

**List of potential support schemes and regulations that may contain State aid measures that existed on the date of entry into force of the Law of Ukraine "On State Aid to Undertakings"**

№	1 Support grantor	2 Name of the support scheme	3 Legal basis	4 Purpose of support	5 Duration of support	6 Form and amount of support (UAH)	7 Number of beneficiaries	8 Other comments
<b>3.1. Energy sector</b>								
<b>1</b>	Ministry of Energy of Ukraine	Support to incentivize the production of electricity from alternative energy sources	Law of Ukraine "On Alternative Energy Sources" (Articles 8, 9, 91, 92), Law of Ukraine "On the Electricity Market" (Articles 65, 71)	Support of industry: electricity production (Classification of types of economic activities (CTEA): 35.11)  Purpose: to incentivize the increase in the production of electricity from alternative energy sources	until 31.12.2029  Indefinite  Indefinite. However, it is established for electric power facilities put into operation from	setting up of a "green" tariff for electricity produced from alternative energy sources (Article 91);  purchase of the service of electricity producers from alternative energy sources under the market premium mechanism (Article 93);  Surcharge to the "green tariff" and auction price for compliance with the level of use of Ukrainian-made		The Ministry of Energy did not provide information on the amount of support and the number of beneficiaries and indicated that such information is at the disposal of the National Energy and Utilities Regulatory Commission. At the same time, the requested information on the amount of support and the number of beneficiaries was not provided to the Committee by NEURC.

					01.07.2015 to 31.12.2024	equipment (Art. 92)		
2	Ministry of Energy of Ukraine	Support for the production and use of energy from renewable sources and alternative fuels	Tax Code Article 197 part 197.16 paragraph 197.16.1 and 197.16.2 (VAT exemption)  Customs Code of Ukraine subparagraphs 14 and 16 of paragraph 1 of Article 282	Support of industry: electricity production (CTEA 35.11)  Purpose: to incentivize the production and use of energy from renewable sources and alternative fuels	Indefinite	Tax benefit - exemption from VAT and duties		According to letter of the State Customs Service dated 07.08.2024 No. 15/15-01-04/8.20/4185 (entry No. 7-02/10247 dated 07.08.2027), there is no information on exemption from customs duties in accordance with subparagraphs 14 and 16 of paragraph 1 of Article 282 of the Customs Code of Ukraine during 2021-2023 and on beneficiaries of such exemption. With letter No. 15/15-01-04/8.220/4474 dated 22.08.2024 (entry No. 7-02/10766 dated 22.08.2024), the State Customs Service reported that, as regards the exemption from value added tax in accordance with paragraphs 197.16.1. and 197.16.2. of part 197.16. of Article 197 of the Tax Code of Ukraine, there were no cases of customs clearance of respective goods.
3	Ministry of Energy of Ukraine	Support for the production of electricity produced by eligible co-generation plants and/or	Tax Code Article 213. Part 213.2 paragraph 213.2.8 (excise tax)	Support of industry: electricity production (CTEA 35.11)  Objective: to incentivize the production of electricity produced by eligible co-generation plants and/or from renewable energy sources	Indefinite	Tax benefit – exemption from excise tax		The State Tax Service in its letter dated 07.08.2024 No. 9971/5/99-00-19-03-02-05 (entry No. 7-02/10253 dated 07.08.2024) states that since, in accordance with subparagraph 213.2.8 of paragraph 213.2 of Article

		from renewable energy sources						213 of the Tax Code of Ukraine, the sale of electricity produced by eligible co-generation plants and/or from renewable energy sources refers to transactions with excisable goods that are not subject to taxation, such transactions are not a tax benefit within the meaning of Article 30 of the Tax Code of Ukraine.
<b>3.2. Energy efficiency</b>								
4	Ministry of Communities, Territories and Infrastructure Development of Ukraine  State Agency for Energy Efficiency and Energy Saving of Ukraine	Support for thermal modernization and energy efficiency measures	Law of Ukraine "On Energy Efficiency of Buildings" (Article 16)	Support of industry: support for thermal modernization and energy efficiency measures  Purpose: to improve energy efficiency	Indefinite			The requested information on the form, volume, and final beneficiaries of such state support was not provided by the Ministry of Infrastructure
5	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Support for the functioning of the Energy Efficiency Fund	Resolution of the Cabinet of Ministers of Ukraine dated 20 December 2017, No. 1102 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Functioning of the Energy Efficiency Fund"	Support of industry: fund management (CTEA 66.30)  Purpose: to ensure operation of the Energy Efficiency Fund	Indefinite			The requested information on the form, volume, and final beneficiaries of such state support was not provided by the Ministry of Infrastructure
6	State Agency for Energy Efficiency	Support for the production of energy from	Resolution of the Cabinet of Ministers of Ukraine	Support of industry: production of energy carriers	Until 31.12.2021			With Resolution of the Cabinet of Ministers of Ukraine dated 30 September

	and Energy Saving of Ukraine	renewable energy sources and alternative fuels	dated 01.03.2010 No. 243 "On Approval of the State Target Economic Program for Energy Efficiency and Development of Energy Production from Renewable Energy Sources and Alternative Fuels for 2010-2021"	from renewable energy sources and alternative fuels  Purpose: to support the production of energy carriers from renewable energy sources and alternative fuels				2020 No. 896, the Program was extended until 2021. At the same time, information on the relevance of the Program and whether the Program activities were financed after 31.12.2021 was not provided to the Committee.
7	State Agency for Energy Efficiency and Energy Saving of Ukraine	Support for the production and consumption of alternative fuels (bio-fuels)	Subparagraph 17 of Paragraph 1 of Article 282 of the Customs Code of Ukraine (exemption from duty taxation)	Support of industry: production and consumption of bio-fuels  Purpose: to support the production and consumption of alternative fuels	Indefinite			The Ministry of Finance of Ukraine in its letter No. 34020-06-5/21934 dated 25.07.2024 informs that currently, according to customs statistics, the exemption from payment of duties provided for by subparagraph 17 of paragraph 1 of Article 282 of the Customs Code of Ukraine does not apply.

### 3.3. Environmental protection

8	Ministry of Environmental Protection and Natural Resources of Ukraine	Incentivization of rational use of natural resources and environmental protection	The Law of Ukraine "On Environmental Protection", in particular, provisions of Articles 42, 47, 48 of Resolution of the Cabinet of Ministers of Ukraine dated 28.02.2011 No 163 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Implementation of Environmental Protection Measures, in Particular to Improve the State of the Environment"	Support of industry: aimed in general at protecting the environment without setting restrictions on industries  Purpose: implementation of measures to incentivize the rational use of natural resources and those aimed at environmental protection	Indefinite	Form: budget financing  2021 - 2508817; 2022 -; 2023 - funding is directed to the central office of the Ministry of Environment	2021 - NPP "Verkhovynsk yi" and NPP "Holosiivskiyi"; 2022 -; 2023 - funding is directed to the central office of the Ministry of Environment.	
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9	Ministry of Environmental Protection and Natural Resources of Ukraine	Implementation of measures for the implementation of priorities for development of the field of environmental protection	Resolution of the Cabinet of Ministers of Ukraine of 17.08.2011 No 877 "Certain Issues of Implementation of the Agreement on Financing of the Program "Support to the Implementation of the Strategy of the National Environmental Policy of Ukraine"	Support of industry: aimed in general at environmental protection without specifying industries  Purpose: conservation of natural ecosystems, maintaining their integrity, ensuring the ecological safety and implementation of a balanced system of environmental management for the sustainable development of society.	Until 31.12.2021	Form: budget financing		The Ministry of Environment reported that the implementation of the budget program "Conducting measures to implement the priorities of the development of environmental protection" was completed in 2021. The provided information is also supplemented with letter of the Ministry of Finance of Ukraine No. 24010-10/2-5/20279 dated 05.07.2024 confirming the absence of EU funding. However, the legal basis for such funding is currently valid.
10	Ministry of Environmental Protection and Natural Resources of Ukraine	Support for measures aimed at reducing (increasing absorption of) greenhouse gas emissions	Resolution of the Cabinet of Ministers of Ukraine dated 23.03.2011 No 348 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Implementation of Measures Aimed at Reducing (Increasing Absorption of) Greenhouse Gas Emissions"	Support of industry: aimed at reducing greenhouse gas emissions (increasing their absorption) without specifying industries.  Purpose: reducing (increasing absorption of) greenhouse gas emissions	Indefinite	Form: budget financing		According to the Ministry of Environment, in 2022-2023, funding for projects of targeted environmental investments and activities related to the implementation of green projects was not carried out
11	Ministry of Environmental Protection and Natural Resources	Support for the development of the mineral resource base	Law of Ukraine of 21.04.2011 No. 3268-VI "On Approval of the National Program for the Development of the Mineral Resource Base of Ukraine for the Period up to 2030" Resolution of the Cabinet of Ministers of Ukraine of 28.02.2011 No 301 "Procedure for the use of funds provided in the state budget for the	Support for the geological industry  Purpose: to meet the needs of the national economy in mineral resources through domestic extraction	Ongoing until 2030	Form: budget financing  2021 - in accordance with the provisions of the Law; 2022 - in accordance with the provisions of the Law;	2021 - 1; 2022 - 1; 2023 - 1.	It is possible to make significant changes to the mechanism for supporting the geological industry of Ukraine in accordance with draft law "On Amendments to the National Program for the Development of the Mineral Resource Base of Ukraine for the Period up to 2030".

			development of the mineral resource base"			2023 - in accordance with the provisions of the Law.		
12	Ministry of Environmental Protection and Natural Resources	Support for the operation of the state water management complex and water resources management	Law of Ukraine of 24.05.2012 No. 4836-VI "On Approval of the National Target Program for the Development of Water Management and Environmental Improvement of the Dnipro River Basin for the Period up to 2021" Resolution of the Cabinet of Ministers of Ukraine dated 23.05.2018 No. 401 "Certain Issues of Use of Funds in the Field of Water Resources Management"	Support of industry: water management  Purpose: to support the operation of the state water management complex and water resources management	Implementation of the program's activities continues	Form: budget financing		The Ministry of Environment did not provide information on the amount of support and the number of beneficiaries, but pointed out that the implementation of the program measures is currently underway
13	Ministry of Environmental Protection and Natural Resources	Support for mining	Subparagraph 11 of Paragraph 1 of Article 282 of the Customs Code of Ukraine – exemption from customs duty (tax benefits) Law of Ukraine "On Product Sharing Agreements"	Support of industry: activities in the extraction industry  Purpose: attraction of direct investments in the extraction industry of Ukraine	Indefinite	Form: customs privileges.		
14	Ministry of Environmental Protection and Natural Resources	Support for certain activities, namely activities in the field of hydro-power	Subparagraph 255.4.12 of paragraph 255.4. Article 255 of the Tax Code of Ukraine – exemption from payment of rent for special use of water	Support of industry: hydro-power  Purpose: to support activities in the field of hydro-power	Indefinite	Form: exemption from payment of rent		The State Tax Service of Ukraine notes, in particular, that since the use of water is not subject to taxation, tax reporting is not submitted. Since there is no source of information on the amount of such water used, it is not possible to determine the amount of benefits provided and the number of entities to

								whom such benefits apply (beneficiaries).
<b>3.4. Strategic industries</b>								
15	Ministry of Strategic Industries of Ukraine	State support for space activities	Law of Ukraine "On Space Activities"	<p>promoting the socio-economic and scientific progress of the state, growth of the well-being of citizens;</p> <p>participation in solving common problems of humanity;</p> <p>development of space science and technology, space services and technologies that determine the stable development of the national economy;</p> <p>creation of a powerful export potential of the space industry; provision of access to space, carrying out scientific research of the Earth and outer space; creation and support of the modern information environment of the state by space-related means;</p> <p>ensuring long-term interests of the state in the field of national security and defense capability.</p>	Indefinite	<p>Allocation of funds in the State Budget to finance space activities on the basis of the National Target Scientific and Technical Space Program and the State Defense Order; for the implementation of international space activities and financing of measures for the maintenance and preservation of unique objects of space activities, which are included in the State Register of Unique Objects of Space Activities.</p> <p>2021 - UAH 95 million (allocated in the State Budget under budget program 6381020);</p>	<p>2021 - no information;</p> <p>2022 - no information;</p> <p>2023 - no information available.</p>	<p>With letter No. 1.4-80.1/7044-24 dated 15.08.2024 (entry No. Committee 6-02/10539 dated 15.08.2024), the Ministry of Strategic Industries reported that the State Space Agency of Ukraine is responsible for the budget program.</p>

						2022 - 195 million (allocated in the State Budget under budget program 6381020);  2023 - 95 million (allocated in the State Budget under budget program 6381020).		
			Law of Ukraine "On State Support of Space Activities"	<p>preservation and further development of scientific, technical, technological and manufacturing potential of the space industry as one of the factors of national security;</p> <p>increasing the export potential of the space industry and the competitiveness of developments (products) of national space activities entities;</p> <p>creation of economic conditions and provision of guarantees for attracting investments (including foreign ones) into development of the space industry.</p>	Indefinite	<p>Allocation of funds in the State Budget for financing space activities for state needs and implementation of the Statewide (National) Space Program of Ukraine and agreements concluded under it.</p> <p>2021 - UAH 95 million (allocated in the State Budget under budget program 6381020);</p> <p>2022 - 195 million (allocated in the State Budget</p>	<p>2021 - no information;</p> <p>2022 - no information;</p> <p>2023 - no information available.</p>	<p>With letter No. 1.4-80.1/7044-24 dated 15.08.2024 (entry No. 6-02/10539 dated 15.08.2024), the Ministry of Strategic Industries reported that the State Space Agency of Ukraine is responsible for the budget program.</p>

						under budget program 6381020);  2023 - 95 million (allocated in the State Budget under budget program 6381020).		
		Paragraph 1 of Subsection 6 of Section XX of the Tax Code of Ukraine	Reduction of the tax burden	From 02.12.2010 to 01.01.2033	Exemption from land tax  2021 - 324,295.59 (thousand UAH);  2022 - no information;  2023 - 0 (Resolution of the Cabinet of Ministers of Ukraine dated 29.12.2010 No. 1248 was not in effect)	2021 - 9 resident subjects of space activities (in accordance with Resolution of the Cabinet of Ministers of Ukraine dated 29.12.2010 No. 1248);  2022 - 9 resident subjects of space activities (in accordance with Resolution of the Cabinet of Ministers of Ukraine dated 29.12.2010 No. 1248);  2023 - 0 (Resolution of	According to letter of the State Tax Service of Ukraine dated 07.08.2024 No. 9971/5/99-00-19-03-02-05 (entry No. 7-02/10253 dated 07.08.2024):  Scope of support: 2022 - 392,762.71 (thousand UAH); 2023 - 4,679.13 (thousand UAH).  Number of beneficiaries : 2022 – 10; 2023 – 1.	

							the Cabinet of Ministers of Ukraine dated 29.12.2010 No. 1248 was not in effect)	
			Paragraph 13 of part three of Article 110 of the Customs Code of Ukraine	Reduction of customs duties	From 06.09.2018	Exemption from payment of customs duties under the customs regime of temporary import of goods that are temporarily imported into the customs territory of Ukraine by subjects of space activities.	2021 - no information; 2022 - no information; 2023 - no information.	With letter No. 15/15-01-04/8.20/4185 dated 07.08.2024 (entry No. 7-02/10247 dated 07.08.2024), the State Customs Service of Ukraine provided information on the amount of benefits provided and the number of undertakings eligible for such benefits in 2021-2023, in particular, as the program of state support for space activities. At the same time, it was reported that there was no information on the amount of state support for space entities in case of placing goods in the customs regime of temporary import for the purpose of conducting research or testing.
<b>3.6. Transport, provision of postal services, road facilities</b>								
<b>16</b>	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Compensation for the transportation of passengers by public road transport	Paragraph two of Article 29 of the Law of Ukraine "On Road Transport"	Compensation for the transportation of passengers by public road transport	Indefinite	Compensation for the transportation of passengers by public road transport.	2021 - no information; 2022 - no information; 2023 - no information.	

						2022 - no information; 2023 - no information.		
17	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Compensation for the transportation of passengers by public electric transport	Part Four of Article 4, Part Two of Article 14, Part Three of Article 17 of the Law of Ukraine "On Urban Electric Transport"	Compensation for the transportation of passengers by public electric transport	Indefinite	Compensation for the transportation of passengers by public electric transport. 2021 - no information; 2022 - no information; 2023 - no information available.	2021 - no information; 2022 - no information; 2023 - no information available.	
18	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Support for rail transport	Part five of Article 7, parts two, six of Article 9, Parts five – seven, eleven of Article 10 of the Law of Ukraine "On Railway Transport"	Compensation for the transportation of passengers by rail.	Indefinite	Compensation for the transportation of passengers by rail. 2021 - no information; 2022 - no information; 2023 - no information.	2021 - no information; 2022 - no information; 2023 - no information.	
19	Ministry of Communities, Territories and	Support for development (correction) of project	Resolution of the Cabinet of Ministers of Ukraine dated September 1, 2021 No. 914 "On Approval of the	Development (adjustment) of project documentation for construction of the metro in Kyiv.	No information available	Budget financing. 2021 - 0 UAH;	2021 - no information;	With letter No. 13165/40/10-24 dated 19.07.2024 (entry No. 6-02/9972 dated 30.07.2024), the Ministry of

	Infrastructure Development of Ukraine	documentation for construction of the subway in Kyiv	Procedure for the Use of Funds Provided in the State Budget for the Development of the Subway in Kyiv"			2022 - no information; 2023 - no information.	2022 - no information; 2023 - no information.	Infrastructure reported that in 2021, no expenditures were made under the budget program of program of the classification of budget expenditures 2751350 "Metro Development Program in the City of Kyiv" at the expense of the state budget.
20	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Free-of-charge transfer of rolling stock between railway enterprises	Subparagraph 197.1.12 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine	Exemption from taxation of transactions on free-of-charge transfer of rolling stock by one railway or public railway transportation enterprise to other railways or public railway transportation enterprises of state ownership.	Indefinite	Exemption from taxation. 2021 - no information; 2022 - 70.22 (thousand UAH); 2023 - 0.06 (thousand UAH).	2021 - no information; 2022 - 2; 2023 - 1.	According to the letter of the Ministry of Infrastructure No. 13165/40/10-24 dated 19.07.2024 (entry No. 6-02/9972 dated 30.07.2024), the effective wording of subparagraph 197.1.12 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine has references to outdated terminology, which, in turn, makes it impossible to apply this rule in the event of the transfer of rolling stock by one railway transportation undertaking in the public sector of the economy to another railway transportation undertaking in the public sector of the economy.
21	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Exemption from taxation of urban passenger transport services	Subparagraph 197.1.8 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine	Exemption from taxation of operations for the supply of services of transportation of passengers by urban passenger transport (except for taxis), the tariffs for which are regulated in accordance with the procedure established by law.	Indefinite	Exemption from taxation. 2021 - UAH 1,554,148.26 (thousand UAH);	2021 - 238; 2022 - 234; 2023 - 190.	

						2022 - 676,917.19 (thousand UAH);		
						2023 - 998,550.22 (thousand UAH).		
22	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Exemption from tax on lands of public road facilities	Subparagraph 283.1.4 of paragraph 283.1 of Article 283 of the Tax Code of Ukraine	Exemption from taxation of lands of public road facilities - land under the carriageway, roadside, roadbed, decorative landscaping, reserves, ditches, bridges, artificial structures, tunnels, transport interchanges, culverts, retaining walls, noise screens, treatment facilities and other road structures and equipment located within the right-of-way lanes, as well as lands located outside such lanes, if there are structures on them that ensure the operation of roads.	Indefinite	Exemption from land tax.  2021 - UAH 591,654.26 (thousand UAH);  2022 - 635,239.33 (thousand UAH);  2023 - 519,853.18 (thousand UAH).	2021 - 126;  2022 - 121;  2023 - 92.	With letter No. 9971/5/99-00-19-03-02-05 dated 07.08.2024 (entry No. 7-02/10253 dated 07.08.2024), the State Tax Service of Ukraine provided information that, as of 01.07.2023, the benefit is excluded from the Directory of Other Tax Benefits, since Article 283 of the TCU does not provide for the establishment of tax benefits for such land plots, but defines them as not subject to land tax.
23	Ministry of Social Policy of Ukraine	Ensuring the supply of services for the delivery of pensions, insurance payments and financial assistance to the population	Subparagraph 197.1.4 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine	social nature, solving social and economic problems of a national scale, namely: meeting the needs of the population during the implementation of social and pension payments provided for them by law	Indefinite	Tax benefit.  2021 - 431,470.66 (thousand UAH);  2022 - 310,082.82 (thousand UAH);  2023 - 349,136.21 (thousand UAH).	2021 - 5;  2022 - 5;  2023 - 5.	

### 3.7. Education and science, scientific, R&D activities, transfer of technologies

24	Ministry of Education and Science of Ukraine	Supporting the activities of science parks	Law of Ukraine "On Science Parks"	Supporting the activities of science parks	From 2010, for an indefinite period	Exemption from import duty in accordance with the procedure established by the Customs Code of Ukraine	-	-
			Paragraph 3 of Article 287 of the Customs Code of Ukraine (exemption from import duty)	Incentivizing scientific progress, supporting innovative projects and promoting economic development through the development of science parks.	Starting from January 1, 2010		2021 - 37; 2022 - 37; 2023 - 40	-
25	Ministry of Education and Science of Ukraine	Support in the field of science and technology	Law of Ukraine "On Priority Areas of Development of Science and Technology"	Formation of an effective sector of scientific research and scientific and technical developments to ensure the competitiveness of domestic production, sustainable development, national security and defense of Ukraine and improve quality of life of the population	From 2001, for an indefinite period	Provision of financial support to enterprises, institutions and organizations regardless of the form of ownership on a competitive basis	-	-
26	Ministry of Education and Science of Ukraine	Support for technology park projects	Law of Ukraine "On Special Regime of Innovation Activities of Technology Parks"	Implementation of technology park projects	From 2000, for an indefinite period	full or partial interest-free lending to technology park projects and exemption from import duties	-	-
			Paragraph 5 of Article 287 of the Customs Code of Ukraine (exemption from import duty)		-	Exemption from import duty	2021 - 16; 2022 - 16; 2023 - 16	-
27	Ministry of Education and Science of Ukraine	Technology Transfer Support	Law of Ukraine "On State Regulation of Activities in the Field of Technology Transfer"	Ensuring the development of national industrial, scientific and technical potential	From 2006, for an indefinite period	State guarantees for repayment of loans of commercial banks provided for the purchase of technologies and their components, the need for the use	-	-

						of which is determined by the needs of the state and society in these technologies		
28	Ministry of Education and Science of Ukraine	Exemption from land tax of educational, cultural, scientific, healthcare, social protection, physical culture and sports institutions, which are fully maintained at the expense of the state or local budgets (Subparagraph 282.1.4 of paragraph 282.1 of Article 282 of the Tax Code of Ukraine (land tax))	Cultural institutions that are fully maintained at the expense of the state or local budgets are exempt from paying the land tax	-	Starting from 01.09.2015 (from the first day of the month following the month of its publication)	Granting of tax benefits 2021 - UAH 346,222.06; 2022 - UAH 472,953.46; 2023 - UAH 2,256,373.03	2021 - 1333; 2022 - 1103; 2023 - 1083	-
			Scientific institutions (except for national and state dendrological parks), which are fully maintained at the expense of the state or local budgets, are exempt from paying the land tax			Granting of tax benefits 2021 - UAH 343,021.44; 2022 - UAH 425,620.22; 2023 - UAH 656,664.0	2021 -243; 2022 - 239; 2023 - 231	-
			Educational institutions, which are fully maintained at the expense of the state or local budgets, are exempt from paying the land tax			Granting of tax benefits 2021 - UAH 2,254,454.57; 2022 - UAH 4,010,718.58; 2023 - UAH 4,524,335.53	2021 - 3310; 2022 - 3357; 2023 - 3357	-
			Healthcare institutions, which are fully maintained at the expense of the state or local budgets, are exempt from paying the land tax			Granting of tax benefits 2021 - UAH 545,257.10; 2022 - UAH 593,605.55; 2023 - UAH 657,985.35	2021 - 1709; 2022 - 1516; 2023 - 1365	-

			Social protection institutions, which are fully maintained at the expense of the state or local budgets, are exempt from paying the land tax			Granting of tax benefits 2021 - UAH 40,481.33; 2022 - UAH 81,303.26; 2023 - UAH 49,090.65	2021 - 474; 2022 - 455; 2023 - 441	-
			Institutions of physical culture and sports, which are fully maintained at the expense of the state or local budgets, are exempt from paying the land tax			Granting of tax benefits 2021 - UAH 126,504.77; 2022 - UAH 92,304.31; 2023 - UAH 139,260.43	2021 - 441; 2022 - 354; 2023 - 322	-
29	Ministry of Education and Science of Ukraine	Support for scientific research and R&D works	Resolution of the Cabinet of Ministers of Ukraine dated August 21, 2019 No. 776 "On Approval of the Procedure for Providing Grant Support for Scientific and R&D Activities at the Expense of the State Budget"  Law of Ukraine "On Scientific and R&D Activities"	Increasing the level of scientific research and R&D works, development of scientific and technical potential and increasing the level of competitiveness of institutions of specialized education of scientific profile (scientific lyceums, scientific boarding lyceums), scientific institutions and institutions of higher education, preservation and development of material and technical base for scientific and R&D activities, research internship of science workers	From 2016, for an indefinite period	Grant support	-	-
<b>3.8. Investment policy and development of entrepreneurship</b>								
30	Ministry of Economy of Ukraine	State incentivization of the arrangement and	Law of Ukraine "On Industrial Parks"	Ensuring favorable conditions for the creation and operation of industrial parks, attracting investments, in particular in	From 2012, for an indefinite period	Provision of funds on a non-refundable basis to initiators of	-	-

		operation of industrial parks		the de-occupied territories, and developing the economy of Ukraine by equalizing the economic development of regions and improving the quality of life of the population of Ukraine, introducing innovative and energy-saving technologies, creating new jobs, sustainable development and environmental protection		creation of industrial parks - undertakings and/or management companies for the arrangement of industrial parks and/or ensuring the construction of engineering and transport infrastructure facilities (roads, communication lines, heat, gas, water and electricity supply facilities, engineering communications, etc.) necessary for the creation and operation of industrial parks included in the Register of Industrial Parks 2) Compensation of costs of initiators of creation of industrial parks - undertakings, management companies and participants of industrial parks for connection to engineering and	
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						transport networks		
			Paragraph 6 of Article 287 of the Customs Code of Ukraine (exemption from import duty)	-	-	Exemption from import duties 2021 - 2022 - 2023 - UAH 25,301,376.18	2021 - 2022 - 2023 - 2	-
31	Ministry of Economy of Ukraine	Exemption from import duty of goods imported into the customs territory of Ukraine by foreign investors in accordance with the Law of Ukraine "On the Foreign Investment Regime"	Paragraph 2 of Article 287 of the Customs Code of Ukraine (exemption from import duty)	-	-	Exemption from import duties 2021 - UAH 17,544,662.84; 2022 - UAH 20,997,562.55; 2023 - UAH 3,554,719.5	2021 - 42; 2022 - 20; 2023 - 16	-
32	Ministry of Economy of Ukraine	Support in the development of small and medium-sized enterprises	Law of Ukraine "On Development and State Support of Small and Medium-Sized Enterprises in Ukraine"	Creating favorable conditions for development of SMEs, ensuring development, incentivizing investments and innovations, promotion of manufactured goods, ensuring employment of the population	From 2012, for an indefinite period	Partial compensation of interest rates for loans of medium enterprises; provision of guarantees to authorized banks for securing of loans issued to medium enterprises	-	-
			Law of Ukraine "On Development and State Support of Small and Medium-Sized Enterprises in Ukraine";	Financial support for proprietary businesses	Starting from July 1, 2022	Micro-grants 2021 - 2022 - UAH 541,267,500; 2023 -	2021 - 2022 - 2,313; 2023 -	-

			Resolution of the Cabinet of Ministers of Ukraine dated 21.06.2022 No. 738 "Certain Issues of Provision of Grants to Businesses"	Financial support for horticulture, viticulture, berry cultivation		Grants 2021 - 2022 - UAH 39,736,300; 2023 - UAH 502,860,900	2021 - 2022 - 30; 2023 - 120	-
				Financial support for greenhouse farming		Grants 2021 - 2022 - UAH 14,023,400; 2023 - UAH 153,826,600	2021 - 2022 - 3; 2023 - 29	
33	Ministry of Economy of Ukraine	Ensuring operation of the Entrepreneurship Development Fund	Resolution of the Cabinet of Ministers of Ukraine dated 24.01.2020 No. 29 "On Approval of the Procedure for the Use of State Budget Funds Provided to Ensure the Operation of the Entrepreneurship Development Fund"	Assistance in the implementation of state policy in the field of development of small and medium-sized enterprises	From 2020, for an indefinite period	Budget funds received by the Fund in accordance with paragraph 4 of this Procedure are used exclusively for: 1) partial or full compensation by the Fund of interest on loans and remuneration under financial leasing and factoring agreements provided to undertakings for meeting the goal specified in the Procedure for Providing Support, the Procedure for Providing Support under Financial Leasing	-	-

						<p>Agreements, the Procedure for Providing Support under Factoring Agreements, and meeting the criteria specified therein (hereinafter referred to as compensation of interest to undertakings);</p> <p>2) increase of the statutory capital of the Fund in order to provide guarantees by the Fund to authorized banks on obligations under loans granted to undertakings and mortgage borrowers (hereinafter referred to as the provision of guarantees);</p> <p>3) partial compensation by the Fund of interest on mortgage loans provided to borrowers of such loans in accordance with</p>	
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						the Procedure for reducing the cost of mortgage loans and the Procedure for reducing the cost of loans provided in accordance with the Terms and Conditions for Providing Affordable Mortgage Lending to Citizens of Ukraine by the Private Joint Stock Company "Ukrainian Financial Housing Company", accrued on such loans by December 31, 2022 inclusive; 4) covering the Fund's expenses for supporting and ensuring provision of financial state support to undertakings			
<b>3.9. Innovations</b>									
34	Ministry of Economy of Ukraine / Ministry of	Support for innovation	Law of Ukraine "On Innovation Activity"	"On	Financial support to subjects of innovation activity for their innovation activities	From 2002, for an indefinite period	Full interest-free lending; partial (up to 50%) interest-free	-	-

	Education and Science of Ukraine / Ministry of Strategic Industries of Ukraine / Ministry of Agrarian Policy and Food of Ukraine	activities				lending; full or partial compensation of interest for lending; state guarantees to commercial banks; insurance of property		
<b>3.10. Inter-budgetary relations and local budgets</b>								
35	Ministry of Finance of Ukraine	Subvention from the state budget to local budgets for the implementation of measures for the socio-economic development of certain territories	Resolution of the Cabinet of Ministers of Ukraine dated 03.02.2021 No. 102 "On Amendments to the Procedure and Conditions for Providing Subventions from the State Budget to Local Budgets for the Implementation of Measures for the Socio-Economic Development of Certain Territories"	Implementation of measures for the socio-economic development of certain territories	From 2012, for an indefinite period	Subventions from the state budget to local budgets	-	-
<b>3.11. State regional policy</b>								
36	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Support in the field of regional development of Ukraine	<p>Law of Ukraine "On the Principles of State Regional Policy" (provisions of Article 20)</p> <p>Budget Code of Ukraine (provisions of Article 24-1)</p> <p>Resolution of the Cabinet of Ministers of Ukraine dated 18.03.2015 No 196 "Certain Issues of the State Fund of Regional Development"</p>	Regional development	In accordance with the Procedure for the preparation, evaluation and selection of investment programs and projects of regional	Budget funds under the budget program "State Fund of Regional Development". 2021 - 4.5 billion; 2022 - 0; 2023 - 0;	-	-

					<p>development that can be implemented at the expense of the State Fund of Regional Development, approved by the Resolution of the Cabinet of Ministers of Ukraine dated March 18, 2015 No. 196 "Certain Issues of the State Fund of Regional Development" (Resolution of the Cabinet of Ministers of Ukraine from 18.03.2015 No. 196) the calendar plan for the implementation of projects should be from 1 to 3 years, in some cases up to 4-5 years</p>				
<b>3.12. Health care</b>									

37	Ministry of Health of Ukraine	Exemption from Import Duty on Pharmaceutical Products	Paragraph 13 of part one of Article 282 of the Customs Code of Ukraine – exemption from import duty	Production of high-quality and affordable medicines	From 2004, for an indefinite period	Exemption from import duties 2021 - 15593538.37;	2021 – 13		
			Resolution of the Cabinet of Ministers of 17.11.2004 No 1568 "Issue of exemption from import duty of pharmaceutical products and compounds used for their manufacture, which are not produced in Ukraine"			2022 - 18188077.08;			2022 – 12
						2023 - 13772505.96			2023 - 12
<b>3.13. Food industry</b>									
38	Ministry of Agrarian Policy and Food of Ukraine	Exemption from taxation of transactions for the supply of baby food products	Subparagraph 197.1.1 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine	-	-	Tax benefit (VAT) 2021 - 19992.8 2022 - 6222.61 2023 - 934.58	2021 – 16  2022 – 16	The Ministry of Agrarian Policy appealed to the Verkhovna Rada Committee on Finance, Tax and Customs Policy with a proposal to consider the possibility of excluding subparagraph	

			Resolution of the Cabinet of Ministers of Ukraine dated 08.09.1997 "On the List of Domestic Baby Food Products, the Sale of Which by Dairy Kitchens, Specialized Shops and Corners, Which Perform the Functions of Dispensing Points, Are Exempt from Value Added Tax, and the Procedure for the Sale of These Products"				2023 - 15	197.1.1 of paragraph 197.1 of Article 197 of the Code (letter of the Ministry of Agrarian Policy of Ukraine dated 05.08.2024 No. 21-1620-/20579).
<b>3.14. Social policy</b>								

39	Ministry of Social Policy of Ukraine	Exemption from taxation of funds used for New Year and Christmas holidays for children and for the purchase of children's holiday gifts	Law of Ukraine "On Exemption from Taxation of Funds Used for New Year and Christmas Holidays for Children and for the Purchase of Children's Holiday Gifts" (provisions of Article 2)	Ensuring procurement of children's gifts for New Year and Christmas events for children at the expense of funds of the Social Insurance Fund for temporary loss of working capacity, trade union committees of enterprises and organizations, other non-profit organizations	Valid annually from November 15 of the current year (starting from January 15 of the following year (Article 5 of Law No. 2117-III)	Tax benefit (VAT) 2021 - 982.16 2022 - 817.74 2023 - 695.74	2021 - 16 2022 - 12 2023 - 10	
40	Ministry of Social Policy of Ukraine	Subparagraph 197.1.7 (b) of paragraph 197.1 of Article 197 of the Tax Code of Ukraine (tax benefits)	Exemption from value added tax	Social nature, solving social and economic problems of a national scale, namely: strengthening the capacity of social service providers.	The Tax Code of Ukraine does not establish the duration of the tax benefit's effect	Tax benefit (VAT) 2021 - 1747.96 2022 - 4185.02 2023 - 4874.21	2021 - 6 2022 - 11 2023 - 11	
<b>3.15. Physical culture and sports</b>								
41	Ministry of Youth and Sports of Ukraine	Support in the field of physical culture and sports	Law of Ukraine "On Physical Culture and Sports" Budget Code of Ukraine Resolution of the Cabinet of Ministers of Ukraine dated 23.03.2011 No 294 "On Approval of the Procedure for	-	-	-	-	The ministry proposed to exclude the scheme. However, in order to exclude the scheme, it is advisable to provide in the Procedure that the beneficiaries of budget funds are civic associations of physical culture and sports

			the Use of Funds Provided in the State Budget for Financial Support of Civic Associations of Physical Culture and Sports"					that do not carry out economic activities.
<b>3.16. Culture and protection of cultural heritage</b>								
42	Ministry of Culture and Strategic Communications of Ukraine	Support for the preservation of cultural heritage	Law of Ukraine "On Protection of Cultural Heritage" Budget Code of Ukraine <sup>1</sup>	-	-	-	-	Taking into account the information of the Ministry
			Order of the Ministry of Culture and Tourism of 27.02.2007 No. 8 "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, Certification, Inventory and Restoration of Architectural Monuments and Cultural Heritage Monuments"					
			subparagraph 197.1.31 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine <sup>2</sup>	-	-	VAT exemption	-	According to the data of the State Tax Service of Ukraine on undertakings operating under the following CTEA codes: 90.01, 90.02, 90.03, 85.52, 59.14
43	Ministry of Culture and Strategic Communications of Ukraine	Support for book-publishing	Law of Ukraine "On State Support of Book Publishing in Ukraine"	Implementation of programs to popularize reading, and support for translations of works; increase in readership, increase in demand for the development of the book publishing industry and	Indefinite	Grant based on the results of competitive selection, for the implementation of programs, projects, events,		Taking into account the information of the Ministry
			Budget Code of Ukraine <sup>3</sup>					

<sup>1</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

<sup>2</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

<sup>3</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

	(Ukrainian Book Institute)			cultural enrichment of society; popularization of Ukrainian authors abroad, presentation of Ukraine's literary achievements on the international book market		as well as for institutional support of publishing entities regardless of the form of ownership (at the stage of developing the regulatory framework for the mechanism of provision)		
			Resolution of the Cabinet of Ministers of Ukraine dated 12.06.2019 No. 638 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Ukrainian Book Institute to Support Book Publishing and Popularization of Ukrainian Literature in the World"			Program of the classification of budget expenditures 3801560 "Supporting the activities of the Ukrainian Book Institute, supporting book publishing and popularization of Ukrainian literature in the world" under various codes of economic activity		
			Order of the Ministry of Culture and Information Policy of Ukraine dated 23.03.2023 No. 139, registered with the Ministry of Justice of Ukraine on 08.05.2023 under No. 752/39808 "On Approval of the Procedure for Organizing and Conducting Art Competitions for Cultural and Artistic Projects Aimed at Supporting Book Publishing and Promotion of Reading"	-		2021 - 118,409,400.00; 2022 - 12,838,700.00; 2023 - 69,303,600.00	-	

			subparagraph 197.1.31 of paragraph 197.1 of Article 197 of the TCU <sup>4</sup>	-		VAT exemption	-	According to the data of the State Tax Service of Ukraine on undertakings that carry out activities in accordance with CTEA code 58.11)
			Resolution of the Cabinet of Ministers of Ukraine dated 01.12.2023 No. 1262 "On Approval of the Procedure for Providing State Subsidy to Distributors of Publishing Products (Book Products)"	Provision of a state subsidy to distributors of publishing products (book products) to reimburse the costs of hiring or subleasing (lease or sublease) of real estate (buildings, structures, premises, their separate parts) used as a specialized store for selling books		Reimbursement of costs for renting premises used as bookstores (subsidy)	-	Taking into account the information of the Ministry
44	Ministry of Culture and Strategic Communications of Ukraine	Supporting culture	Law of Ukraine "On Culture"		Indefinite			Taking into account the information of the Ministry
			Budget Code of Ukraine <sup>5</sup>					
			Law of Ukraine "On Theaters and Theater Business"			Partial financing from the state budget under program of the classification of budget expenditures 3801110 "Financial Support for National Theaters" (Code of economic classification of expenditures 2610 "Subsidies and Current	-	

<sup>4</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

<sup>5</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

					Transfers to Enterprises (Institutions, Organizations)"		
					2021 – 1,483,839,000.00 ; 2022 – 1,464,680,400.00 ; 2023 – 1,307,864,500.00		
			Resolution of the Cabinet of Ministers of Ukraine dated 09.03.2011 No. 247 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Ministry of Culture and Information Policy under Certain Programs"		Partial financing from the state budget under program of the classification of budget expenditures 3801120 "Financial support for national art groups, concert organizations and their directorates, national and state circus organizations" (Code of economic classification of expenditures 2610 "Subsidies and current transfers to enterprises (institutions, organizations)"	-	

					2021 – 869,561,900.00;		
					2022 – 845,427,200.00;		
					2023 – 763,213,300.00		
			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, and the List of Events in the Field of Culture and Art, Expenditures for Which Are Carried Out from the State Budget"		-	-	
			Resolution of the Cabinet of Ministers of Ukraine dated 20.03.2013 No 178 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for State Support of Cultural and Art Workers"	-	Program of the classification of budget expenditures 3801130 "State Support for Cultural and Art Figures" (Code of economic classification of expenditures 2610 "Subsidies and Current Transfers to Enterprises (Institutions, Organizations)" and Code of economic	-	

						classification of expenditures 2730 "Payments to the Population")		
						2021 – 31,137,100.00; 2022 – 26,267,200.00; 2023 – 18,904,700.00		
			Resolution of the Cabinet of Ministers of Ukraine dated 07.02.2022 No. 91 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Ministry of Culture and Information Policy for the Development of Institutions of National Importance, Including Their Construction"	-		-	-	
			paragraph five of subparagraph "c" of paragraph 193.1 of Article 193 of the Tax Code of Ukraine	-		Setting a lower VAT rate	-	
			paragraph six of subparagraph "c" of paragraph 193.1 of Article 193 of the Tax Code of Ukraine	-		Setting a lower VAT rate		
			paragraph seven of subparagraph "c" of paragraph 193.1 of Article 193 of the Tax Code of Ukraine	-		Setting a lower VAT rate		

			subparagraph 197.1.31 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine <sup>6</sup>	-		VAT exemption	-	
			Paragraph 12 of Subsection 2 of Section XX of the Tax Code of Ukraine	-	Until 01.01.2025	VAT exemption 2021 - 20,605,480.00; 2022 - 9,023,190.00; 2023 - 2,685,090.00	2021 - 14; 2022 - 12; 2023 - 10	According to the data of the State Tax Service of Ukraine on undertakings operating under the CTEA code 59.14
45	Ministry of Culture and Strategic Communications of Ukraine (Ukrainian Cultural Foundation)	Promoting the development of culture and arts in Ukraine	Law of Ukraine "On the Ukrainian Cultural Foundation"	Promoting the development of culture and arts in Ukraine, providing favorable conditions for the development of intellectual and spiritual potential of the individual and society, wide access of citizens to the national cultural heritage, supporting cultural diversity and integration of Ukrainian culture into the worldwide cultural environment	Indefinite	Program of the classification of budget expenditures 3801140 "Ensuring the operation of the Ukrainian Cultural Foundation, including the implementation, by the Foundation, of measures to support projects under various economic classification codes; supporting current activities of the Ukrainian Cultural Foundation	2021 - 1; 2022 - 1; 2023 - 1	Taking into account the information of the Ministry
						2021 - 66,338,715.60;		

<sup>6</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

						2022 – 38,181,000.15; 2023 – 53,002,852.56	
						Program of the classification of budget expenditures 3801140 "Ensuring the operation of the Ukrainian Cultural Foundation, including the implementation, by the Foundation, of measures to support projects under various economic classification codes; Implementation of project support measures by the Ukrainian Cultural Foundation through providing grants to legal entities and individuals	2021 - 507; 2022 - 0; 2023 - 169
						2021 – 492,992,955.74; 2022 – 0; 2023 – 142,395,664.61	

			Budget Code of Ukraine <sup>7</sup>			Program of the classification of budget expenditures 3801140 "Ensuring the operation of the Ukrainian Cultural Foundation, including the implementation, by the Foundation, of measures to support projects under various economic classification codes; implementation of project support activities by the Ukrainian Cultural Foundation through providing scholarships to individuals	2021 – 35; 2022 – 32; 2023 – 35	
			Resolution of the Cabinet of Ministers of Ukraine dated 18.04.2018 No. 41 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Implementation of Project Support Measures by the Ukrainian Cultural Foundation"					
			subparagraph 197.1.31 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine <sup>8</sup>	-	-	VAT exemption 2021 - 83,200.00; 2022 - 118,690.00;	2021 – 1; 2022 – 1; 2023 – 2	According to the data of the State Tax Service of Ukraine on undertakings that carry out activities under CTEA codes: 90.01, 90.02, 90.03, 59.11, 59.12, 59.13

<sup>7</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

<sup>8</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

						2023 4,024,840.00	-		
46	State Film Agency of Ukraine	State support for cinematography	Law of Ukraine "On State Support of Cinematography in Ukraine" <sup>9</sup>	Development of national film production	Indefinite	-	-	Taking into account the Agency's information	
			Budget Code of Ukraine <sup>10</sup>						
			Resolution of the Cabinet of Ministers of Ukraine dated 05.06.1998 No. 813 "On Approval of the Regulations on State Support of National Films in the Production System"						
			Resolution of the Cabinet of Ministers of Ukraine dated 18.04.2018 No. 339 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for State Support of Cinematography, Including Documentation of War Crimes"			Production (creation) and distribution of documentary, educational, animated films, films for children (taking into account artistic and cultural significance), films of artistic and cultural significance (auteur films) and debut films in the amount of up to 100 percent of the budget, inclusive of the total estimated cost of	2021 – 68; 2022 – 9; 2023 – 14		

<sup>9</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

<sup>10</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

						<p>production of the respective film</p> <p>2021 – 135,267,000.00; 2022 – 2,993,300.00; 2023 – 20,788,900.00</p>	
						<p>Production (creation) and distribution of a (live action, animated, etc.) film, in the amount that may not exceed 80 percent of the total estimated cost of film production, provided that the applicant confirms that it has the funds necessary to finance the production of the film, in the amount of at least 20 percent of the total estimated cost of production (creation) of the relevant film</p> <p>2021 – 367,615,800.00;</p>	<p>2021 – 42; 2022 – 3; 2023 – 16</p>

					2022 – 13,003,000.00; 2023 – 43,514,600.00		
					Production (creation) and distribution of a television film, television series in the amount that may not exceed 50 percent of the total estimated cost of production of the television film, television series, provided that the applicant confirms that it has the funds necessary to finance the production of the television film, television series, in the amount of at least 50 percent of the total estimated cost of production (creation) of the relevant television film, television series.	2021 – 6; 2022 – 2; 2023 – 1	
					2021 – 25,608,800.00; 2022 – 1,517,700.00;		

					2023 – 2,200,000.00		
					Financial support of State Enterprise "Oleksandr Dovzhenko National Center" as part of implementation of its statutory tasks in order to promote the preservation and popularization of works of cinema	2021 – 1; 2022 – 1; 2023 – 1	
					2021 – 7,607,000.00; 2022 – 7,000,000.00; 2023 – 5,000,000.00		
					Financial support of the National Union of Cinematographer s in terms of fulfilling its statutory tasks in order to promote development and popularization of cinematography	2021 – 1; 2022 – 1; 2023 – 1	
					2021 – 299,900.00; 2022 – 108,300.00;		

					2023 150,000.00	–	
					Payment of scholarships to members of the Council for State Support of Cinematography		2021 – 9; 2022 – 9; 2023 – 9
					2021 7,706,700.00; 2022 7,728,300.00; 2023 5,770,600.00	– – –	
					Distribution and/or popularization of national films by full or partial payment of costs for creative meetings, presentations, premieres, advertising (regardless of the advertising means used) etc.		2021 – 64; 2022 – 1; 2023 – 42
					2021 43,522,700.00; 2022 399,000.00; 2023 18,328,700.00	– – –	
					Covering the costs associated with the competitive		2021 – 1; 2022 – 0; 2023 – 2

					<p>selection of films to form the list of film projects – winners of the competitive selection (expert assessment of film projects, purchase of stationery, office and other equipment, software)</p> <p>2021 – 2,749,600.00</p>		
					<p>Ensuring the implementation of international treaties in the field of cinematography</p> <p>2021 – 4,172,800.00; 2022 – 0; 2023 – 5,200,000.00</p>	2021 – 1; 2022 – 0; 2023 – 1	
					<p>Repayment of accounts payable on current expenditures registered with the State Treasury Service as of 01.01.2021</p> <p>2021 – 338,100.00</p>	2021 – 1	

		Order of the State Film Agency dated 15.03.2023 No. 32, registered with the Ministry of Justice of Ukraine on 13.06.2023 under No. 978/40034 "On Approval of the Procedure for Decision-Making by the Council for State Support of Cinematography and the Procedure for Conducting a Creative Competition (Pitching)"					
		Order of the Ministry of Culture and Information Policy of Ukraine dated 13.10.2021 No. 803, registered with the Ministry of Justice of Ukraine on 14.12.2021 under No. 1619/37241 "On Approval of the Procedure for Making a Decision by the Council for State Support of Cinematography to Provide a State Subsidy for Film Commission Events Aimed at Promoting Locations in Ukraine as an Attractive Place for Creation of Cinematographic and Audiovisual Products"					
		subparagraph 140.4.7 of paragraph 140.4 of Article 140 of the Tax Code of Ukraine	-			Reduction of the financial result before tax	-
		paragraph twenty-three of subparagraph 141.4.1 of paragraph 141.4 of Article 141 of the Tax Code of Ukraine	-			Establishment of Peculiarities of Taxation of Certain Types of Activities and Transactions	-

			subparagraph 197.1.31 of paragraph 197.1 of Article 197 of the Tax Code of Ukraine	-		VAT exemption 2021 – 83,200.00; 2022 – 118,690.00; 2023 – 4,024,840.00	2021 – 1; 2022 – 2; 2023 – 2	According to the data of the State Tax Service of Ukraine on undertakings operating under CTEA codes: 59.11, 59.12, 59.13
			Paragraph 12 of Subsection 2 of Section XX of the Tax Code of Ukraine	-	Until 01.01.2025	VAT exemption 2021 – 99,264,470.00; 2022 – 18,140,900.00; 2023 – 73,607,090.00	2021 – 66; 2022 – 28; 2023 – 48	
47	Ministry of Culture and Strategic Communications of Ukraine	State support for cinematography	Law of Ukraine "On State Support of Cinematography in Ukraine" <sup>11</sup>	-	By 2021	Program of the classification of budget expenditures 3801180 "Production (creation) and distribution of patriotic films"	-	Taking into account the information of the Ministry
			Budget Code of Ukraine <sup>12</sup>					
			Resolution of the Cabinet of Ministers of Ukraine dated 18.04.2018 No. 429 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Production (Creation) and Distribution of Patriotic Films"					
<b>3.17. Media</b>								
48	Ministry of Culture and Information Policy of Ukraine	Media support	Law of Ukraine "On State Support of the Media, Guarantees of Professional Activity and Social Protection of Journalists"	Strengthening the information security of the state, protecting its information space and informing the international community about the events	Indefinite	Financial assistance to media entities defined in Article 3 of this Law;	2021 – Ukrinform, 2022 – Ukrinform,	Taking into account the information of the Ministry

<sup>11</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes;

<sup>12</sup> Relevant legal basis is indicated several times, taking into account the conditions for the formation of the given schemes.

	(State Committee for Television and Radio Broadcasting of Ukraine)		<p>Budget Code of Ukraine</p> <hr/> <p>Law of Ukraine "On the International Broadcasting System of Ukraine"</p>	<p>taking place during the armed aggression of the Russian Federation; informing the population living in the temporarily occupied territories of Ukraine, as well as adjacent territories about socially significant events in Ukraine and financial support for the state international broadcasting system of Ukraine; dissemination of information on the activities of state authorities on the most important political, social and other issues</p>		<p>Economic support to television and radio centers and printing enterprises and communication enterprises in accordance with the requirements of Article 2 of this Law.</p> <p>Exemption from VAT for operations of sale (subscription) and delivery (at all its stages - from the editorial office to subscribers) of domestically produced printed media.</p> <p>Preferential taxation of media entities</p> <p>2021 – 161,439,300.00; 2022 – 715,644,400.00; 2023 – 1,809,342,500.00</p>	<p>UNIAN, Multimedia platform for foreign language broadcasting of Ukraine (MPIU) – 2023 – Ukrinform UNIAN, MPIU</p>	
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			<p>Resolution of the Cabinet of Ministers of Ukraine dated 28.10.2015 No. 915 (as amended by Resolution of the Cabinet of Ministers of Ukraine dated 26.03.2022 No. 375) "On Approval of the Procedure for the use of funds provided in the state budget for production and broadcasting of programs for state needs, for collection, processing and distribution of official information products, financial support of the state international broadcasting system of Ukraine"</p>			<p>Expenditures of the general fund of the state budget under the Program of the classification of budget expenditures 3801020 "Production and broadcasting of programs for state needs, collection, for processing and distribution of official information products, financial support of the state international broadcasting system of Ukraine" (Code of economic classification of expenditures 2610 "Subsidies and current transfers to enterprises (institutions, organizations)) and Code of economic classification of expenditures 3210 "Capital</p>	
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					Transfers to Enterprises (Institutions, Organizations")		
		Resolution of the Cabinet of Ministers of Ukraine of 27.04.2011 No 449 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for Financial Support of Creative Unions in the Field of Mass Media, Press"	Protection of the legal rights and interests of members of the National Union of Journalists of Ukraine, provision of state support to printed periodicals		Expenditures of the general fund of the state budget under Program of the classification of budget expenditures 3802050 "Financial support of creative unions in the field of mass media, press" (Code of economic classification of expenditures 2610 "Subsidies and current transfers to enterprises (institutions, organizations")	In 2021-2023: 24 regional branches of the National Union of Journalists	
		Order of the State Committee for Television and Radio Broadcasting of Ukraine dated 13.05.2015 No. 98, registered in the Ministry of Justice of Ukraine on 28.05.2015 under No. 623/27068 "On Approval of the Procedure for Providing State Financial Support to Print Media"			2021 – 1,980,400.00; 2022 – 1,767,600.00; 2023 – 1,590,800.00		
		Resolution of the Cabinet of Ministers of Ukraine dated 25.01.2017 No. 30 "On Approval of the Procedure for the Use of Funds Provided in	Meeting the information needs of society, involving citizens in discussing and solving the most important sociopolitical issues, ensuring national		Expenditures of the general fund of the state budget under Program of the	In 2021-2023: Central Directorate of JSC "NPTU" and 22	

			the State Budget for Financial Support of the Joint Stock Company "National Public Television and Radio Company of Ukraine" (NPTU)	dialogue, supporting formation of civil society		classification of budget expenditures 3802080 "Financial support of the National Public Television and Radio Company of Ukraine" (Code of economic classification of expenditures 2610 "Subsidies and current transfers to enterprises (institutions, organizations) and Code of economic classification of expenditures 3210 "Capital transfers to enterprises (institutions, organizations)")  2021 – 1,872,208,000.00 ; 2022 – 1,605,096,200.00 ; 2023 – 1,504,236,500.00	branches of JSC "NPTU"	
			Resolution of the Cabinet of Ministers of Ukraine dated	-		-	-	

			28.09.2015 No. 772 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Implementation of Measures in the Field of Protection of the National Information Environment"					
<b>3.19. Tourism</b>								
49	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Unlocking of the tourism potential of Ukraine, development of tourism and tourist infrastructure	1) Law of Ukraine "On Tourism"; 2) Resolution of the Cabinet of Ministers of Ukraine dated March 29, 2021 No. 288 "On Approval of the Procedure for the Use of Funds Provided in the State Budget for the Unlocking of Tourism Potential"	Budget funds are directed to organization and conduct of events, performance of works in the field of tourism	Indefinite	-	-	-
<b>3.21. Public-private partnership</b>								
50	Ministry of Economy of Ukraine	Public-private partnership measures	Law of Ukraine "On Public-Private Partnership"	-	-	-	-	-
<b>3.22. Construction and management of state-owned objects</b>								
51	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Tax exemption (VAT exemption)	Paragraph 197.15 of Article 197 of the Tax Code of Ukraine	-	-	Tax exemption Amount of tax benefit: 2021 - 12,808.39; 2022 - 14,150.57; 2023 - 24,511.56	2021 - 10 2022 - 7 2023 - 6	-

52	Ministry of Communities, Territories and Infrastructure Development of Ukraine	Free-of-charge transfer into state or municipal ownership (exemption from VAT)	Paragraph 197.1.16 of Article 197 of the Tax Code of Ukraine	Ensuring the connection of the production facilities of the enterprise that transfers assets to the railway enterprise with the main railway tracks	-	Transfer of access tracks built by the enterprise to the railway enterprise to ensure their further maintenance	-	The total number of beneficiaries (beneficiaries) is: 2021 - 90 2022 - 91 2023 - 80
<b>3.23. Export-import activity</b>								
53	Ministry of Economy of Ukraine	Peculiarities of Value Added Tax Collection	Paragraph 23 of Subsection 2 Section XX of the Tax Code of Ukraine	Facilitation of import of waste and scrap of ferrous and non-ferrous metals, as well as paper and cardboard for disposal (waste paper and waste) of commodity position 4707 according to the foreign economic activity classification. The lists of such waste and scrap of ferrous and non-ferrous metals are approved by the Cabinet of Ministers of Ukraine	Until January 1, 2027	Exemption from taxation. Amount of tax benefit: 2021 - 10984947.83; 2022 - 3618265, 53; 2023 - 3657512.53	2021 - 6194 2022 - 3832 2023 - 4203	-
<b>3.25. Other cross-sectoral support measures</b>								
54	National Securities and Stock Market Commission	Taxation of non-residents	Subparagraph 141.4.11. of paragraph 141.4 of Article 141 of the Tax Code of Ukraine	Improving the investment climate in Ukraine. Resolving the issue of income tax at a preferential rate of a non-resident, which receives income from granting loans or financial credits to a resident	Indefinite	Setting a preferential rate  Amount of tax benefit: 2021 - 657832.38; 2022 - 366391.25; 2023 - 532673, 09	2021 - 45 2022 - 26 2023 - 13	-

55	Ministry of Finance of Ukraine	Exemption from taxation of non-residents' income	Paragraph 37 of Subsection 4 of Section XX of the Tax Code of Ukraine	Incentivization of non-residents to carry out transactions of with government derivatives (borrowing under state guarantees).	Indefinite	Exemption from taxation of income in the form of interest received by non-residents on state borrowings: 2023 - 298,430	2023 - 1.	
56	Ministry of Finance of Ukraine	VAT exemption	Paragraph 46 of Subsection 2 of Section XX of the Tax Code of Ukraine; Law of Ukraine "On Financial Restructuring"	Financial restructuring with simultaneous entry of collateral into the balance sheet	Valid until 01.01.2028	Tax benefit: 2021 - 401,504; 2023 - 19,254,500	2021 - 8; 2023 - 3.	The tax benefit was applied in August 2021 and February 2023 by JSC Oschadbank when conducting transactions related to financial restructuring and simultaneous entry of collateral into the balance sheet.