

Customs Monthly Digest

№15
December 2025

Key updates



On 26 December 2025, Laws [No. 4709-IX](#) and [No. 4710-IX](#) entered into force, expanding the list of defence-related goods that may be imported into Ukraine exempt from customs duties and VAT.

The exemptions were extended, inter alia, to combat simulators, as well as to goods used for the production, repair, and modernisation of drones, demining equipment, and counter-technical reconnaissance systems, with clearly regulated rules governing changes in their intended use.

In addition, the validity of these exemptions was extended:

- until 2027 for certain defence goods;
- until 2029 for renewable energy equipment.



As of 25 December 2025, the State Customs Service [launched the “Requests and Decisions” module](#) within the new automated customs clearance system ASMO “Center”. From now on, requests to specialised customs units and the corresponding decisions on customs value, country of origin, and HS (Ukrainian Classification of Goods for Foreign Economic Activity) classification are generated and processed electronically, without paper-based procedures. The results are sent to the declarant and made available in the personal online cabinet. Until a decision is adopted, customs declaration processing is automatically suspended across all systems, ensuring a unified procedural logic and eliminating parallel bureaucratic actions.



Port security has been strengthened: on 24 December 2025, the Cabinet of Ministers of Ukraine [adopted Resolution No. 1767](#),

amending the procedures for customs operations in seaports and river ports. The changes aim to reduce congestion in customs control zones, enhance port infrastructure security, and create alternative import routes, particularly for critical goods. The new rules allow containers to be placed under the transit procedure prior to entering the port and enable internal transit through neighbouring countries without providing guarantees for customs payments, provided that no risks are identified.

European integration

Throughout 2025, Ukraine continued to implement EU integration reforms. In particular, in 2025:

- the screening of compliance of Ukrainian legislation with EU law under Chapter 29 “Customs Union” was completed;
- a draft of the new Customs Code was presented, aligned with the provisions of the Union Customs Code (Regulation (EU) No 952/2013), and public consultations on the draft were launched;
- Decision No. 2/2024 of the Joint Committee of the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin was ratified;
- preparations of customs authorities for the transition to NCTS Phase 6 were initiated.

In its annual Enlargement Report, the **European Commission noted that Ukraine has a good level of preparedness for EU integration under Chapter 29 “Customs Union”** and demonstrated tangible progress in this area over the course of the year.

Customs Administration Reform

In September 2024, Law No. 3977-IX was adopted, laying the groundwork for the reform of the customs administration. A key element of this reform was the selection of a new Head of the State Customs Service through a competitive procedure, involving international experts. However, delays emerged from the very outset of the law’s implementation. The new Head of the State Customs Service was not appointed

within the initially expected timeframe, and the competitive procedures were launched with a significant delay. In particular, the Government initiated the selection process only in July 2025.

Nevertheless, the Selection Commission for appointing the new Head was eventually established, and the competition formally commenced. In January 2026, computer-based anonymous testing of general competencies was conducted for 38 candidates for the position of Head of the State Customs Service.

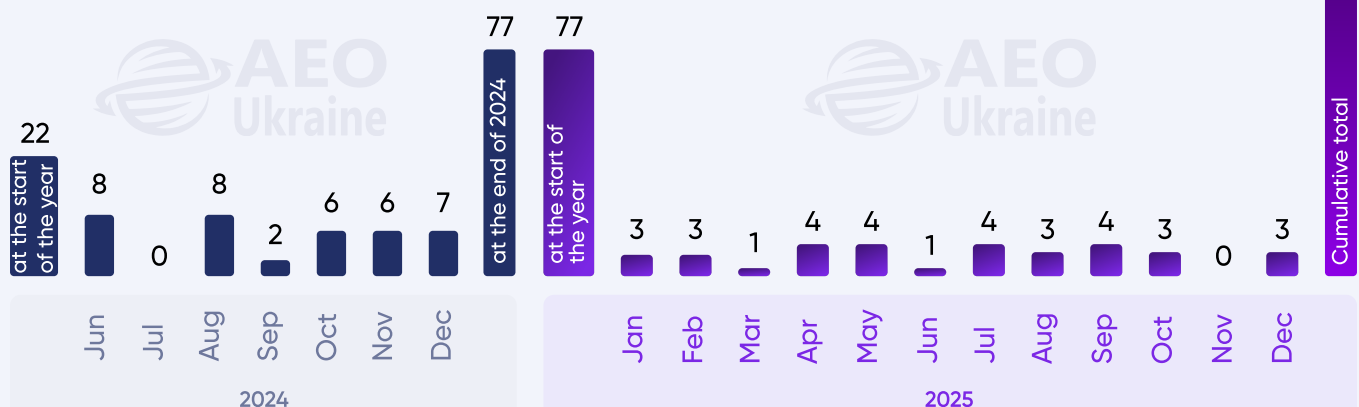
In addition to the competition for appointing a new Head, the following steps were taken as part of the customs administration reform:

- the Customs Competence Unit, established within the Coordination and Monitoring Customs Office, began processing customs declarations;
- the Procedure for psychophysiological testing of customs officials and candidates for civil service positions in customs bodies, including the use of polygraph testing, was approved;
- approaches to remuneration of customs officials were revised: salary levels are now determined not by position or unit, but by professional knowledge, experience, and job complexity;
- the Procedure for rotation of customs officials was approved;
- the Procedure for conducting attestation, integrity assessment, and professional competence evaluation of customs officials was approved;
- the professional standard “Customs Inspector” was approved;
- the use of individual portable video cameras (body cameras) by customs officials was introduced.

Fostering trade

In December 2025, three companies were granted AEO-C status, while no companies received AEO-B status. As a result, the total number of AEOs in Ukraine reached 105 companies with AEO-C status and 5 companies holding both AEO-C and AEO-B status.

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



Overall, 33 companies obtained AEO status in 2025, compared to 55 companies in 2024. As of December 2025, AEO operators accounted for 4% of total imports and 6% of total exports.

The number of applications for AEO status decreased compared to December 2024 (6 applications in December 2025 versus 10 in December 2024). However, overall interest in AEO status increased slightly in 2025: while 84 applications were submitted in 2024, the number rose to 94 applications in 2025.

Authorizations for simplifications

(including transit ones, December'25)

Number of businesses authorized for specific simplifications:

18

number of issued authorization

34

in particular transition authorization

14

In December 2025, the number of granted customs simplifications increased. Eighteen companies obtained simplifications (compared to 8 in November), including 14 transit-related authorisations.

Overall, 154 companies were granted customs authorisations in 2025, which is significantly fewer than in 2024, when 244 companies received such authorisations.

In December, the downward trend in the number of submitted applications for simplifications continued, with 37 applications, compared to 45 applications in December 2024.

The most popular simplification among businesses in December was **Authorised Consignee status**, with 12 such authorisations granted. This simplification allows

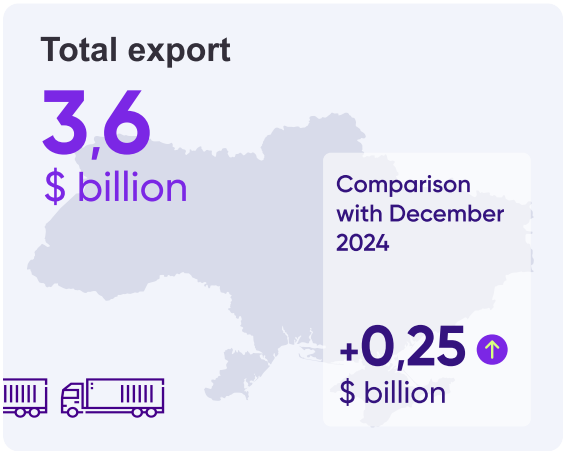
companies to end transit movements at the consignee’s premises, thereby saving time and costs by eliminating the need to present goods at a customs terminal.



- In December 2025, the number of transit operations increased by 10% in both directions:
- imports rose from 7.6 thousand declarations to 8.5 thousand, and
 - exports increased from 9.5 thousand to 10.5 thousand declarations.

Overall, almost 142 thousand transit declarations were processed in 2025, marking a record high since the introduction of the common transit procedure. For comparison, just over 104 thousand declarations were processed in 2024.

Statistics on foreign trade



In December 2025, Ukraine exported goods worth **\$3.6 billion**, which is \$0.25 billion higher (or 7,5%) than in December 2024.

- The top exports in December 2025 were:**
- Sunflower oil – \$0.54 billion;
 - Corn – \$0.48 billion;
 - Iron ores – \$0.16 billion.

Sunflower oil, corn, and wheat were the main export commodities of Ukraine in 2025.

The main importers of Ukrainian goods were:

🇵🇱 Poland – **\$0.44 billion**; 🇮🇹 Italy – **\$0.29 billion**; 🇹🇷 Türkiye – **\$0.27 billion**.

Overall, Poland, Turkey, and Germany were the leading destination markets for Ukrainian exports in 2025.



During December 2025, Ukraine imported goods **worth \$ 9.4 billion**, which is \$ 2.3 billion more than in December 2024 (\$7.1 billion).

Taxable imports amounted to \$6.6 billion (70% of total imports), compared to \$5.2 billion (74% of total imports) in December 2024.

The tax burden per unit of weight of taxable imports increased by 1.7%,

from \$0.515/kg to \$0.523/kg

The trade balance deteriorated from –\$3.76 billion in December 2024 to –\$5.83 billion in December 2025.

The top imported goods in December 2025 were:

- Other goods – \$1.3 billion.
- Petroleum products – \$0.79 billion.
- Passenger cars – \$0.66 billion.

Petroleum products, passenger cars, and other goods were the main import categories in Ukraine in 2025.

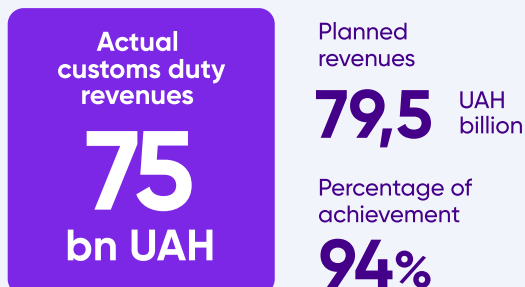
The main countries exporting goods to Ukraine in December 2025 were:

🇨🇳 China – **\$2.19 billion** 🇹🇷 Türkiye – **\$0.94 billion** 🇵🇱 Poland – **\$0.81 billion**

Overall, China, Poland, and Germany were the main source countries of imports to Ukraine in 2025.

Meeting targets

Status of indicative target achievement



In December 2025, the indicative revenue targets set for customs again did not reflect actual trade conditions (UAH 79.5 billion).

Actual tax revenues amounted to UAH 75.0 billion, which corresponds to 94% of the target. Compared to December 2024 (UAH 54.1 billion), actual revenues in December 2025 increased by UAH 20.9 billion.

Overall, in 2025 the revenue target assigned to customs was met at 92.7%.

The largest contributions to tax revenues in 2025 came from trade in:



Petroleum products

184,6 billion UAH



Passenger cars

56,6 billion UAH



Natural gas

23 billion UAH

Status of indicative tax revenues achievement

Import duty

5,1 bn UAH

90%
of the plan

Import duty

55,8 bn UAH

91%
of the plan

Excise tax on imported goods

13,4 bn UAH

110%
of the plan

Export duty

0,3 bn UAH

855%
of the plan

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

The highest rate of target achievement was recorded for excise tax on imported goods, at 110%.





For export duties and import VAT, collections reached 90% and 91% of the planned amounts, respectively.

Export duty revenues increased significantly, reaching 855% of the planned level. This surge is largely attributable to the introduction of export duties on soybeans and rapeseed in September, which had a substantial impact on export duty collections.

The State Customs Service explains the difficulties in meeting overall revenue targets

primarily by the discrepancy between the exchange rate assumed in the state budget (UAH 45 per USD) and the actual exchange rate (UAH 41.69 per USD).

This exchange rate mismatch alone accounts for an estimated cumulative revenue shortfall of UAH 52.6 billion since the beginning of the year. The expansion of tax exemptions has also had a significant impact on revenue performance.

Customs exemptions (UAH)		
→ 	Import duty	8,2 bn
	VAT on imported goods	26,3 bn
	Excise tax on imported goods	6,1 bn
← 	Export duty	1,2 bn

In December, the value of granted tax exemptions **amounted to UAH 41.9 billion**. For comparison, tax exemptions accounted for 56% of the total taxes administered by customs authorities during the month.

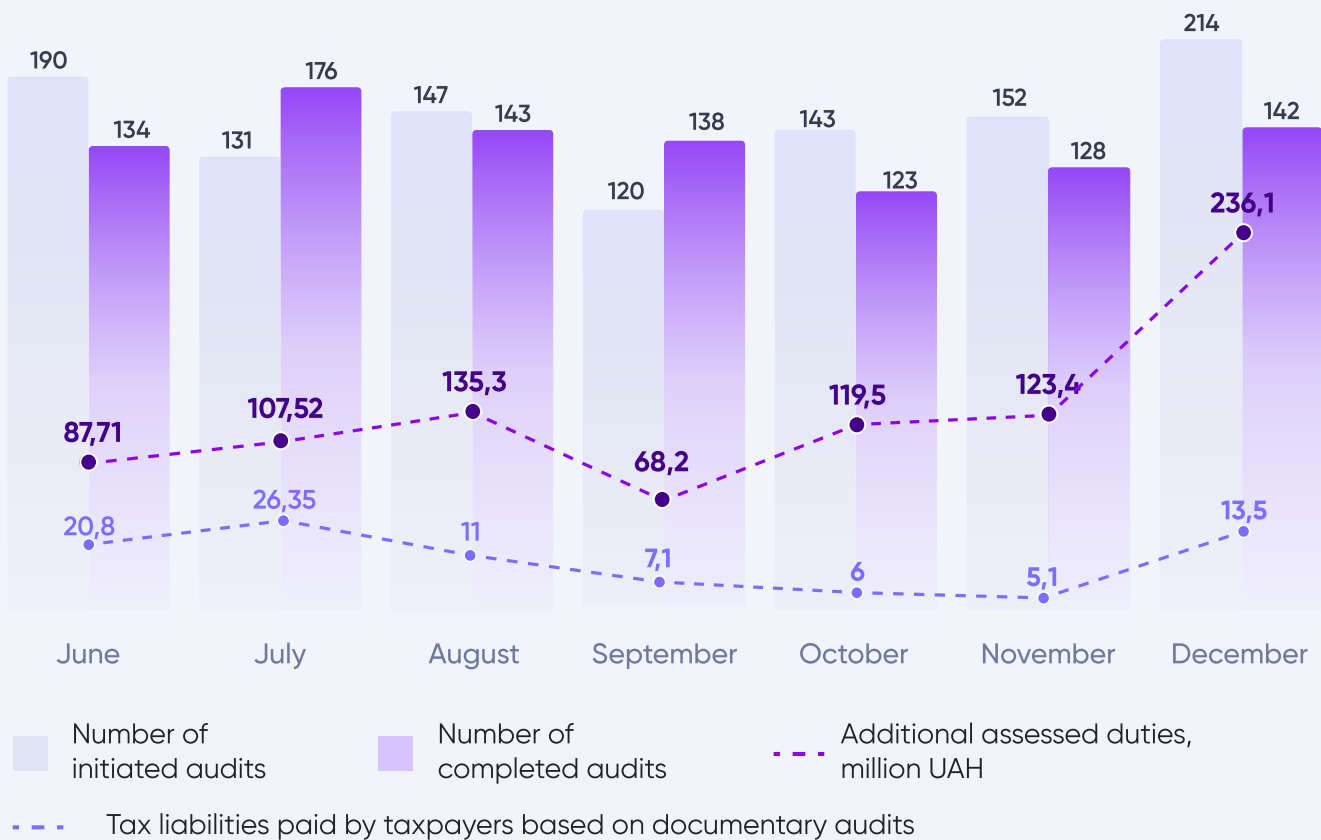
Overall, in 2025, tax exemptions totaled UAH 327 billion, including:

- imports of defence-related goods – UAH 151 billion;
- tax exemptions for tobacco used in the production of tobacco products – UAH 62.7 billion;
- exemptions from import duties under free trade agreements – UAH 42.5 billion;
- tax exemptions on the import of electric vehicles – UAH 20.3 billion;
- exemptions for goods used in the restoration and repair of energy infrastructure – UAH 23.6 billion.

Compared to December 2024, the total value of granted exemptions increased by UAH 14.7 billion.

Implementation

Documentary audits (post-audit)



The number of initiated and completed documentary audits continues to increase. Compared to December 2024 (107 audits), December 2025 saw 107 additional audits initiated, bringing the total to **214 audits for the month**.

Overall, 1,543 documentary audits were initiated in 2025.

The amount of additional tax assessments also increased. In December 2024, additional charges totaled UAH 62 million, compared to UAH 236 million in December 2025.

However, actual payments to the state budget amounted to only UAH 13.5 million, representing just 6% of the additionally assessed amounts.

At the same time, businesses voluntarily paid an additional UAH 47.2 million (i.e. without documentary audits).

Number of decisions on customs value adjustments

Year-to-date:

12 492
(+ 1 054)

Amount, (UAH):

2,9 bn
(+ 272 mln)

Number of decisions on goods classification

Year-to-date:

1 392
(+ 116)

Amount, (UAH):

0,4 bn
(+ 55,2 mln)

In December 2025, customs authorities adopted **116 decisions on goods classification**, which is 32 fewer decisions than in December 2024. At the same time, the amount of additionally assessed payments under these decisions increased by 54%.

The number of decisions on customs value adjustments in December 2025 was 518 fewer than in December 2024, while the amount of

additional assessments increased by 9% year-on-year.

Analysis of data from the State Customs Service indicates that revenues generated through customs value adjustments remain the main source of additional revenues resulting from customs control measures.

However, the additional amounts assessed through customs value adjustments in December 2025 **accounted for only 0.36% of the total customs revenues collected**. Moreover, a significant share of these decisions is subject to judicial appeals, which may further reduce actual budget revenues.

Overall, the vast majority of customs payments in Ukraine are made voluntarily by taxpayers. Therefore, additional assessments resulting from customs control do not always justify the increased complexity of export and import operations.

Number of initiated cases

666

by
amount of

160 million UAH

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



* the amount of unpaid customs duties is indicated

In December 2025, **customs authorities recorded 666 violations of customs rules amounting to UAH 160 million**.

The largest share of violations related to actions aimed at unlawful exemption from customs payments (Article 485 of the Customs Code), with cases totaling UAH 59.8 million.

In December 2025, customs authorities considered 116 cases of customs rule violations, imposed fines totaling

UAH 3 million, and **UAH 5.5 million was actually paid.**

A total of 502 cases worth UAH 127 million were referred to courts. Courts imposed fines totaling UAH 0.8 billion and applied confiscation measures amounting to UAH 1.4 billion.



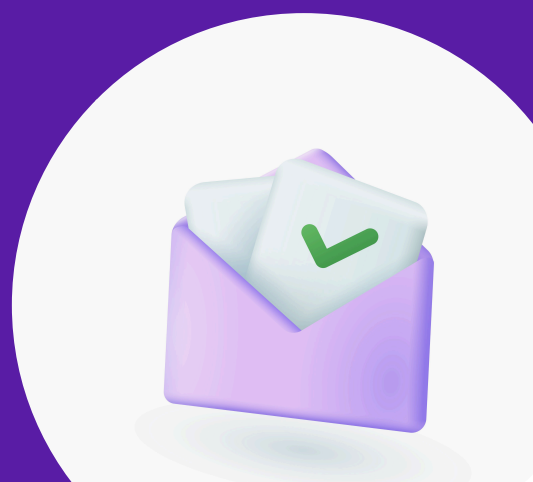
In December 2025, the average time for customs clearance of imported goods decreased by 18 minutes compared to December 2024 (144 minutes vs. 162 minutes).

The processing time for export declarations also declined significantly, from 83 minutes in December 2024 to 58 minutes in December 2025.



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