Dear Reader,

It is my great pleasure to introduce you to our new publication about attractive sectors of Ukraine, made in partnership with Deloitte.

We developed these brochures to make information about sectors of Ukraine accessible and easy to understand. The booklets provide analysis of economic attractiveness, as well as comparative characteristics and undiscovered opportunities.

Ukraine enjoys a long industrial tradition, robust transportation and technical infrastructure, rich natural resources, strong secondary and tertiary education, a broad network of research and development institutes, and a large pool of technically skilled labor. As a WTO member since 2008 and having signed International Agreements for the Avoidance of Double Taxation with 63 countries, Ukraine is a fair player in the business world, a transparent and predictable partner.

InvestUkraine offers individual support to investors and is here to assist potential investors with setting up production in Ukraine. We offer professional support in obtaining information and analysis, legal advice, site visits, site selection services, assistance in communication with local authorities, and an aftercare program.

I encourage you to consider Ukraine as a place for your future business and discover all the benefits of locating your company’s operations in our country.

I look forward to welcoming you in Ukraine.

Sergiy Yevtushenko,
Head
InvestUkraine
State Agency for Investment and National Projects of Ukraine

A favorable geographic position, vast consumer market, ample resources and high level of education – all these factors ensure great investment potential for the economy of Ukraine.

At present, Ukrainian market is at the development stage. There are many niches and opportunities for introducing new players and strengthening the positions of existing ones. However, most of Ukraine’s industries lack investments, though international investors are highly interested in them. We believe that foreign investments will be very successful and promote economic growth if a favorable investment climate is created in Ukraine.

To assist you in determining the most promising areas to invest in and get an insight into Ukrainian market, Deloitte experts in cooperation with InvestUkraine have conducted this research.

We hope that this overview will be useful and interesting for all companies interested in investing in various industries of our country.

Vladimir Vakht,
Managing Partner
Deloitte
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1. Executive summary

Ukraine’s advantageous geographical position makes it inevitable destination for transit of goods and passengers between Europe, Asia and Middle East. Through the territory of Ukraine goes a number of international transport corridors reaching a total length of over 5 thousand km. Today country’s transportation infrastructure is made of 169.5 thousand km of highways, 21.7 thousand km of railways, 45 civil airports, 18 seaports and other transport facilities.

During the last year some 7 bn passengers, 657 m tons of freight and 151 m tons of freight in transit have been transported. Most of the passengers (89%) were transported by motor vehicles, while most of the freight (71.3%) was transported by rail.

Experts forecast that the amount of traffic and the quality of rendered services will increase during the next three years. Large-scale infrastructure projects, such as reconstruction of the Pivdennyi Port, reconstruction of a number of roads, the reconstruction of major international airports, etc. are planned to be implemented.

The main direction of the industry’s development provided by the development concept approved by the Ministry of Infrastructure of Ukraine is development of the industry, raise of standards and integration of the transport system of Ukraine into the European infrastructure.

2. Sector overview

Due to geographical position Ukraine has great transit potential. Ukraine has one of the most extensive rail networks in Europe, which handles significant part of freight and passenger traffic. The administration of public railway transport is the State Administration of Railway Transport of Ukraine Ukrzaliznytsia, which was established in 1991. The management sphere of Ukrzaliznytsia covers the railways of Donetsk, Lviv, Odesa, Pivdenna (Southern), Pivdenno-Zakhidna (Southwestern), Pridniprovska Railways and also other enterprises and organizations of integrated industrial-engineering complex, that enables freight and passenger transportation.

Ukraine’s highways network is also quite extensive, it covers all the territory of the country; however, the quality of the road surface and automotive infrastructure is in need of some improvement. Government invests in development of main roads linking country’s major economic centers; however, the level of investment in the regional road network is rather low, which does not allow adequate financing for maintenance of the road network. The level of sea and air transportation routes development is lower. There is a number of port terminal and airport development projects financed by commercial and government entities; however, current investment volumes are insufficient and will not allow for increase of freight and passenger traffic significantly.
A number of international transport corridors pass through Ukraine. Among them are the following:

1. **Pan-European Transport Corridor III**, with the route Berlin – Wroclaw – Lviv – Kyiv and a length of 1640 km, from which 694 km are railways and 611 km are highways across Ukraine.

2. **Pan-European Transport Corridor V**, which links Trieste and Lviv via Ljubljana, Budapest and Uzhhorod with a total length of 1595 km, from which 266 km of highways and 338.7 km of railways pass through Ukraine.
3. **Pan European Transport Corridor VII** – the Danube inland waterway, with a total length of 1600 km and passing through Austria, Hungary, former Yugoslavia, Bulgaria, Moldova and Ukraine (70 km).

4. **Pan European Transport Corridor IX**, with a total length of 3400 km and a route passing through Helsinki – St. Petersburg – Vitebsk – Kyiv – Odesa – Plovdiv – Bucharest – Alexandroupolis. In Ukraine, Pan European Transport Corridor IX consists of 1496 km of railways and 996 km of highways.
5. **Gdansk – Odesa International Transport Corridor**, with a length of 1816 km and passing through Poland and Ukraine. In Ukraine, this international transport corridor consists 918 km of railways and 1208 km of highways.

In 2011, some 7 bn passengers have been transported by all means of transport in Ukraine, which exceeds figures for 2010, but is still much less than in 2009.

**Passenger traffic by all means of transport in Ukraine, m passengers**

![Bar chart showing passenger traffic](chart.png)

Source: State Statistics Committee
The automotive transport is the most popular mean of transport. In 2011, the share of passengers transported by the automotive transport constituted 89% of the total passenger traffic.

**Structure of passenger traffic in 2011, %**

In 2011 656.7 m tons of freight were transported, which exceeds the similar indicator for 2010 by 7.4%. An average annual growth of freight traffic in Ukraine is 8%.

**Freight traffic in Ukraine, m tons**

Source: State Statistics Committee

Source: State Statistics Committee
Since 2009, the freight turnover in Ukraine has been constantly increasing, and in 2011 it reached 426.43 m ton-km, which exceeded the similar figures for 2010 by 5.4%.

**Freight turnover in Ukraine, billion ton-km**

![Graph showing freight turnover from 2009 to I-III Q 2012](source)

In Ukraine, major part of freight is transported by rail. In 2011, its share constituted around 60% of the total amount of transported freight. A share of automotive transport is about 22%. The total share of freight transported by water and air transport constitutes 1.23%.

**Structure of freight traffic in 2011, %**

![Pie chart showing freight traffic share](source)
The structure of freight traffic in Ukraine has not changed considerably since 2009.

**Changes in the structure of freight traffic in Ukraine, m tons**

![Diagram showing changes in freight traffic structure]

Source: State Statistics Committee

**Investments in basic stock of transport and communication companies, UAH m**

![Diagram showing investments in basic stock]

Source: State Statistics Committee
Commodity exports and imports have been constantly increasing since 2009 and consequently, the cargoturnover of all means of transport has also increased. In 2011, commodity exports amounted to USD 68.4 bn, and commodity imports amounted to USD 82.6 bn.

**Volume of exports and imports, USD bn**

Source: State Statistics Committee
**Freight transit traffic**

Ukraine’s advantageous geographical position influences volume of freight in transit. In 2001 151 m tons of freight in transit passed through the customs territory of Ukraine. Major share of the total volume of freight in transit was transported by rail (without taking pipelines into account).

**Structure of freight transit traffic in 2011, thsd tons**

![Pie chart showing the structure of freight transit traffic in 2011, thsd tons.]

Source: State Statistics Committee

**Highways**

The total length of roads in Ukraine is 169,636.8 km. Share of hard-surface roads (highways) is 97.8%. Seven automotive corridors pass through Ukraine among them are international transport corridors III, V and IX, and national transport corridors linking the Baltic Sea and the Black Sea, Europe and Asia. The total length of the transport routes (across Ukraine) is 5,240 km.

**Structure of roads of Ukraine, %**

![Pie chart showing the structure of roads in Ukraine, %]

Source: Ukravtodor
Airports

At present, there are 45 operating civil airports (including heliports) in Ukraine. Out of them, 14 airports receive domestic flights from Kyiv the capital of Ukraine on a regular basis and 19 airports have been assigned international status (Boryspil, Dnipropetrovsk, Donetsk, Zaporizhzhia, Ivano-Frankivsk, Izmail, Kyiv, Kryvyi Rih, Lymanske, Luhansk, Lviv, Mariupol, Mykolaiv, Odesa, Rivne, Simferopol, Uzhhorod, Kharkiv and Chernivtsi).

### Automotive traffic volumes in 2009-2011

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>I-III Q 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freight traffic, m tons</td>
<td>140</td>
<td>158.2</td>
<td>178.3</td>
<td>148.5</td>
</tr>
<tr>
<td>- % change y-o-y</td>
<td>-24.8</td>
<td>12.8</td>
<td>12.6</td>
<td>1.9</td>
</tr>
<tr>
<td>Passenger traffic, m passengers</td>
<td>4012.9</td>
<td>3719.4</td>
<td>3604.6</td>
<td>2868.2</td>
</tr>
<tr>
<td>- % change y-o-y</td>
<td>-8.2</td>
<td>-7.3</td>
<td>-3.3</td>
<td>-5</td>
</tr>
</tbody>
</table>

Source: State Statistics Committee
In 2011, ten biggest airports handled about 12.5 m passengers, which exceeded figures for a previous year by 21%.

In addition, 90.3 thsd tons of air freight were handled by Ukrainian civil airports in 2011. This indicator exceeds one from the previous year by 2.7%.

**Air transport traffic volumes in 2009-2011**

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>I-III Q 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air freight traffic, thsd tons</td>
<td>85.1</td>
<td>87.9</td>
<td>90.3</td>
<td></td>
</tr>
<tr>
<td>- % change y-o-y</td>
<td>-16.7</td>
<td>3.3</td>
<td>2.7</td>
<td></td>
</tr>
<tr>
<td>Passenger traffic, m passengers</td>
<td>5.1</td>
<td>6.1</td>
<td>7.5</td>
<td>7.1</td>
</tr>
<tr>
<td>- % change y-o-y</td>
<td>-17</td>
<td>19.2</td>
<td>22.7</td>
<td>9.2</td>
</tr>
</tbody>
</table>

Source: State Statistics Committee

**Seaports**

The marine industry of Ukraine comprises of a network of seaports, as well as loading terminals, moorings and complexes of various forms of ownership.

**Map of seaports in Ukraine**
In Ukraine, there are 18 operating ports, which include 5 deep-water ports, they are: the Pivdennyi Port, the ports in Illichivsk, Odesa, Mykolaiv and Sevastopol. About 60% of handled freight comes through the three largest of them, *i.e.* Odesa, Illichivsk and Pivdennyi Ports.

**Water transport traffic volumes in 2009-2011**

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>I-III Q 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Freight traffic, m tons</strong></td>
<td>9.8</td>
<td>11.1</td>
<td>9.9</td>
<td>6.6</td>
</tr>
<tr>
<td>- % change y-o-y</td>
<td>-50</td>
<td>13</td>
<td>-10.7</td>
<td>-19.5</td>
</tr>
<tr>
<td><strong>Passenger traffic, m passengers</strong></td>
<td>7.8</td>
<td>7.6</td>
<td>8</td>
<td>5.9</td>
</tr>
<tr>
<td>- % change y-o-y</td>
<td>-13.2</td>
<td>-11.3</td>
<td>5.2</td>
<td>-18</td>
</tr>
</tbody>
</table>

Source: State Statistics Committee

**Railway**

Ukraine’s railway system plays a key role in transporting freight and passengers. Ukrainian railways are managed by the State Administration of Railway Transport of Ukraine, which manages the domestic and international railway transportation and comprises of Donetsk, Lviv, Odesa, Pivdenna, Pivdenno-Zakhidna and Prydniprovska Railways. In addition, it includes other organizations that form single industrial and economic complex such as Ukrzaliznichpostach, Striy State Carriage Repir Plant, Kremenchug Concret Sleepers Plant, Ukrainian transport-logistic centre and others.

The operating length of the railways in Ukraine is about 21.6 thsd km, 45% of which are electrified. About 1.5 thousand stations, 128 major railway stations operate as part of Ukrainian railway system. The car fleet is made up of 139.5 thsd cars, including 7 thsd passenger cars. The staff is comprised of 403 thsd employees. By traffic volumes, Ukraine’s railway ranks fourth in Europe and Asia behind only China, Russia and India. The workload of Ukrainian railways is 3-5 times bigger than that of other European countries.
In 2011, 468.4 m tons of freight and 427 m passengers were transported by rail.

**Railway traffic volumes in 2009-2011**

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>I-III Q 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Freight traffic, m tons</strong></td>
<td>391.2</td>
<td>432.5</td>
<td>468.4</td>
<td>382.0</td>
</tr>
<tr>
<td>- % change y-o-y</td>
<td>-11.5</td>
<td>10.5</td>
<td>8.2</td>
<td>-1.2</td>
</tr>
<tr>
<td><strong>Passenger traffic, m passengers</strong></td>
<td>425.9</td>
<td>426.6</td>
<td>430.1</td>
<td>362.1</td>
</tr>
<tr>
<td>- % change y-o-y</td>
<td>-4.4</td>
<td>0.2</td>
<td>0.7</td>
<td>-0.08</td>
</tr>
</tbody>
</table>

Source: State Statistics Committee
3. Trends and developments

A number of investment projects to reform and develop infrastructure has already been implemented and are being implemented now among them are Kyiv highways reconstruction, High-voltage lines construction, Ukrainian roads quality and safety improvement, Railway high-speed traffic deployment, Ukrainian railways equipment renewal, Development of infrastructure of Illichivsk seaport, Dunaj transportation corridor, Donetsk, Lviv, Kharkiv airports reconstruction, LNG terminal construction, Kyiv-Airport Borispol railway construction. The main directions of reforms are put down in the specific industry development concepts of the Ministry of Infrastructure of Ukraine. Among other things, the automotive industry development program until 2015 stresses for the improvement of the system of public administration and passengers and freight transportation services quality. In addition, it is expected that the system of price regulation and taxation of automotive carriers will be improved, as well as the system of technical regulations for admission of vehicles to operation. The program also contemplates innovative development of the automotive industry and improving transport safety. In the field of development of Ukraine’s seaports a development strategy for a period until 2015 has been approved, which includes improvement of the safety of navigation and environmental protection, participation in port activities by business entities with all types of ownership on the principles of fair competition, efficient use of the transit potential of the country, acceleration the integration of Ukraine’s transport system into the global and European transport systems. Development of river navigation remains one of the priority areas for the development of Ukraine’s infrastructure. A number of investment projects both international (intergovernmental projects) and private are planned to be implemented in the industry. The projects’ scope covers repairs and modernization of locks for railways, creation of a new electronic navigation system, development of a new fee policy and fleet renovation. At present, private investors finance a project for construction of 10 port complexes, launch of more than 60 watercraft (both self-propelled and non-self-propelled) and 14 new towboats.

Automotive transport

In 2011 was built and repaired more than 2000 km of public roads. Along with that great number of road infrastructure objects were built or repaired, such as road interchanges, bridges, country roads, circumferential roads and border crossing points and many others. Ukraine’s main mode of freight transportation, i.e. road freight, continued to recover in 2011, with y-o-y growth of 1.89% following a 9.69% increase in 2010. In 2012, it is expect the growth will continue with a y-o-y increase of 1.52%. Over the medium term, it is expected that road freight volumes will increase by 15.4%, a y-o-y average growth of 2.91%. As a result, the sector will return to its pre-downturn volumes in 2014 and handle 1.37 bn tons in 2016.

Air transport

Ukrainian air transport market consists of both Ukrainian and international airlines. Among main Ukrainian airlines should be mentioned: Aerosvit, Ukrainian International Airlines, Dniproavia and Donbassaero; among international airlines – KLM Royal Dutch Airlines, Swiss International Air Lines, Aeroflot Russian Airlines, Windrose, Lufthansa. There were 10 new international airlines that started their flights to Ukraine on a regular basis in 2011, among them are: Avianova, VIM Airlines, Cimber Steling, Onur Air and Flydubai. After two years of recovering volumes in Ukraine’s air freight industry, experts expect 2.4% growth in 2012 to bring the country’s air freight volumes to 92,500 tons. Over the medium term (2012-2016), this growth is projected to continue, with Ukrainian air freight volumes expected increase of 21.6% over the period, and an average) growth of 4% y-o-y. It is expected that volume of freight transported by air in Ukraine will reach 109,797 tons in 2016. It is worth mentioning considerable increase of air passanger
transported which became real due to internal and international routes extensions. Average payload range increased to a level of 53.9% for international flights and 52.7% for internal flights. Among the key positive trends of Ukrainian air transport market are: increase of flights numbers and destinations, as well as flight frequency and aircraft fleet renewal.

**Sea transport**

The port of Odesa, the largest port of Ukraine by its handling capacity, is set to continue its return to pre-downturn levels in 2012 according to expert’s forecasts. It is projected that the port will handle 26.1 million tons, a y-o-y increase of 2.5%. It is estimated that freight volumes have grown by 3.2% in 2011, after a decrease by 11.8% in 2010. Experts project a continued growth of freight volumes at the port during 2012-2016. It is also expected that total tonnage volumes will increase by 21.2%, an annual average increase of 3.9% and according to the forecast, the port will handle 30.9 million tons in 2016.

**Railway transport**

Railway transport remains the most popular transport in Ukraine for passenger and freight transportation. In 2011 more than 430 million passengers were transported by railway, which is 3.5 million more than in 2010. This mode of freight transportation has seen over two years of decline in 2008 and 2009. But in 2012, a y-o-y increase of 1.62% is expected after an estimated growth of 2.14% in 2011. Ukraine’s growth of rail freight volume is set to remain steady over the medium term, and according to the forecasts, rail freight handling volumes will increase by 11.3% during a five-year period, with an average annual increase of 2.16%. As a result, the sector will handle 492 million tons in 2016.

**4. Leading players**

**Railway transport**

The State Administration of Railway Transport of Ukraine (Donetsk, Lviv, Odesa, Pivdenna, Pivdenno-Zakhidna and Prydniprovska Railways), Ukrzalizpostach.

**Air transport**

Aerosvit, Donbassaero, MAU, Dniproavia, Ukrainian International Airlines, Anton Airlines, Boryspil Airport, Aviacharter, Lviv Airlines, Kiy Avia.

**Sea transport**

Pivdennyi Port, Illichivsk Sea Trade Port, Odesa Sea Trade Port, Delta-Lotsman, Ukrrichflot, Ukrtranskonteiner, Nika-Terra Specialized Sea Port, Kherson Sea Trade Port, Berdiansk Sea Trade Port, Commercial Fleet of Donbas, Bilhorod-Dnistrovski Sea Trade Port, Kyiv River Port.

**Automotive transport**

5. Legislation

The basic legislative act in the field of transportation is the Law of Ukraine “On Transport” dated 10 November 1994 which states the purposes and principles of the state regulatory policy in the field, imposes the requirements of licensing for certain types of transport-related activities as well as outlines general features of Ukrainian transportation system.

In particular, according to the Law of Ukraine “On licensing of certain types of economic activity” dated 01 June 2000 the activity related to rendering transportation services for passengers, dangerous cargos and luggage by means of river and sea transport, automotive transport and by railway is subject to licensing. The same need for licensing exists for carriers of passengers and cargoes by air transport according to the Air Code of Ukraine from 19 May 2011.

Detailed legislative framework for each type of transport is given in special legislative acts such as the Law of Ukraine “On the Railway Transport” dated 04 July 1996, the Law of Ukraine “On the Automobile transport” dated 05 April 2001, Air Code of Ukraine, Merchant Shipping Code of Ukraine dated 23 May 1995 etc.

The general taxation regime applies to all industry participants.

In respect to corporate income tax (hereinafter referred to as “CIT”) no special treatment for activities connected with transportation takes place. CIT is currently calculated at a flat rate of 21%. The rate of CIT will be reduced to 19% from 1 January 2013 until 31 December 2013 and to 16% from 1 January 2014.

Provision of international services of passengers and luggage as well as cargoes transportation by railroad, automotive, sea, river and air transport are currently levied at a zero VAT rate.

6. Private-public partnership

Private-public partnership is the scheme of cooperation between the State and business designed for infrastructure sector.

Basic regulatory acts in the sphere of Private-public partnership (further “PPP”) are the Law “On state-private partnership” (further the “Law”), Civil Code of Ukraine, Commercial Code of Ukraine, the Law “On production sharing agreements” (further “PSA Law”), the Law “On concessions”, the Law “On management of state property objects” etc.

Under the Law the PPP is regarded as a collaboration between the Ukrainian state, the Autonomous Republic of Crimea, territorial communities represented by the respective state and local authorities (state partners) and legal entities or private entrepreneurs (private partners) which is executed on the basis of a contract according to the procedure stipulated by the Law. The winning of a special contest is a precondition for entering PPP with the public partner.

Under the Law the PPP can be used in the spheres such as construction of various infrastructure objects, water supply and disposal, healthcare, tourism, recreation, culture and sport, management of irrigation and melioration systems, disposal of waste, heatproduction, transportation and supply; machinery manufacturing; distribution and supply of electrical power etc. Activity in most of the mentioned spheres is subject to licensing according to the legislation of Ukraine.

Thus, non-exclusive list of the contractual PPP forms encompasses the contracts of concession, joint activity (further “JA”), production sharing agreements (further “PSA”) etc.
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7. Organizations and associations of the sector

The Ministry of Infrastructure of Ukraine is in charge of development and support of the implementation of the state policy on air, automobile, sea and river, rail and municipal transport. The Ministry develops strategies and programs on development of the transport infrastructure facilities. One of the main tasks of the Ministry is arrangement of cooperation with international investment funds to attract investments in transport infrastructure development programs.

Besides, there are non-profit industrial associations, which resolve industry-specific issues and defend interests of companies operating in this field. The main associations of the industry are as follows:

- Association of Transport and Forwarding Organizations of Ukraine,
- Ukrport,
- Association of Container Lines in Ukraine,
- Association of International Automobile Carriers of Ukraine,
- Ukrzovnishtrans,
- All-Ukrainian Association of Automobile Carriers.

- Concessions in Ukraine are governed by the Commercial Code of Ukraine and by the Law of Ukraine «On Concessions». The formation of concession precludes granting to a private partner the rights for creation (construction) and/or management (operation) of a concession object which is and continues to be in state or municipal ownership. To obtain such objects concessionaire under the contract of concession shall pay the concession payments. The TCU states the taxpayers’ right to deduct such concession payments. Besides, transactions involving concession payments under the contracts of concession of integral property complex where the state or municipal authorities are lessors are not subject to VAT.

According to the President’s Program of economic reforms for 2010 - 2014 from 02 June 2010 the achievement of efficiency and transparency of PPP mechanisms is one of the priority goals. The similar goals are also proclaimed by the Regulation of the Cabinet of Ministers of Ukraine “On approval of Program for investment and innovative activity in Ukraine” from 02 February 2011.

- The framework for PSA is provided by the PSA Law. The special tax regime applies to the investors who being a party to the PSA which consists of substitution of national and local taxes, fees and duties by distribution of manufactured products (with the exception of VAT, CIT, PIT, uniform social security contribution, charges and duties for state services). Besides, as a separate guarantee the Tax Code of Ukraine states that the rights and obligations of the private partner connected to tax liabilities are governed by the tax legislation effective on the date of its conclusion, except for the case of a decrease of a tax or duty rate or their cancellation according to the law.

- The legislative framework for JA is provided by the Civil Code of Ukraine. Under JA agreement the partners undertake to act jointly without the establishment of a legal entity in order to achieve a certain legitimate goal. The joint activity can be carried out based on the consolidation of partners’ capital (simple partnership) or without such consolidation. The profit gained from JA is distributed between the partners proportionally to their contributions to JA. For the purposes of taxation the JA is regarded as a separate taxpayer and has to be registered with the tax authorities. No special tax regime is applicable to JA which is taxable under the general rules.
8. List of references:

1) Yearbook // State Statistics Service of Ukraine, Kyiv 2010 - ukrstat.gov.ua

2) Statistics // Ministry of Infrastructure of Ukraine, - mtu.gov.ua