

## Key updates



**The Government has appointed a new Head of the State Customs Service.**

Following an open competition, [the Cabinet of Ministers appointed Orest Mandzii as the Head of the State Customs Service](#). The priorities outlined by the new Head include strengthening the law enforcement role of customs, ensuring full digital and IT integration with the EU, re-attestation of personnel with a focus on integrity and KPIs, development of post-clearance audit, and modernisation of technical control equipment.



**The customs-related indicators under the Association Agreement [have been fulfilled at 96%](#).**

The Government reports one of the highest performance rates among all areas of implementation of the Association Agreement. However, the key commitment - the adoption of a new Customs Code - has not yet been submitted to the Verkhovna Rada.



**The “HELP DESK” system is scheduled to be launched in April 2026.**

[The new platform](#) will enable interaction with customs authorities via telephone, Viber, and web chat, and will ensure centralised registration and monitoring of requests. Currently, a similar service operates only for the needs of the NCTS.



**New customs control units have been established.**

A specialised control group has been created in Ukraine to handle high-risk consignments. The units have been established within the Odesa and Kyiv

customs offices under a joint programme of the United Nations and the World Customs Organization.



### A customs agreement with Canada has entered into force.

The agreement [on mutual administrative assistance in customs matters](#) provides for data exchange, joint investigations of violations, and strengthening the security of the international supply chain.

## European integration

According to the Government's assessment, the customs sector remains one of the most successful areas in the implementation of the Association Agreement: as of the end of 2025, progress in this area was assessed at 96%. Key achievements include the development of the AEO programme, the functioning of the NCTS, the strengthening of post-clearance control, and the digitalisation of procedures.

At the same time, this figure appears somewhat optimistic, given that the most substantial commitment in the customs field — the full implementation of the Union Customs Code — has not yet been completed. The draft of the new Customs Code of Ukraine has not yet been submitted to the Verkhovna Rada, let alone adopted.

## Fostering trade

Number of enterprises obtained AEO status in November 2024 to March 2026:



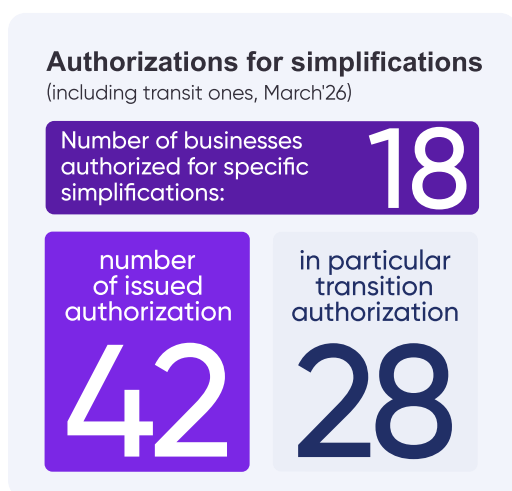
In March 2026, one company was granted AEO-C status.

The total number of AEOs reached 113 companies with AEO-C status and 5 companies holding both AEO-C and AEO-B status.

As of March 2025, AEO operators accounted for 5% of total imports and 7% of total exports.

The number of applications submitted for AEO status decreased by one application, with 5 applications in March 2026 compared to 6 in March 2025.

In March 2026, AEO status was granted to PJSC “Philip Morris Ukraine.”



In March 2026, the number of granted simplifications increased by 26 authorisations compared to March 2025 (42 vs. 16).

Simplifications were granted to 18 companies (compared to 13 in March 2025).

At the same time, 28 transit authorisations were issued.

In March, the number of applications for simplifications increased significantly, reaching 47 applications (compared to 38 in March 2025).

The most popular simplification for businesses in January was the “**release at the declarant’s premises**” (10 authorisations granted), which allows goods to be cleared directly at the premises of the company. This reduces time and costs, as companies are not required to present goods at a customs terminal.

This simplification also allows businesses to reduce time and costs associated with guarantees and serves as an initial step towards obtaining a guarantee with a reduced level of security or a guarantee waiver.

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

Import of goods



Export of goods



In March 2026, the number of transit operations increased by 1.2 times in the import direction (from 5.2 thousand declarations in March 2025 to 6.4 thousand declarations in March 2026) and by 1.5 times in the export direction (from 8 thousand in March 2025 to 12 thousand in March 2026).

## Statistics on foreign trade

**Total export**

**3,7**  
\$ billion

Comparison with March 2025

**+0,03** ↑  
\$ billion

In March 2026, Ukraine exported goods worth \$3.7 billion, which is \$0.03 billion higher (or 1%) than in March 2025.

**The top exports in March 2026 were:**

- Corn – \$0.6 billion;
- Sunflower oil – \$0.6 billion;
- Wheat – \$0.19 billion.

**The main importers of Ukrainian goods were:**

🇵🇱 Poland – \$0.42 billion;    🇹🇷 Türkiye – \$0.28 billion;    🇩🇪 Germany – \$0.26 billion

**Total import**

**8,6**  
bn \$

taxable import  
**6,5** bn \$

Comparison with the corresponding period of 2025

**+1,4** ↑  
bn \$

taxable import  
**+1,2** bn \$

During March 2026, Ukraine imported goods worth a total of \$8.6 billion, which is \$1.4 billion higher than in March 2025 (\$7.2 billion).

**Dutiable imports amounted to \$6.5 billion** (76% of the total import volume), compared to \$5.3 billion (74% of the total import volume) in March 2025.

**The tax burden per unit of weight of dutiable imports amounted to \$0.55/kg.**

The trade balance deteriorated from -\$3.5 billion in March 2025 to -\$4.9 billion in March 2026.

## The top imported goods in March 2026 were:

- Petroleum products – \$0.77 billion;
- Other goods – \$0.47 billion;
- Passenger cars – \$0.36 billion.

## In March 2026, the main countries exporting goods to Ukraine were:

 China – \$2.3 billion;  Poland – \$0.78 billion;  Germany – \$0.6 billion

## Indicative Targets Performance

### Status of indicative target achievement

Actual customs duty revenues

**79**  
bn UAH

Planned revenues  
**73** UAH billion

Percentage of achievement  
**108%**

In March 2026, customs exceeded its indicative targets by 8%.

Tax revenues amounted to UAH 79 billion (108% of the assigned target).

Compared to March 2025 (UAH 57.6 billion), actual revenues in March 2026 increased by UAH 21 billion.

## The largest tax revenues in March were generated from trade in:



Petroleum products

**21,1** billion UAH



Passenger cars

**5,4** billion UAH



Electricity

**2,6** billion UAH

In March 2026, customs revenues met the Ministry of Finance's indicative targets across all taxes, except for export duty.

The highest rate of target achievement was recorded for excise tax on imported goods, at 126%. For import duty and VAT, collections reached 114% and 105% of the planned amounts, respectively.

The main driver behind the successful fulfilment of indicative targets in March was the increase in dutiable imports, both in physical and value terms. According to the State

### Status of indicative tax revenues achievement

Import duty

**5,8** bn UAH

**114%**  
of the plan

Import duty

**59,9** bn UAH

**105%**  
of the plan

Excise tax on imported goods

**12,9** bn UAH

**126%**  
of the plan

Export duty

**0,36** bn UAH

**95%**  
of the plan

### Customs exemptions (UAH)



Import duty

**6,7** bn



VAT on imported goods

**17,7** bn



Excise tax on imported goods

**7,9** bn



Export duty

**0,6** bn

Customs Service, compared to March 2025, import volumes increased by 23.4% by weight and by 22.7% in value terms.

Petroleum products played a significant role in revenue generation, contributing UAH 21.1 billion out of the total UAH 79 billion in customs revenues, accounting for more than one quarter of all revenues collected in March.

In March, the value of granted tax exemptions amounted to **UAH 33 billion**.

For comparison, tax exemptions accounted for 42% of the total taxes administered by customs authorities during the month.

#### The most significant types of exemptions included:

- exemptions from excise tax on the import of excisable goods (primarily

tobacco) used as raw materials for the production of other excisable goods – UAH 7.9 billion;

- exemptions on the import of defence-related goods – UAH 15.6 billion;
- exemptions granted under free trade agreements – UAH 4 billion;
- exemptions on electric generators and other power generation equipment – UAH 3.4 billion.

Compared to March 2025, the total value of granted exemptions increased by UAH 12 billion.

# Implementation

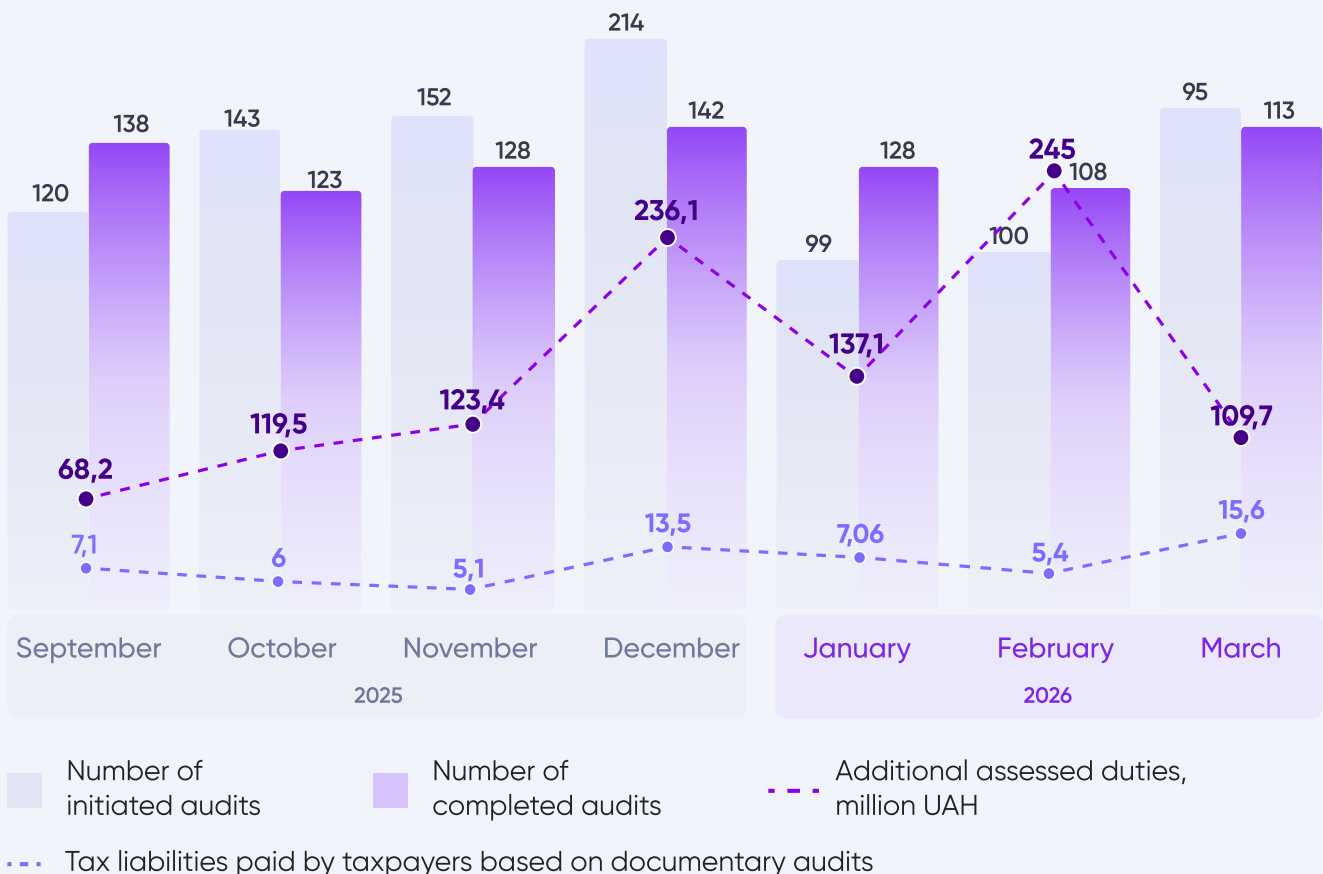
In March 2026, 42 fewer audits were initiated compared to March 2025.

The amount of additional assessments also decreased. In March 2026, additional charges amounted to UAH 110 million, compared to UAH 209 million in March 2025.

Actual payments to the state budget amounted to UAH 15.6 million, representing 14% of the additionally assessed amounts.

At the same time, businesses voluntarily paid an additional UAH 22 million (i.e. without documentary audits).

## Documentary audits (post-audit)



### Number of decisions on customs value adjustments

Year-to-date:

**2 767**

(+ 1082)

Amount, (UAH):

**0,71** bn

(+ 300 mln)

### Number of decisions on goods classification

Year-to-date:

**329**

(+ 123)

Amount, (UAH):

**0,12** bn

(+ 47 mln)

In March 2026, customs authorities adopted **123 decisions on goods classification, which is 18 fewer decisions than in March 2025**. At the same time, the amount of additionally assessed payments under these decisions increased by 50%.

The number of decisions on customs value adjustments in March 2026 was 238 fewer than in March 2025. The amount of

additional assessments, however, was 24% higher compared to March 2025.

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 March 2026 accounted for only **0.38% 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.

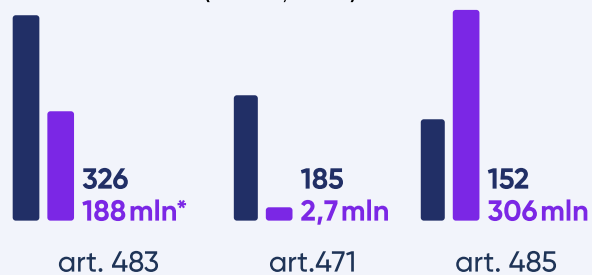
### Number of initiated cases

**1 023**

by amount of

**233**  
million UAH

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



\* the amount of unpaid customs duties is indicated

In March 2026, customs authorities recorded **1,033 violations of customs rules** amounting to UAH 233 million.

The largest share of violations related to the movement of goods with concealment from customs control (Article 483), with 326 cases amounting to UAH 188 million.

**Average customs clearance time\*** (min)

**206**

Import



**67**

Export



\* including declarations that were rejected

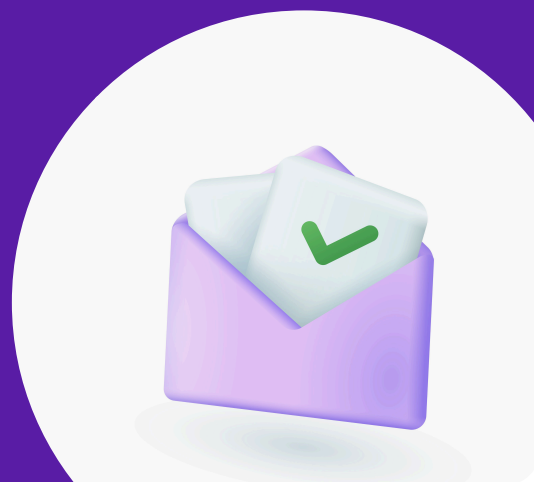
In March 2026, the average time for customs clearance of imported goods increased by 69 minutes compared to March 2025 (206 minutes vs. 137 minutes).

The processing time for export declarations increased by 1 minute, from 66 minutes in March 2025 to 67 minutes in March 2026.



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