

## VOLUNTEERING: SPECIFIC ASPECTS OF PUBLIC LEGAL REGULATION

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**Abstract.** The *subject* of the study is the conceptual, theoretical, methodological and applied provisions of volunteer activities. *Methodology.* General scientific methods were used in the research process. The comparative method was used to compare different forms of volunteering and different contractual instruments for formalising volunteering relationships. Analysis was used to determine the quantitative and qualitative parameters of current and previous legislation. Synthesis was used to identify the main characteristics of voluntary activities. The historical-legal method was used for the purpose of researching the historical retrospective of the development of legislation on the relevant problem. The *purpose* of this article is to analyse the past and present normative regulation of volunteering, comparing approaches to the regulatory framework before and after the normative reform of the relevant institution. The research also aims to identify the influence of socio-political and socio-economic trends on the transformation of the institution of volunteering. The *results* of the study have shown that since the beginning of the full-scale invasion of the Russian Federation, the institution of volunteering has undergone a continuous transformation, mainly due to the fact that volunteers focus on the performance of their daily tasks before adhering to public legal norms and regulations. This is quite understandable, as the interests of national defence and military support take precedence over individual elements of public law regulation. Consequently, the state is constantly seeking mechanisms for institutional simplification in the regulation of volunteer activities. *Conclusion.* To date, the regulation of volunteer activities in Ukraine operates in both the private and public legal spheres. It's worth noting that while the private legal regulation of volunteer activities is flexible and concise in its normative framework and generally does not raise significant concerns, the same cannot be said for the public legal regulation of volunteer activities. Since the beginning of the Russian Federation's full-scale invasion of Ukraine, tax legislation on volunteer activities has undergone several changes. In particular, from the outset there was a more liberal approach to the tax and legal regulation of volunteering than later developed. This was partly to avoid situations where volunteering could be used as a mechanism to evade taxation or to legitimise income obtained by criminal means.

**Key words:** volunteering, volunteer activities, tax benefit, volunteer agreement, charitable activity.

**JEL Classification:** H20, H30, H50

### 1. Introduction

An analysis of the current state of social relations cannot be made without considering the conditions in which Ukraine finds itself today. It's clear that the main challenge in this context is the war. One of the factors influencing the state and nature of social relations in these conditions is volunteerism. It's important to note that volunteerism did not appear in Ukraine on 24 February. It has always existed

in one form or another, but more significant and distinctive forms and means of volunteering appeared in 2014. The longevity of this phenomenon and its traditional continuity can be attributed to the fact that charitable activities have always existed and, consequently, their various forms, including volunteering, have a long history. In essence, volunteering is a form of charitable activity and these phenomena (charitable activity and volunteering)

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are related as a whole and in their parts, as general and specific.

The fundamental principles of legal regulation of volunteer activity are related to the legislative provisions of the Law of Ukraine "On Volunteering" (The Law of Ukraine "On Volunteering", 2011) and the Law of Ukraine On Charity Work and Charitable Organisations " (The Law of Ukraine "On Charity Work and Charitable Organisations", 2012). According to Article 1 of the Law of Ukraine "On Charity Work and Charitable Organisations", charitable activities are related to the activities of capable individuals or private legal entities (including charitable organisations) that voluntarily engage in one or more types of charitable activities. In practice, these principles are also reflected in the definition of volunteering in Article 1 of the Law of Ukraine "On Volunteering". Volunteering is characterised as: a) voluntary; b) socially oriented; c) non-profit activity; d) carried out by volunteers; e) through the provision of voluntary assistance; f) focused on the performance of work and/or the provision of services. A peculiarity of the legal regulation of volunteering is the complexity of the social relations that characterise its content and the complexity of the legislative influence on the regulation of the behaviour of individuals involved in such relations. Without going into detail about the nature of this complexity, it is important to highlight the distinction between private and public regulation.

Private law regulates the set of contractual relations in the performance of voluntary activities. When analysing the content of volunteer relations, it is necessary to understand the peculiarities of their subject composition. In general, it is advisable to associate the subject composition of these relations with two types of participants in such legal relations. That is, the regulation of the behaviour of subjects should be based on the association of subjects and the opposition of subjects representing two sides of such a legal relationship. On the one hand, there are individuals who perform voluntary activities (whose characteristics will be discussed below) and, on the other hand, there are individuals who receive voluntary assistance.

Recipients of volunteer assistance are physical and legal persons who are non-profit organisations receiving such assistance. In accordance with Article 8 of the Law of Ukraine "On Volunteering", recipients of volunteer assistance have the right to: request volunteer assistance; receive respectful and humane treatment from volunteers and organisations and institutions involving volunteers in their activities; choose volunteers and organisations and institutions involving volunteers in their activities; choose the form of providing volunteer assistance;

receive information on their rights, obligations and conditions for providing volunteer assistance; observe the legal regime of limited access information; protect their rights and legitimate interests in accordance with the law. The rights of the recipients of volunteer assistance correspond to their obligations, which include: providing volunteers and organisations and institutions involving volunteers in their activities with complete and accurate information related to the provision of volunteer assistance; not creating additional risks to the life and health of volunteers during the provision of volunteer assistance; in the case of the conclusion of a contract for the provision of volunteer assistance, compensation for direct losses caused by the refusal to provide volunteer assistance, if provided for in the contract.

## 2. Contracts in the Field of Volunteering

Traditionally, contractual relations between volunteers and recipients of volunteer assistance are regulated by means of private law. The regime for the organisation of such relations is defined by Article 9 of the Law of Ukraine "On Volunteering". However, it is important to distinguish between the contract for performing volunteer activities and the contract for providing volunteer assistance.

Agreement on engagement in volunteer activities. This agreement must be concluded in writing in three specific cases:

- a) When providing volunteer assistance in certain directions, such as volunteer assistance to the Armed Forces of Ukraine, other military formations, law enforcement agencies, government authorities in a state of emergency, extraordinary or wartime, conducting an anti-terrorist operation, implementing measures to ensure national security and defence, countering armed aggression by the Russian Federation in the Donetsk and Luhansk regions, or taking necessary measures for Ukraine's defence, the safety of the population and state interests in connection with military aggression by the Russian Federation against Ukraine and/or other countries;
- b) at the request of the volunteer or his/her legal representative, if the volunteer is between the ages of 14 and 18;
- c) in cases of reimbursement of expenses related to the provision of volunteer assistance (The Law of Ukraine "On Volunteering", 2011).

However, this raises a point for discussion. The provision of Article 9(1) of the Law of Ukraine "On Volunteering" determines when the contract for performing volunteer activities must be concluded in writing (three specific reasons for mandatory written form). At the same time, Article 9(3) of the same Law establishes the general rule that the contract for performing volunteer activities should be

concluded in writing, without specifying the conditions for its application. This leaves a clear question: is the written form obligatory for any contracts on performing volunteer activities, regardless of the reasons for their conclusion, the subject composition and other factors? The interaction of the provisions of Article 9(1) and (3) of the Law of Ukraine "On Volunteering" is an example of a violation of the rules of legislative technique.

The essential terms of the volunteer agreement include the following:

- Description of volunteer activities (tasks);
- period of involvement in volunteer activities;
- rights and obligations of the parties;
- liability for damage;
- terms of termination of the agreement;
- terms and procedure for reimbursement of expenses related to the provision of volunteer assistance.

Contract for the provision of volunteer assistance. This contract must be concluded in writing if the recipient of volunteer assistance so requires. In such cases, the contract for the provision of volunteer assistance shall be concluded in writing in accordance with the general rule established by Article 10(2) of the Law of Ukraine "On Volunteering" (The Law of Ukraine "On Volunteering", 2011). The essential terms of the volunteer assistance agreement are as follows:

- Description of volunteer activities (tasks);
- period of involvement in volunteer activities;
- rights and obligations of the parties;
- liability for damage;

It is important to comply with these legal requirements and principles to ensure that volunteering and assistance are properly regulated.

### 3. Forms of Volunteering

Volunteer work covers various forms that can be classified according to several criteria.

1. The forms of volunteering depend on the participants:

a) Volunteer work by individuals. According to Article 7 of the Law of Ukraine "On Volunteering", a volunteer is an individual who must meet the following criteria:

- 1) Participates in volunteer activities on a voluntary basis;
- 2) such activities should be socially oriented;
- 3) volunteer activities should be non-commercial in nature;
- 4) they provide for volunteer assistance.

Volunteers can be Ukrainian citizens, foreigners and stateless persons legally residing in Ukraine and having legal capacity. Minors may volunteer with the consent of their parents (adoptive parents), legal guardians, foster parents or custodians. Foreigners and stateless persons may volunteer through

organisations and institutions that involve volunteers, information about which is available on the official website of the central executive authority responsible for state policy in the field of volunteer activity.

Volunteers may provide assistance on the basis of a contract with the organisation or institution in which they are involved, or without such a contract. Volunteers who provide assistance on an individual basis must inform the recipients of the volunteer assistance that they are not affiliated with the organisations or institutions involving the volunteers.

Volunteers have the right to: appropriate conditions for carrying out volunteer activities, including receiving accurate and complete information about the procedures and conditions for carrying out volunteer activities, the provision of special protective equipment, gear and equipment; to have their volunteer hours counted towards their educational or vocational training, if such activities are in line with their field of study, with the consent of the educational institution; to be reimbursed for expenses related to their volunteer activities; and other rights provided for in the volunteer activity contract and by law.

Volunteers are obliged to: conscientiously and punctually fulfil the duties related to their volunteering activities; undergo medical examinations and provide a health certificate if required by law; participate in further training if necessary; avoid actions that could damage their own reputation or that of the organisation or institution where they are volunteering; comply with the legal regime for restricted access to information; compensate for direct damage caused by their volunteering activities, as stipulated in the contract; compensate for material damage caused by their volunteering activities, as stipulated by law.

b) Volunteer work of legal entities. The participation of such legal entities in volunteer activities requires a clear distinction between the behaviour of the legal entity itself and the volunteers it engages.

The rights and obligations of organisations and institutions involving volunteers are regulated by Article 5 of the Law of Ukraine "On Volunteering" (Law of Ukraine "On Volunteering", 2011). It is obligatory for such organisations and institutions to be non-profit-making and to be registered in the Register of Non-Profit Organisations and Institutions.

The rights of these organisations and institutions include the following: to carry out volunteer activities with or without a contract for volunteer activities; to receive funds and property for the purpose of carrying out volunteer activities; to independently determine the direction of volunteer activities; to issue identification cards to volunteers confirming their identity and the type of volunteer activity within the organisation; to reimburse volunteers

for expenses incurred while providing volunteer assistance; to insure the life and health of volunteers during the period of their volunteer activities; to invite foreigners and stateless persons to carry out volunteer activities in Ukraine and to send Ukrainian citizens abroad to carry out volunteer activities; to acquire other rights provided for by law.

Organisations and institutions using volunteers are obliged to: provide safe and appropriate conditions for volunteer activities; provide training for volunteers; ensure accurate and comprehensive information about the nature and specifics of volunteer activities; grant unrestricted access to information related to volunteer activities carried out by the organisations and institutions using volunteers.

2. The differentiation of volunteer activities according to their directions and recipients is based on Article 1 of the Law of Ukraine "On Volunteering" (The Law of Ukraine "On Volunteering", 2011). The legal framework has established an open list of similar forms of volunteer activities regulated by the law. However, the focus should be on those areas directly related to the war in Ukraine. These include the following:

a) Provision of voluntary assistance to citizens who have suffered as a result of the actions of special periods, emergency or wartime legal regimes, conducting counter-terrorist operations, ensuring national security and defence, repelling and containing armed aggression by the Russian Federation in the Donetsk and Luhansk regions, conducting measures necessary to ensure the defence of Ukraine, protecting the security of the population and state interests in connection with military aggression by the Russian Federation against Ukraine and/or another country against Ukraine;

b) provision of volunteer assistance to the Armed Forces of Ukraine, other military formations, law enforcement agencies, public authorities during a special period, the legal regime of emergency or martial law, anti-terrorist operations, national security and defence, repulsing and deterring the armed aggression of the Russian Federation in Donetsk and Luhansk regions, taking measures necessary to ensure Ukraine's defence capability, protecting the security of the population and state interests in connection with the armed aggression of the Russian Federation against Ukraine and/or another state against Ukraine;

c) providing volunteer assistance for:

- Overcoming the consequences of armed conflicts, terrorist acts, armed conflicts, and temporary occupation;
- addressing the consequences of the armed aggression of the Russian Federation against Ukraine and/or another state against Ukraine, as well as for the post-war recovery and development of Ukraine;

- individuals/families in difficult life circumstances as a result of damage caused by hostilities, terrorist acts, armed conflicts, temporary occupation, armed aggression of the Russian Federation against Ukraine and/or another state against Ukraine;
- activities related to the protection and rescue of animals.

#### 4. Public Law Methods of Regulating Volunteer Relations

Public law methods of regulating volunteer relations essentially demonstrate the state's approach to such activities. State support for volunteering can be provided through:

a) Provision of legal, organisational, methodological and informational assistance to volunteers, organisations and institutions that engage volunteers in volunteering in Ukraine;

b) development and implementation of national targeted programmes to support the development of volunteering;

c) granting other forms of state support in accordance with the law.

In the context of public law regulation, it may involve both prohibitive and incentive methods of control, with a balance between these approaches. Within this framework, legal forms of various types of control over the actions of government subjects are considered. The implementation of control measures to assess the format and results of volunteer activities is crucial. It's also important to have a clear understanding of the obligations to report on the costs associated with the provision of volunteer assistance.

For example, government regulations may require documented confirmation of expenses related to volunteer support. While specific regulations may exempt certain activities from reporting requirements, developments in sector-specific legislation may lead to changes. The involvement of regulatory bodies such as the National Bank of Ukraine is therefore necessary to ensure compliance.

The National Bank of Ukraine, which is responsible for currency control, could establish or amend rules to facilitate certain types of cross-border transactions related to volunteer activities. Such transactions may include the purchase of equipment and materials for the needs of the Ukrainian military abroad. In some cases, volunteers may use their hryvnia payment cards to pay for such goods and services abroad without hindrance. However, the NBU stressed that if there is information indicating fraudulent or dishonest behaviour of a volunteer (even from publicly available sources), the bank may have grounds to refuse further transactions exceeding the limit of 100,000 UAH in foreign currency equivalent per month.

## 5. Taxation of Volunteer Activities

The issue of taxation of volunteer activities has become very relevant today. Citizens are actively involved in supporting the Ukrainian Armed Forces, but they don't always understand the tax and legal consequences of using various methods to accumulate funds for volunteer purposes, the rules for using such funds, and more. The main provisions governing this area of public relations are specified in subparagraphs "a" to "c" of paragraph 165.1.54 of Article 165.1 of the Tax Code of Ukraine.

The main issue is the taxation of funds raised by individual volunteers. As far as charitable and public organisations are concerned, they are included in the Register of Non-Profit Institutions and Organisations and, accordingly, are not corporate taxpayers (paragraph 133.4 of Article 133 of the Tax Code of Ukraine). Therefore, it is proposed to focus primarily on the tax and legal regulation of activities carried out by individual volunteers or for the benefit of specific groups of beneficiaries (military personnel, displaced persons, etc.).

Significant changes in the regulation of tax relations related to volunteer activities are associated with the adoption of the Law of Ukraine "On Amendments to the Tax Code of Ukraine to Promote the Development of Volunteering and Activities of Non-Profit Institutions and Organisations in the Context of the Armed Aggression of the Russian Federation against Ukraine" dated August 15, 2022, No. 2520-IX (The Law of Ukraine "On Amendments to the Tax Code of Ukraine to Promote the Development of Volunteering and Activities of Non-Profit Institutions and Organisations in the Context of the Armed Aggression of the Russian Federation against Ukraine", 2022). The Tax Code of Ukraine has been amended to provide for the exemption of funds from taxation:

- a) Collected by individuals into their personal bank account.
- b) intended for charitable assistance;
- c) for the benefit of taxpayers participating in hostilities – military personnel and their family members. Such funds are not included in the taxpayer's total monthly (annual) taxable income if certain conditions are met:
  - The volunteer was registered in the Volunteer Register;
  - the volunteer had a dedicated bank account;
  - the account was intended for charitable activities;
  - such a volunteer had documentary evidence of the relevant expenses (The Tax Code of Ukraine, 2010).

However, there are exceptions to the requirement to provide documentary evidence of expenses. There is no obligation to provide documentary evidence for expenses incurred from 24 February 2022 to 1 May 2022 in accordance with the provisions of

paragraph 29 of subsection 1 of Chapter XX of the Tax Code of Ukraine.

It is not uncommon for servicemen who are directly involved in combat operations to raise funds for the needs of their units on their own. This raises several questions: "Does such a volunteer serviceman need to register in the Volunteer Register and what is the procedure for exempting funds raised for volunteer purposes by such servicemen from taxation?" If the soldier effectively acts as a volunteer, such a person can receive charitable assistance directly and therefore doesn't need to be registered in the Volunteer Register. This is expressly provided for in subparagraph "c" of paragraph 165.1.54 of Article 165.1 of the Tax Code of Ukraine. Thus, a soldier-volunteer, in order to benefit from the preferential tax regime for the taxation of charitable assistance for the needs of the army, does not need to be registered in the Volunteer Register, as any assistance received by him/her can be efficiently distributed for the military, medical and/or socio-domestic needs of other participants in the hostilities. However, it's important to note the exceptions to financial monitoring of operations that fall under mandatory financial monitoring (transactions of 400,000 UAH or more). If an operation falls under mandatory financial monitoring, it will be much easier to prove the legitimacy of the collection of funds if the individual is registered as a volunteer and has documentary confirmation of the reasons and directions of the charitable assistance.

Special preferential tax treatment also applies to:

- a) Charitable assistance in the form of personal protective equipment;
- b) restoration of lost property.

It should be noted that charitable assistance for the purchase or in the form of personal protective equipment (helmets, body armour in accordance with military standards), monitoring equipment, medical supplies, personal hygiene products, food, material support or other goods (works, services) determined by the Cabinet of Ministers of Ukraine is not included in the taxable income of an individual, regardless of the amount (subparagraph "a" of paragraph 170.7.8 of Article 170.7 of the Tax Code of Ukraine).

At the same time, the rule specified in subparagraph "b" of paragraph 170.7.8 of Article 170.7 of the Tax Code of Ukraine states that if charitable assistance is provided for the purposes of property restoration, housing, social and domestic needs, and other needs as determined by the Cabinet of Ministers of Ukraine, arising for taxpayers (including employees of enterprises, institutions, organizations, civil defense forces involved in ensuring national security and defense, deterrence and containment of armed aggression by the Russian Federation, or their

family members, internally displaced persons, etc.), then such assistance is not subject to taxation up to a total amount of 500 minimum wages for the reference year (in 2023, this amounts to 3,350,000 UAH).

There are certain peculiarities in monitoring the intended use of charitable assistance to military personnel. The legal entity acting as the charitable provider is responsible for ensuring that the beneficiaries of such assistance (military personnel) use the funds for their intended purposes. In this case, the recipient of such charitable assistance must confirm to the charitable provider that he/she has the status of a participant in hostilities. The identification of the recipients of charitable assistance is therefore mandatory. In fact, the correct identification of the recipient of charitable assistance determines whether the legal entity acting as a charitable provider fulfils its tax reporting obligations.

Another crucial issue in the field of tax and legal regulation of volunteer activities was addressed through the adoption of the Law of Ukraine "On Amendments to the Tax Code of Ukraine Concerning the Exemption from Taxation of Charitable Assistance Collected by Volunteers" dated November 16, 2022, No. 2747-IX (The Law of Ukraine "On Amendments to the Tax Code of Ukraine Concerning the Exemption from Taxation of Charitable Assistance Collected by Volunteers", 2022). This law filled certain gaps in the regulation of tax relations related to volunteer activities aimed at mitigating the consequences of Russia's armed aggression.

Prior to the enactment of this law, if a volunteer was registered in the Volunteer Register, funds collected for volunteer purposes were exempt from taxation only after such registration, according to the usual tax rules (oriented to future periods) with an 18% personal income tax rate and a 1.5% military fee. During the initial stages of the Russia's aggression, few volunteers prioritised registration in the Volunteer Register.

As for the Law of Ukraine No. 3219-IX dated 30 June 2023, it added specific temporary terms for the application of the tax benefit for individual volunteers. These terms include:

- In the reporting tax year preceding the year in which the individual was included in the Volunteer Register;
- in the reporting tax year in which the individual was included in the Volunteer Register;
- in the following reporting tax years following the year of entry in the Register of Volunteers, but not later than 31 December of the year following the year in which the anti-terrorist operation is completed or cancelled, or the martial law or state of emergency in Ukraine is terminated or cancelled,

and/or measures to ensure national security and defence, repulse and deter armed aggression by the Russian Federation are completed (The Law of Ukraine "On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine Concerning Peculiarities of Taxation during the Period of Martial Law", 2023).

In practice, this means that individuals who joined the volunteer movement when Russia's full-scale invasion began have the opportunity to take full advantage of this tax benefit and cover their tax liabilities for the entire year 2022 and 2023 if they register as volunteers by the end of 2023.

It is possible that future regulatory changes will continue to improve the mechanisms of this tax exemption for individual volunteers.

## 6. Conclusions

Thus, the issue of volunteerism requires systematic and continuous regulatory transformation, as only in this case can an adequate and consistent response to the new challenges posed by Russia's military aggression be ensured. In the most critical periods of the state's functioning, volunteer activity intensifies. In fact, volunteers take over some of the functions of the state, thereby "unloading" the state, on the one hand, and accelerating the economic support of various spheres of state life during the crisis, on the other.

Currently, volunteer activities in Ukraine are regulated both in the private law and public law spheres. While private law regulation does not cause significant problems and is characterised by a flexible and concise regulatory framework, the same cannot be said for public law regulation of volunteering.

Since the beginning of Russia's full-scale invasion of Ukraine, tax legislation related to volunteer activities has undergone several transformations. It is worth noting that from the very beginning, the tax and legal regulation of volunteer activities was seen as a more liberal approach than the one that has developed over time. This approach was partly adopted to prevent situations where volunteering could be used as a means of tax evasion and/or money laundering.

A mechanism similar to a "tax amnesty" for volunteers was first introduced in late 2022. Subsequently, the mechanism for implementing this tax exemption was adjusted in mid-2023.

After the latest regulatory transformation of the tax benefit under study, individuals who joined the volunteer movement at the beginning of Russia's full-scale invasion have the opportunity to fully benefit from this tax benefit and cover their tax liabilities for the entire year 2022 and 2023 if they register as volunteers by the end of 2023.

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