



BUSINESS: EDITORIAL

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Conclusions of the Private Practice Owner on Day 197 of a Full-Scale War in Europe: Stomatological Service in Kyiv City

Ivan V. Nagorniak

Even if everything is bad, you never know by how many centimeters the victory will be.¹

—Yevhen V. Karas

Military serviceman of the Armed Forces of Ukraine
Day 202 of a full-scale Russian-Ukrainian war
(Sep 13, 2022)

More than six months of an unprovoked full-scale Russian military invasion into Ukraine have passed.² Ukraine is moving towards victory over the occupiers. And while writing this editorial, we must note another successful step of Ukrainian defenders—the liberation of ~8,500 square kilometers of the territory of the Kharkiv region.³ A territory with more than 150,000 inhabitants were liberated by the Armed Forces of Ukraine (AFU) for the period from September 6 to 14.³ Only with the liberation of the settlements, the Ukrainian business, among which are the private dental practices, can recover. Fortunately, thanks to our brave military, the city of Kyiv managed to avoid the fate of being occupied by Russian terrorist troops. In this way, Kyiv clinics were able to fully work in the conditions

of the legitimate Ukrainian authorities and full-fledged chains of business processes.

Multiple articles related with analysis of this European war and its impact on health system,^{4,5} oral and maxillofacial surgery,⁶⁻⁸ and the economy of businesses⁹ are continue to be published. A vast variety of sources—from speeches and addresses¹⁰ (Fig) to peer-reviewed articles in journals with a high impact factor—are presented for readers.^{4,5} Comparing with a previous report as of March 14, 2022,¹¹ we made new conclusions related with condition of stomatological services in the Kyiv city and the war time life of stomatologists upon last 6 months. It is advisable to divide the conclusions into seven groups:

Group 1—condition of premises and equipment of dental clinics:

- There is reliable information that the premises and equipment of one new private dental clinic in the close area to Lukianivska Metro Station was damaged by a direct hit of a Russian missile into the building where the clinic is located. Fortunately, clinic was preparing to

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FIGURE. The wartime book entitled “Ukraine Aflame. War Chronicles: Month 1. Speeches and Addresses by the President of Ukraine Zelenskyy.”¹⁰

official launch and there were no personnel in moment of the missile hit.

Group 2—taxation system of the private practice:

- During the period of martial law in Ukraine, the possibility to switch to a simplified taxation system with the payment of a single tax (ST) of 2 percent (hereinafter referred to as the ST special group) was introduced for most taxpayers (private practices in a legal form of *Private Entrepreneur, Limited Liability Company*, etc.) in Ukraine.^{12,13} I.e., a switch from quarter 5 percent tax system to monthly 2 percent tax system. Please note—it is the possibility, that is, the right to switch to the ST special group at your own discretion.⁵ So, the private practices in Kyiv received a chance to use that possibility. The feature of that taxation step is a need to pay 2 percent of taxes after every month (not a quarterly as before).

Group 3—stomatological personnel:

- The Kyiv stomatological labor market during the first months of the full-scale war revealed a significant percent of the evacuated stomatologists to the Western Ukraine and European Union states. The tendency to evacuation/migration from the Kyiv city

is almost completely resolved on day 197. Moreover, as of the 197th day, the facts of the return of part of female stomatologists to their positions in private clinics and positions of Assistant Professors of stomatological departments in Kyiv-based Universities were noted.

- There are facts of the return of part of the communal hospital workers of the Kyiv city to their institutions after the evacuation period. At the same time, it was noted that some of them were unable to resume work in these places (position of head of the surgical department, position of x-ray laboratory assistant, etc.) due to the dismissal of employees and the appointment of other employees to these positions. These facts create conditions for the transition of employees to the sector of private clinics.
- Some number of Kyiv stomatologists continues their contribution to the Ukraine’s victory over invaders through the volunteer work for the front line.

Group 4—patients:

- Almost complete absence of foreign patients for dental implantation and other dental procedures (medical tourism) due to the

horrible wartime news and temporary absence of flights in Ukraine continues.

- Appearance of a new category of patients—servicemen and servicewomen—whose financial support under martial law has increased and can afford them those scheduled dental services that were previously financially unavailable to them. And although clinics create special programs of free dental services for military personnel, the vast majority of them show a desire to pay for the provided procedures.

Group 5—diagnostic centers:

- The work of private cone-beam computed tomography centers—a highly popular imaging centers among stomatologists—were preserved.

Group 6—training courses:

- A charity off-line course in Kyiv for stomatologists with the involvement of the first lecturer (Dr. Stefano Conti from Italy) from the European Union since the beginning of the large-scale war.¹⁴ Also, the fact that Dr. Conti waived the fee, sending the funds to the AFU, is deeply respected.¹⁴

Group 7—monetary donations to the AFU:

- Just like a large number of Ukrainian citizens of other specialties, Kyiv stomatologists actively support the army through monetary donations via the UNITED24 (the Initiative of the President of Ukraine; website: <https://u24.gov.ua>), online banking applications, etc.

The above ten conclusions point to (1) *resilience* of stomatological community of the Kyiv city in the aspect of personnel, (2) *adaptation* in taxation and the work of diagnostic centers, (3) *support* of a new category of patient (military workers), (4) *slow resumption* of the organization of courses with the involvement of foreign opinion leaders, and (5) *contribution* of Kyiv stomatologists to the Ukraine's victory through the volunteer work and donation to the Armed Forces of Ukraine.

*Today, the Air Defense Forces [of Ukraine] are in such a condition that they can fulfill the task of defending the capital. Every day, this system is replenished and strengthened.*¹⁵

—Mykola Zhyrnov

Head of the Kyiv City Military Administration
(Jul 08, 2022)

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