



**SECRETARIAT**

**Commissioner of the Verkhovna Rada of Ukraine on human rights**

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**Kirichenko G.M.**  
[REDACTED]

**Dear Gennady Mykolayovych!**

Based on the results of consideration of your appeal from 04/13/2023 to the Commissioner of the Verkhovna Rada of Ukraine for Human Rights (hereinafter referred to as the Commissioner) regarding the alleged violation by officials of the State Tax Service of Ukraine (hereinafter referred to as the Tax Service of Ukraine) of the requirements of the laws of Ukraine "On access to public information", "On appeal citizens" we inform.

It can be seen from the application materials that you applied to the DPS with a request dated 04.06.2023 to provide public information.

By letter of the DPS dated 04/13/2023, you were refused to provide the requested information on the grounds that such information belongs to the category of information with limited access, which, according to you, is a violation of the requirements of the Law of Ukraine "On Access to Public Information" (hereinafter - the Law) .

In view of the above, we clarify that the procedure for exercising and ensuring everyone's right to access information that is in the possession of subjects of authority, other administrators of public information, is determined by the Law.

Public information is open, except for cases established by the Law. According to Article 6 of the Law, information with limited access is: 1) confidential information; 2) confidential information; 3) service information. It should be noted that, on the basis of the Law, belonging to one of the specified categories of the requested information is not in itself a reason for restricting access to it.

The second part of Article 6 of the Law stipulates that the restriction of access to information is carried out in accordance with the Law in compliance with a set of the following requirements: 1) exclusively in the interests of national security, territorial integrity or public order in order to prevent riots or crimes, to protect public health, to to protect the reputation or rights of others, to prevent the disclosure of information obtained in confidence, or to



maintaining the authority and impartiality of justice; 2) disclosure of information may cause significant damage to these interests; 3) the harm from publicizing such information outweighs the public interest in obtaining it.

Therefore, the refusal to provide information is justified, if the administrator in the response to the request indicates which interests are threatened by the disclosure of the requested information, what is the significance of the harm to these interests from its disclosure, why the harm from the disclosure of such information outweighs the right of the public to know this information. Otherwise, such a refusal is unfounded and contrary to the requirements of the Law.

It should be noted that from the content of the DPS letter dated 04/13/2023, it can be seen that you have been provided with a justification of the reasons for restricting access to the requested information in the request of 04/06/2023, taking into account the requirements of Article 6 of the Law.

In particular, when restricting access to the requested information of the DPS, an analysis of the grounds provided for in clauses 1-3 of the second part of Article 6 of the Law was carried out, and a corresponding conclusion was provided.

Thus, violation of the requirements of the Law during consideration of your request dated 04.06.2023 DPS was not established.

We also inform you that in case of your disagreement with the position of the DPS regarding the classification of the requested information as information with limited access, you have the right to apply to the administrative court on the basis of clause 7 of part one of article 19 of the Code of Administrative Procedure of Ukraine.

Taking into account the above, there are no grounds for taking response measures based on your appeal dated 04/13/2023.

In case of disagreement with the given answer, you have the right to appeal it in accordance with the procedure defined by Article 16 of the Law of Ukraine "On Appeals of Citizens".

**Sincerely**  
**Director of the Monitoring Department**  
**compliance with information rights Andrii PANKOV**



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