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(Unofficial Translation from the Ukrainian original)

THE LAW OF UKRAINE On Humanitarian Aid

This law defines legal, organizational and social bases for receipt, donation, official registration, distribution and control of

designed use of humanitarian aid and stimulates publicity and transparency of this process.

Article 1. Definition of terms and concepts

In this Law, the terms and concepts listed herein are used in the following meaning:

free aid (sending, fulfillment of work, services) is provision of humanitarian aid without any financial, material or other kinds of compensation to the donors;

humanitarian aid is designed-purpose addressed free aid in money or in kind as non-repayable financial aid or voluntary donations, or aid in the form of fulfilling work or services provided by foreign and compatriot donors out of humane motives to recipients of humanitarian aid in Ukraine or abroad who need it due to social insecurity, poverty, difficult financial situation, state of emergency, in particular due to natural disasters, accidents, epidemics and epizootic, ecological, technogenic and other catastrophes that threaten people's life and health, or due to serious disease of concrete natural persons. Humanitarian aid is a kind of charity and is to be directed in accordance with the circumstances, objective needs, the recipients' consent and on condition of adherence to Article 4 of the Law of Ukraine "On Charity and Charitable Organizations" (531/97-BP);

donors (foreign, compatriot) are juridical and natural persons in Ukraine or abroad who voluntarily provide humanitarian aid to recipients of humanitarian aid in Ukraine or abroad;

recipients of humanitarian aid are juridical persons registered in accordance with the procedure established by the Cabinet of Ministers of Ukraine in the Single Register of Recipients of Humanitarian Aid:

a) enterprises of social organizations of disabled persons and veterans of war and labor, as well as enterprises, institutions and organizations supported by budgets, and state institutions authorized by them;

b) charitable organizations set up in accordance with the procedure established by the Law of Ukraine "On Charity and Charitable Organizations";

c) social organizations of disabled persons and veterans of war and labor, the Ukrainian Red Cross Society and its regional (oblast) organizations, creative unions and social organizations set up to carry

out ecological, health-improvement, amateur, sports, cultural, educational and scientific activities provided by their statutory documents;

d) religious organizations registered in accordance with the procedure established by the Law of Ukraine "On Freedom of Conscience and Religious Organizations" (987-12);

grantees of humanitarian aid are natural and juridical persons who need it and are given it directly. Grantees of humanitarian aid having the juridical person status shall be determined in accordance with item a), b), c) and d) of paragraph 5 of this Article.

Article 2. Legislation of Ukraine on Humanitarian Aid

The legislation of Ukraine on humanitarian aid consists of the Law of Ukraine "On Charity and Charitable Organizations", this Law, other normative-legal acts, international treaties that are made obligatory by the consent of Verkhovna Rada (Parliament) of Ukraine.

Article 3. Bases for Carrying out Humanitarian Aid and Readdressing it

A basis to start the procedure to recognize an aid humanitarian is a written proposal by the donor to provide it.

A basis to carry out humanitarian aid in Ukraine is a written consent of the recipient of humanitarian aid to receive

it. The recipient of humanitarian aid shall have the same rights to use it as the grantee of humanitarian aid.

A change of the recipient of humanitarian aid and its re-addressing shall only be possible on agreement with the foreign donors based on the resolution of a corresponding committee on problems of humanitarian aid.

Article 4. Specially Authorized State Bodies for Problems of Humanitarian Aid

The specially authorized state bodies for problems of humanitarian aid include:

the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine;

the Committee on problems of Humanitarian Aid attached to the Council of Ministers of the Crimean Autonomous Republic;

the committees on humanitarian aid attached to the regional (oblast), Kiev and Sevastopol City state administrations.

The committees on problems of humanitarian aid shall obligatorily include representatives of the customs and tax bodies of Ukraine, Ministry of Labor and Social Policy of Ukraine, Ministry of Health of Ukraine, Ministry of Internal Affairs of Ukraine, their local bodies, National Bank of

Ukraine or its branches (territorial administrations) and, on their consent, people's deputies of the corresponding councils and representatives of social organizations.

In case of provision of humanitarian aid by Ukraine to other states the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine shall obligatorily additionally include representatives of the Ministry of Economics of Ukraine, the Ministry of Finances of Ukraine, the Ukrainian Ministry for Problems of Emergency Situations and Protection of Population from the effects of the Chernobyl Catastrophe, the State Committee of Ukraine on Material Reserves and the State Committee on Guarding the State Border of Ukraine.

The Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine shall be headed by a Vice-Prime-Minister of the Cabinet of Ministers of Ukraine. The committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations shall be headed by deputies to the heads of the above mentioned bodies.

The Regulations of the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine and Typical Regulations of the committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations shall be approved by the Cabinet of Ministers of Ukraine.

Article 5. Powers of Committees on Problems of Humanitarian Aid

The Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine shall:

recognize goods, funds, including those in foreign currency, work fulfilled and services provided as humanitarian aid;

control the transportation, receipt, safekeeping, guard, storage, distribution, designed use and account of humanitarian aid, and preparation of relevant statistical reports;

control the activities of the committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional, Kiev and Sevastopol City state administrations that act within their powers.

The committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations shall have the right to recognize as humanitarian aid consignments of goods, in particular miscellaneous humanitarian consignments of food products having a limited storage time, medical articles, clothing, footwear, soft stock, goods for social use and rehabilitation of disabled persons. The Cabinet

of Ministers of Ukraine shall define value estimation and quantitative dimensions of the consignments of goods.

In case a recipient of humanitarian aid or a foreign donor disagrees with the resolution of a committee on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city-state administrations the final decision shall be taken by the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine.

In cases of natural disasters, accidents, epidemics and epizootic, ecological, technogenic and other catastrophes that threaten people's life and health, or due to serious disease of concrete natural persons the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine may establish a simplified procedure of donation and distribution of humanitarian aid or delegate temporary extraordinary powers to committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations.

The Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine and the corresponding committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations shall ensure broad publicity through mass media of all the aspects of their activities as regards receipt, distribution and use of humanitarian aid.

Article 6. Taxation of Humanitarian Aid

Humanitarian aid in the form of fulfilling work, services, money or in kind (except for the excisable goods) which is donated, imported, and sent into Ukraine shall be exempt from tax.

The Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine may recognize as humanitarian aid with exemption from tax and from compulsory payments to the budget the following excisable goods:

ambulances, special-purpose cars for the Ministry of Internal Affairs of Ukraine;

vehicles designed to carry more than 8 persons that are to be handed over for use to social security institutions, state medical institutions and educational establishments, social organizations of disabled persons, veterans of war and labor, Ukrainian Red Cross Society and its regional organizations, state establishments of the Invasport system of rehabilitation, physical culture and sports of disabled persons;

cars manufactured not more than 10 years ago as of the date of import into the customs territory of Ukraine and having an engine volume of not more than 1800 c.cm. that are to be received by the Min-

istry of Labor and Social Security of the Crimean Autonomous Republic, social security departments of the regional (oblast), Kiev and Sevastopol city state administrations or Ministry of Labor and Social Policy of Ukraine to be further handed over to disabled persons who are registered according to the established procedure as those who are to be given special-purpose vehicles;

audio and video equipment designed for the blind and the deaf respectively, audio and video cassettes with educational, social, rehabilitation programs, information on physical culture and sports of disabled persons, programs to nurture a healthy way of life and lectures of Nobel Prize winners;

chocolate with and without filling and other chocolate products included in New Year's Day and Christmas gifts received within two months prior to the corresponding holidays;

furniture to be handed over for use exclusively to social security institutions, state medical institutions and educational establishments, social organizations of disabled persons, Ukrainian Red Cross Society and its regional (oblast) organizational and religious organizations registered in accordance with the procedure established by the Law of Ukraine "On Freedom of Conscience and Religious Organizations".

Recognition of consignments of goods listed in the second part of this Article as humanitarian aid shall be done by the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine in each concrete case.

If funds or goods (work, services) exempted from tax as humanitarian aid have been used contrary to their designed purpose, they shall be deemed income and taxed in accordance with the law of Ukraine.

Humanitarian aid provided by Ukraine, when being exported beyond the customs territory of Ukraine shall be exempted from customs duties and payments for customs formalities of the goods. Based on the resolution about the donations of humanitarian aid to recipients of humanitarian aid outside Ukraine the state ensures that Ukrainian donors shall be repaid the amount of the value-added tax.

Article 7. Procedure of Receipt and Use of Humanitarian Aid in the Form of Foreign Currency

Foreign-currency funds shall be included into the foreign currency account of a recipient of humanitarian aid without a license (special permission) from the National Bank of Ukraine provided there is a resolution of the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine about the recognition of those funds as humanitarian aid based on the direction of use indicated by the foreign donor. The order for remittance of funds to the foreign currency account of a

recipient of humanitarian aid must have an indication about the direction of use of the humanitarian aid.

Humanitarian aid in the form of foreign currency included into the foreign-currency account of a recipient of humanitarian aid shall not be subject to compulsory sale on the inter-bank currency market and is to be used exclusively for the designed purpose.

Humanitarian aid in the form of foreign currency shall not be subject to being unquestionably written off the foreign-currency accounts of a recipient of humanitarian aid by bodies authorized to do this.

The interests on the remainder of the funds of humanitarian aid shall have the status of humanitarian aid and shall be used exclusively for the designed purpose.

Receipt of humanitarian aid into foreign-currency accounts shall be done in accordance with a special procedure established by the National Bank of Ukraine.

The use of humanitarian aid in the form of foreign currency from the foreign-currency accounts of recipients of humanitarian aid within the purposes defined by the foreign donors shall be carried out in accordance with the procedure established by the Cabinet of Ministers of Ukraine together with the National Bank of Ukraine.

Article 8. Customs Formalities of Consignments of Goods for Humanitarian Aid

Customs formalities of consignments (of goods) without customs payments shall be done by the customs bodies of Ukraine provided there is a resolution of the corresponding committees on problems of humanitarian aid about recognition of those consignments (of goods) as humanitarian aid.

In case of a dispute the resolution of the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine about recognition of consignments (of goods) as humanitarian aid shall be final for customs formalities and execution of the appropriate customs procedures.

Goods (articles) imported (sent) as humanitarian aid shall be subject to top-priority free-of-charge simplified declaration to the customs bodies of Ukraine by the concerned institutions and organizations independent of their form of ownership with compulsory stamping of the documents accompanying the goods with the "Humanitarian aid. Sale forbidden" stamp authenticated with a customs officer's seal. Independent of their form of ownership, the institutions and organizations to make declaration to the customs bodies of Ukraine, in case of refusal to declare goods of humanitarian aid, shall be stripped of the right to declare goods to go through customs. The State Customs Service of Ukraine shall approve the Instructions on top-priority free-of-charge simplified declaration of humanitarian aid.

The Cabinet of Ministers of Ukraine shall establish the period during which humanitarian aid goods can be kept under customs control without completing customs formalities.

Article 9. Procedure of Import (Sending) of Goods (Articles) into the Customs Territory of Ukraine

Only such goods (articles) of humanitarian aid shall be allowed to be imported into the customs territory of Ukraine which, satisfying the corresponding needs of the grantees of humanitarian aid in Ukraine, do not cause a threat to the life and health of natural persons-grantees of humanitarian aid and to the environment of Ukraine.

The goods (articles) of humanitarian aid shall be subject to an appropriate sanitary, veterinary, phytosanitary, radiological and ecological control. The above mentioned kinds of control shall be carried out free of charge in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

The responsibility for the quality and safety of goods received as humanitarian aid, based on the conclusions of an appropriate examination, shall be borne by the recipient of humanitarian aid.

In case of a refusal to documentarily confirm the quality, safety and consumability of goods (articles) of humanitarian aid these must be taken out of Ukraine or destroyed in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

Customs formalities of goods (articles) of humanitarian aid shall only be completed after the necessary kinds of control have been done.

Bodies that directly exercise sanitary, veterinary, phytosanitary, radiological and ecological control of goods (articles) of humanitarian aid shall ensure prompt free-of-charge and high-quality exercise of this control. The customs bodies shall be obliged to ensure prompt free-of-charge completion of customs formalities of humanitarian goods and their wholeness when crossing the customs border of Ukraine. The above mentioned bodies shall bear responsibility, material responsibility inclusive, for the exercise of the legally stipulated kinds of control and customs formalities of humanitarian goods in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

The State Committee on Guarding the State Border of Ukraine and the State Customs Service of Ukraine shall ensure top-priority exercise of control of humanitarian goods as they cross the state border of Ukraine. The Ministry of Internal Affairs of Ukraine shall ensure support for transportation of humanitarian goods to their destination in the territory of Ukraine.

In case the bodies that have exercised control of humanitarian aid are furnished with conclusions about unfitness of goods (articles) of humanitarian aid for consumption the Committee on Problems

of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine shall take a decision on further use of this humanitarian aid.

Article 10. Procedure of Provision of Humanitarian Aid by Ukraine

Being guided by humane principles, Ukraine may provide humanitarian aid to other state.

The Verkhovna Rada (Parliament) shall adopt the resolution calling for provision of humanitarian aid by Ukraine or by the President of Ukraine.

The Cabinet of Ministers of Ukraine shall establish the procedure of provision of humanitarian aid by Ukraine.

Article 11. Accounting and Control of Receipt and Designed Use of Humanitarian Aid

The Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine and the committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations shall conduct accounting, statistical reports of humanitarian aid and the Single Register of recipients of humanitarian aid.

The corresponding committees on problems of humanitarian aid and bodies of the state tax service shall exercise control regarding the use of humanitarian aid in accordance with the designed purpose.

The customs bodies of Ukraine and branches (territorial administrations) of the National Bank of Ukraine shall make out monthly reports of established form on customs formalities of goods of humanitarian aid and on remittance of foreign-currency funds to foreign-currency accounts of recipients of humanitarian aid, respectively. The above mentioned reports shall be submitted to the Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine.

Accounting of humanitarian aid and corresponding reports shall be made by the recipients of humanitarian aid and by the grantees of humanitarian aid (juridical persons) in accordance with the procedure established by the Ministry of Finances of Ukraine. In case of absence of accounting of receipt and designed use of humanitarian aid it shall be deemed used contrary to the designed purpose.

The recipient of humanitarian aid and the grantee of humanitarian aid (juridical person) shall in accordance with the established procedure submit to the corresponding committee on problems of humanitarian aid monthly reports on the availability and distribution of humanitarian aid until full use of the whole amount of the humanitarian aid received.

The procedure to write off goods (articles) of humanitarian aid that has a certain usage period shall be established by the Cabinet of Ministers of Ukraine.

On receipt of foreign currency, which came as humanitarian aid to the foreign-currency account of the recipient of humanitarian account, the latter being a juridical person-resident shall keep account of it separately.

Article 12. Responsibility for Violation of Law on Humanitarian Aid

Persons guilty of violation of law on humanitarian aid shall bear responsibility in accordance with the laws of Ukraine.

Violations of the law on humanitarian aid that are subject to criminal or administrative responsibility in accordance with the law shall be:

use of humanitarian aid contrary to the designed purpose;

use of humanitarian aid with the aim to make profit.

Goods (articles) of humanitarian aid sold for money or handed over for other kinds of compensation and/or proceeds from such sales shall be seized or confiscated in accordance with the procedure established by the law.

Recipients of humanitarian aid who have committed violation of the law on humanitarian aid shall be struck off the Single Register of recipients of humanitarian aid based on the resolution of the Cabinet of Ministers of Ukraine.

Article 13. Support for Foreign Citizens Who Promote Humanitarian Aid to Ukraine

Foreign citizens who deliver, escort humanitarian aid and organize its arrival in Ukraine, coordinators of international humanitarian programs shall have the right for top-priority, free-of-charge visa services as well as for accommodation at hotels at the rates established for Ukrainian citizens.

The Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine and the corresponding committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations shall be obliged, together with recipients of humanitarian aid, to lend support in purchase of railroad and air tickets for foreign citizens who deliver, escort humanitarian aid and organize its arrival in Ukraine, and coordinators of international humanitarian programs.

Article 14. Limitations on Import as Humanitarian Aid of Agricultural Produce, Food Products and other Goods, and Quantitative and Value Limitations on Favorable-Terms Import of Humanitarian Goods by One Recipient.

Amounts and nomenclature of agricultural produce, food products, printed matter, construction materials and other goods that can be imported into Ukraine as humanitarian aid shall be defined by the Cabinet of Ministers of Ukraine.

Limiting amounts of favorable-terms receipt of humanitarian aid by one recipient as regards quantitative and value estimate shall be established by the Cabinet of Ministers of Ukraine taking into account the number of people who need help from this recipient.

The humanitarian aid received in excess of the amounts established by the Cabinet of Ministers shall be subject to taxation on common grounds.

Article 15. Final Provisions

1. The Law of Ukraine "On Humanitarian Aid" shall take effect from 1 January, 2000.

2. The Committee on Problems of Humanitarian Aid attached to the Cabinet of Ministers of Ukraine and the committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations are successors to the Committee on Problems of Coordination of Receipt, Transportation, Protections and Distribution of Humanitarian Aid coming from Foreign Countries attached to the Cabinet of Ministers of Ukraine and the corresponding committees on problems of humanitarian aid attached to the Council of Ministers of the Crimean Autonomous Republic, the regional (oblast), Kiev and Sevastopol city state administrations, respectively.

3. Until the laws of Ukraine and other normative-legal acts have been brought into line with this Law they shall be applied in the part that does not run contrary to this Law.

4. The Cabinet of Ministers of Ukraine with participation of the Verkhovna Rada of Ukraine Committee on Problems of Pensioners, Veterans and Disabled Persons shall, by 1 December, 1999, prepare and introduce for consideration by the Verkhovna Rada a draft of the Law of Ukraine on amendments to the legal acts concerning taxation that follow from this Law.

5. The Cabinet of Ministers of Ukraine, within three months from the date of adoption of this Law, shall have to:

prepare and submit for consideration by the Verkhovna Rada of Ukraine proposals on amendments to laws of Ukraine that follow from this Law;

bring its normative-legal acts in line with this Law;

ensure adoption within its competence of normative-legal acts that follow from this Law;

ensure revision and cancellation by the central executive bodies of their normative-legal acts that run contrary to this Law.

6. The National Bank of Ukraine, within three months from the date of adoption of this Law, shall have to bring its normative-legal acts in line with this Law and approve the Procedure of receipt of humanitarian aid to the foreign-currency account of a recipient of humanitarian aid in Ukraine.

President of Ukraine L.KUCHMA

Kiev, 22 October, 1999

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