

Customs Monthly Digest

№14
November 2025

Key updates



The Government has updated the rules governing the establishment and maintenance of customs registers, as well as the procedures for carrying out certain state control measures (Cabinet of Ministers Resolution No. 1478 of 19 November 2025).

In particular, the resolution:

- establishes the procedure for maintaining a register of sorting facilities operated by express delivery providers;
- improves the procedures and standards for publishing open data by the State Customs Service;
- updates the list of goods subject to mandatory veterinary and food safety controls upon import into Ukraine.



Ukraine has also introduced sanctions directly targeting vessels belonging to the aggressor state's "shadow fleet" for the first time. Following Presidential Decree No. 860/2025, the State Customs Service launched a dedicated "Sanctioned Vessels" information system to enable their rapid identification.

As of now, 56 vessels have been included in the sanctions list. If such vessels enter a port, customs clearance is denied, effectively preventing the loading or unloading of cargo. This mechanism represents an important element of Ukraine's sanctions enforcement framework.



In addition, the Government approved customs and tax exemptions for imports related to the construction of a ski resort by LLC "SLAVSKI".

The decision defines the list and volumes of goods that the company is allowed to import into Ukraine exempt from customs duties and VAT. The measure was adopted to implement a special investment agreement concluded between the Government, the Slavske Settlement Council, and LLC “SLAVSKI”.

European integration

As of 1 January 2026, the transitional period allowing the use of two alternative versions of the Pan-Euro-Mediterranean (PEM) Rules of Origin (the old and the revised versions) will come to an end.

From that date onwards, only the revised version of the PEM Rules of Origin will apply. The updated rules allow a wider range of goods to qualify for preferential origin and introduce lower thresholds for sufficient processing, thereby expanding access to preferential trade regimes.

Customs Administration Reform

The Ministry of Finance of Ukraine approved Order No. 459 of 9 September 2025, introducing instructions on the use of individual portable video cameras (body-worn cameras) by customs officers.

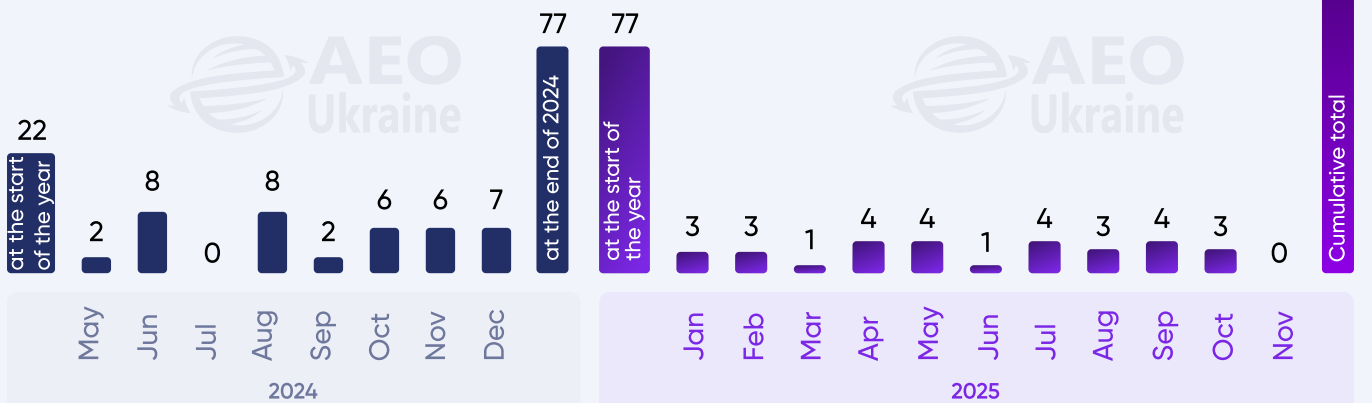
Video recording is a key element of the customs reform aimed at strengthening oversight, reducing corruption risks, and improving the efficiency of customs clearance, while maintaining restricted access to recorded footage.

The decision builds on the successful results of a pilot project at the Rava-Ruska border crossing point, where the use of body-worn cameras contributed to shorter customs clearance times.

The selection commission for the position of Head of the State Customs Service of Ukraine [has admitted 38 candidates to the competition](#). The next stage will involve the publication of the schedule for local aptitude testing on the website of the Cabinet of Ministers, with testing expected to begin in mid-January 2026.

Fostering trade

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



In November 2025, **no companies were granted either AEO-C or AEO-B status**. As a result, the total number of AEOs remained unchanged at 102 companies holding AEO-C status and 5 companies holding both AEO-C and AEO-B status. The last time no AEO status was granted to any company was July 2024.

At the same time, the number of applications submitted for AEO status increased compared with November 2024 — 9 applications in November 2025, up from 5 applications in November 2024.

Authorizations for simplifications

(including transit ones, November'25)

Number of businesses authorized for specific simplifications:

8

number of issued authorization

9

in particular transit authorization

5

In November 2025, the number of granted authorisations (simplifications) declined slightly. Authorisations were granted to 8 companies, compared with 18 companies in both October and September. Of these, 5 were transit-related authorisations.

The number of applications for authorisations also decreased in November, to 49 applications (compared with a lower level of 23 applications

recorded previously). The most popular simplification among businesses in November was the comprehensive guarantee, with 3 such authorisations granted. This simplification allows companies to use a single guarantee for multiple foreign trade

trade operations, and serves as a first step towards obtaining a reduced guarantee amount or full exemption from a guarantee.

Authorisations were granted to 8 companies, compared with 18 companies in both October and September. Of these, 5 were transit-related authorisations.

The most popular simplification in November was the “**comprehensive guarantee**” (3 authorisations granted). This simplification allows companies to provide a single guarantee (to secure the payment of import duties and taxes) for multiple foreign trade operations at once. It is an initial step toward obtaining a reduced guarantee amount or even a waiver from the guarantee requirement. Overall, this simplification helps businesses save both time and money on guarantee-related processes.



In November 2025, the number of transit operations decreased slightly compared to October.

Outbound transit operations declined by 10% (from 10.3 thousand declarations to 9.5 thousand), while inbound transit operations fell by 8% (from 8.6 thousand to 7.7 thousand).

At the same time, year-on-year comparisons show a significant increase. Compared to

November 2024, the number of transit operations almost tripled for inbound movements and increased by approximately 1.5 times for outbound movements.

As a reminder, the New Computerised Transit System (NCTS) is an IT tool that 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



In November 2025, Ukraine exported goods worth USD 3.6 billion, which is USD 0.06 billion higher (or 2%) than in November 2024.

The top exports in November 2025 were:

- Sunflower oil – \$0.51 billion;
- Corn – \$0.38 billion;
- Wheat – \$0.24 billion.

The main importers of Ukrainian goods were:

🇵🇱 Poland — **\$0.43 billion** 🇮🇹 Italy – **\$0.26 billion** 🇹🇷 Türkiye – **\$0.22 billion**.



During November 2025, Ukraine imported goods worth \$7.6 billion, which is \$1.6 billion higher than in November 2024 (\$ 6.0 billion).

Taxable imports amounted to \$5.8 billion (76% of total imports), compared to \$4.7 billion (78% of total imports) in November 2024.

The tax burden per unit weight of taxable imports increased by 1.4%, from \$0.513/kg to \$0.520/kg.

The trade balance deteriorated from – \$2.48 billion in November 2024 to – \$4.0 billion in November 2025.

The top imported goods in November 2025 were:

- Other goods – \$0.87 billion.
- Passenger cars – \$0.66 billion;
- Petroleum products – \$0.6 billion.

The main countries exporting goods to Ukraine in November 2025 were:

🇨🇳 China — **\$1.91 billion** 🇵🇱 Poland — **\$0.73 billion** 🇹🇷 Türkiye — **\$0.66 billion**

Meeting targets

Status of indicative target achievement

Actual customs duty revenues

61,9
bn UAH

Planned revenues
76 UAH billion

Percentage of achievement
82%

In November 2025, customs authorities again faced indicative revenue targets that did not reflect actual trade dynamics (UAH 76 billion). Tax revenues collected amounted to UAH 61.9 billion, which corresponds to 82% of the indicative target.

Compared to November 2024 (UAH 51.3 billion), actual revenues in November 2025 increased by

UAH 10.6 billion.

The largest revenue contributions came from trade in:



Petroleum products

up by **20,3** billion UAH



Passenger cars

up by **4,6** billion UAH



Natural gas

up by **2,6** billion UAH

Status of indicative tax revenues achievement

Import duty

5,1 bn UAH

82%
of the plan

Import duty

46 bn UAH

77%
of the plan

Excise tax on imported goods

11,3 bn UAH

100,3%
of the plan

Export duty

0,25 bn UAH

949%
of the plan

In November 2025, customs revenues met the Ministry of Finance's indicative targets **for excise tax and export duty**.

The highest rate of target fulfilment was recorded for excise tax on imported goods — 100.3%. For export duty and VAT, collections amounted to 882% and 77% of the planned levels, respectively.

Export duty collections increased significantly

(949% of the planned level). As a reminder, an export duty on soybeans and rapeseed has been in force in Ukraine since September, which had a substantial impact on the collection of this tax.

The State Customs Service explains the difficulties in meeting overall revenue targets primarily by the mismatch between the exchange rate assumed in the state budget (UAH 41.64 per USD instead of UAH 45).

This exchange rate discrepancy alone accounts for a revenue shortfall of UAH 47.9 billion since the beginning of the year. In addition, the growth in granted tax exemptions has also had a significant impact.

Customs exemptions (UAH)		
→%	Import duty	6,5 bn
📦	VAT on imported goods	19,3 bn
🏺	Excise tax on imported goods	5,1 bn
←%	Export duty	1 bn

In November, the total amount of granted tax exemptions reached **UAH 31.9 billion**.

For comparison, tax exemptions accounted for 52% of the total customs-administered tax revenues.

The largest shares of customs tax exemptions were attributable to:

- imports of defence-related goods – 50.5% (UAH 16.2 billion);
- tobacco exemptions for the production of tobacco products – 15.9% (UAH 5.1 billion);
- exemptions from import duty under free trade agreements – 11.5% (UAH 3.7 billion);
- exemptions for electric vehicle imports – 9.4% (UAH 3.0 billion);
- exemptions for goods used for the restoration and repair of energy infrastructure – 6.3% (UAH 2.0 billion);
- other exemptions – 6.3% (UAH 2.0 billion).

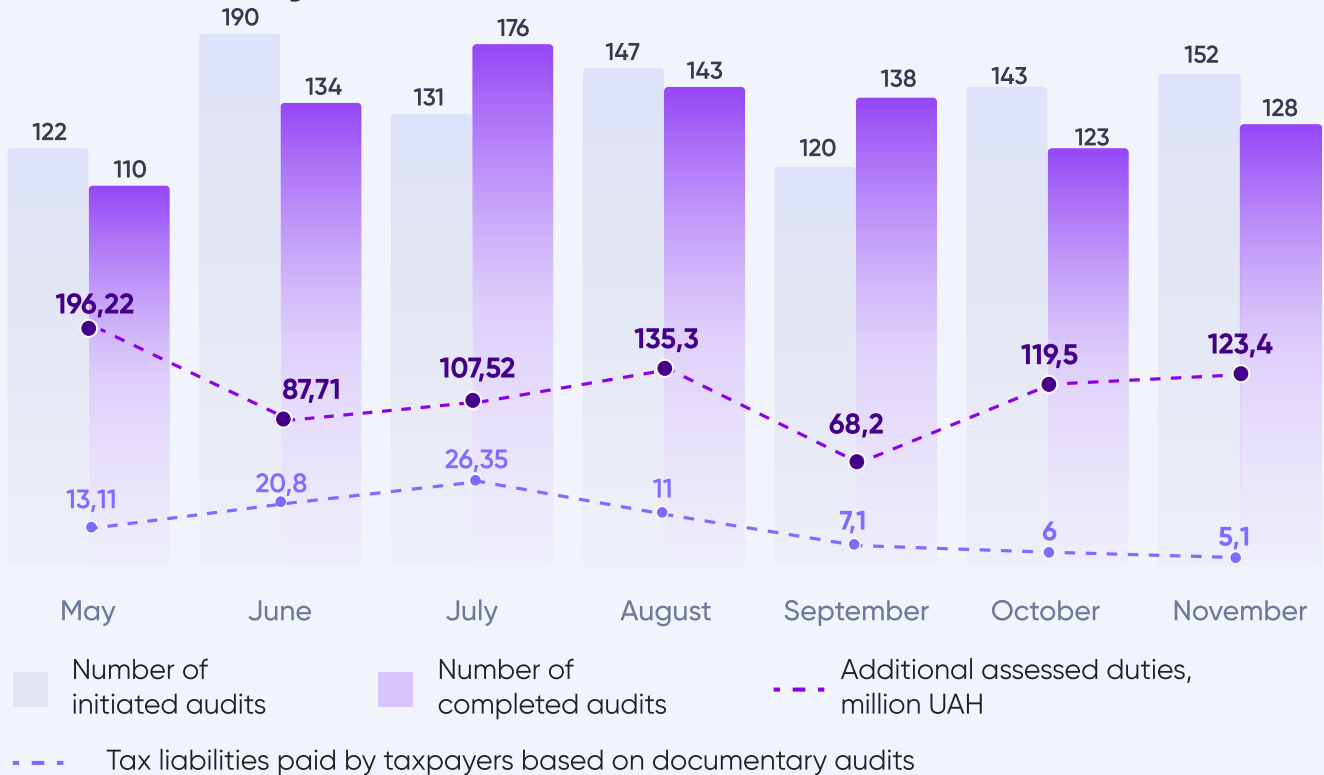
Compared to November 2024, the total amount of granted exemptions increased by UAH 9 billion.

Implementation

The number of initiated and completed documentary audits continues to increase. Compared to November 2024 (81 audits), 152 audits were initiated in November 2025, which is 71 more audits. However, the amount of additional tax assessments was lower in November 2025. In November 2024, additional assessments amounted to UAH 586 million, compared to UAH 123 million in November 2025.

Only UAH 5.1 million, or 4% of the additionally assessed amounts, was actually paid to the state budget. At the same time, businesses voluntarily paid an additional UAH 19.5 million, i.e. without the initiation of audits.

Documentary audits (post-audit)



Number of decisions on customs value adjustments

Year-to-date:

11 438

(+ 887)

Amount, (UAH):

2,6 bn

(+ 293 mln)

Number of decisions on goods classification

Year-to-date:

1 276

(+ 107)

Amount, (UAH):

0,35 bn

(+ 34 mln)

In November 2025, customs authorities adopted 107 decisions on the classification of goods, which is 25 fewer decisions than in November 2024. At the same time, the amount of additionally assessed payments under these decisions decreased by 51%.

The number of decisions on customs value adjustments in November 2025 was 445 fewer than in November 2024. However, the amount

of additional assessments increased by 19% compared to November 2024.

An analysis of data from the State Customs Service indicates that revenues from customs value adjustments remain the main source of additional revenues resulting from customs control.

However, the additional amounts assessed through customs value adjustments in November 2025 accounted for **only 0.47% of the total taxes collected by customs authorities**. A significant share of these decisions is also challenged in courts, which means that actual budget revenues may be even lower.

Therefore, the overwhelming majority of customs payments in Ukraine are paid voluntarily by taxpayers. Consequently, additional assessments resulting from customs control do not always justify the increased complexity of export–import operations.



In November 2025, customs authorities recorded 757 violations of customs rules with a total value of UAH 202 million.

The largest share consisted of cases involving the movement of goods with concealment from customs control (Article 483 of the Customs Code – 189 cases amounting to UAH 171 million) and actions aimed at unlawful exemption from the payment of customs duties (Article 485 – cases amounting to UAH 57.7 million).

In November 2025, customs authorities considered 100 cases of customs rule violations, imposed fines totaling UAH 3.6 million, and UAH 6.7 million was actually paid.

A total of 387 cases worth UAH 172.8 million were referred to courts. Courts imposed fines totaling UAH 1.2 billion and applied confiscation amounting to UAH 1.3 billion.

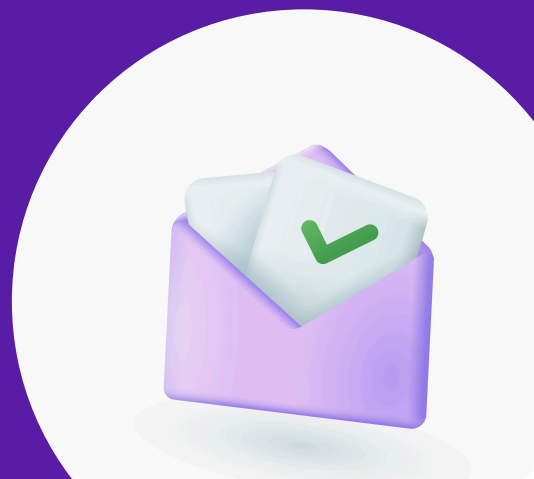


In November 2025, the average duration of customs clearance for imported goods decreased by 15 minutes compared to November 2024 (141 minutes versus 156 minutes).

The processing time for export declarations decreased even more significantly – 60 minutes in November 2025, compared to 96 minutes in November 2024.

Keep up with the latest news

Subscribe to the digest



[Digest archive](#)