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LEGAL CONCLUSION

on the following issues:

1. The process of verifying the criteria for applying for humanitarian aid;
2. List of normative legal acts that are applied to the process of verification of the application for humanitarian aid.

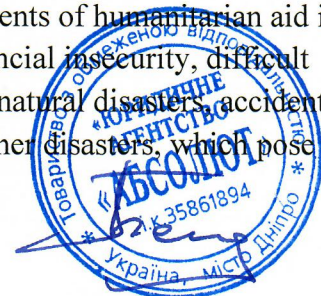
1. Process of verification of criteria of statement about the receipt of humanitarian aid

Statement about the grant of necessary humanitarian aid (with an explanation of certain categories of commodities) is formed based on necessities of recipients of humanitarian aid. In the process of working of the marked statement legal advisers determine or the marked statement answers to the requirements of current legislation of Ukraine by verification of recipients of humanitarian aid (physical/legal persons) by Law of Ukraine "About prevention and counteraction to legalization (money laundering) of the income got a criminal way, to financing of terrorism and financing of distribution of massive, realization of estimation of necessity of the requested of humanitarian aid weapon" and analysis of bill of goods and services marked in a statement.

First of all, after receiving an application for humanitarian aid, legal advisers conduct an analysis of recipients of humanitarian aid by the Law of Ukraine "About prevention and counteraction to legalization (money laundering) of the income got a criminal way, to financing of terrorism and financing of distribution of massive, realization of estimation of necessity of the requested of humanitarian aid weapon" and establish no signs of humanitarian aid.

The process of legal advisers' analysis of the list of goods and services mentioned in the application for humanitarian aid is carried out based on the following criteria.

According to Article 1 of the Law of Ukraine "On Humanitarian Aid" Humanitarian aid - is targeted free aid in cash or in-kind, in the form of non-refundable financial assistance or voluntary donations, or assistance in the form of work, services provided by foreign and domestic donors humanitarian motives to recipients of humanitarian aid in Ukraine or abroad who need it due to social insecurity, financial insecurity, difficult financial situation, state of emergency, in particular, due to natural disasters, accidents, epidemics and epizootics, environmental, man-made and other disasters, which pose a



threat to the life and health of the population, or serious illness of specific individuals, as well as to prepare for the armed defense of the state and its protection in the event of armed aggression or armed conflict. Humanitarian aid is a type of charity and should be directed in accordance with the circumstances, objective needs, consent of its recipients, and subject to the requirements of Article 3 of the Law of Ukraine "On Charitable Activities and Charitable Organizations".

According to Article 6 of the Law of Ukraine "On Humanitarian Aid" Excisable goods do not belong to humanitarian aid, except:

ambulances, cars of special purpose for the Ministry of Internal Affairs of Ukraine, bodies of the National Police;

vehicles arriving during the anti-terrorist operation, measures to ensure national security and defense, repel and deter armed aggression of the Russian Federation in Donetsk and Luhansk regions for receipt and use by the Armed Forces of Ukraine, the National Guard of Ukraine and others formed in accordance with Ukrainian laws military formations, the Security Service of Ukraine, the Ministry of Internal Affairs of Ukraine, the State Border Guard Service of Ukraine, the State Emergency Service of Ukraine, the State Special Transport Service, the State Special Communications and Information Protection Service of Ukraine to ensure anti-terrorist operation, measures to ensure national security and defense, repulse and deterrence of armed aggression of the Russian Federation in Donetsk and Luhansk regions;

According to Article 6 of the Law "On Humanitarian Aid" Excisable goods do not belong to humanitarian aid, except:

ambulances, cars of special purpose for the Ministry of Internal Affairs of Ukraine, organs of the National Police;

vehicles arriving during the anti-terrorist operation, measures to ensure national security and defense, repel and deter armed aggression of the Russian Federation in Donetsk and Luhansk regions for receipt and use by the Armed Forces of Ukraine, the National Guard of Ukraine and others formed in accordance with Ukrainian laws military formations, the Security Service of Ukraine, the Ministry of Internal Affairs of Ukraine, the State Border Guard Service of Ukraine, the State Emergency Service of Ukraine, the State Special Transport Service, the State Special Communications and Information Protection Service of Ukraine to ensure anti-terrorist operation, measures to ensure national security and defense, repulse and deterrence of armed aggression of the Russian Federation in Donetsk and Luhansk regions;

vehicles intended for the carriage of more than eight persons and vehicles equipped for the carriage of persons with disabilities with musculoskeletal disorders, which are transferred for use to social protection institutions, public health care and educational institutions, public organizations of persons with disabilities disability, war and labor veterans, the Red Cross Society of Ukraine and its regional organizations, state institutions of the system of rehabilitation, physical culture and sports of persons with disabilities "Invasport";

auto, which at the time of importation into the customs territory of Ukraine were first registered no later than eight years ago, with an engine capacity of not more than 1800 cubic meters. cm received by the executive organs of the Autonomous Republic of Crimea, regional, Kyiv, Sevastopol city state administration or central executive body



that ensures the formation and implementation of state policy in the field of social protection, for further transfer to persons with disabilities in the prescribed manner registered to receive special vehicles for a period determined by law;

transport vehicles of the special and specialized setting (except taxis, cars of collection) for enterprises, establishments, and organizations that hold out due to budgets authorized agents by them public institutions and organs of local self-government for providing of socio-economic necessities of territorial communities.

To the commodities of humanitarian aid by the specially authorized public organs on questions a humanitarian help also can be taken:

audio and video equipment designed for the blind and deaf, audio and video tapes with educational, social, rehabilitation programs, information on physical culture and sports for people with disabilities, programs for healthy lifestyles, lectures by Nobel laureates;

chocolate with and without filling, other chocolate products included in New Year's and Christmas gifts received within two months before the relevant holidays;

furniture that is passed exceptionally for the use to establishments of social defense of population, to state establishments of health protection and educational establishments, to public organizations of persons with disability, to Society of Red Cross of Ukraine and him to regional organizations, religious organizations, that is registered in the order statutory Ukraine "About the right of conscience and religious organizations";

medical and social equipment and rigging, that is passed to exceptionally rehabilitation establishments for persons with disability and children with disability, that have a corresponding license to the grant of rehabilitation services, regardless of department submission, as and patterns of ownership, subject to the prohibition of its resale.

Under commodities that move through the custom border of Ukraine in composition loads with a help understand:

commodities, including transport vehicles, foodstuffs, medications, clothing, blankets, tents, collapsible houses, devices for cleaning and maintenance of water, other commodities of daily necessity, that is directed as a help to the victims from the catastrophe of natural and/or technogenic origin;

transport vehicles, instruments, and equipment, specially taught animals, foodstuffs, supplies, personal things, and other commodities for persons, that execute a task from the liquidation of consequences catastrophes, necessary to them for work and residence on territory that tested to influence of this catastrophe, during all time of implementation of the marked tasks (part is first to the article 250 of the Custom code of Ukraine).

Only such goods (items) of humanitarian aid are allowed to enter the customs territory of Ukraine, which, meeting the relevant needs of recipients of humanitarian aid in Ukraine, do not pose a threat to life or health of individuals - recipients of humanitarian aid and the environment of Ukraine.

The Resolution of the Cabinet of Ministers of March 7, 2022 No. 224 also established that for the period of martial law the passage through the customs border of Ukraine of humanitarian goods included in the list of categories of goods approved by the Cabinet of Ministers of Ukraine of March 7, 2022 No. 224 "On approval of the list of categories of goods recognized as humanitarian aid without the procedure of recognition of such goods



as humanitarian aid in each case, for martial law and amendments to some resolutions of the Cabinet of Ministers of Ukraine on humanitarian aid is carried out at the border crossing of Ukraine documents or declarations filled in by the person transporting the goods in the form according to the appendix, without application of measures of non-tariff regulation of foreign economic activity;

It is established that during martial law the chairman of the Council of Ministers of the Autonomous Republic of Crimea, heads of regional state administrations, heads of Kyiv, Sevastopol city state administrations (heads of relevant military-civil or military administrations in case of their formation) have the right to decide on recognition of goods included in the list of categories of goods approved by the Cabinet of Ministers of Ukraine on March 7, 2022 No. 224 "On approval of the list of categories of goods recognized as humanitarian aid without the procedure of recognizing such goods as humanitarian aid in each case, martial law and amendments to some resolutions of the Cabinet of Ministers of Ukraine on humanitarian aid ", humanitarian aid to implement measures to ensure national security and defense in connection with the military aggression of the Russian Federation against Ukraine, civil protection and daily needs.

Decisions of the Chairman of the Council of Ministers of the Autonomous Republic of Crimea, heads of regional state administrations, heads of Kyiv, Sevastopol city state administrations (heads of relevant military-civil or military administrations in case of their formation) on recognition of goods as humanitarian aid during martial law shall be made in writing.

Thus, legal advisers in the process of processing the application for humanitarian aid in each case separately (depending on the region and the needs of recipients of humanitarian aid) analyze whether goods or services fall under the category of "humanitarian aid" in such cases.

2. List of normative legal acts that are applied to the process of verification of the application for humanitarian aid

In the process of verifying the application for humanitarian aid, the following regulations of Ukraine are applied:

1. Law of Ukraine "On Humanitarian Aid" (in particular Article 1 of this Law, which provides a broad interpretation of the term "humanitarian aid", Article 6 of this Law, which lists the goods that can be classified as humanitarian aid).
2. Tax Code of Ukraine (provisions on exemption from taxation for the provision of goods and services in the category of humanitarian aid).
3. Customs Code of Ukraine (provisions on customs legislation on the rules of crossing the customs border of goods in the category of humanitarian aid);
4. Law of Ukraine "On the Red Cross Society of Ukraine" (provisions on the provision of humanitarian aid by the Red Cross Society of Ukraine);
5. Certain decisions of the Chairman of the Council of Ministers of the Autonomous Republic of Crimea, heads of regional state administrations, heads of Kyiv, Sevastopol city state administrations (heads of relevant military-civil or military administrations in case of their formation) on recognition of certain categories of humanitarian aid during martial law;



6. Resolution of the Cabinet of Ministers of Ukraine No. 224 of 07.03.2022 "On approval of the list of categories of goods recognized as humanitarian aid without carrying out the procedure of recognizing such goods as humanitarian aid in each case, for martial law and amending some resolutions of the Cabinet of Ministers of Ukraine humanitarian aid";

7. Resolution of the Cabinet of Ministers of Ukraine No. 174 of March 1, 2022 "Some issues of passing humanitarian aid across the customs border of Ukraine under martial law."

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