

# Customs Monthly Digest

№16  
January 2026

## Key updates



The Government has amended the list of goods and equipment subject to export and import licensing due to the potential content of controlled substances. The relevant amendments were approved by [Resolution of the Cabinet of Ministers of Ukraine No. 102](#) dated 29 January 2026, which updates Annex 3 to Resolution No. 1795 of 31 December 2025.

In particular, lithium-ion electric accumulators, including separators therefore (Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) code 8507 60 00 00), have been removed from the list. Upon importation of these goods, importers are no longer required to confirm the absence of ozone-depleting substances and greenhouse gases in such products.



**The Government has terminated the Agreements on cooperation and mutual assistance in customs matters and on cooperation in border and customs matters with the Republic of Belarus.**

## Customs Administration Reform

The assessment of professional competencies of customs officials has been launched in accordance with Article 570<sup>3</sup> of the Customs Code of Ukraine. The assessment is intended to provide an objective evaluation of the professional qualifications of customs officers and to support their further professional development, including through the development of individual training and professional development programmes.

As part of the competition for the position of the Head of the State Customs Service,

As part of the competition for the position of the Head of the State Customs Service, computer-based anonymous testing of general abilities was conducted for 38 candidates, along with testing of their knowledge of legislation.

## Fostering trade

In January 2026, four companies were granted **AEO-C status**.

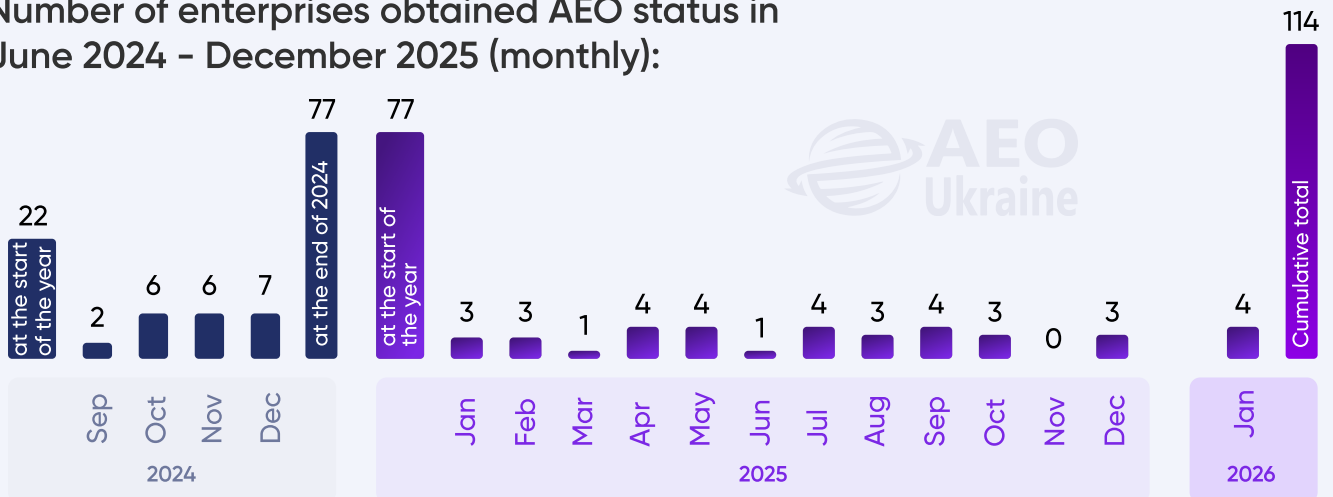
**Total number of AEO authorisations:** 109 companies hold **AEO-C status**, and 5 companies hold both **AEO-C and AEO-B status**.

As of January 2025, AEO-authorized companies accounted for 5% of total imports and 7% of total exports.

In January 2026, the first decision to revoke AEO status was adopted in respect of **PJSC “Kryvyi Rih Iron Ore Plant.”**

The number of applications for AEO status decreased compared to January 2025 (4 applications in January 2026 compared to 5 applications in January 2025).

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



### Authorizations for simplifications

(including transit ones, January/25)

Number of businesses authorized for specific simplifications:

16

number of issued authorization

20

in particular transition authorization

5

In January 2026, the number of authorisations for simplifications decreased compared to January 2025 (20 authorisations issued compared to 33 in January 2025).

Simplifications were granted to 16 companies (14 in January 2025). A total of 5 transit simplification authorisations were issued.

In January 2026, the number of applications for simplifications increased significantly to 63

applications (compared to 27 applications in January 2025).

The most widely used simplification by businesses in January was the **comprehensive guarantee** (7 authorisations granted). This simplification allows a single guarantee (security for the payment of import duties and taxes) to be used for multiple foreign trade operations.

This simplification reduces the time and costs associated with providing guarantees and represents 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

6 918  
6 918

Export of goods

8 486  
8 486

In January 2026, the number of transit operations increased more than twofold in the import direction (from 3.1 thousand declarations in January 2025 to 6.9 thousand declarations in January 2026) and by 1.6 times in the export direction (from 5.2 thousand declarations in January 2025 to 8.2 thousand declarations in January 2026).

# Statistics on foreign trade



In January 2026, Ukraine exported goods worth USD 3.24 billion, which is USD 0.06 billion (or 2%) higher than in January 2025.

## Top export commodities in January 2026:

- maize – USD 0.6 billion;
- sunflower oil – USD 0.5 billion;
- iron ores – USD 0.16 billion.

## Main destination countries for Ukrainian exports:

Poland – \$0.36 billion;

Türkiye – \$0.28 billion.

Italy – \$0.23 billion;



In January 2026, Ukraine imported goods worth a total of USD 6.7 billion, which is USD 1.1 billion higher than in January 2025 (USD 5.5 billion).

**Dutiable imports amounted to USD 4.4 billion (66% of the total import volume), compared to USD 4.1 billion (74% of the total import volume) in January 2025.**

**The tax burden per unit of weight of dutiable**

imports increased by 1.4% (from USD 0.492/kg to USD 0.499/kg).

The trade balance deteriorated from minus USD 2.4 billion in January 2025 to minus USD 3.5 billion in January 2026.

## Top import commodities in January 2026:

- petroleum products – USD 0.74 billion;
- other goods – USD 0.64 billion;
- passenger cars – USD 0.27 billion.

## Main countries of origin of imports in January 2026:

China – \$1.91 billion;

Türkiye – \$0.7 billion.

Poland – \$0.62 billion;

# Meeting targets

## Status of indicative target achievement

Actual customs duty revenues

**56,2**  
bn UAH

Planned revenues

**62** UAH billion

Percentage of achievement

**91%**

In January 2026, the indicative targets for customs tax revenues exceeded the actual collections.

Customs tax revenues amounted to UAH 56.2 billion (91% of the indicative target).

Compared to January 2024 (UAH 47.5 billion), actual revenues in January 2026 increased by UAH 8.8 billion.

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



Petroleum products

**16,1** billion UAH



Passenger cars

**4,2** billion UAH



Natural gas

**2** billion UAH

## Status of indicative tax revenues achievement

Import duty

**4,2** bn UAH

**87%**  
of the plan

Import duty

**40,2** bn UAH

**86.5%**  
of the plan

Excise tax on imported goods

**11,5** bn UAH

**117%**  
of the plan

Export duty

**0,25** bn UAH

**112%**  
of the plan

In January 2026, customs revenues met the indicative targets of the Ministry of Finance for excise tax and export duty.

The highest rate of target fulfilment was recorded for excise tax on imported goods at 117%. Export duty and VAT revenues reached 112% and 86.5% of the respective targets.

The State Customs Service attributes the difficulties in meeting the overall targets

primarily to the discrepancy between the exchange rate assumed in the state budget (UAH 42.93 per USD) and the actual exchange rate (UAH 45.6 per USD). The exchange rate difference alone accounted for a shortfall in tax revenues of UAH 3.3 billion since the beginning of the year. Increased tax exemptions have also had a significant impact.

## Customs exemptions (UAH)

	Import duty	5 bn
	VAT on imported goods	16,8 bn
	Excise tax on imported goods	10,3 bn
	Export duty	0,6 bn

In January, the total amount of tax exemptions granted reached UAH 32.7 billion. For comparison, tax exemptions accounted for 58% of the total customs-administered tax revenues.

### The most significant types of exemptions included:

- exemptions from excise tax on imports of excisable goods

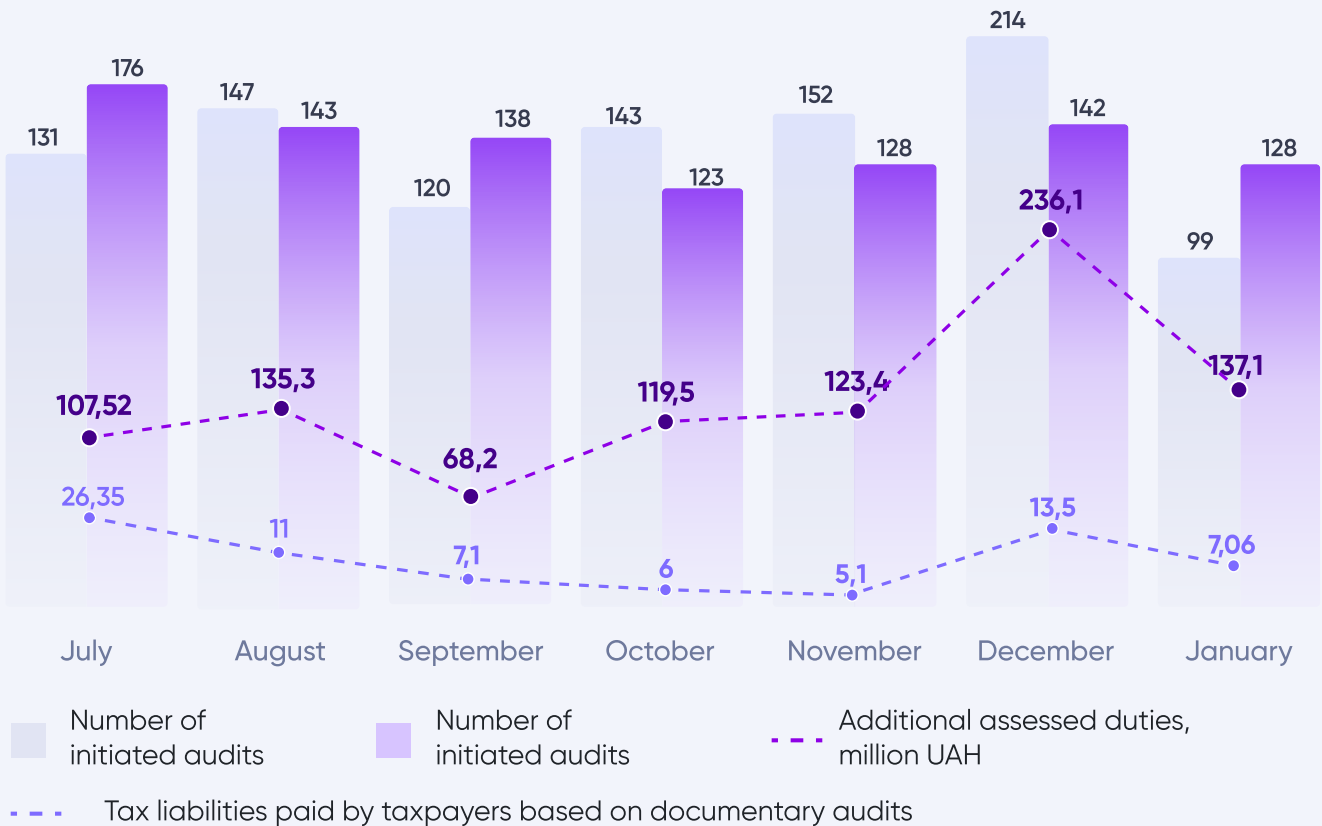
(primarily tobacco) imported as raw materials for the production of other excisable goods – UAH 10.2 billion;

- exemptions applied to imports of defence-related goods – UAH 16.0 billion;
- exemptions granted under free trade agreements – UAH 2.3 billion;
- exemptions for electric generators and other power-generating equipment – UAH 2.3 billion.

Compared to January 2025, the total amount of tax exemptions increased by UAH 12 billion. The most significant increase was observed in exemptions for imports of raw materials used in the production of excisable goods, which rose from UAH 4.5 billion in January 2025 to UAH 9.0 billion in January 2026, likely reflecting the increase in excise tax rates on tobacco products.

# Implementation

## Documentary audits (post-audit)



The number of documentary audits initiated and completed continues to increase. Compared to January 2025 (53 audits), the number of audits initiated in January 2026 increased by 46 to reach 99 audits.

The amount of additional assessments was significantly lower than in January 2025. Additional assessments amounted to UAH 137 million in January 2026, compared to UAH 648 million in January 2025.

A total of UAH 7 million, or 5% of the additionally assessed amounts, was actually paid to the state budget.

Businesses voluntarily paid an additional UAH 40 million (i.e. without the conduct of audits).

### Number of decisions on customs value adjustments

Year-to-date:

**831**  
(+ 831)

Amount, (UAH):

**0,19 bn**  
(+ 185 mln)

### Number of decisions on goods classification

Year-to-date:

**96**  
(+ 96)

Amount, (UAH):

**0,03 bn**  
(+ 31,5 mln)

In January 2026, customs authorities adopted 96 goods classification decisions, which is 17 decisions fewer than in January 2025. At the same time, the amount of additionally assessed payments under these decisions decreased by 5%.

The number of customs value adjustment decisions in January 2026 was 430 higher than in January 2025. At the same time, the amount

of additional assessments was 35% lower than in January 2025.

Analysis of data from the State Customs Service indicates that revenues from customs value adjustments constitute the main source of additional revenues generated through customs control activities.

However, the additionally assessed amounts resulting from customs value adjustments in January 2026 accounted for only 0.33% of the total customs tax revenues collected. A significant share of these decisions is also challenged in courts, and therefore the actual revenues to the state budget may be even lower.

Overall, the overwhelming 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

**666**

by amount of

**799 million UAH**

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



\* the amount of unpaid customs duties is indicated

In January 2026, customs authorities recorded 799 customs offences with a total value of UAH 361 million.

The largest share consisted of cases related to evasion of customs duties and taxes (Article 485 – 166 cases amounting to UAH 162.9 million).

In January 2026, customs authorities reviewed 86 customs offence cases, imposing fines totalling UAH 1.7 million, of which UAH 5.5 million was paid.

A total of 403 cases amounting to UAH 127 million were referred to courts. Courts imposed fines totalling UAH 0.2 billion and ordered confiscations amounting to UAH 0.3 billion.



In January 2026, the average time required for customs clearance of imported goods decreased by one minute compared to January 2025 (156 minutes compared to 157 minutes).

The time required for processing export declarations decreased significantly, from 79 minutes in January 2025 to 61 minutes in January 2026.

**TECHNOLOGY OF PROGRESS**

# Keep up with the latest news

[Subscribe to the digest](#)

[Digest archive](#)