

# Customs Monthly Digest

## No7

April 2025

## Key updates



**On 15 April, the Government adopted Resolution “On Amendments to the Resolution of the Cabinet of Ministers of Ukraine No. 1092 of 27 September 2022.”**

The resolution is aimed at implementing amendments to the Customs Code of Ukraine introduced by Law No. 3926-IX of 22 August 2024.

The resolution establishes new rules for authorising customs brokerage activities, customs warehouses, temporary storage facilities, and the use of inward processing and temporary admission customs regimes.

Tightened regulatory requirements for these types of economic activities are already creating challenges for businesses.



### **Enhanced verification of country of origin**

The State Customs Service has updated the list of goods subject to enhanced verification of declared country of origin.

Notably, metal radiators (UCGFEA codes 7616 99 10 00 and 7616 99 90 00) with Romania declared as the country of origin were added to the list.

These changes were introduced due to suspicions of evasion of anti-dumping duties on radiators whose actual countries of origin are believed to be China and Turkey.



**The Ukrainian Sea Ports Authority and the State Customs Service signed an information-sharing agreement.**

The “Logistics Port System (DocPort)” will now be integrated with the “Single Window for International Trade” system.

This integration is expected to improve cargo handling and goods declaration processes at seaports by eliminating data duplication and reducing manual data entry.



**The State Customs Service has completed its pilot project on post-clearance audit, which ran from 1 November 2023 to 18 April 2025.**

During this period, nearly 4,000 customs declarations were reviewed, and violations were identified in 72% of cases. As a result, businesses voluntarily paid an additional UAH 96 million to the state budget.

In line with amendments to the Customs Code, from 19 April 2025, customs authorities will conduct post-clearance controls through additional analysis of processed customs declarations.

## European integration

### Key updates in customs-related EU integration:

**On 1 May 2025, the Verkhovna Rada of Ukraine adopted in second reading and in full draft law No. 0307 of 15 April 2025 on the ratification of Decision No. 2/2024 of the Joint Committee of the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin.**

This ratification aims to ensure a smooth transition to the revised version of the Pan-Euro-Mediterranean rules of origin (Pan-Euro-Med Rules).

These Rules are used by many countries across Europe, North Africa, and the Middle East in the context of free trade agreements.

The law is currently awaiting the President’s signature. Its ratification is expected to expand opportunities for applying free trade regimes, including the use of diagonal cumulation between Ukraine and other European countries.

### Customs Administration Reform

On 1 April 2025, the Cabinet of Ministers of Ukraine adopted a resolution “**On the**

**Approval of the Procedure for Conducting Psychophysiological Screening of Customs Officials and Candidates for Civil Service Positions in Customs Authorities Using a Polygraph.”**

Although the use of polygraph testing for recruitment into customs authorities was introduced by Law No. 3977-IX of 17 September 2024, the resolution was adopted with a delay.

According to the law, the rules for using polygraph testing were supposed to be approved by December 2024.

**Fostering trade**



The number of AEO applications remains stable. In April 2025, customs authorities received six applications for AEO status.

As of early May, a total of 88 companies in Ukraine had been granted AEO status (85 with AEO-C status, and 3 with both AEO-C and AEO-B status).

The growing number of AEOs indicates that Ukrainian businesses are adapting to the European authorisation system.

### Authorizations for simplifications

(including transit ones, Apr'25)

Number of businesses  
authorized for specific  
simplifications:

14

number  
of issued  
authorization

22

in particular  
transition  
authorization

8

In April 2025, the number of companies granted customs simplifications increased: 14 companies in April 2025 compared to 13 in March. However, the figure is significantly lower than in April last year (24 companies).

This suggests growing interest from businesses in obtaining simplifications. The number of applications for simplifications in April 2025 increased compared to April 2024 (48 versus 42).

The most popular simplification for businesses in April was the “**authorised consignee**” status (5 simplifications granted). This status allows the transit procedure to be completed directly at the consignee’s premises, saving both time and money by eliminating the need to visit a customs terminal.

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

Import of goods



4 361

15 752

Export of goods



7 465

25 948

In April 2025, the number of common transit operations for goods imports continued to grow compared to the same period last year.

A total of 4,361 common transit declarations were processed for imports — 1.6 times more than in April 2024.

The number of outbound transit operations also remained high.

*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

**3,7** \$ bn

Comparison  
with April  
2024

**-0,2** ↓  
\$billion

In April 2025, Ukraine exported goods worth **\$3.35 billion** — \$0.2 billion less than in April 2024.

## The top exports in April 2025 were

- Maize – \$0.34 billion
- Sunflower oil – \$0.56 billion
- Ores and iron concentrates – \$0.21 billion

## Top importers of Ukrainian goods:

🇵🇱 Poland — **\$0,43 billion**    🇹🇷 Turkey — **\$0,31 billion**    🇩🇪 Germany — **\$0,17 billion**

## Total import

**6,37** bn \$

taxable import  
**4,9** bn \$

Comparison with the corresponding  
period of 2024

**+0,41** bn \$

taxable import ↑  
**+0,31** bn \$

In April 2025, Ukraine imported goods worth a total of **\$6.37 billion** — \$0.41 billion more than in April 2024 (\$5.96 billion).

**Taxable imports** amounted to \$4.9 billion (77% of the total), compared to \$5.21 billion in April 2024.

**The tax burden** per unit of weight of taxable imports increased by **2.9%**, from \$0.498/kg in January–April 2024 to \$0.513/kg in January–April 2025.

The trade balance worsened from **–\$2.37 billion** in April 2024 to **–\$3.02 billion** in April 2025.

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

🇨🇳 China — **\$1.2 billion**    🇵🇱 Poland — **\$0.59 billion**    🇩🇪 Germany — **\$0.55 billion**

# Meeting targets

## Status of indicative target achievement

Actual customs duty revenues

**53,2**  
bn UAH

Planned revenues

**57,8** UAH billion

Percentage of achievement

**92%**

In April 2025, customs authorities transferred UAH 53.2 billion to the state budget (92.5% of the assigned target).

Compared to April 2024 (UAH 49.1 billion), actual revenues in April 2025 increased by UAH 4.1 billion.

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



Petroleum products

up by **4,7** billion UAH

↑ or 11,6%



Passenger cars

up by **673,1** million UAH

↑ or 4,4%



Natural gas

up by **3** billion UAH

↑ or 107,8%



Insecti-, rodenti-, fungi-, herbicides

up by **861,4** million UAH

↑ or 21,1%



Fertilisers

up by **949,5** million UAH

↑ or 48,7%

### Status of indicative tax revenues achievement

Import duty

**4 bn UAH**

**92,6%**  
of the plan

VAT on imported goods

**40,6 bn UAH**

**91,6%**  
of the plan

Excise tax on imported goods

**8,4 bn UAH**

**93,5%**  
of the plan

Export duty

**0,02 bn UAH**

**80,5%**  
of the plan

In April 2025, customs revenues **customs fell short of the indicative targets set by the Ministry of Finance for all categories of taxes.**

At the same time, revenue from import-related taxes is largely driven by macroeconomic factors — in particular, the volume of foreign trade and the exchange rate. Customs authorities have limited ability to directly influence these indicators.

The highest percentage of target achievement was recorded for excise tax on imported goods — 93.5%. Import duties reached 92.3% of the planned figure, and VAT on imports — 91.6%. The lowest performance was recorded for export duties, which amounted to just 80.5% of the target.

Several factors complicated budget revenue collection in April 2025. Among them were ongoing hostilities and attacks on the country's port and other infrastructure. Significant impact also came from discrepancies between the official exchange rate projected in the state budget and the actual exchange rate in April (UAH 41.67 instead of UAH 45 per US dollar).

### Customs exemptions (UAH)



Import duty

**5,4 bn**



VAT on imported goods

**12,8 bn**



Excise tax on imported goods

**5,9 bn**



Export duty

**0,4 bn**

In April, the volume of customs payment exemptions decreased to UAH **UAH 24.4 billion** (–UAH 0.3 billion compared to March 2025).

The largest exemption amounts granted in April 2025 were for:

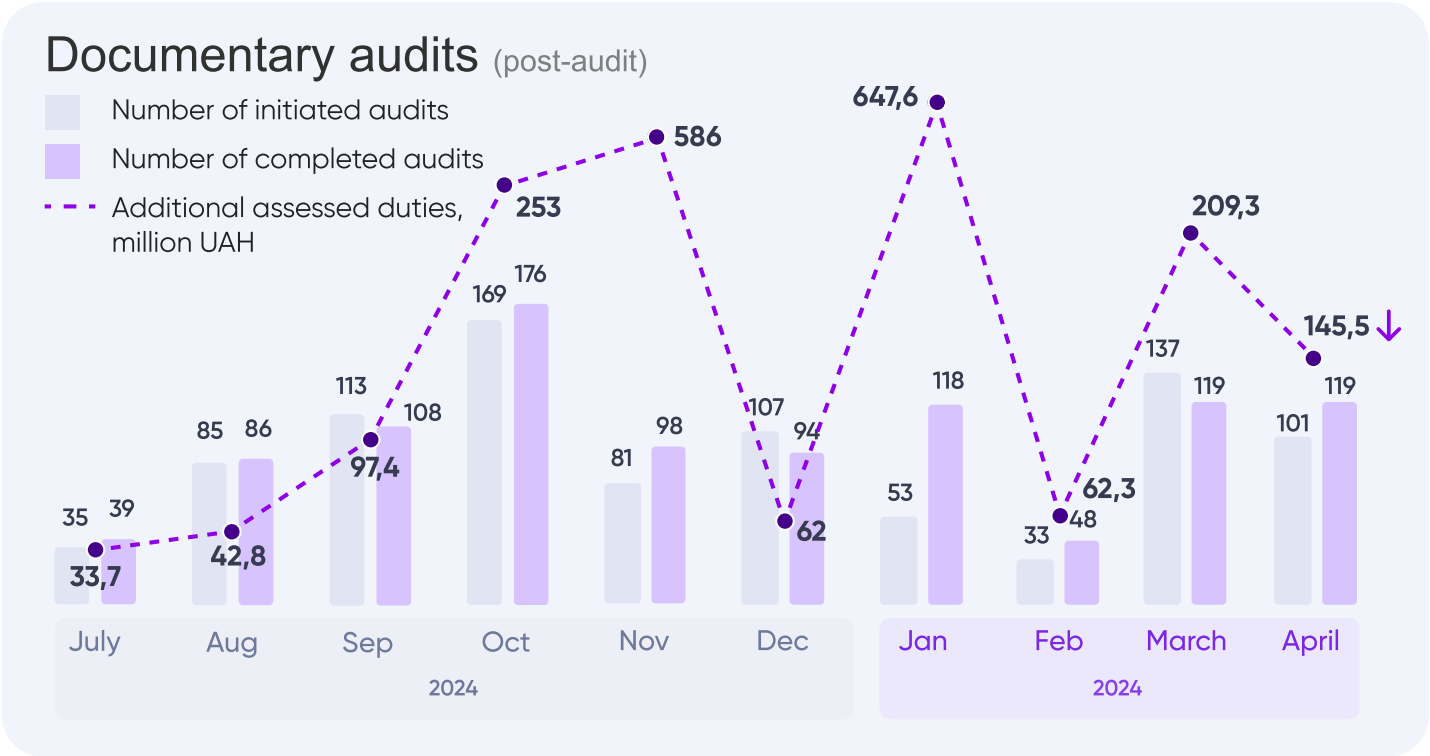
- Excise goods imported as raw materials (mainly tobacco) – UAH 5.9 billion
- Power generators and other energy-generating equipment – UAH 1.1 billion
- Defence-related goods – UAH 10.9 billion
- Imports under free trade agreements – UAH 2.8 billion
- Electric vehicles – UAH 1 billion
- Natural gas – UAH 1.1 billion

The current exemptions from import duty and VAT do not fully comply with EU legislation

Under the EU–Ukraine Association Agreement, Ukraine 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.

## Implementation of customs control functions



Since May 2024, the State Customs Service has resumed conducting documentary customs audits.

In April 2025, customs authorities completed 119 audits, resulting in additional customs charges totalling UAH 145.5 million. However, only UAH 10.8 million (or 7.8%) of this amount was actually paid to the state budget.

Separately, businesses voluntarily (i.e., without audits) paid UAH 3.8 million.



### Number of decisions on customs value adjustments

Year-to-date:

**4 859**  
(+ 1 065)

Amount, (UAH):

**0,99 bn**  
(+ 200 mln)

### Number of decisions on goods classification

Year-to-date:

**501**  
(+ 114)

Amount, (UAH):

**0,12 bn**  
(+ 27 mln)

In April 2025, customs authorities issued **114 goods classification decisions — 25 fewer than in April 2024**. However, the amount of additional charges resulting from these decisions increased by 23%.

The number of customs value adjustment decisions in April 2025 was 305 fewer than in April 2024, and the total amount of assessed charges decreased by 8%.

Analysis of data from the State Customs Service indicates that revenue from customs value adjustments remains the main source of additional income from customs control measures.

However, in April 2025, such revenue accounted for only **f0.38% of the total amount of import taxes collected by customs**. Moreover, a significant share of these decisions is being challenged in court, meaning actual revenues to the budget may be even lower.

This suggests that the majority of customs payments in Ukraine are made voluntarily by taxpayers, and the financial return from customs control measures does not always justify the complications they cause to export–import operations.

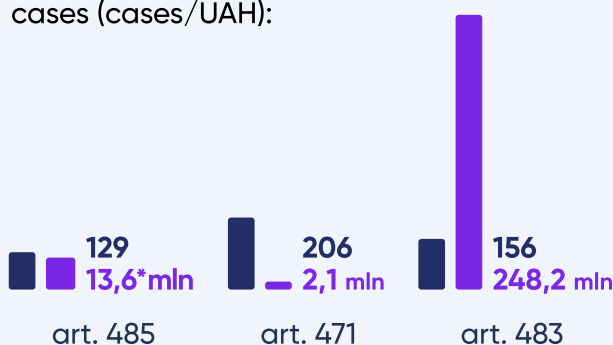
### Number of initiated cases

**833**

by  
amount of

**1 447,4 million UAH**

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



\* the amount of unpaid customs duties is indicated

In April 2025, customs authorities recorded **833 cases of customs rules violations (COCs)**, amounting to **UAH 1,447.4 million**.

The most common violations included failure to follow customs control procedures when using the “green corridor” (Article 471 — cases totalling UAH 2.1 million) and smuggling or concealment of goods from customs control (Article 483 of the Customs Code — cases totalling UAH 248.2 million).


Despite the significant amounts involved in the identified violations, actual revenue to the budget remains low. In April 2025, customs authorities reviewed 188 cases, imposing fines totalling UAH 2.7 million, of which UAH 4 million was paid.

A total of 551 cases worth UAH 1,362 million were referred to the courts. The courts imposed fines amounting to UAH 338.6 million and ordered confiscations totalling UAH 273.6 million.




In April 2025, the average customs clearance time for goods decreased compared to April 2024 (141 minutes versus 151).


Export declaration processing time was significantly shorter: 67 minutes in April 2025 compared to 130 minutes in April 2024.



# Keep up with the latest news

Subscribe to the digest





[Digest archive](#)