

Customs Monthly Digest

№10

July 2025

Key updates



On July 4, Law No. 4323-IX entered into force, introducing a number of amendments to the Customs Code and other legislative acts.

The new law:

- Allows customs authorities to temporarily suspend free trade regimes if there are doubts about the origin of goods;
- Sets minimum and maximum fines and clarifies when goods are subject to confiscation;
- Introduces penalties for providing false information in international postal and express shipments;
- Makes expert examination mandatory in cases where fines depend on the value of goods;
- Clarifies deadlines for imposing penalties after the closure of criminal proceedings;
- Exempts certain vehicles, voluntarily transferred to Ukraine's Defense Forces, from customs duties and liability, even if they were previously subject to customs violations.



Procedural Changes in Customs Duty Guarantees

On 23 July 2025, the Ministry of Finance of Ukraine's Order No. 278 of 27 May 2025 entered into force. The order introduced updated procedures for securing customs duty payments, in particular by approving new standard forms of documents in the area of customs guarantees.

These include:

- comprehensive and individual guarantees,
- reconciliation reports,
- demands for payment of customs duties,
- applications for guarantor registration.



Government Restricts Customs Audit Powers

By decision of the National Security and Defence Council of 21 July 2025, enacted through Presidential Decree No. 538/2025, the government introduced restrictions on the conduct of documentary customs audits for certain categories of businesses.

[According to the State Customs Service](#), **documentary audits (post-clearance audits)** will no longer be carried out in relation to:

- authorised economic operators (AEOs),
- low-risk businesses that have independently detected and corrected errors,
- companies importing humanitarian aid, among others.

Such businesses will instead have the option to **correct errors themselves during the pre-audit analysis stage**, if necessary.

European integration

Preparations for the Transition to NCTS Phase 6

The State Customs Service has signed a contract for the development of a new version of the system in preparation for the transition to **NCTS Phase 6**.

According to the preliminary schedule, EU member states are expected to begin moving to Phase 6 in September 2025. Ukraine plans to complete development and roll out the system in 2026.

Customs Administration Reform

The government has **moved forward with the customs reform** by appointing a selection commission composed of representatives of Ukrainian business and international experts in the fields of anti-corruption and customs. In addition, a medium-term action plan has been approved to guide the implementation of this reform.

Fostering trade

Number of enterprises obtained AEO status in 2024 – July 2025 (monthly):



In July 2025, **four companies were granted AEO-C status**, and **one company obtained AEO-B status**.

This brings the total in Ukraine to 93 companies with AEO-C status and **4 companies holding both AEO-C and AEO-B status**.

The number of applications for AEO status doubled compared to June, with 12 applications submitted in July.

Authorizations for simplifications

(including transit ones, July'25)

Number of businesses
authorized for specific
simplifications:

12

number
of issued
authorization

23

in particular
transition
authorization

6

In July 2025, the number of customs simplifications increased following a decline in June. A total of **12 companies were granted simplifications** (compared to 5 companies in the previous month). Of these, **6 companies received transit-related simplifications**.

The number of applications for simplifications remained high in July 2025 — **43 applications**, compared to **23 in July 2024**. This indicates that

business interest in obtaining simplifications remains strong.

The most popular simplification in July was the “**clearance at the premises**” **procedure** (5 authorisations granted). This procedure allows goods to be cleared directly at the company’s premises, saving both time and costs, as businesses are no longer required to transport goods to a customs terminal.

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

Import of goods



6 823

34 255

Export of goods



8 246

49 905

In July 2025, a record number of goods movements under the common transit procedure (T1) was recorded.

For exports, **43.6 thousand declarations** were processed in January–July 2024, compared to **49.9 thousand** in the same period of 2025.

For imports, there is a steady upward trend: **16 thousand declarations** were processed in January–July 2024, compared to **34 thousand** in 2025.

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

3,25 \$ billion

Comparison
with July
2024

+0,03 ↑
\$ billion



In July 2025, Ukraine exported goods worth **\$3.25 billion**, which is \$0.03 billion more than in July 2024

The top exports in July 2025 were:

- Sunflower oil — USD 0.54 billion;
- Iron ore — USD 0.19 billion.
- Wheat – USD 0.16 billion

The main importers of Ukrainian goods were:

Poland — **\$0,40** billion China — **\$0,21** billion Netherlands — **\$0,20** billion

Total import

7,6
bn \$

taxable import

5,8
bn \$

Comparison with the corresponding
period of 2024

+1,66 ↑
bn \$

taxable import

+1,02
bn \$



In July 2025, Ukraine imported goods worth **\$7.6 billion**, which is \$1.66 billion more than in July 2024 (\$5.96 billion).

Taxable imports amounted to \$5.8 billion (76% of total imports), compared to \$4.8 billion in July 2024.


The tax burden per kilogram of taxable imports increased by 3.1% — from \$0.502/kg to \$0.518/kg.

The trade balance **worsened** from – \$2.73 billion in July 2024 to –\$4.36 billion in July 2025.

The top imported goods in July 2025 were:

- Other goods – \$0.68 billion
- Passenger cars – \$0.61 billion
- Petroleum products – \$0.52 billion

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

 China — \$1,75 billion  Poland — \$0,84 billion  Turkey — \$0,57 billion

Meeting targets

Status of indicative target achievement

Actual customs duty revenues

65,1
bn UAH

Planned revenues

64,9 UAH billion

Percentage of achievement


100,3%

In July 2025, customs authorities operated under higher indicative targets than in June (UAH 61.5 billion).

Despite this, customs managed to meet the assigned target with a slight surplus, collecting UAH 65.1 billion in taxes, which represents 100.3% of the plan.

Compared to July 2024 (UAH 47.9 billion), actual revenues in July 2025 increased by **UAH 17.1 billion**.


According to the State Customs Service, customs revenues in January–July 2025 rose compared to the same period in 2024 due to higher imports of:



Petroleum products

up by 14,3 billion UAH


↑ or 19,1 %



Natural gas

up by 5,8 billion UAH


↑ or 105,2%



Passenger cars

up by 4,0 billion UAH


↑ or 351,4%



Insecti-, rodenti-, fungi-, herbicides

up by 2,7 billion UAH

↑ or 139,5%



Agricultural machinery

up by 1,3 billion UAH

↑ or 89,1%

Status of indicative tax revenues achievement

Import duty

4,9 bn UAH

97%
of the plan

VAT on imported goods

49,1 bn UAH

98%
of the plan

Excise tax on imported goods

11 bn UAH

112%
of the plan

Export duty

0,02 bn UAH

98%
of the plan

In July 2025, customs revenues met the Ministry of Finance's indicative targets only for excise tax. However, the surplus collected under this tax was sufficient for customs to reach the overall indicative target.

The highest rate of target execution was for **excise tax on imported goods — 112%**.

Export duties reached **98%**, and import VAT also 98% of the planned level. The lowest performance was recorded for **import duties**,

where collections reached 97% of the target.

The State Customs Service explained the difficulties in meeting the plan primarily by the discrepancy between the **exchange rate assumed in the budget (UAH 45/USD)** and the **actual exchange rate (UAH 41.62/USD)**.

This mismatch alone accounts for a **UAH 28.9 billion shortfall** in tax revenues since the beginning of the year.

Customs exemptions (UAH)



Import duty

6,2 bn



VAT on imported goods

17,9 bn



Excise tax on imported goods

5,3 bn



Export duty

0,41 bn

In July 2025, the total amount of customs duty exemptions increased to UAH 29.8 billion, up UAH 1.6 billion compared to June 2025.

The largest exemptions granted in July 2025 were for:

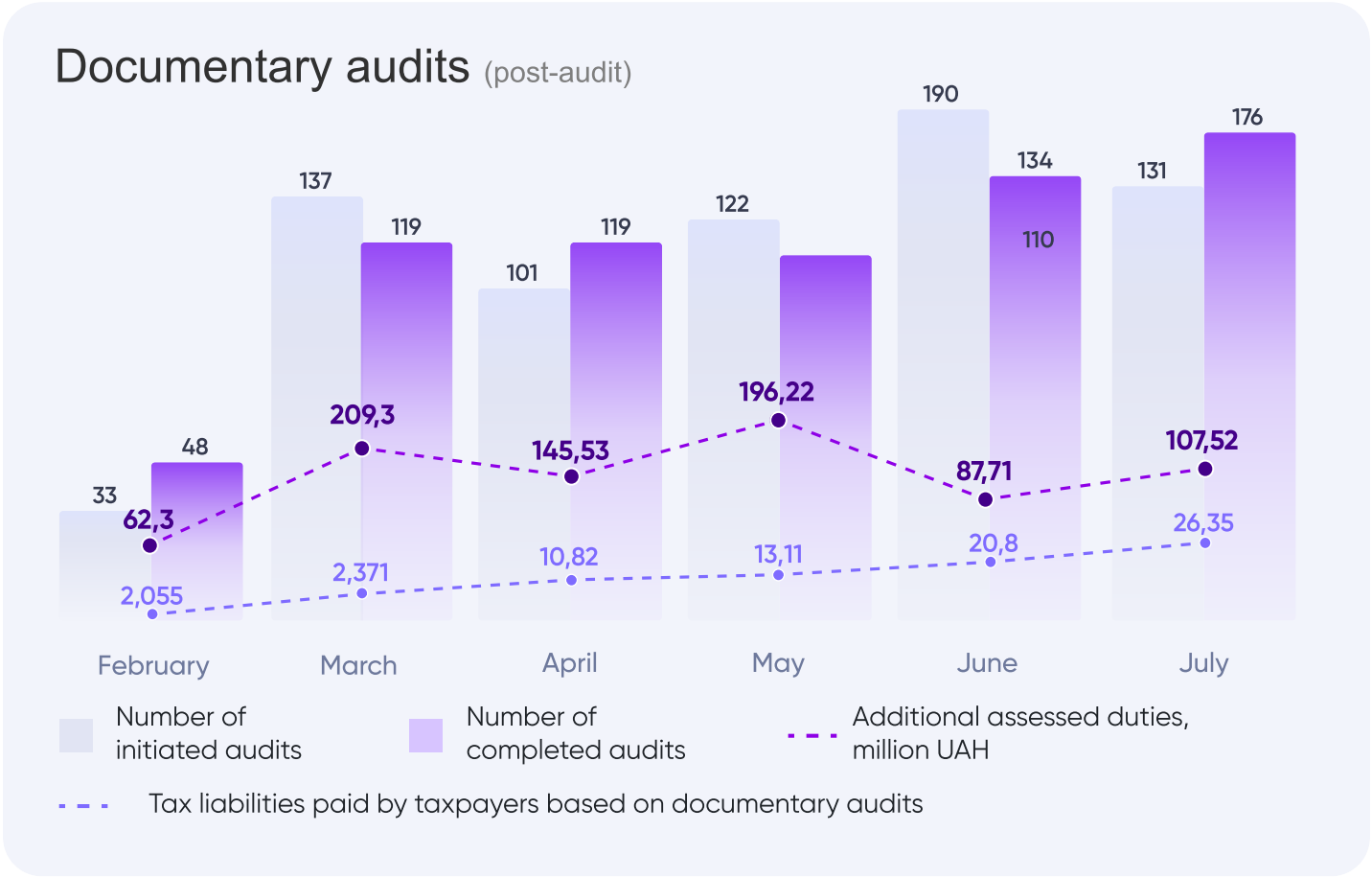
- **Excise goods imported as raw materials** (mainly tobacco) – UAH 5.3 billion

- **Defence-related goods** – UAH 13.4 billion
- **Imports under free trade agreements** – UAH 3.8 billion
- **Electric generators and other power-generating equipment** – UAH 8.5 billion
- **Electric vehicles** – UAH 2.2 billion

In July, there was a significant increase in exemptions for electric generators and other power-generating equipment, rising from UAH 2.4 billion in June to UAH 8.5 billion in July. This exemption is scheduled to expire on 1 January 2026.

There was also notable growth in exemptions for electric vehicles, which increased from UAH 1.4 billion in June to UAH 2.2 billion in July.

Implementation



The number of documentary audits **continues to grow** — 35 were initiated in July 2024, compared to **131 in July 2025**.

The amount of additional assessments more than **tripled**, rising from **UAH 33.7 million in July 2024** to **UAH 107.5 million in July 2025**. However, only **UAH 26.4 million (25%)** of these assessments have actually been collected.

Separately, businesses voluntarily paid **UAH 20.3 million** in customs liabilities without undergoing audits.

Number of decisions on customs value adjustments

Year-to-date:

7 692
(+ 981)

Amount, (UAH):

1,6 bn
(+ 210 mln)

Number of decisions on goods classification

Year-to-date:

862
(+ 134)

Amount, (UAH):

0,22 bn
(+ 34 mln)

In July 2025, customs authorities issued 134 classification decisions, which is 18 more than in July 2024.

At the same time, the amount of additional assessments resulting from these decisions increased by **25%**.

By contrast, there were **304 fewer customs valuation adjustment decisions** than in July 2024, and the amount of additional assessments

under these decisions decreased by **33%**. Analysis by the State Customs Service shows that **valuation adjustments remain the main source of additional revenues from customs control**.

However, in July 2025, the additional sums assessed through valuation adjustments accounted for only **0.32% of total customs tax collections**. A significant share of these decisions is also being challenged in court, meaning that the actual budget revenues could be even lower

Thus, the vast majority of customs duties in Ukraine are paid voluntarily. Additional assessments from customs control measures do not always justify the complications they impose on import–export operations.

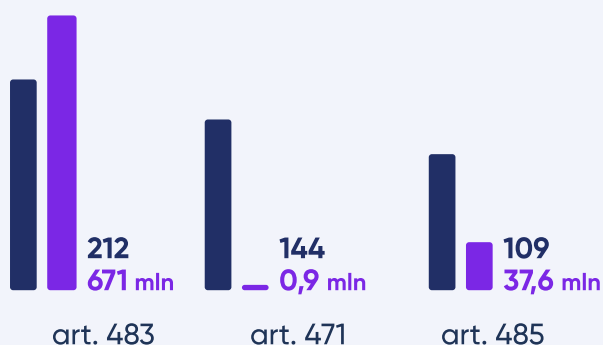
Number of initiated cases

809

by
amount of

691 million UAH

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



* the amount of unpaid customs duties is indicated

In July 2025, customs authorities recorded **809 violations of customs rules (VCRs) amounting to UAH 691 million**.

The largest share was made up of:

- **breaches of the “green corridor”** procedure (Article 471 of the Customs Code, cases totalling UAH 0.9 million), and
- **concealment of goods during cross-border movements** (Article 483 of the Customs Code, cases totalling UAH 671 million).


In July 2025, customs authorities reviewed 198 cases of customs violations, imposing fines of UAH 11.4 million, of which **UAH 4.5 million was actually paid**.

A total of 518 cases worth UAH 704 million were referred to court. Courts imposed fines amounting to UAH 413 million, and confiscations totalling UAH 350 million.




In July 2025, the average time for customs clearance of imported goods **decreased by 14 minutes** compared to July 2024 (143 minutes vs. 158).


The time required for processing export declarations fell even more significantly — 66 minutes in July 2025, compared to 106 minutes in July 2024.



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