions, organizations)"; 2024 – plan: 1,590,800; actual: 1,590,700; 2025 –	Regional branches of the National Union of Journalists of Ukraine	–

						plan: 1,590,800; actual: 1,590,800		
			Order of the State Committee for Television and Radio Broadcasting dated May 13, 2015, No. 98 “On Approval of the Procedure for Granting State Financial Support to Print Media,” registered with the Ministry of Justice on May 28, 2015, under No. 623/27068	–	–	–	–	–
		Budget Programme Code 3802080 “Financial Support for the National Public Broadcasting Company of Ukraine”	CMU Resolution No. 30 of January 25, 2017, “On Approval of the Procedure for the Use of Funds Allocated in the State Budget for Financial Support of the Joint-Stock Company ‘National Public Broadcasting Company of Ukraine’”	Meeting the information needs of society, engaging citizens in the discussion and resolution of the most important socio-political issues, ensuring national dialogue, and promoting the development of civil society	No fixed duration.	Under Economic Classification Of Budget Expenditure Code 2610 “Subsidies and current transfers to enterprises (institutions, organizations)” 2024 – plan: 1,826,812,800; actual: 1,817,820,300; 2025 – plan: 2,175,028,200; actual: 2,174,746,400	Central Directorate of JSC "NSTU", branches of JSC "NSTU"	–

2.17. Field tourism								
49	MinDevelopment SADT	Budget Programme Code "Disclosure of Tourism potential of Ukraine"	Law of Ukraine "On Tourism"	Promoting the development of tourism infrastructure, enhancing the tourism appeal of regions, and creating conditions for the development of tourism undertakings	No fixed duration.; 2021–2022 (actual funding period)	Granting budgetary funding; contributions to the authorized capital of a state-owned enterprise: 2024 – 0; 2025 – 0	State enterprise "Tourist Ukraine"	The program was implemented within the framework of budget program - Budget Programme Code 3106020 "Unlocking Ukraine's Tourism Potential." In 2021, funding is provided, specifically UAH 85,000,000, which was allocated to replenish the state-owned enterprise's authorized capital. In 2022, funding was reduced through the reallocation of funds to the state budget reserve fund, and the balance was returned to the state budget. No funding is provided for 2023–2026

			Resolution of the CMU dated March 29, 2021 No. 288 "On the approval of the Procedure for the use of funds provided for in the state budget for the development of tourism potential"					
2.19. Construction and management of state-owned property								
50	MinDevelopment	Exemption from taxation (VAT exemption)	Clause 197.15 of Article 197 of the TCU	Transactions involving the supply of construction and installation works for the construction of affordable housing and housing built with state funds are exempt from taxation	No fixed duration.	Tax exemption: as of January 1, 2025 – 53,218,690; as of October 1, 2025 – 141,562,730	as of January 1, 2025 – 20; as of October 1, 2025 – 52	–
51	MinDevelopment	Free transfer to state or municipal ownership (VAT exemption)	Subclause 197.1.16 of Clause 197.1 of Article 197 of the TCU	Transactions involving the transfer, free of charge, into State ownership, into the municipal ownership of territorial communities of villages, settlements and cities, or into their joint ownership, of assets of any form of ownership that are carried on the balance sheet of one taxpayer and transferred to the balance sheet of another taxpayer shall be exempt from VAT, provided that such transactions are carried out pursuant to decisions of the Cabinet of Ministers of Ukraine, central or local executive authorities, or local self-government bodies adopted within the	No fixed duration.	VAT exemption: as of January 1 2025 – 97,272,803; as of October 1, 2025 – 103,443,000	as of January 1, 2025 – 64; as of October 1, 2025 – 71	Tax exemption code 14060425

				scope of their respective powers. The provisions of this subclause of the TCU shall also apply to transactions involving the transfer, free of charge, of assets from the balance sheet of a legal entity of any form of ownership to the balance sheet of another legal entity that is State-owned or municipally owned, where such transactions are carried out pursuant to a decision of a State authority of Ukraine or a local self-government body adopted within the scope of its powers, as well as pursuant to a decision of the legal entities concerned in the case of transfers of fixed railway infrastructure assets, irrespective of whether the parties to the transaction are taxpayers.		as of January 1, 2025 – 15,535,950; as of October 1, 2025 – 1,224,730	as of January 1, 2025 – 16; as of October 1, 2025 – 14	Tax exemption code 14060501
2.20. Export and Import Activities								
52	MinEconomy	Special Rules for the application of VAT	Clause 23 of Subsection 2 of Section XX of the TCU	Facilitation of the import of waste and scrap of ferrous and non-ferrous metals, as well as paper and cardboard for recycling (waste paper and waste) under commodity code 4707 in accordance with the Ukrainian Classification of Goods for Foreign Economic Activity	Until January 1, 2027	Tax exemption: as of January 1, 2025 – 6,414,423,220; as of October 1, 2025 – 3,864,141,460	as of January 1, 2025 – 4,566; as of October 1, 2025 – 4,070	–

2.21. Other cross-sectoral support measures

53	NSSMC	Taxation of non-residents	Subclause 141.4.11 of clause 141.4 of Article 141 of the TCU Resolution of the Cabinet of Ministers of Ukraine dated September 6, 2017 No. 675 “On Approval of the List of Foreign Stock Exchanges on Which Foreign Debt Securities Are Listed by a Non-Resident Whose Income Is Taxed in Accordance with Subclause 141.4.11 of Clause 141.4 of Article 141 of the TCU”	Improving the Investment Climate in Ukraine. Regulating the taxation, at a preferential tax rate, of a non-resident receiving income from loans or financial credits provided to a resident.	Unlimited duration	Setting preferential rate: as of January 1, 2025 – 1,267,340,255; as of October 1, 2025 – 1,452,126,770	as of January 1, 2025 – 10; as of October 1, 2025 – 18	–
54	MinFinance	Exemption from taxation of non-residents’ income	Clause 37 of Subsection 4 of Section XX of the TCU	Attracting non-residents to participate in transactions involving the placement of State derivatives (borrowings under State guarantees)	No fixed duration.	–	–	–
55	MinFinance	VAT Exemption	Clause 46 of Subsection 2 of Section XX of the TCU Law of Ukraine “On Financial Restructuring”	Financial Restructuring	Until 01.01.2028	Tax exemption: as of January 1, 2025 – 51,646,000; as of October 1, 2025 – 88,880	as of January 1, 2025 – 1; as of October 1, 2025 – 1	–

2.22. Support measures by local authorities								
56	Dnipropetrovsk Regional Council	Regional cross-sectoral programme for financial support and contributions to the charter capital of public law legal entities jointly owned by the territorial communities of villages, settlements and cities of Dnipropetrovsk Oblast for 2013–2028	Decision of the Dnipropetrovsk Regional Council No. 438-19/VI of 21 June 2013	Attracting additional funding from the regional budget, which will contribute to the stabilization of their financial, , and economic activities, the improvement of their financial standing, the more efficient use of jointly owned property, the modernization of production facilities and technical infrastructure, etc.	2013–2028	Contributions to the authorized capital of legal entities: 2017 – 93.30 million; 2018 – 121.46 million; 2019 – 152.98 million; 2020 – 168.10 million; 2021 – 279.67 million; 2022 – 703.97 million; 2023 – 947.51 million; 2024 – 813.91 million; 2025 – 784.58 million	2017 – 27; 2018 – 31; 2019 – 30; 2020 – 32; 2021 – 38; 2022 – 28.; 2023 – 9; 2024 – 13; 2025 – 14	–
57	Executive Committee of the Novoukraine City Council	Support scheme for small and medium-sized enterprises on the territory of the Novoukraine City Council for 2017–2030	Decision No. 453 of the Novoukraine City Council of April 11, 2017, extended by City Council Decisions No. 1841 of October 13, 2020 and No. 1691 of October 30, 2024	Providing financial support to small and medium-sized enterprises	–	–	–	–