

Customs Monthly Digest

№12

September 2025

Key updates



Ukraine and Uzbekistan conducted a comparison of their customs statistics.

According to Ukrainian data, imports from Uzbekistan amounted to USD 32 million, while according to Uzbek data, exports to Ukraine totaled USD 16.5 million. The main reason for the discrepancy is re-exports of Uzbek-origin goods through third countries, particularly the EU (USD 6.5 million), Turkey (USD 3.2 million), and Georgia (USD 0.4 million). Additional differences arise from adjustments to the statistical value of goods and other methodological nuances. Such routine statistical reconciliations show that variations in trade data are primarily driven by differences in national methodologies for recording exports and imports.



A new list of documents and data required for submission to the State Service of Ukraine on Food Safety and Consumer Protection (SSUFSCP) for official control has been approved.

The new order, Order No. 352 of the Ministry of Finance of Ukraine dated 15 July 2025, defines the list of documents depending on the product code under the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA). It also specifies the types of certificates required for phytosanitary control.



Ukraine issued its first authorization for the operation of a customs warehouse.

The procedure for authorizing customs warehouses and temporary storage

facilities came into effect on 19 April 2025, in accordance with the Customs Code of Ukraine and Cabinet of Ministers Resolution No. 1092.

Authorizations are granted to businesses that meet the established criteria, including compliance with tax and customs legislation, possession of all required documentation, properly equipped facilities, and the absence of any outstanding tax liabilities.

European integration

Ukraine and the EU have updated the Association Agreement by increasing duty-free tariff quotas for certain agricultural products. The largest increases were applied to honey, sugar, eggs, and poultry meat.

However, for some products, the newly proposed quotas remain below Ukraine's export volumes of 2024, when Autonomous Trade Preferences were in force.

Customs Administration Reform

The Selection Commission for the Head of the State Customs Service of Ukraine [held its second meeting](#), during which it approved a tentative six-month schedule for the competitive selection process.

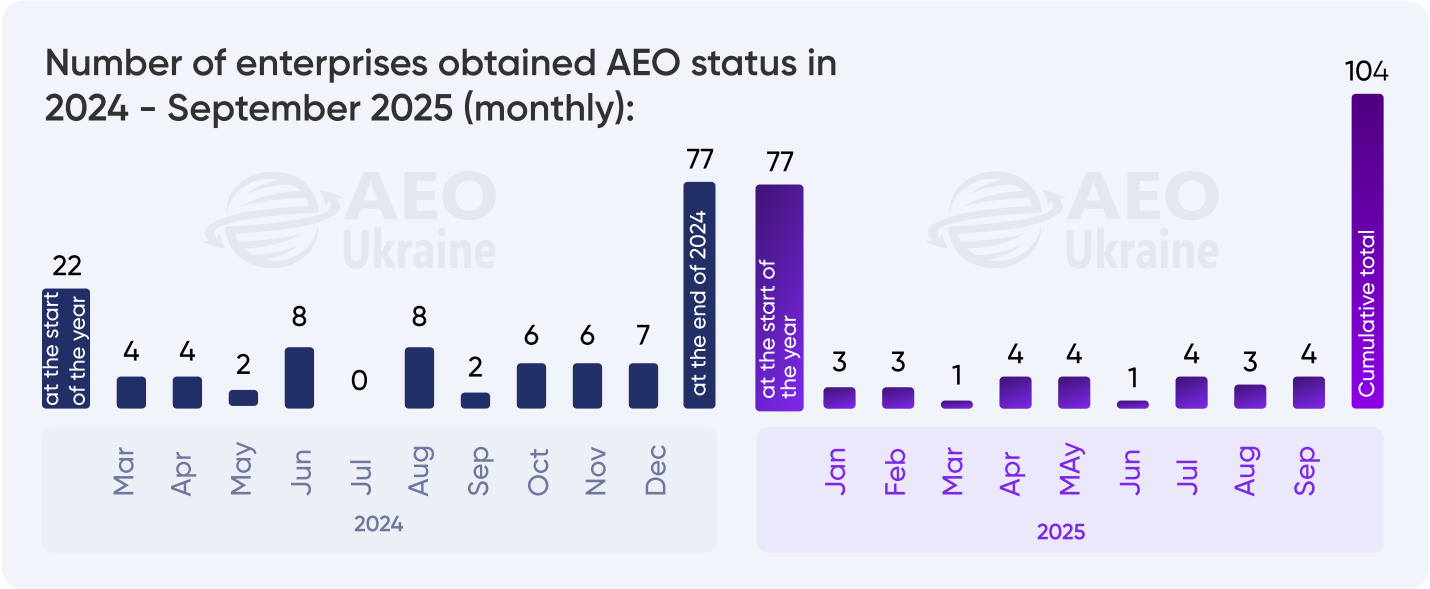
This timeline, however, differs from Ukraine's commitments under the Memorandum of Cooperation with the International Monetary Fund (IMF), which stipulates that the appointment of a permanent Head of the State Customs Service should take place by the end of 2025, in line with one of the structural benchmarks set out in the agreement with the IMF.

The Cabinet of Ministers adopted Resolution No. 1100 of 8 September 2025, “On the Approval of the Procedure for Conducting Attestation and Assessing the Integrity and Professional Competence of Customs Officials.”

The adoption of this document marks an important milestone in Ukraine's customs reform, introducing a formal procedure for the attestation of current employees of the State Customs Service. The new framework aims to ensure that customs officials

meet high standards of professionalism, integrity, and ethical conduct, in line with European best practices in public administration.

Fostering trade



In September 2025, four companies were granted the status of Authorized Economic Operator (AEO-C). No companies received the AEO-B status this month. As of the end of September, Ukraine has 99 companies with AEO-C status and 5 companies holding both AEO-C and AEO-B authorizations.

The number of applications for AEO status increased compared to August 2025 (15 in September versus 7 in August) and was also higher than in September 2024 (8 applications).

Authorizations for simplifications
(including transit ones, September'25)

Number of businesses authorized for specific simplifications:

18

number of issued authorization

28

in particular transition authorization

7

In September 2025, the number of granted simplifications continued to grow following the decline observed in June.

Eighteen companies received simplifications (compared to 13 in the previous month), including seven transit simplifications.

The number of applications for simplifications remained high – 37 in September 2025, compared to 22 in September 2024.

This demonstrates that businesses remain highly interested in obtaining customs simplifications.

The most popular simplification in September was the “**clearance at the premises**” procedure (eight authorizations granted). This simplification allows companies to complete customs clearance directly at their own premises, saving time and costs by eliminating the need to transport goods to a customs terminal.



In September 2025, the number of common transit operations increased compared to August.

Outbound movements rose by **44%** (from 6.6 thousand declarations to 9.5 thousand), while inbound movements **more than doubled** (from 3.1 thousand to 7.4 thousand).

Compared to September 2024, the number of operations increased significantly in both

directions – **inbound** (from 3.2 thousand to 7.4 thousand declarations) and **outbound** (from 5.7 thousand to 9.5 thousand declarations).

This year marks **three years since Ukraine joined the Common Transit Convention (NCTS)**. Over this period, more than **231 thousand transit declarations (T1)** have been processed, with a stable upward trend in both directions.

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

Total export

3,16
\$ billion

Comparison
with
September
2024

-0,1 ↓
млрд \$



In September 2025, Ukraine exported goods worth **\$3.16 billion**, which is **\$0.1 billion (3%)** less than in September 2024.

The top exports in September 2025 were:

- Wheat — \$0.45 billion;
- Sunflower oil — \$0.21 billion;
- Ores — \$0.18 billion.

The main importers of Ukrainian goods were:

Poland — **\$0.43 billion** Germany — **\$0.28 billion** Egypt — **\$0.19 billion**

Total import

7,6
bn \$

taxable import

5,9 bn \$

Comparison with the corresponding
period of 2024

+1,6
bn \$

taxable import

+1,2 bn \$



In September 2025, Ukraine imported goods worth **\$7.6 billion**, which is **\$1.6 billion more** than in September 2024 (\$6 billion). **Taxable imports** amounted to **\$5.9 billion** (78% of total imports), compared to **\$4.8 billion** in September 2024

The **tax burden** per kilogram of taxable imports **increased by 2.0%**, from **\$0.507/kg** to **\$0.517/kg**.

The trade balance deteriorated from **−\$2.74 billion** in September 2024 to **−\$4.44 billion** in September 2025.

The top imported goods in September 2025 were:

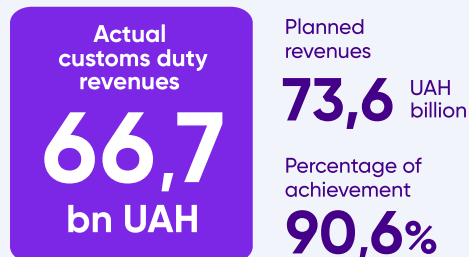
- Petroleum products — \$0.66 billion
- Other goods — \$0.63 billion
- Passenger cars — \$0.58 billion

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

China — **\$1.77 billion** Poland — **\$0.67 billion** Germany — **\$0.59 billion**

Meeting targets

Status of indicative target achievement



In September 2025, customs offices were assigned the highest indicative targets since the beginning of the year (UAH 73.6 billion).

Despite the fact that **actual tax revenues also reached a record high of UAH 66.7 billion**, the indicative target was not met; **90.6% of the target was achieved**.

Compared to September 2024 (UAH 52.3 billion), actual revenues in September 2025 increased by **UAH 14.4 billion**.

According to the State Customs Service, customs revenue growth in January–September 2025 compared to the same period in 2024 was primarily driven by imports of:



Petroleum products

up by **23,5** billion UAH

↑ or 23,1%



Natural gas

up by **7,4** billion UAH

↑ or 93,5%



Passenger cars

up by **8,7** billion UAH

↑ or 26,6%



Cigarettes

up by **3,7** billion UAH

↑ or 142,9%



Power generators

up by **1,9** billion UAH

↑ or 100,7%

In September 2025, customs revenues met the indicative targets set by the Ministry of Finance only for export duties. However, collections from this tax are relatively small and do not significantly affect the overall revenue performance.

The **highest rate of plan fulfillment** was recorded for **excise tax on imported goods** — **96.5%**. **Export duties and import VAT** reached **89%** of their planned targets.

Status of indicative tax revenues achievement

Import duty

4,8 bn UAH

89%
of the plan

Import duty

50 bn UAH

89%
of the plan

Excise tax on imported goods

11,3 bn UAH

97%
of the plan

Export duty

0,47 bn UAH

2109%
of the plan

Export duty revenues increased substantially. As a reminder, in **September, export duties on soybeans and rapeseed** came into effect, which may have had a significant impact on these collections.

The State Customs Service attributes the difficulties in meeting the revenue plan primarily to the exchange rate deviation from the forecast used in the state budget (UAH 41.32 instead of UAH 45

per USD). This discrepancy alone accounts for a **UAH 38.9 billion shortfall** in tax revenues since the beginning of the year.

Customs exemptions (UAH)

→ 	Import duty	6,2 bn
	VAT on imported goods	15,7 bn
	Excise tax on imported goods	3,9 bn
← 	Export duty	0,27 bn

In **September 2025**, the total amount of tax exemptions reached **UAH 26 billion**. For comparison, the value of these exemptions equaled **39% of all taxes administered by customs**.

The largest amounts of exemptions in **September 2025** were granted for:

- excisable goods imported as raw materials

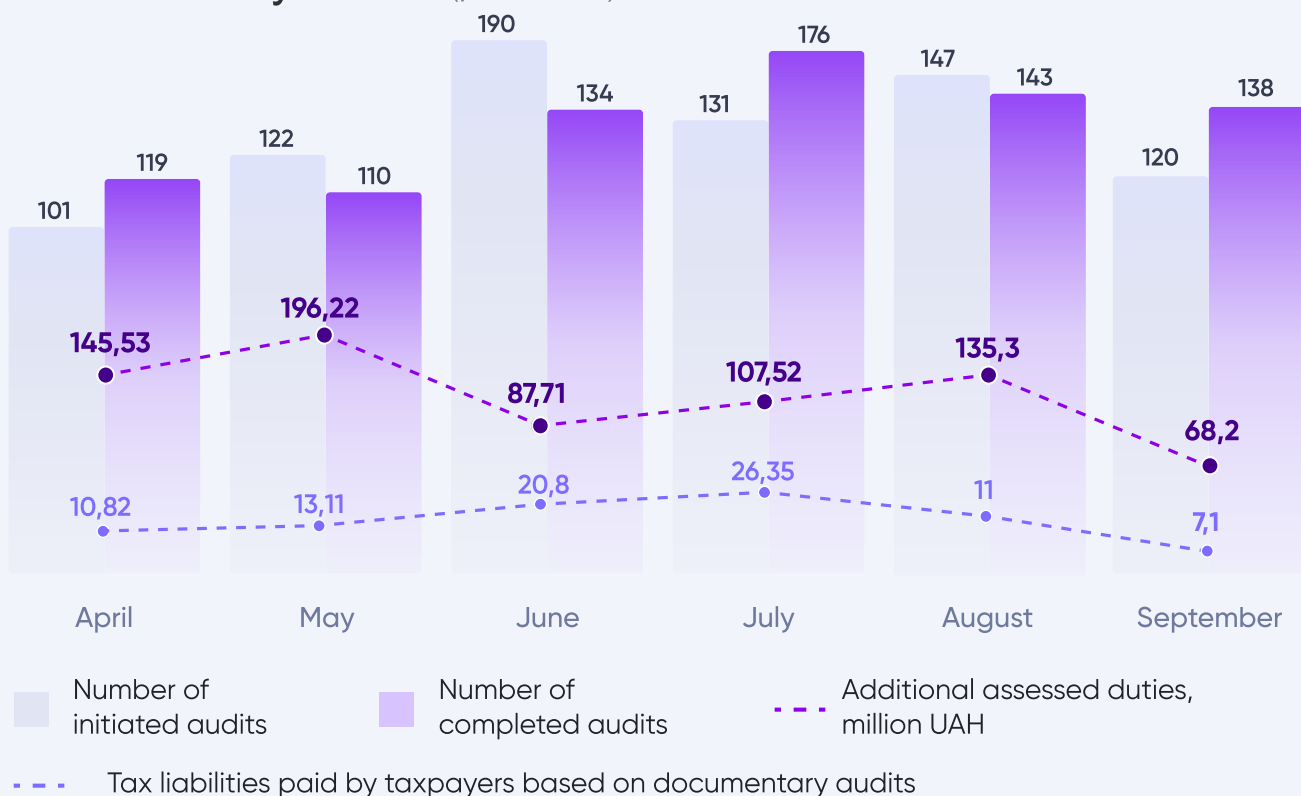
(mainly tobacco) — UAH 3.9 billion;

- defense-related goods — UAH 13.4 billion;
- imports under free trade agreements — UAH 3.6 billion;
- electric vehicles — UAH 2 billion;
- goods for the restoration and repair of energy infrastructure — UAH 1.7 billion.

Compared to September 2024, the total amount of exemptions **increased by UAH 6.9 billion**.

Implementation

Documentary audits (post-audit)



The number of documentary audits continues to grow – 120 were initiated in September 2025, compared to 113 in September 2024.

However, the amount of additional tax assessments decreased by 20%, from UAH 97.4 million in September 2024 to UAH 68.2 million in September 2025.

Only UAH 7.1 million (or 10% of the assessed amount) was actually paid to the state budget.

Additionally, businesses voluntarily (i.e., without inspections) paid an extra UAH 20.9 million.

In September 2025, customs authorities issued 100 product classification decisions, which is 34 fewer than in September 2024. At the same time, the amount of additional tax assessments resulting from these decisions decreased by 60%.

The number of customs valuation adjustment decisions in September 2025 was 258

Number of decisions on customs value adjustments

Year-to-date:

9 533

(+ 921)

Amount, (UAH):

2 bn

(+ 217 mln)

Number of decisions on goods classification

Year-to-date:

1062

(+ 100)

Amount, (UAH):

0,29 bn

(+ 29 mln)

fewer than in September 2024, although the assessed amount increased by 5% year-on-year.

According to the State Customs Service, revenues from customs valuation adjustments remain the main source of additional income resulting from customs control activities.

However, the additional amounts assessed through customs valuation adjustments in

2025 accounted for **only 0.33% of the total customs tax revenues**. A significant portion of these decisions is being challenged in court, which means the actual revenues may be even lower.

Overall, most customs duties in Ukraine are paid voluntarily, so the financial return from post-clearance controls often does not justify the added complexity of import–export operations.

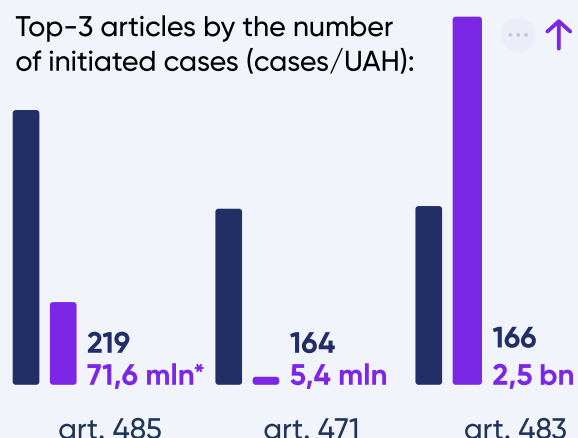
Number of initiated cases

852

by
amount of

2 569 million UAH

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



* the amount of unpaid customs duties is indicated

In September 2025, customs authorities recorded 852 violations of customs regulations totaling UAH 2.6 billion.

The largest share consisted of:

- **actions aimed at unlawful exemption from customs payments** (Article 485 of the Customs Code, cases totaling **UAH 71.6 million**); and
- **movement of goods across the border with concealment from customs control** (Article 483, cases totaling **UAH 2.5 billion**).

In September 2025, customs authorities reviewed 104 cases of customs violations, imposed fines totaling UAH 5.1 million, and collected UAH 5.6 million.

A total of 439 cases worth UAH 3 billion were referred to court. Courts imposed fines totaling UAH 94 million and applied confiscation measures amounting to UAH 16 million.

Average customs clearance time* (min)

141

Import



56

Export



Vehicle crossings at the border, thousand units:

814

* including declarations that were rejected

In September 2025, the average customs clearance time for imported goods decreased by 5 minutes compared to September 2024 (141 minutes vs. 146).

The time required to process export declarations dropped significantly – 56 minutes in September 2025, compared to 112 minutes in September 2024.

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