ANNEX XXVIII TO CHAPTER 4

TAXATION

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated time-frames:

Indirect taxation

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

Timetable: the Directive's provisions, with the exception of articles 5-8, 20, 33, 40-42, 79, 100-101, 123-130, 140-142, 145, 146 (1(B), 147, 155, 164-166, 170-171, 175, 203, 205, 209, 210, 212, 219, 238-240, 245, 254, 258, 274-280, 293-294, 370-395, 396-400, 402-410, 411-413 (provisions applicable to EU Member States); articles 281-294, 295-305, 306-325, 326-332, 333-343, 348-349, 358-369 (on special tax regimes), shall be implemented within 5 years of the entry into force of this Agreement.

Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries

— section 3 on quantitative limits

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity

Timetable: the Directive's provisions shall be implemented progressively, taking into account future needs of Ukraine in the field of environmental protection and energy efficiency, as they may result in particular from the post-2012 international climate change negotiations.

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

— Article 1

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied on manufactured tobacco (codification)

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this agreement with the exception of Art. 7.2, Art. 8, 9, 10, 11, 12 Art. 14.1, 14.2, 14.4, Art 18 and Art 19 for which the timetable of implementation will be established by the Association Council.

Upon the entry into force of this Agreement, the Association Council shall define the timetable for implementation by Ukraine of the following directives:

Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonisation of the laws of the Member States relating to turnover taxes - arrangements for the refund of value added tax to taxable persons not established in Community territory

Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages in respect of intermediate product category as defined in the directive

Art. 7.2, Art. 8, 9, 10, 11, 12, Art. 14.1, 14.2, 14.4, Art 18 and Art 19 of Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied on manufactured tobacco (codification)

ANNEX XXIX TO CHAPTER 5

STATISTICS

The *acquis* in statistics as mentioned in Article 355 of Chapter 5 (Statistics), Title V (Economic and Sector Cooperation) is set out in the annually updated Statistical Requirements Compendium, which is considered by the Parties as annexed to this Agreement.

The latest available version of the Statistical Requirements Compendium can be found on the website of the Statistical Office of the European Union (Eurostat) in an electronic form

http://epp.eurostat.ec.europa.eu