

# Customs Monthly Digest

№9

June 2025

## Key updates



**The State Customs Service of Ukraine has launched a new digital service — API access to its customs declarations.** This service enables businesses to automatically retrieve up-to-date information on their import and export operations and integrate their corporate IT systems with the Customs “Single Window for International Trade.”

Automated data exchange represents a significant step toward greater transparency, process automation, and enhanced interaction between the state and the business community.



**Tax incentives have been introduced in Ukraine for manufacturers of fiber-optic-controlled drones:** Laws of Ukraine No. 4473-IX and No. 4474-IX have entered into force, exempting the import of fiber-optic components used in the production of unmanned aerial vehicles from customs duties and VAT.

Law No. 4473-IX also introduces specific amendments to the Customs Code, including the possibility for an indirect customs representative to clear goods applying the duty exemption, as well as the temporary (until 18 April 2026) authorisation to place goods under certain customs procedures (processing, temporary admission, etc.) based on a customs declaration — regardless of import volumes and the value of goods.

On 20 June 2025, the Resolution of the Cabinet of Ministers of Ukraine No. 703 of 18 June 2025, “**Certain Issues Regarding Preferential Taxation, Declaration and Customs Clearance of Specific Goods,**” entered into force.

Resolution No. 703, among other provisions, expands the list of goods exempt from providing security for the payment of customs duties, clarifies the conditions for VAT deferral, and introduces the possibility of using an additional declaration to provide guarantees for the payment of customs duties after the release of goods (if such a guarantee was not previously applied at the customs clearance stage).



**The Government of Ukraine has removed from regulatory control the circulation of certain precursors that occur naturally in food products, additives, and flavourings** (Resolution of the Cabinet of Ministers No. 692 of 11 June 2025 “On Amendments to the List of Narcotic Drugs, Psychotropic Substances, and Precursors”).

As a result, the import of substances such as piperonal, safrole, piperidine, and others is no longer subject to restrictions, provided the products are registered in Ukraine or recognised as safe in the EU.



**The building of the Kyiv Customs Office sustained damage as a result of a missile strike.** Customs units continue to suffer from regular attacks by Russian drones and missiles. Previously, customs infrastructure in Sumy, Chernihiv, Ternopil, and Odesa regions was damaged, and the Orlivka border customs post on the border with Romania was also targeted.

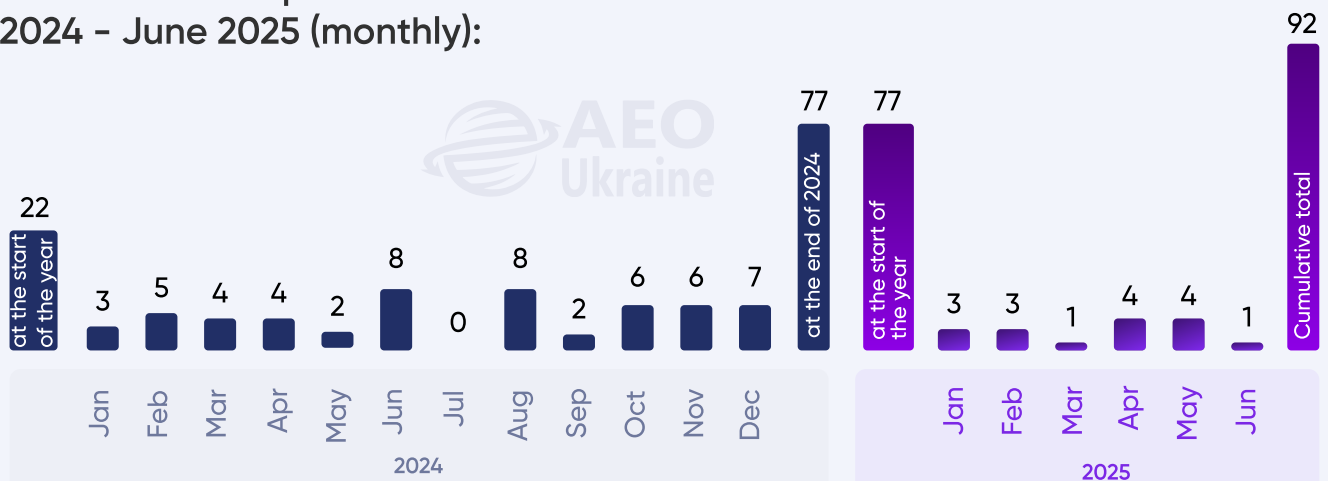
# Customs Administration Reform

On 27 June 2025, the Ministry of Finance order approving the Procedure for the Rotation of Officials of Customs Authorities entered into force. According to this Procedure, rotation will henceforth be applied to address temporary operational needs of customs authorities rather than being considered a tool for the professional development of customs officers.

**By the end of June, the Cabinet of Ministers was expected to appoint a new Head of the State Customs Service**, as stipulated by Law No. 3977-IX; however, this did not occur. The customs reform process stalled at the stage of forming the selection commission, and the competition itself was never conducted. Whether this signals a de facto abandonment of the reform remains unclear, but such a pause jeopardises continued donor support and cooperation with the IMF.

## Fostering trade

Number of enterprises obtained AEO status in 2024 – June 2025 (monthly):



In June 2025, one company was granted AEO status (AEO-C). No AEO-B status was granted during the month. The number of applications for AEO status slightly increased, with six applications submitted in June.

As of early July, a total of 93 companies in Ukraine had been granted AEO status (90 with AEO-C status and 3 with both AEO-C and AEO-B status).

### Authorizations for simplifications

(including transit ones, June'25)

Number of businesses  
authorized for specific  
simplifications:

5

number  
of issued  
authorization

15

in particular  
transition  
authorization

0

In June 2025, the number of companies granted customs simplifications decreased significantly — only five companies received simplifications (compared to 14 companies in the previous month). No transit-related simplifications were granted during the reporting period.

One of the likely reasons for this situation is the comprehensive changes to the authorisation rules introduced by the entry into force of Law No. 3926-IX. Businesses will likely require

additional time to adapt to these legislative changes. At the same time, the number of applications for simplifications in June 2025 remained high — 46 applications (compared to 24 applications in June 2024). This indicates that business interest in obtaining customs simplifications remains strong.

The most popular simplification granted to businesses in June was the “**Local Clearance Procedure**” (7 authorisations issued). This simplification allows goods to be cleared directly at the company’s premises, saving both time and money, as companies are not required to transport goods to a customs terminal.

### Number of completed common transit operations at destination customs (monthly/year-to-date)

Import of goods



6 383

27 432

Export of goods



7 997

41 659

In June 2025, the upward trend in the number of common transit operations continued in both directions.

While 39,000 export declarations were processed in January–June 2024, this figure reached 41,500 in the same period of 2025. For imports, 13,000 declarations were processed in January–June 2024, compared to 27,000 in 2025.

*As a reminder, NCTS is an IT tool that technically enables businesses to use a single customs declaration with a single guarantee for movements between the 36 member countries of the Common Transit Convention.*

# Statistics on foreign trade

## Total export

**3,09** \$ bn

Comparison  
with April  
2024

**+0,09**   
\$billion




In June 2025, Ukraine exported goods worth **USD 3.09 billion**, which is USD 0.09 billion more than in June 2024.


## The top exports in June 2025 were:

- Sunflower oil — USD 0.37 billion;
- Maize — USD 0.33 billion;
- Iron ore — USD 0.20 billion.

## The main importers of Ukrainian goods were:

 Poland — **\$0,43** billion

 Turkey — **\$0,31** billion

 Germany — **\$0,18** billion

## Total import

**6,96** bn \$

taxable import

**5,03** bn \$

Comparison with the corresponding  
period of 2024

**+1,32** bn \$

taxable import 

**+0,68** bn \$




In June 2025, Ukraine imported goods worth a total of **USD 6.96 billion**, which is USD 1.32 billion more than in June 2024 (USD 5.64 billion).


**Taxable imports** amounted to USD 5.03 billion (72% of total imports), compared to USD 4.35 billion in June 2024. **The tax burden per kilogram of taxable imports** increased by 2.9% — from USD 0.502/kg in January – June 2024 to USD 0.516/kg in January–June 2025.

The **trade balance** worsened from –USD 2.64 billion in June 2024 to –USD 3.87 billion in June 2025.

## The main countries exporting goods to Ukraine in June 2025 were:

 China — **\$1,61** billion

 Poland — **\$0,68** billion

 Germany — **\$0,55** billion

# Meeting targets

## Status of indicative target achievement

Actual customs duty revenues

**56,8**  
bn UAH

Planned revenues

**61,5** UAH billion

Percentage of achievement

**92%**

In June 2025, the indicative targets set for customs authorities were higher than in May (UAH 61.5 billion compared to UAH 59.8 billion).

Despite administering a larger amount of transfers to the state budget (UAH 56.8 billion compared to UAH 55.6 billion in May), this was still insufficient to meet the plan — performance reached 92% of the assigned target.

Compared to June 2024 (UAH 46.6 billion), actual revenues in June 2025 increased by UAH 10.2 billion. Compared to June 2024 (UAH 46.6 billion), actual revenues in June 2025 increased by UAH 10.2 billion.

According to the State Customs Service, customs revenue for January–May 2025 increased compared to the same period in 2024 due to imports of:

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Petroleum products

up by **8,2** billion UAH

↑ or 13%



Natural gas

up by **4,8** billion UAH

↑ or 105,2%



Passenger cars

up by **3,2** billion UAH

↑ or 359,2%



Insecti-, rodenti-,  
fungi-, herbicides

up by **2,3** billion UAH

↑ or 142,3%



Agricultural machinery

up by **1,1** billion UAH

↑ or 98,2%

### Status of indicative tax revenues achievement

Import duty

**4,4 bn UAH**

**95%**  
of the plan

VAT on imported goods

**42,5 bn UAH**

**91%**  
of the plan

Excise tax on imported goods

**8,9 bn UAH**

**98,2%**  
of the plan

Export duty

**0,017 bn UAH**

**88,7%**  
of the plan

In June 2025, customs revenue again fell short of the indicative targets set by the Ministry of Finance across all tax categories.

It is evident that revenue planning for customs was based on assumptions that did not materialise. The State Customs Service attributes the deviation primarily to the discrepancy between the actual exchange rate (UAH 41.63/USD) and the rate assumed in the budget (UAH 45/USD). This discrepancy alone

accounts for an estimated shortfall of UAH 23.9 billion.

The highest rate of target execution was observed for excise tax on imported goods — 98.2%. Import duties reached 95% of the target, and import VAT — 91%. The lowest performance was in export duties, which reached only 88.7% of the planned amount.

### Customs exemptions (UAH)

→ %	Import duty	<b>6 bn</b>
📦	VAT on imported goods	<b>16,5 bn</b>
📦	Excise tax on imported goods	<b>5,2 bn</b>
← %	Export duty	<b>0,42 bn</b>

In June, the total amount of customs duty exemptions increased to UAH 28 billion, up by UAH 4.2 billion compared to May 2025.

The largest volumes of exemptions granted in June 2025 were for:

- Excise goods imported as raw materials (mainly tobacco) – UAH 5.2 billion;
- Defense-related goods – UAH 12.6 billion
- Imports under free trade agreements – UAH 3.7 billion
- Electric generators and other energy-producing equipment – UAH 2.4 billion
- Electric vehicles – UAH 1.4 billion

The current exemptions from import duty and VAT do not fully comply with EU legislation. Under the EU–Ukraine Association Agreement, Ukraine has committed to gradually aligning its legislation with EU law, in particular Regulation No. 1186/2009 and Council Directive 112/2006, which govern import duties and VAT. The National Revenue Strategy until 2030 also foresees the harmonisation of tax exemptions with EU requirements during the 2024–2026 period.

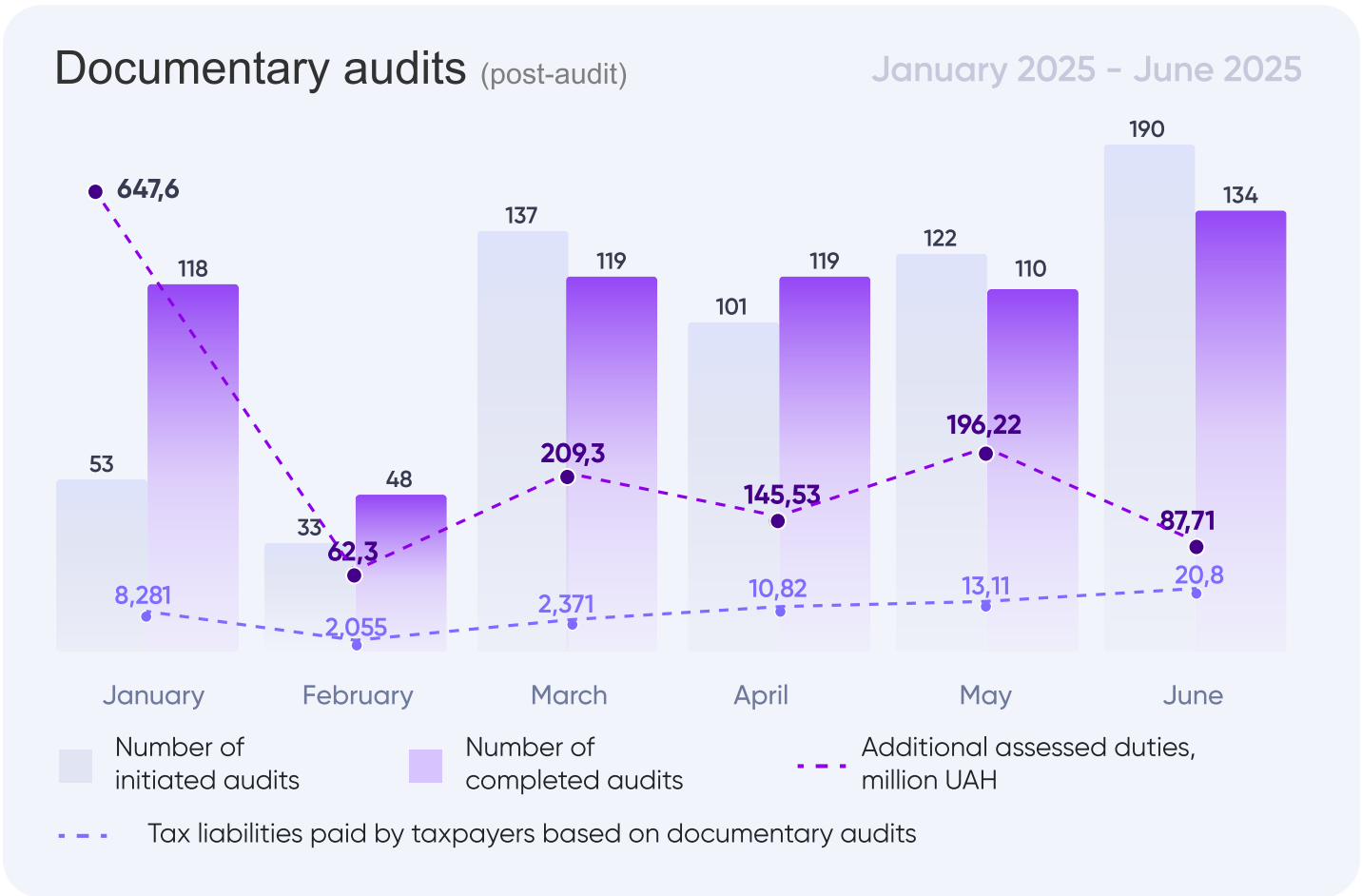


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## Implementation



The number of initiated documentary audits continues to increase (98 in June 2024 compared to 190 in June 2025).

The amount of additional assessments has more than tripled — from UAH 26 million in June 2024 to UAH 87.7 million in June 2025. However, only UAH 20.8 million (or 23.7%) has actually been collected. Separately, businesses voluntarily paid UAH 8 million in customs liabilities without undergoing audits.



### Number of decisions on customs value adjustments

Year-to-date:

**6 710**  
(+ 896)

Amount, (UAH):

**1,4 bn**  
(+ 177 mln)

### Number of decisions on goods classification

Year-to-date:

**728**  
(+ 94)

Amount, (UAH):

**0,19 bn**  
(+ 37 mln)

**In June 2025, customs authorities issued 94 decisions on goods classification** — 25 fewer than in June 2024. At the same time, the amount of additional duties assessed based on these decisions increased by 32%.

There were 156 fewer decisions on customs value adjustments compared to June 2024, and the corresponding additional assessments decreased by 1%.

According to the State Customs Service, value adjustments remain the primary source of additional revenue generated through customs control measures.

However, **the additional amounts assessed from customs value adjustments in June 2025 accounted for only 0.31%** of the total customs duties collected. A significant portion of these decisions is also being challenged in court, which may further reduce actual collections.

This indicates that the vast majority of customs duties in Ukraine are paid voluntarily by importers. As a result, the financial gains from customs control measures do not always justify the administrative burden they impose on import and export operations.

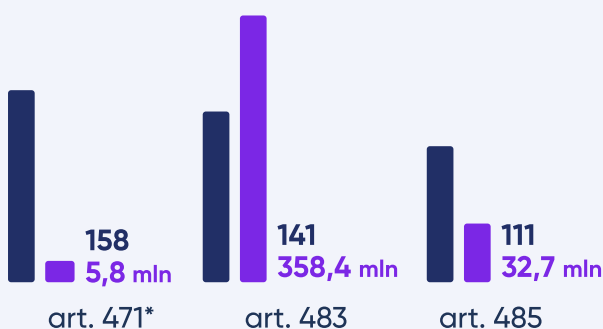
### Number of initiated cases

**778**

by  
amount of

**377 million UAH**

Top-3 articles by the number of initiated cases (cases/UAH):



\* the amount of unpaid customs duties is indicated

**In June 2025, customs authorities recorded 778 customs violations totalling UAH 377 million.**

The majority of cases involved violations of the procedure for passing through the “green corridor” (Article 471; UAH 5.8 million) and the movement of goods across the border with concealment from customs control (Article 483 of the Customs Code; UAH 358.4 million).

Despite the high value of detected violations, actual revenue recovered for the state


budget remains low. In June, customs authorities reviewed 149 cases, imposed fines totalling UAH 5 million, and collected UAH 6.6 million in payments.

A total of 340 cases involving UAH 2.661 billion were referred to court. Courts imposed fines amounting to UAH 239.5 million, and confiscation was applied in cases worth UAH 103.9 million.




**In June 2025, the average customs clearance time for goods decreased by 14 minutes compared to June 2024 (141 minutes vs. 155 minutes).**


A more significant reduction was observed for export declarations — 66 minutes in June 2025, compared to 115 minutes in June 2024.



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