

Legislative Update

on displacement-related legislation | September 2023

Adopted Legislation

- [Collective Sites](#)
- [Civil status acts for citizens](#)

Other developments

- [Documents for stateless persons and foreigners residing in Ukraine](#)
- [Taxation of humanitarian assistance](#)

Adopted Legislation

[Collective Sites](#)¹

On 1 September 2023, the Government of Ukraine adopted [Resolution #930](#) on the functioning of the collective sites (CSs) for IDPs. The adoption of the Resolution addresses the legal uncertainty surrounding the status and operation of all CSs including those that have been in existence since 2014 without adequate legal regulation. The Resolution introduces the definition of Collective Sites, lists the minimum living standards of the CSs and regulates the associated procedures, including the registration of the CSs, security of tenure for residents, monitoring and accommodation processes.

An [estimated](#) 122,738 IDPs currently reside in over 2,500 CSs across Ukraine. The majority of these CSs are located in the oblasts in the West and Centre of Ukraine, further away from the zones of active conflict.

According to the latest [Collective Sites Monitoring](#) data, IDPs tend to stay in these sites for extended periods, with 90% residing for three months or more. The overall average occupancy rate is reported to be 56%, indicating that CSs have the capacity to accommodate additional IDPs if necessary, but also that there is scope for site consolidation to ensure efficient use of resources in improving sites to bring them up to the standards elaborated in the Resolution.

CSs host highly vulnerable IDPs, including 85% who are elderly, 59% with disabilities, and 33% are female-headed households. Only 13% of IDPs living in these sites are employed, and a significant proportion (79% of households) have been assessed as having severe, extreme, or catastrophic humanitarian needs.

[Civil status acts of citizens](#)

On 8 September 2023, the Government of Ukraine adopted [Resolution #961](#), introducing the capability to create civil status documents for citizens via² the Diia App. This procedure is available to individuals aged 14 and above. The civil act on birth can also be generated by parents regardless of the age of their child. However, as the civil status acts are linked to the taxpayer's certificate, the service will be available only for those who already have a taxpayer certificate.

The digitally generated code and the visual representation of the civil status document within the Diia App can serve as a valid replacement for the traditional paper certificate pertaining to the specific civil status event. The Resolution directs the Ministry of Digitalization and the Ministry of Justice have six months to make this feature accessible to the public.

¹ Please read more in [Thematic Legislative Update on CSs](#)

² Civil status acts that can be generated include civil acts on birth, marriage, divorce, and change of name.

Other developments

Documents for stateless persons and foreigners residing in Ukraine

On 12 September 2023, the Government of Ukraine adopted [Resolution #979](#), introducing amendments to the list of Resolutions pertaining to the documentation of foreigners and stateless individuals residing within Ukraine by:

- Establishing criteria for determining whether travel documents of stateless individuals, permanent residence permits (PRPs), and temporary residence permits (TRPs) are unsuitable for use.³
- Requiring individuals who renounced their foreign nationality and exchange their initially obtained Permanent Residence Permit (PRP) before introducing the Stateless Determination Procedure (SDP) to undergo the SDP.
- Requiring persons who initially obtained the PRP as stateless individuals before the introduction of the Stateless Determination Procedure (SDP) to undergo the SDP.
- Introduces a procedure to verify the residential addresses of individuals applying for or exchanging⁴ PRPs or TRPs.
- Outlines a process to examine pending debts and legal obligations, which may lead to the denial of applications for issuing or exchanging PRPs or TRPs.

Taxation of humanitarian assistance

The Tax Service of Ukraine has [clarified](#) the taxation rules for individuals receiving humanitarian assistance, highlighting, among other points, that The Transitional Provisions of the Tax Code specify that charitable assistance, provided by a charity provider⁵ during martial law to individuals adversely affected by the war, is exempt from taxation. The provider of the charitable assistance can determine who has been adversely impacted by the war for the purposes of tax exemption as there is currently no established procedure for identifying⁶ and providing this status.

On 5 September 2023, the Government of Ukraine adopted [Resolution #953](#), regulating the import of in-kind humanitarian assistance. This Resolution introduces new procedures for registering humanitarian assistance, submitting customs declarations, and further reporting on distribution. The Resolution introduces the digital platform to streamline all the processes associated with import and to digitize the procedure for importation and registration of humanitarian assistance.

MONTHLY LEGISLATIVE UPDATES | THEMATIC LEGISLATIVE UPDATES

CONTACTS

E-MAIL: UKRKI@UNHCR.ORG, TEL: +38 044 288-9710

LINKS

UNHCR Ukraine: www.unhcr.org.ua/en - Twitter: www.twitter.com/UNHCRUkraine

Facebook: www.facebook.com/UNHCRKyiv - Instagram: www.instagram.com/unhcr_ukraine

³ This refers to damage on paper documents that can prevent the identification of the document holder.

⁴ PRPs and TRPs are exchanged when they are expired or unsuitable for use

⁵ In this particular case charity provider refers to a person or private entrepreneur, entity or international organisation that voluntarily carries out charitable activities. This broad definition is valid for this particular exemption case

⁶ The process of identification necessitates a clear legal status and its precise definition, which should be addressed in a resolution by the Cabinet of Ministers