

### Significant regulatory changes effecting tax application, when providing assistance related with events in Ukraine

Focus	Update	Title of legislative act	Source
Employment allowance	<p>When starting an employment relationship, a Ukrainian civilian is entitled to a one-time employment allowance in the amount of one minimum monthly salary (currently EUR 500), which is not subject to personal income tax.</p> <p>In order to receive the said benefit, a person has to submit an application to the State Employment Agency within one month from the date of commencement of the legal employment relationship.</p>	Amendments in Law on Support of Civilians of Ukraine	<a href="https://likumi.lv/ta/id/330741-grozijumi-ukrainas-civiliedzivotaju-atbalsta-likuma">https://likumi.lv/ta/id/330741-grozijumi-ukrainas-civiliedzivotaju-atbalsta-likuma</a>
Free delivery of VAT goods to Ukraine	<p>VAT 0% rate can be applied to the supply of goods, which are delivered to the qualifying public benefit organization, which:</p> <ol style="list-style-type: none"> <li>1) these goods are exported from the territory of the European Union in the framework of humanitarian aid and charity in order to provide general support to the society of Ukraine;</li> <li>2) these goods are delivered to an entity, which is recognized by another Member State of the European Union, which transfers them as humanitarian aid or donations to the public of Ukraine.</li> </ol> <p>Delivery of goods needs to be supported either by mutually concluded contract, deed of transfer and acceptance of goods or other document supporting the transaction.</p>	Amendments in Law on Support of Civilians of Ukraine	<a href="https://likumi.lv/ta/id/330741-grozijumi-ukrainas-civiliedzivotaju-atbalsta-likuma">https://likumi.lv/ta/id/330741-grozijumi-ukrainas-civiliedzivotaju-atbalsta-likuma</a>