

Customs Monthly Digest

No5

February 2025

Key updates of the month



Members of Parliament [adopted the Law](#) "On Amendments to the Customs Code of Ukraine Regarding Certain Issues of Administrative Liability for Customs Rules Violations".

Specifically, the law provides for:

- The right of the customs authority to suspend the free trade regime until a response is received from the customs authority of the exporting country, if previous checks on this exporter did not confirm compliance with preferential origin rules.
- Upper and lower limits for fines, as well as the discretionary power of the court regarding the application or non-application of confiscation of goods in cases of customs violations under Articles 472 (non-declaration of goods), 473 (incorrect declaration of parcels), 482 (movement bypassing customs control), and 483 (movement with concealment from customs control) of the Customs Code of Ukraine (CCU).
- Administrative liability for shipments of goods in international postal and express consignments if the information provided in accompanying documents does not match reality (in terms of description, quantity, and/or value).
- Mandatory appointment of expert examination in cases of customs violations under CCU articles where fines are stipulated as percentages of the value of goods.
- Clarification of deadlines for imposing administrative penalties for customs violations, in cases where criminal proceedings regarding the same facts have been closed.

- Exemption from liability for customs violations and from the obligation to pay customs duties, provided that the offender voluntarily and free of charge agrees to transfer certain types of vehicles involved in the offence for use by the Defence Forces of Ukraine.



The "Border Crossing Point Log" Module has been improved.

Following the introduction of electronic loading orders (for the export of goods by sea) in the previous month, in February 2025 the State Customs Service enhanced the functionality of the Single Window system. Users can now enter the details of the relevant port operator in the electronic Personal Account on the portal.

This allows operators not only to view the loading orders themselves but also to see customs decisions related to them, which are recorded in the "Border Crossing Point Log" module of the new Automated Customs Clearance System.

European integration

Key developments in customs-related EU integration:

The State Customs Service signed a memorandum of cooperation with REACT, an international organisation specialising in intellectual property protection and anti-counterfeiting efforts. The memorandum provides for information exchange, training activities for customs officers, and the introduction of effective and up-to-date methods for identifying counterfeit goods.

Fostering trade

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



Authorizations for simplifications

(including transit ones, Feb'25)

Number of businesses
authorized for specific
simplifications:

7

number
of issued
authorization

22

in particular
transition
authorization

15

In February 2025, eight more companies received customs simplifications compared to January, when 14 companies were granted such authorisations.

The most popular simplification for businesses in February was the “authorised consignee” status (7 simplifications granted). This status allows goods to be cleared remotely, without the need to transport them to a customs terminal.

It helps companies save both time and money.

In total, the State Customs Service received 33 applications for authorisation to apply simplifications during the month, indicating a steady level of business interest in this instrument.

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

Import of goods



Export of goods



Compared to the same period last year, the number of common transit (NCTS) operations increased by 72%. However, it decreased by 4% compared to January 2025.

The number of export movements dropped by 13% compared to February 2024. Nevertheless, in comparison to January 2025, the number of operations grew by 0.7%.

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

3,17 bn \$

Comparison
with February
2024

-0,52 ↓
billion \$

In February 2025, Ukraine exported goods worth \$3.1 billion — \$0.52 billion or 14% less than in February 2024.

Top exports in February 2025:

- Maize — \$0,46 billion;
- Sunflower, safflower or cotton-seed oil — \$0,36 billion;
- Wheat — \$0,25 billion.

Top importers of Ukrainian goods:

Poland — \$0,36 billion

Spain — \$0,26 billion

Italy — \$0,24 billion

Total import

5,75

bn \$

taxable import

4,5

bn \$

Comparison with the corresponding period of 2024

+0,78 ↑

bn \$



taxable import

+0,3

bn \$

In February 2025, Ukraine imported goods worth a total of **\$5.75 billion**, which is \$0.78 billion more than in February 2024 (\$4.97 billion).

Taxable imports amounted to \$4.5 billion (78% of the total), compared to \$4.2 billion in February 2024.

The tax burden per unit of weight of taxable imports increased by 1.3%, from \$0.471/kg in January–February 2024 to \$0.489/kg in January–February 2025.

Top countries exporting to Ukraine in February 2025:

🇨🇳 China — **\$1,19 billion** 🇵🇱 Poland — **\$0,55 billion** 🇩🇪 Germany — **\$0,46 billion**

Meeting targets

Status of indicative target achievement

Actual customs duty revenues

47,5

bn UAH

Planned revenues

49,9

UAH billion

Percentage of achievement

95,7%

In February 2025, customs authorities transferred UAH 47.7 billion to the state budget, which represents 95.7% of the assigned target. Compared to February 2024 (UAH 39.8 billion), actual revenues in February 2025 increased by UAH 7.9 billion.

According to the State Customs Service, the growth in customs revenues in February 2025 compared to February 2024 was primarily driven by imports of:



petroleum gases
(comm. item 2711
according to UCGFEA)

2,6 billion
UAH

↑ up UAH 1,4 billion
(+110.2 percent)



Electricity
(commodity item 2716
according to UCGFEA)

1,3 billion
UAH

↑ up UAH 0.9 billion
(+128.9 percent)



nitrogen fertilizers
(heading 3102
according to UCGFEA)

1,4 billion
UAH

↑ up UAH 598.5 billion
(+72.4 percent)



Multi-nutrient fertilizers
(heading 3105 according to
UCGFEA)

1,6 billion
UAH

↑ up UAH 0.9 billion (+128.9 percent)



**Cigars, cigarillos, and
cigarettes**
(heading 2402 according to UCGFEA)

963,5 million
UAH

↑ up UAH 843.1 million (+770.2 percent)

Status of indicative tax revenues achievement

Import duty

3,9 bn UAH

90,6%
of the plan

VAT on imported goods

37,4 bn UAH

98,4%
of the plan

Excise tax on imported goods

6,3 bn UAH

84,7%
of the plan

Export duty

0,02 bn UAH

48,24%
of the plan

In February 2025, customs revenue targets were not met across all categories of payments. The largest shortfall was recorded for export duties, with only 48.24% of the target achieved.

Key factors influencing the performance of revenue indicators during this period included:

- Customs payment exemptions granted in January–February 2025 totalled UAH 41,646.6 million — an increase of UAH 16,082.8 million or 62.9% compared to the

same period in 2024 (UAH 25,563.8 million);

- Gradual reduction of import duty rates in accordance with free trade agreements;
- Ongoing attacks on the infrastructure of seaports used for commercial shipping;
- A discrepancy between the official exchange rate of the hryvnia and projected values (the forecasted annual average exchange rate was UAH 45 per USD, while the actual average exchange rate in February 2025 was UAH 41.89 per USD).

Customs exemptions (UAH)

→ %	Import duty	4,8 bn
📦	VAT on imported goods	10,5 bn
📦	Excise tax on imported goods	5,4 bn
← %	Export duty	0,2 bn

In February, the volume of customs payment exemptions slightly increased to UAH 20.8 billion (+UAH 276 million compared to January 2025).

The highest exemption amounts granted in January 2025 were for:

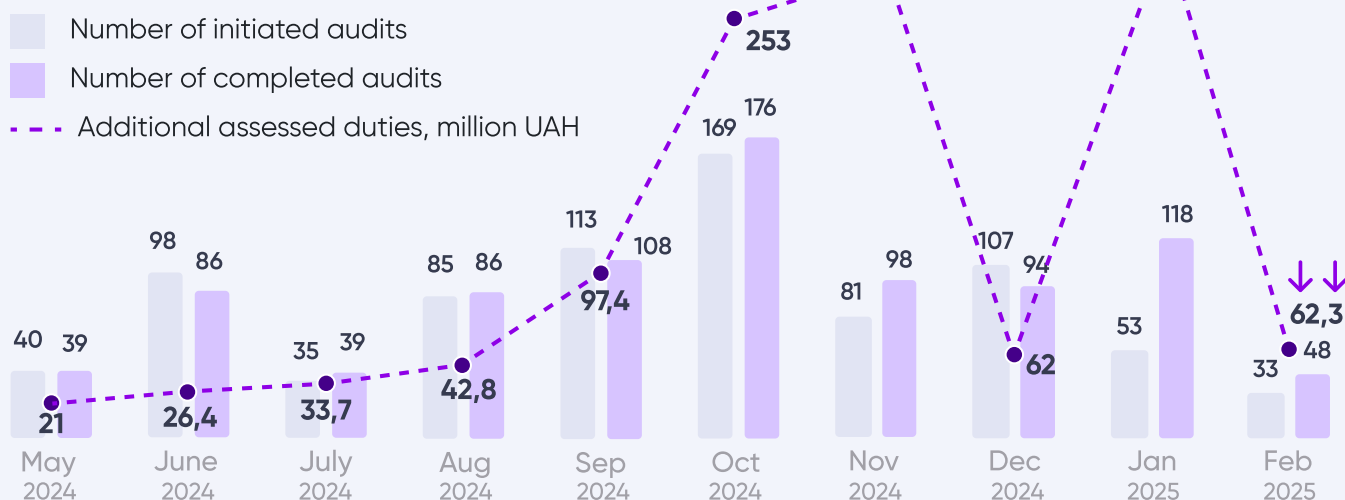
- Excise goods imported as raw materials (mainly tobacco) – UAH 9.9 billion;
- Defence-related goods – UAH 16.2 billion;
- Imports under free trade agreements – UAH 5.3 billion;
- Power generators and other energy-generating equipment – UAH 3.6 billion
- Electric vehicles – UAH 1.9 billion.

Currently, exemptions from import duty and VAT are not aligned with EU legislation. Under the EU–Ukraine Association Agreement, Ukraine committed to gradually aligning its legislation with that of the EU, including Regulation No. 1186/2009 and Council Directive 112/2006, which provide for the imposition of import duties and VAT.

The National Revenue Strategy until 2030 also foresees the harmonisation of tax exemptions with EU requirements in the period 2024–2026.

Implementation of customs control functions

Documentary audits (post-audit)



In May of last year, the Verkhovna Rada lifted the moratorium on documentary customs audits, which had been in place since March 2022.

In February, customs authorities completed 48 documentary audits, resulting in additional customs charges amounting to UAH 62.3 million. However, only UAH 2.1 million of this amount was actually paid to the budget.

Separately, businesses voluntarily paid UAH 15.9 million (i.e., without audits), highlighting the low level of voluntary payment of assessed charges and the unsatisfactory performance of tax authorities in recovering debts from payers.

Number of decisions on customs value adjustments	
Year-to-date:	Amount, (UAH):
2 160 (+ 1 070)	0,48 bn (+ 206 млн)
Number of decisions on goods classification	
Year-to-date:	Amount, (UAH):
246 (+ 133)	0,06 bn (+ 29 млн)

In February 2025, customs authorities issued 133 goods classification decisions — 4 fewer than in February 2024. However, the amount of additional charges resulting from these decisions increased by 21%

The number of customs value adjustment decisions in February 2025 was 87 fewer than in the same period in 2024, although the assessed charges increased by 5.6%.

According to data from the State Customs Service, following customs controls, the main source of additional revenue was customs value adjustments, which accounted for 0.43% of the total customs payments. A significant share of these decisions is also being challenged in court, further reducing actual revenues to the state budget.

This indicates that most customs payments in Ukraine are made voluntarily by taxpayers, while the financial return from customs control measures does not always justify the disruptions they cause to export–import operations.

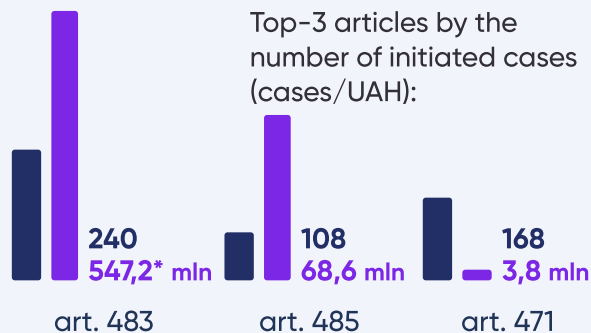
Number of initiated cases

726

by
amount of

553,7 million
UAH

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



* the amount of unpaid customs duties is indicated

In February 2025, customs authorities recorded 726 cases of customs rules violations amounting to UAH 553.7 million. The majority involved smuggling or concealment of goods from customs control (Article 483 of the Customs Code), which accounted for UAH 547.2 million.

Average customs clearance time* (min)

151

Import



72

Export



Vehicle crossings at
the border, thousand
units:

635

* including declarations that were rejected

Despite the large amounts involved in the identified violations, actual revenue to the state budget remains low. Customs authorities also reviewed 121 cases, imposing fines totalling UAH 5 million, of which UAH 6.8 million was paid.

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