

Customs regulation in Ukraine

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Customs payments

Importation

- import duty (rates: preferential [FTAs], reduced [WTO], full [rest])
- excise tax (rates: lumpsum or percentage depending on the goods)
- VAT (rates: general 20%, 7% for medical products, 14% for agricultural products)

Exportation

- export duty (for some products)
- VAT (general rate 0% / export security regime for agricultural products)

Customs valuation

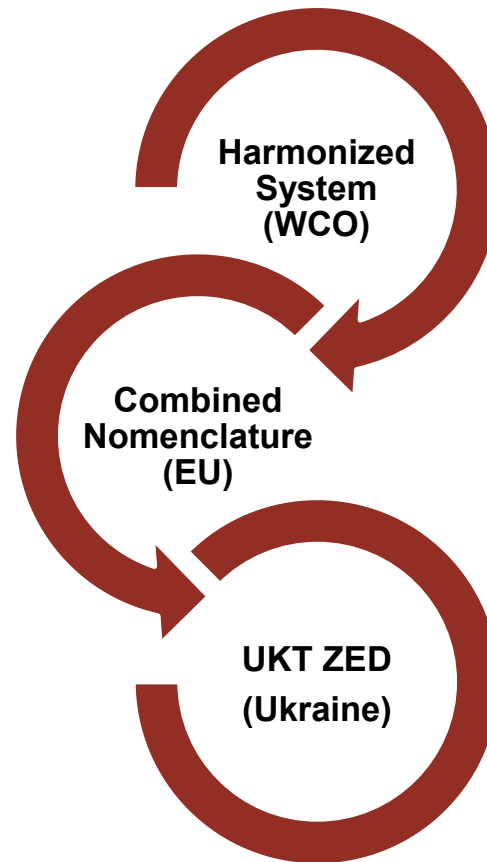
Import

- Transaction value (primary method)
- Transaction value of identical goods
- Transaction value of similar goods
- Deductive method
- Computed method
- Fall-back method

Export

- Price of the goods on the invoice or pro forma invoice (basic)
- Price of the goods on the invoice or pro forma invoice, *but not lower than the arithmetic mean of price quotations on international commodity exchanges* (for products subject to export duty)
- Price of the goods on the invoice or pro forma invoice, *but not lower than the minimum export prices set by a ministry* (for products subject to the export security regime)

Customs classification



Customs preferential regimes

*Established
through free
trade
agreements*
which set:*

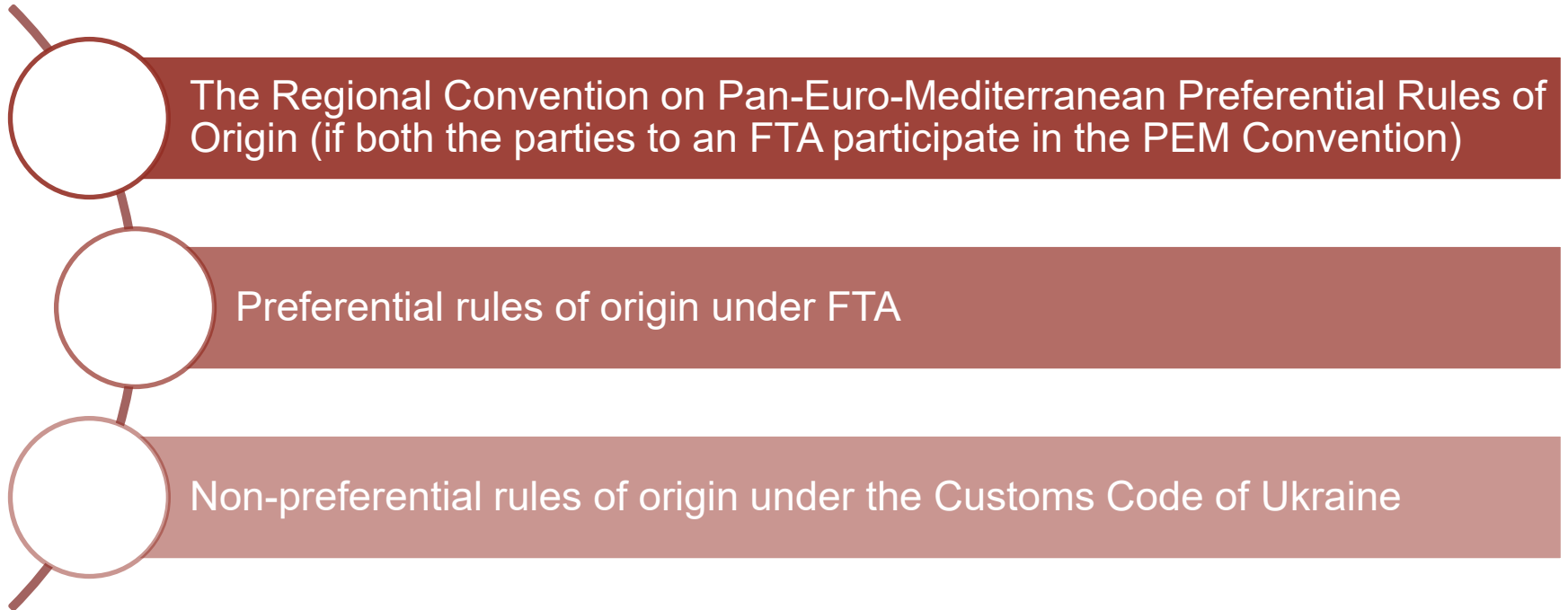
Preferential rules of origin

Mutual elimination of customs duties on imports

Elimination of Ukrainian customs duties on exports (some FTA)

*Ukraine has concluded FTA with the EU, the EFTA, Canada, Georgia, Israel, North Macedonia, Montenegro, the United Kingdom, Moldova, and Turkey (in the process of ratification by Ukraine) and the United Arab Emirates (in the process of ratification by the UAE).

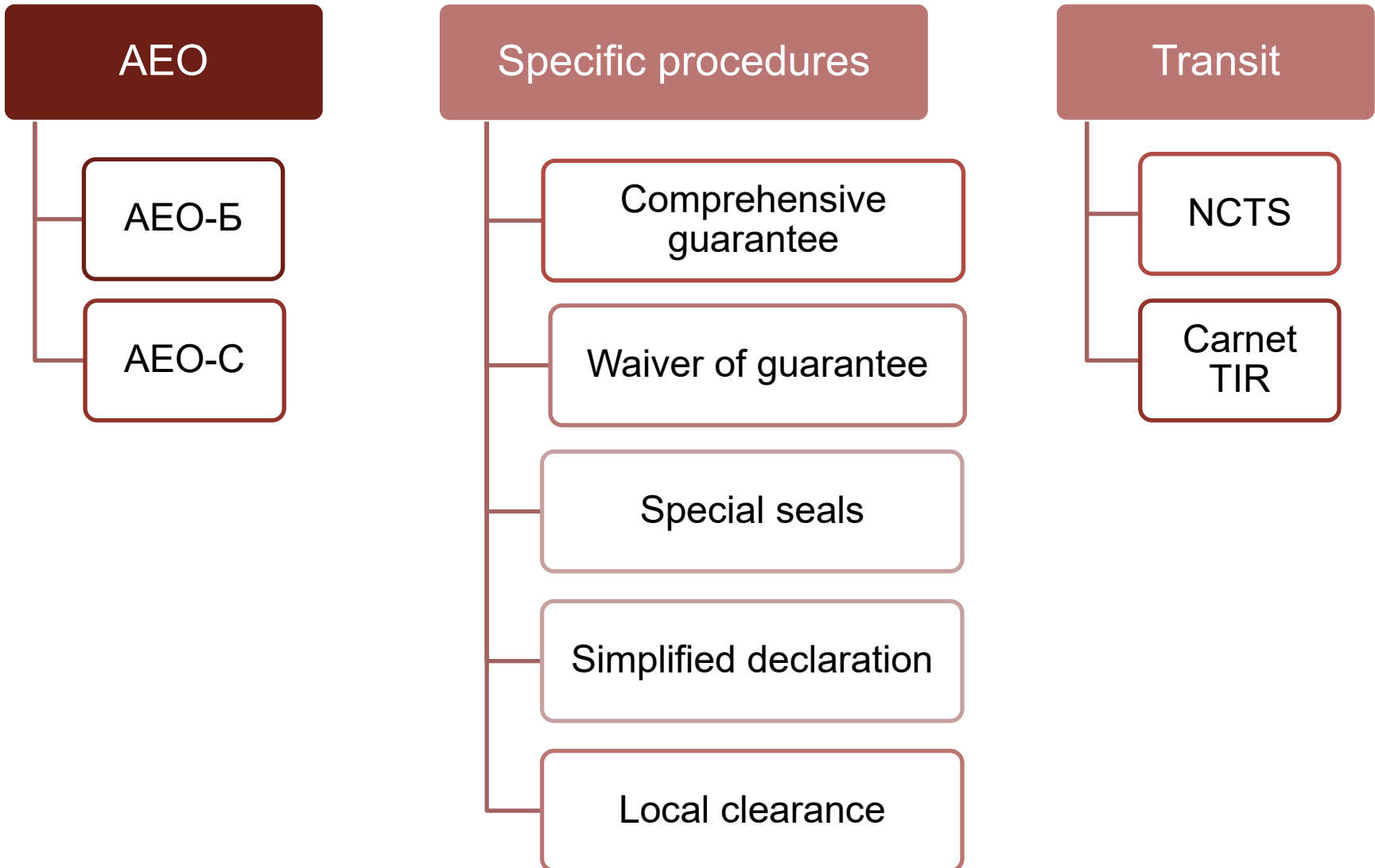
Rules of origin



Customs regimes

1. import
2. re-import
3. export
4. re-export
5. transit
6. temporary import
7. temporary export
8. customs warehousing
9. free customs zone
10. duty-free trade
11. inward processing
12. outward processing
13. destruction or elimination
14. abandonment to the state

Customs simplifications




Liability for customs offences

Legal entity

- Customs payment assessment and penalties

Officer of a legal entity or an indirect customs representative

- Fine (up to 100 % of the goods' value) with or without seizure of the goods
- Criminal liability (only upon an officer of a legal entity)



Thanks for your
attention!

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