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New registered address confirmation requirements for Ukrainian companies

On 14 October 2026, the Verkhovna Rada of Ukraine adopted Law of Ukraine No. 5020-IX "On the Valuation of Property" ("**Law No. 5020-IX**"). The law aims to improve the property valuation system, align it with international standards, and enhance the transparency and quality of valuation-related activities.

Among other things, Law No. 5020-IX introduces specific requirements for confirming the legal grounds for utilizing real estate following the incorporation of a company and any associated change of its registered address.

This Legal Alert provides an overview of the key changes introduced under Law No. 5020-IX in the sphere of the state registration of legal entities along with the practical implications for businesses.

General overview

Law No. 5020-IX became effective on 27 October 2026, albeit most of its provisions will enter into force on 27 April 2028 and 27 October 2029.

However, the amendments to the Law of Ukraine "On the State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations" No. 755-IV, dated 15 May 2003, have already entered into force, i.e., these amendments are effective since 27 October 2026.

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Changes to state registration requirements

Starting from 27 October 2026 state registrars must verify the legal grounds for the use of real estate listed as the registered address of a Ukrainian legal entity.

The right to use, or title to, such real estate must be held by:

- **the founder (or at least one of the founders) of the legal entity** – in the case of the legal entity's incorporation; or
- **the legal entity itself** – in the case of a change of its registered address.

The verification procedure to be applied by the state registrar depends on the type of right authorizing the use of the given real estate, namely:

Type of registration action	Title or other proprietary right derived from title	Lease, sublease or loan-for-use agreement relating to a building or other capital structure not subject to mandatory notarization (e.g., with a lease term of less than 3 years)
Incorporation of a new legal entity	The state registrar determines the respective founder's right authorizing the use of the real estate based on the information included in the State Register of Proprietary Rights to Real Estate (the "**Real Estate Register**"). If the real estate is owned by the founder, the Real Estate Register must contain the relevant title entry. If the real estate is used by the founder (e.g., based on a lease agreement), the Real Estate Register must contain the relevant entry on the right to use the real estate.	The state registrar verifies: ▪ the original agreement between the founder and the owner of the property (lessor/lender) or a notarized copy thereof; and ▪ the information included in the Real Estate Register confirming that the lessor/lender owns the relevant real estate.
Change of an existing legal entity's registered address	The state registrar verifies the legal entity's relevant right based on the information contained in the Real Estate Register. If the real estate is owned by the respective legal entity, the Real Estate Register must contain the relevant title entry. If the real estate is used by the legal entity (e.g., based on a lease agreement), the Real Estate Register must contain the relevant entry on the right to use the real estate.	The state registrar verifies: ▪ the original agreement between the legal entity and the owner of the property (lessor/lender) or a notarized copy thereof; and ▪ the information included in the Real Estate Register confirming that the lessor/lender owns the relevant real estate.

Changes to state registration requirements *(cont.)*

State registration shall not be carried out if the applicant fails to evidence a legitimate right to use the given real estate as the registered address of the legal entity.

The above requirements do not apply to registration actions carried out with respect to state or municipal authorities.

! Note 1: if a legal entity utilizes real estate based on a sublease agreement, the applicant must demonstrate to the state registrar that the lessor has the right to sublease relevant real estate under the said sublease agreement. This implies a need to also produce for the state registrar a copy of the respective lease agreement between the lessor and the ultimate owner of the real estate; the latter's title must be duly registered with the Real Estate Register. Associated confidentiality and commercial concerns will thus need to be taken into account by the users/owners of the corresponding real estate.

! Note 2: where a new legal entity is being incorporated by a non-resident founder, the associated preparatory work should be carried out in advance. Specifically, the non-resident must enter into a lease agreement with a local lessor holding title or a registered right to use the real estate where the newly incorporated legal entity will be registered. This accordingly implies a need to carry out the relevant negotiations, to obtain a notarized and legalized power of attorney from the non-resident, and to sign the relevant lease agreement between the local lessor and non-resident founder prior to proceeding with the state registration of the subsidiary legal entity. Once a new legal entity is registered, it may be prudent to assign the said lease agreement from non-resident founder to newly incorporated legal entity so as not to increase the risk of permanent establishment for non-resident.

Practical implications

The new rules effectively close a loophole that previously enabled legal entities to be registered at addresses without the right to use the respective real estate.

Prior to submitting documents to the state registrar, it is advisable to:

- check that the title to the real estate is registered with the Real Estate Register (otherwise even a valid lease, sublease or loan-for-use agreement will not be sufficient for state registration);
- ensure that the lease, sublease or loan-for-use agreement is concluded with the proper parties (a legal entity or the founder or the legal entity, as applicable);
- prepare an original or a notarized copy of the relevant agreement for submission to the state registrar;
- where the founder of a new legal entity is a resident, it is also recommended to assign the lease agreement from the founder to the newly incorporated legal entity in order to avoid any associated tax risks for the resident founder.

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