

# Customs Monthly Digest

No 17

February 2026

## Key updates



**The State Customs Service has introduced new electronic services for declarants within the chatbot of the “Single Window for International Trade.”**

Users may subscribe to notifications on the issuance or refusal to issue EUR.1 and EUR-MED certificates, as well as on the arrival of goods at the customs office of destination in import operations.

[These new tools](#) are intended to simplify monitoring of goods movement and to enhance the transparency and predictability of international trade.

## European integration

As of 18 February 2026, Hungary has transitioned to NCTS Phase 6 and the Import Control System 2 (ICS2), which requires the mandatory submission of an Entry Summary Declaration (ENS) via ICS2 together with T1 declarations upon entry into the EU through its territory.

A transitional period will remain in place until 15 March 2026, after which ENS declarations will be accepted exclusively through the new system.

## Customs Administration Reform

As part of the competition for the position of the Head of the State Customs Service, 16 candidates underwent assessment of personal competencies, as well as the

completion of practical tasks designed to evaluate their professional skills and expertise.

## Fostering trade

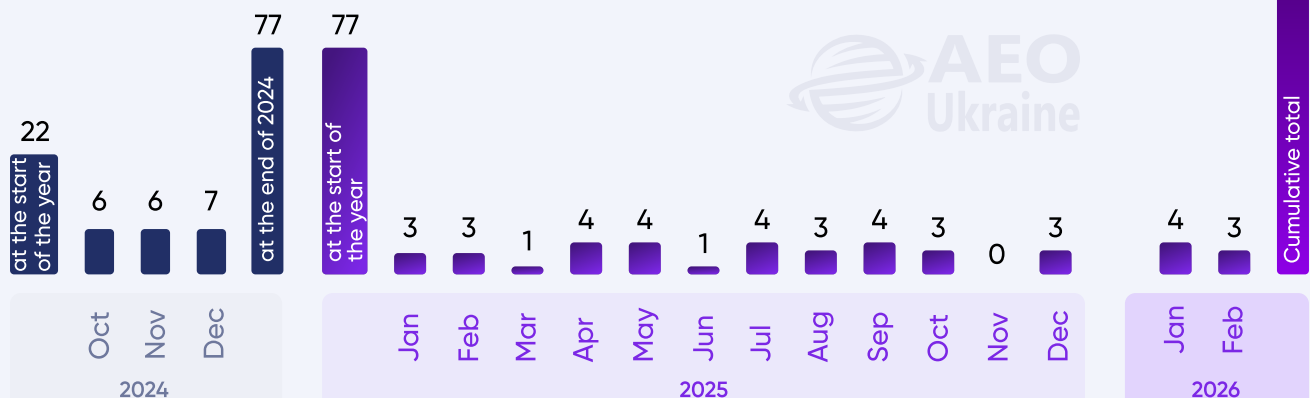
In February 2026, three companies were granted AEO-C status.

The total number of AEOs reached 112 companies with AEO-C status and 5 companies holding both AEO-C and AEO-B status.

As of February 2025, AEO operators accounted for 5% of total imports and 8% of total exports.

The number of applications submitted for AEO status decreased; in February 2026, it remained at the same level as in February 2025, with 7 applications submitted.

Number of enterprises obtained AEO status in October 2024 - February 2026 (monthly):



### Authorizations for simplifications

(including transit ones, February/26)

Number of businesses authorized for specific simplifications:

13

number of issued authorization

24

in particular transition authorization

7

In February 2026, the number of granted simplifications increased by 2 authorisations compared to February 2025 (24 vs. 22).

Simplifications were granted to 13 businesses (compared to 7 in February 2025).

At the same time, 7 transit authorisations were issued.

In February, the number of applications for

simplifications increased significantly, reaching 46 applications (compared to 33 in February 2025).

The most popular simplification for businesses in January was the “**comprehensive guarantee**” (6 authorisations granted). This simplification allows for the provision of a single guarantee (securing the payment of import duties and taxes) covering multiple foreign economic operations simultaneously.

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



In February 2026, the number of transit operations increased by 1.7 times in the import direction (from 3 thousand declarations in February 2025 to 5.1 thousand declarations in February 2026) and by 1.8 times in the export direction (from 5.3 thousand in February 2025 to 9.5 thousand in February 2026).

## Statistics on foreign trade



In February 2026, Ukraine exported goods worth \$3.2 billion, which is \$0.12 billion higher (or 4%) than in February 2025.

### The top exports in February 2026 were:

- Corn – \$0.6 billion;
- Sunflower oil – \$0.5 billion;
- Wheat – \$0.14 billion.

### The main importers of Ukrainian goods were:

Poland – \$0.36 billion;

Türkiye – \$0.29 billion.

Italy – \$0.2 billion;

## Total import

**8,13**  
bn \$

taxable import  
**5,3** bn \$

Comparison with the corresponding period of 2024

**+2,4** ↑  
bn \$

taxable import  
**+0,8** bn \$

During February 2026, Ukraine imported goods worth **\$8.1 billion**, which is \$2.4 billion higher than in February 2025 (\$5.8 billion).

**Taxable imports amounted to \$5.3 billion** (65% of total imports), compared to \$4.5 billion (78% of total imports) in February 2025.

**The tax burden per unit of weight of taxable imports increased by 9.4%**

(from \$0.490/kg to \$0.536/kg).

The trade balance deteriorated from -\$2.7 billion in February 2025 to -\$4.9 billion in February 2026.

## The top imported goods in February 2026 were:

- Petroleum products – \$0.61 billion;
- Natural gas – \$0.6 billion;
- Other goods – \$0.54 billion.

## In February 2026, goods were most frequently imported from the following countries:

 China – **\$2.1 billion**;  Poland – **\$0.76 billion**;  Türkiye – **\$0.44 billion**.

## Meeting targets

### Status of indicative target achievement

Actual customs duty revenues

**63,9**  
bn UAH

Planned revenues  
**62,5** UAH billion

Percentage of achievement  
**102%**

In February 2026, customs met its indicative targets with a slight overperformance.

Tax revenues amounted to UAH 63.9 billion (102% of the assigned target).

Compared to February 2025 (UAH 47.7 billion), actual revenues in February 2026 increased by UAH 16.2 billion.

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



Petroleum products

**17,3** billion UAH



Passenger cars

**4,6** billion UAH



Natural gas

**1,7** billion UAH

### Status of indicative tax revenues achievement

Import duty

**4,7** bn UAH

**103%**  
of the plan

Import duty

**47,5** bn UAH

**99.9%**  
of the plan

Excise tax on imported goods

**11,3** bn UAH

**119%**  
of the plan

Export duty

**0,32** bn UAH

**110%**  
of the plan

### Customs exemptions (UAH)



Import duty

**6** bn



VAT on imported goods

**23** bn



Excise tax on imported goods

**8,3** bn



Export duty

**0,5** bn

In February 2026, customs revenues met the Ministry of Finance's indicative targets across all taxes.

The highest rate of target achievement was recorded for excise tax on imported goods, at 119%. For export duties and VAT, collections reached 110% and 99.9% of the planned amounts, respectively.

In February, the value of granted tax exemptions amounted to UAH **38.2 billion**.

For comparison, tax exemptions accounted for 60% of the total taxes administered by customs authorities during the month.

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

- exemptions from excise tax on the

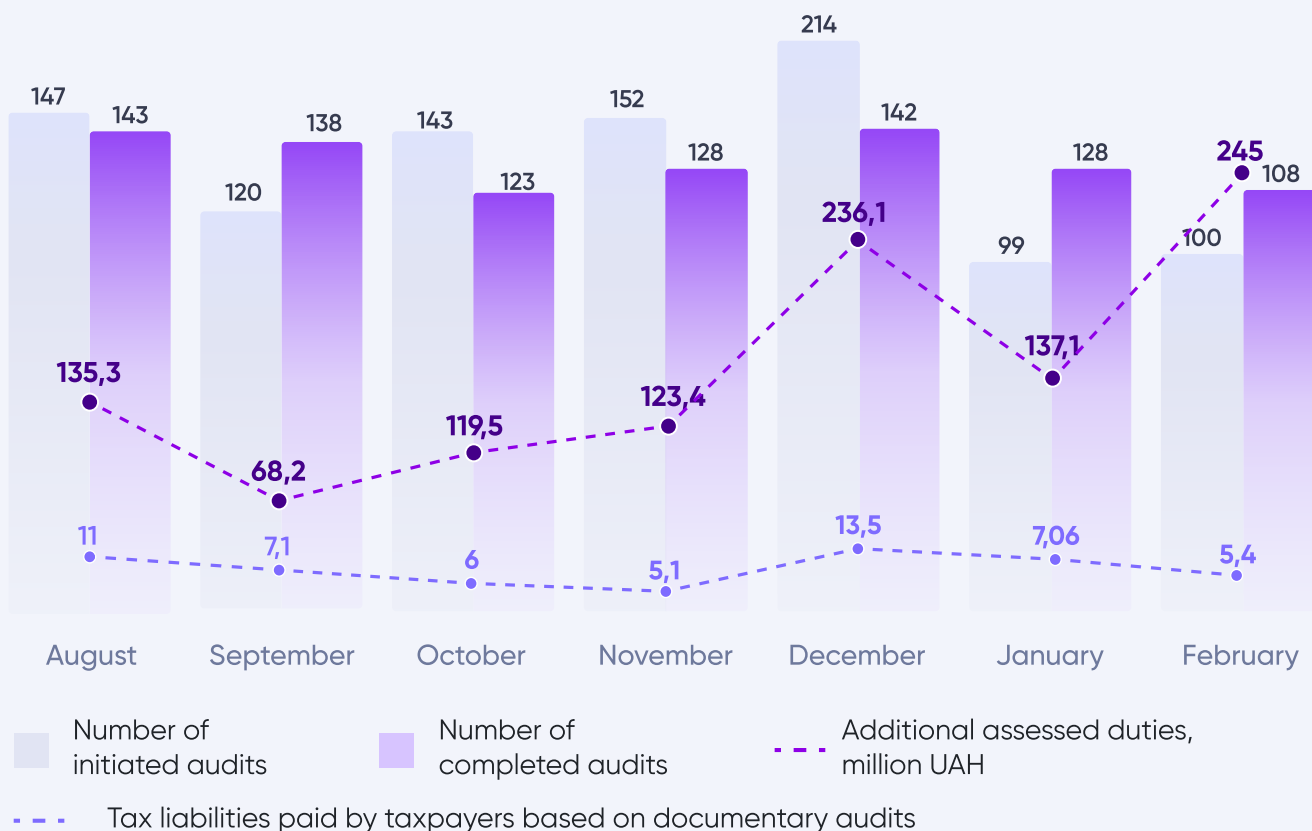
import of excisable goods (primarily tobacco) used as raw materials for the production of other excisable products – UAH 8.3 billion;

- exemptions on the import of defence-related goods – UAH 16.7 billion;
- exemptions granted under free trade agreements – UAH 3.2 billion;
- exemptions on electric generators and other power generation equipment – UAH 3.6 billion.

Compared to February 2025, the total value of granted exemptions increased by UAH 17.4 billion.

## Implementation

### Documentary audits (post-audit)



The number of initiated and completed documentary audits continues to increase. Compared to February 2025 (33 audits), an additional 67 audits were initiated in February 2026, bringing the total to 100.

The amount of additional assessments also increased. In February 2026, additional charges amounted to UAH 245 million, compared to UAH 62.3 million in February 2025.

Actual payments to the state budget amounted to UAH 5.4 million, representing 2% of the additionally assessed amounts.

At the same time, businesses voluntarily paid an additional UAH 25 million (i.e. without documentary audits).

### Number of decisions on customs value adjustments

Year-to-date:

**1 685**  
(+ 854)

Amount, (UAH):

**0,42 bn**  
(+ 226 mln)

### Number of decisions on goods classification

Year-to-date:

**206**  
(+ 110)

Amount, (UAH):

**0,07 bn**  
(+ 36,8 mln)

In February 2026, customs authorities adopted 110 decisions on goods classification, which is 3 fewer decisions than in February 2025. At the same time, the amount of additionally assessed payments under these decisions increased by 11%.

The number of decisions on customs value adjustments in February 2026 was 407 fewer than in February 2025. The amount of

additional assessments, however, was 15% lower compared to February 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 February 2026 accounted for only **0.35% 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

**1 023**  
million UAH

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



\* the amount of unpaid customs duties is indicated

In February 2026, customs authorities recorded 1,023 violations of customs rules amounting to UAH 97 million.

The largest share of violations related to the movement of goods with concealment from customs control (Article 483), with 266 cases amounting to UAH 77.4 million.

## Average customs clearance time\* (min)

217

Import



70

Export



Vehicle crossings at the border, thousand units:

657

\* including declarations that were rejected

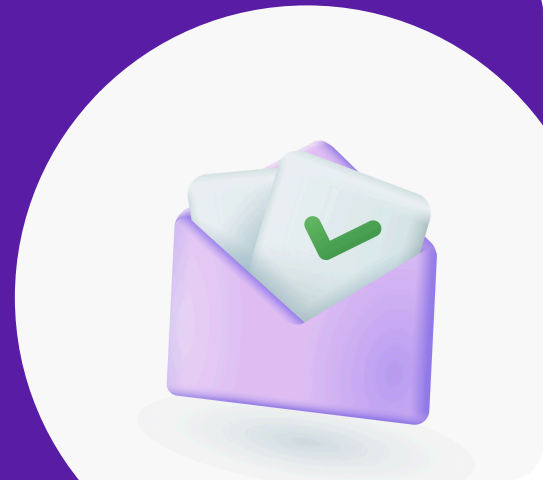
In February 2026, the average time for customs clearance of imported goods increased by 66 minutes compared to February 2025 (217 minutes vs. 151 minutes).

The processing time for export declarations decreased slightly, from 72 minutes in February 2025 to 70 minutes in February 2026.

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