

Customs Monthly Digest

№13

October 2025

Key updates



The Ministry of Finance has launched public consultations on the draft of the new Customs Code of Ukraine.

A special working group of 15 business representatives has been established to discuss key elements of the upcoming code – including authorizations, customs valuation, transitional periods, the status of customs as a law enforcement body, and other important provisions. The adoption of the new Customs Code is a necessary step for aligning Ukrainian legislation with EU law under Chapter 29 “Customs Union.” The draft Code has also been submitted to the European Commission for review.



Ukrainian producers of soybeans and rapeseed may be exempt from paying the export duty: a special mechanism has been introduced.

On 3 October, the Cabinet of Ministers adopted Resolution No. 1256. The Resolution establishes that an agricultural producer-exporter may be exempt from the export duty on soybeans and rapeseed upon submitting an expert opinion issued by the Chamber of Commerce and Industry, as provided in Article 1-1 of the Law of Ukraine “*On Export Duty Rates on Oilseed Crops.*” Such an expert opinion must be issued for each individual consignment of exported products.

According to the State Customs Service, since the introduction of the export duty, Ukrainian agricultural producers have already exported over 1 million tonnes of soybeans and rapeseed.



Parliament has adopted at first reading the draft laws amending the Customs and Tax Codes of Ukraine to enable investment compensation through tax mechanisms (draft laws [No. 13414](#) and [No. 13415](#)).

The draft laws provide, in particular, that companies included in a special Register of Investors in the Processing Industry will be allowed to import equipment without paying import duty and VAT for up to three years. Such companies may also be exempt from corporate income tax for up to ten years from the start of production. Additionally, local authorities will be able to fully or partially exempt these companies from land tax and lease payments for state or municipal land.

European integration

As of 1 November 2025, the Republic of Moldova and Montenegro became full members of the Convention on the Common Transit Procedure and the Convention on the Simplification of Formalities in Trade in Goods.

From that date, the customs authorities of both countries may act as customs offices of departure and destination for movements under the Common Transit Procedure. This means that cargo transported between Ukraine and these countries can now move using the European transit system NCTS.

The NCTS Convention now covers 38 participating countries. Ukraine joined the Convention on 1 October 2022.

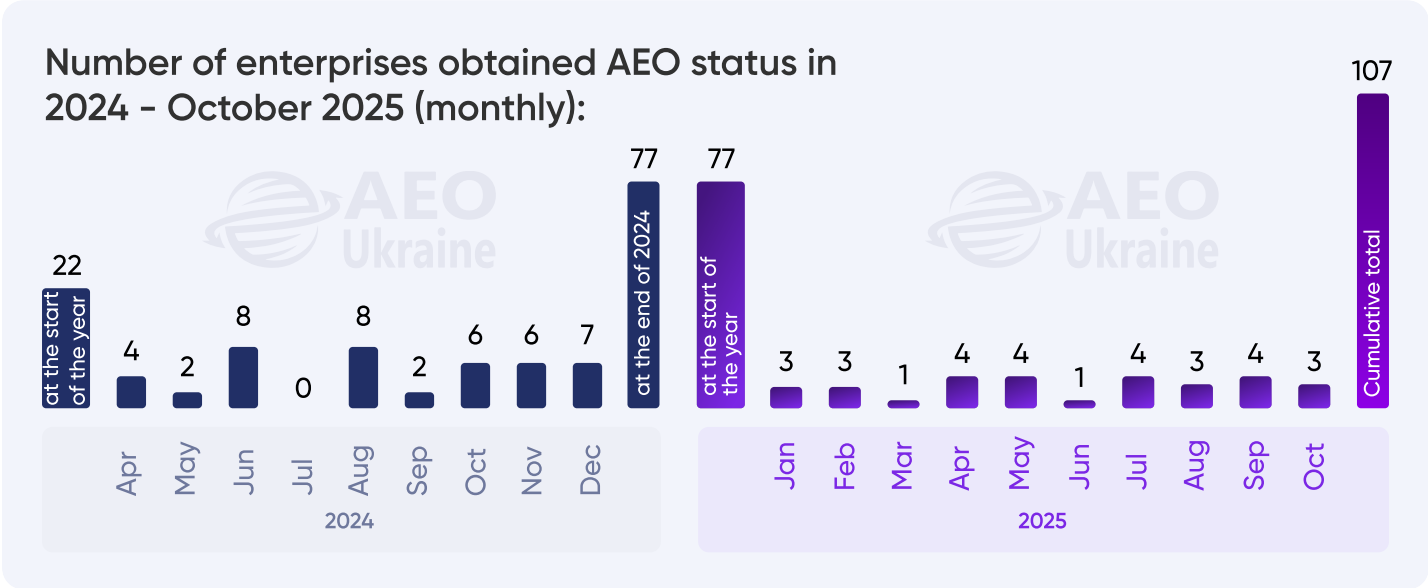
The European Commission noted Ukraine's progress in implementing EU legislation under Chapter 29 "Customs Union", while pointing to delays in the institutional reform of the Customs Service and the need for stronger anti-corruption efforts at customs.

Customs Administration Reform

The State Customs Service [has approved](#) the professional standard "Customs Inspector".

The document defines the required competencies, knowledge, abilities, and skills for customs officials, ensuring they can effectively perform their duties in line with international best practices.

Fostering trade



In October 2025, three companies were granted the status of **Authorised Economic Operator (AEO-C)**. No companies were authorised as AEO-B this month. Ukraine now has 102 AEO-C authorisations and five companies holding both AEO-C and AEO-B status.

The number of applications for AEO authorisation increased compared to October 2024 (13 applications in October 2025 versus 3 in October 2024).

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

Number of businesses authorized for specific simplifications:

18

number of issued authorization

29

in particular transition authorization

7

In October 2025, the number of customs simplifications continued to grow. A total of **18 companies** received simplifications (the same number as in September). Of these, **seven were transit-related simplifications**. October saw a significant increase in applications for simplifications – **81 applications** (compared to 27 in October 2024). Interest from businesses in obtaining simplifications continues to rise.

The most popular simplification in October was the “comprehensive guarantee” (seven 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 October 2025, the number of transit operations increased compared to September: outbound movements grew by 9% (from 9.5 thousand T1 declarations to 10.3 thousand), while inbound movements increased by 17% (from 7.4 thousand to 8.6 thousand).

Compared with October 2024, the number of operations grew substantially – almost threefold for inbound movements and 1.6 times for outbound movements.

The number of T1 declarations continues to grow steadily 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




In October 2025, Ukraine exported goods worth **\$3.72 billion**, which is **\$0.17 billion (4%) less** than in October 2024.

The top exports in October 2025 were:

- Sunflower oil – \$0.46 billion;
- Wheat – \$0.32 billion;
- Corn – \$0.20 billion.

The main importers of Ukrainian goods were:

 Poland — \$0.5 billion

 Germany — \$0.24 billion

 Italy — \$0.21 billion



In October 2025, Ukraine imported goods worth \$7.62 billion, which is \$1.4 billion more than in October 2024 (\$6.2 billion). **Taxable imports** amounted to \$5.9 billion (78% of total imports), compared to \$4.9 billion (79%) in October 2024.


The **tax burden** per kilogram of taxable imports increased **by 1.8%** (from \$0.511/kg to \$0.521/kg).

The **trade balance** deteriorated from -\$2.31 billion in October 2024 to **-\$3.9 billion in October 2025**.


The top imported goods in October 2025 were:

- Petroleum products – \$0.67 billion;
- Passenger cars – \$0.65 billion;
- Other goods – \$0.61 billion.

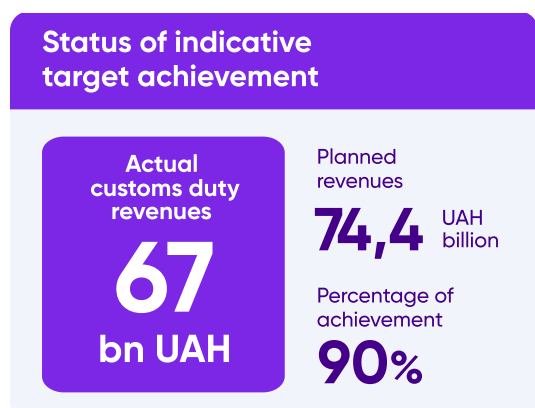
The main countries exporting goods to Ukraine in October 2025 were:

 China — \$1.84 billion

 Poland — \$0.73 billion

 Germany — \$0.59 billion

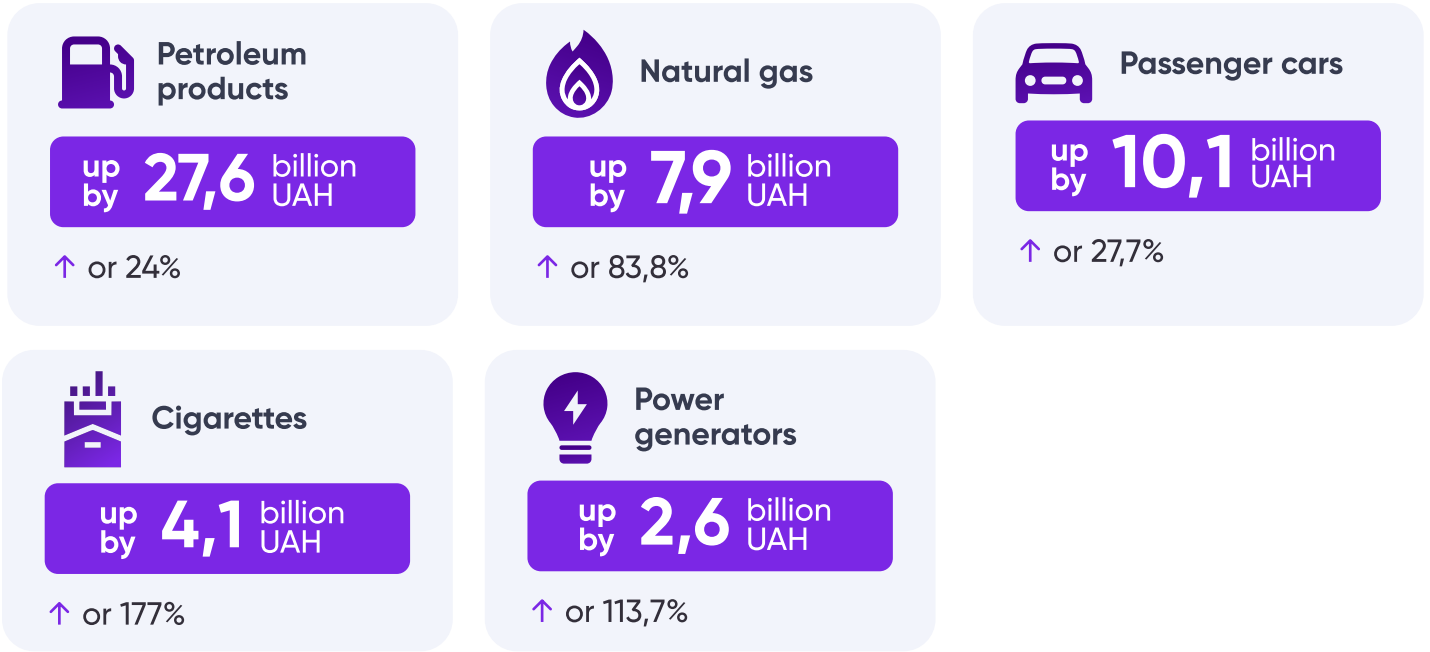
Meeting targets



In October 2025, customs authorities set the highest indicative revenue targets since the beginning of the year (UAH 74.4 billion). **However, despite the fact that tax revenues also reached a year-to-date record of UAH 67 billion, the indicative target was not met (90% of the assigned figure).**

Compared to October 2024 (UAH 54 billion), actual revenues in October 2025 increased by UAH 13 billion.

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



In October 2025, customs revenues met the Ministry of Finance’s indicative targets only for export duties. However, collections from this tax are relatively minor and do not materially affect the overall performance against the indicative target.

The highest rate of plan execution was recorded for **excise tax on imported goods – 99.8%.**



Import duties and import VAT were collected at 89% and 88% of the planned figures, respectively.

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 41.6 instead of UAH 45 per USD). This discrepancy alone accounts for a **UAH 43.9 billion shortfall** in tax revenues since the beginning of the year.

Customs exemptions (UAH)		
→ %	Import duty	6,1 bn
📦	VAT on imported goods	15,3 bn
🗑	Excise tax on imported goods	6,6 bn
← %	Export duty	0,8 bn

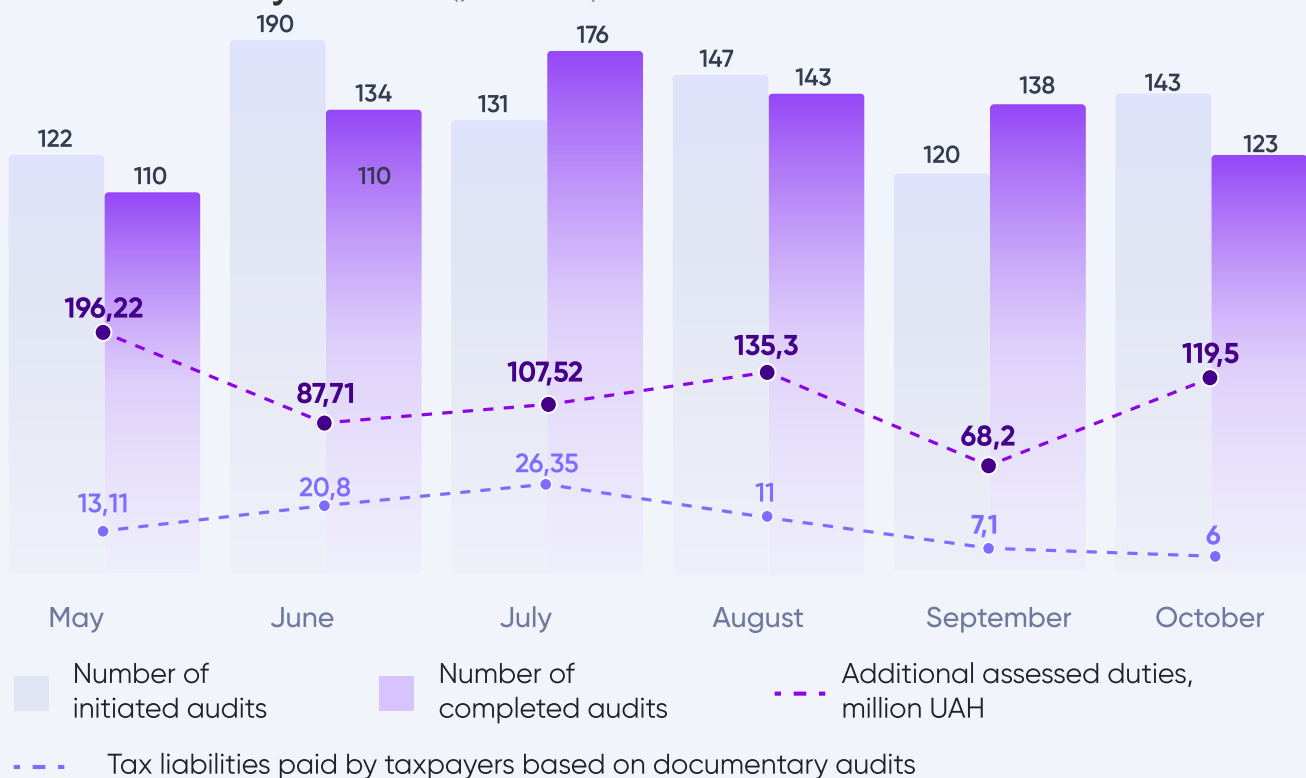
The largest amounts of tax exemptions granted in October 2025 were as follows:

- Excise goods imported as raw materials (mainly tobacco) – UAH 6.6 billion;
 - Defense-related goods – UAH 11.9 billion;
 - Imports under free trade agreements – UAH 4 billion;
 - Electric vehicles – UAH 2.5 billion;
 - Goods for the restoration and repair of energy infrastructure – UAH 2.3 billion.
- Compared to October 2024, the total value of granted exemptions increased by UAH 7.2 billion.

In October, exemptions for electric vehicles continued to grow (up by UAH 0.5 billion compared to September). Since the beginning of the year, these exemptions have resulted in **UAH 14.5 billion in forgone revenue**. China remains the **primary supplier of electric vehicles** to Ukraine.

Implementation

Documentary audits (post-audit)



The number of documentary audits decreased. Compared to October 2024 (169 audits), 26 fewer audits were initiated in October 2025 (143 audits). The amount of additional tax assessments also declined – from UAH 283 million in October 2024 to UAH 120 million in October 2025.

Only UAH 6 million (5% of the assessed amount) was actually collected and transferred to the budget.

Businesses voluntarily (i.e., without audits) paid an additional **UAH 20.3 million**.

In October 2025, customs authorities issued 107 classification decisions, which is 41 fewer than in October 2024. At the same time, the amount of additional tax assessments resulting from these decisions decreased by 45%.

There were 246 fewer customs valuation adjustment decisions issued in October 2025 compared to October 2024. The amount of additional assessments was 11% lower than in October 2024.

Number of decisions on customs value adjustments

Year-to-date:

10 551

(+ 1 018)

Amount, (UAH):

2,3 bn

(+ 241 mln)

Number of decisions on goods classification

Year-to-date:

11 69

(+ 107)

Amount, (UAH):

0,32 bn

(+ 27 mln)

Analysis of State Customs Service data shows that customs valuation adjustments remain the primary source of additional revenue generated through customs controls.

However, the additional amounts assessed through valuation adjustments in October 2025 accounted for only **0.32% of total import tax collections**. A significant share of these decisions is also being appealed in court,

meaning actual revenue may be even lower.

Thus, the overwhelming majority of customs duties in Ukraine are paid voluntarily by importers. As a result, additional assessments generated through customs controls do not always justify the added complexity of export–import operations.

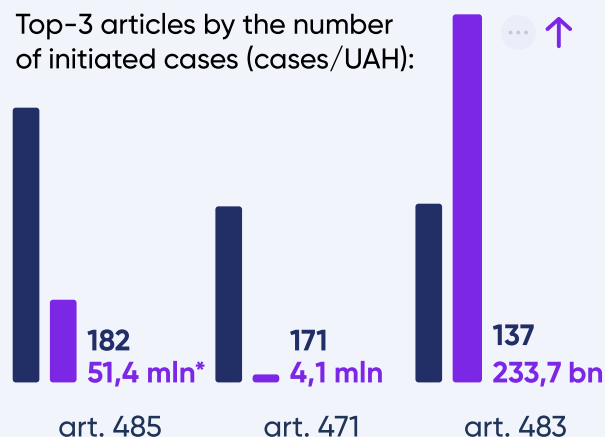
Number of initiated cases

795

by
amount of

247 million UAH

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



* the amount of unpaid customs duties is indicated

In October 2025, customs authorities recorded 795 violations of customs regulations totaling UAH 247 million.

The majority of violations involved **actions aimed at unlawful exemption from customs payments** (Article 485 of the Customs Code of Ukraine, cases totalling UAH 51,4 million) and **failure by individuals to declare goods** (Article 471, cases totalling UAH 4.1 million).

In October 2025, customs authorities reviewed 339 cases of customs violations,

imposing fines amounting to UAH 2.3 million; UAH 5.9 million was paid.

A total of 616 cases worth UAH 0.5 billion were referred to the courts. Courts imposed fines totalling UAH 296 million, and confiscation was applied in cases amounting to UAH 258 million.

Average customs clearance time* (min)

139

Import



61

Export



Vehicle crossings at the border, thousand units:

803

* including declarations that were rejected

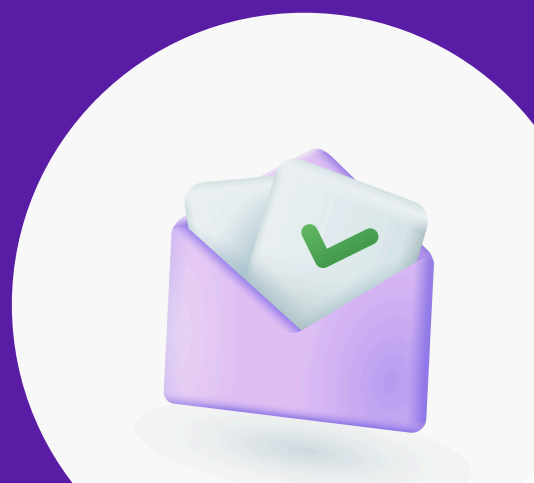
In October 2025, the average time required for customs clearance of imported goods decreased by 3 minutes compared with October 2024 (from 142 minutes to 139 minutes).

The time required to process export declarations dropped even more significantly – to 61 minutes in October 2025, compared with 95 minutes in October 2024.



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