

1.3 Ukraine Customs Information

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Duties and Tax Exemption

The [Customs Code of Ukraine](#) regulates imports and exports. This Code was adopted in March 2012 and most recently amended in December 2016. The Customs Code outlines procedures for import, exports, re-export, temporary entry and transit of goods for customs clearance, duty, excise and other customs tariffs payments, activity of customs brokers and customs bonded warehouses, etc. In addition to the Customs Code, current Ukrainian legislation on customs includes two [Supplements to the Law - On Customs Duty Rates of Ukraine 584-VII](#) where duty rates are set forth. The main law governing import and export VAT and refund of export VAT is the Tax Code of Ukraine of December 2, 2010, Section V.

According to Ukrainian legislation both individuals and legal entities can act as importers of record in connection with customs clearance of goods imported to Ukraine, though a business entity must be accredited with its local customs office. The procedure and list of required documents are set forth in the [Procedure for Registration of Entities that Carry Out Operations with Goods. State Fiscal Service of Ukraine](#).

Prohibited to import into Ukraine:

- Means of transportation that are 5 or more years old for permanent use on the territory of Ukraine, for selling or breaking into parts, except for cases mentioned above;
- Strong, poisonous, radioactive, explosive substances, other objects that can harm the population and animals or contaminate the environment;
- Printed materials, cliché, films, negatives, photos, movies, videos, computer disks, scripts, records and other audio recordings, drawings, and other printed materials that contain propaganda of war, racism, genocide etc;
- Objects (goods) that are prohibited to import by the Ukrainian legislature;
- Objects (goods) that are imported against the rules of industrial or intellectual property;
- Food products without the relevant certificate.

Customs duty must be paid by the importer upon import of the goods into Ukraine. The rates are established by the Customs Tariff. Nowadays in Ukraine are two duty rates: relieved and full rates. Relieved rates are applied to goods from World Trade Organization (WTO) and some other countries. The more relevant info can be found:

8, Lvivska Ploscha, Kyiv 04655 Ukraine
 Tel: 0-800-501-007, +380 44 454-16-13, +380 44 272-51-59
 Fax: +380 44 272-08-41
 E-mail: Kabmin_doc@sfs.gov.ua

Emergency Response

[Note: This section contains information which is related and applicable to 'crisis' times. These instruments can be applied when an emergency is officially declared by the Government. When this occurs, there is usually a streamlined process to import goods duty and tax free.]

In the following table, state which of the following agreements and conventions apply to the country and if there are any other existing ones

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	Yes 26 -06-1992
Annex J-5 Revised Kyoto Convention	NO
OCHA Model Agreement	NO
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	NO
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	Association Agreement with the EU EU funded Programme for Prevention/ Preparedness and Response to Natural and Man-made Disasters in the Eastern Partnership Countries

Exemption Regular Regime (Non-Emergency Response)

Law of Ukraine "On Humanitarian Assistance" (hereinafter - the Law) defines legal, institutional, social principles of receiving, documentation, provision, distribution and control over the proper use of humanitarian aid.

According to the third paragraph of Article 1 of the Law, the humanitarian assistance – is the target address free aid in cash or in kind or in the form of non-repayable financial assistance or donations or assistance in the form of works or services provided by foreign and domestic donors with humanitarian grounds for the recipients in Ukraine or abroad who need it due to social, material insecurity, difficult financial situation, state of emergency, in particular due to natural disasters, accidents, epidemics and epizootics, ecological, technological and other disasters that threaten life and health for population, or serious illness of specific individuals, as well as to prepare for armed defense of the state and its protection in case of aggression or armed conflict.

Humanitarian assistance is a kind of charity and should be sent in accordance with the circumstances, the objective requirements, the consent of the recipients and subject to the requirements of the Article 3 of the Law of Ukraine "On charity and charitable organizations."

In accordance with the Article 3 of the Law, the basis for the beginning of the procedure of recognition of an aid as the humanitarian, is the donor written proposal for the provision.

The cause for the implementation of humanitarian aid in Ukraine is the written consent of the recipient of humanitarian aid to receive it. The recipient of the humanitarian aid has the same rights to its use as the getter of humanitarian aid.

In accordance with the paragraphs 1 and 4 of the Article 287 of the Customs Code of Ukraine, importing (sending) goods to the customs territory of Ukraine determined in accordance with the Law of Ukraine "On Humanitarian Assistance" as humanitarian aid are exempt from import duty tax.

In addition, the paragraph 197.11 of the Article 197 of the Tax Code of Ukraine established that the import into the customs territory of Ukraine the things as an international technical assistance provided in accordance with international agreements of Ukraine, consent to be bound by the Verkhovna Rada (Parliament) of Ukraine, as well as the humanitarian aid provided in accordance with the provisions of the Law of Ukraine "On Humanitarian Assistance" shall be exempt from taxation the value added tax.

According to the Law of Ukraine «On Humanitarian Aid», the Ministry of Social Policy of Ukraine is the specially authorized central executive body of Ukraine responsible for humanitarian aid.

The decision on recognition of goods, funds etc. as a humanitarian aid is adopted by the abovementioned Ministry on the basis of information provided by the central bodies of executive authority of Ukraine and the National Bank of Ukraine at a meeting of the relevant working group within 8 working days upon receipt of the relevant documents by the Ministry of Social Policy (provided by a recipient of an aid in Ukraine). Documents on recognition of the humanitarian assistance intended for social support of citizens of Ukraine who are moving from the temporary occupied territory of Ukraine and the area of anti-terrorist operation, for the Armed Forces, State Border Service and other legal national military units are to be processed in priority manner, and, as a rule, transferred to the customs authorities within 1 day.

Recommended list of documents can be found at the official web-site of the Ministry of Social Policy of Ukraine (<http://bit.ly/1DYP1wwin> Ukrainian).

The main documents to be provided by a Ukrainian organization –recipient of an aid:an application with the details of the cargo, its quantity and weight, information about the sender (donor) and the country of the cargo's origins;-written proposal from a donor to donate the humanitarian aid (donation letter);- an invoice;-a list of recipients of the aid;-other documents (if necessary) to indicate: expiration date for food, hygiene products; disinfection and condition of second-hand products etc.

The Ukrainian Government's Decree N347 of 15 August 2014 provides simplified customs procedures for cargo

Exemption Certificate Application Procedure

Tax relief is only possible once projects have been registered with the Ministry of Economic Development and Trade of Ukraine (MoE). However, as this procedure was first designed for long-term, multi-year development projects, it is not adapted to the short-term, emergency nature of humanitarian interventions. Documents required for the state registration of programs and projects include a copy of the contract concluded between the donor and the provider—which is often only signed months after the provision of services (and consequent purchase of goods) has started. In addition to this delay, once documents have been submitted to the MoE, registration can take up to three additional months.

As a result, altogether the contract signature plus the registration process can take four to six months. Humanitarian projects life-span is usually not much longer than this (six to 12 months), meaning that, during a good part of the project, purchases by the international organization will not be VAT exempted. This concern is reflected in the draft Law on Humanitarian assistance in crisis situation, which establishes a 48H timeframe for temporary accreditation for humanitarian assistance and a simplified list of documents to submit, including confirmation of registration in the State Register of Non-Profit Organizations and Institutions, rather than the cumbersome registration of the project with MoE.

Customs Clearance Document Requirements

Customs clearance of the humanitarian aid is carried out on site of its addressee. The humanitarian goods move through customs border without preliminary declaring under condition of presence of its addressee in the Uniform register of addressees of the humanitarian aid.

Customs clearance of the humanitarian goods is carried out only after carrying out of the corresponding sanitary, veterinary, phytosanitary, radiological, ecological control. The specified kinds of the control are carried out free of charge in an order established by the Cabinet of Ministers of Ukraine. The goods (subjects) of the humanitarian aid are imported on customs territory of Ukraine only in the presence of documentary acknowledgement of quality, safety and possibility of their consumption

The responsible person of customs immediately considers the reference, defines the enterprise which will carry out declaring of the goods, agrees with the schedule of free declaring of humanitarian cargo confirmed by customs the enterprises and makes out the demand for carrying out of declaring of the goods in duplicate, one of which remains in customs. The demand is the basis for the conclusion with this enterprise of the contract on carrying out of declaring of the goods. Cargo customs declarations without stamp "the Humanitarian aid. Sale is forbidden" is not accepted for registration.

The decision on possibility of the conditional admission through customs border of Ukraine of the humanitarian aid under accompanying documents is accepted by the chief of customs or the person which replaces it in each concrete case.

According to norm of article 9 of the Law of Ukraine "On the humanitarian aid" default in documentary acknowledgement of quality, safety and possibility of consumption of the goods (subjects) of the humanitarian aid, they should be taken out abroad Ukraine or are destroyed in an order defined by the Cabinet of Ministers of Ukraine. Clothes, footwear, linen which were in use, are supposed to import on customs territory of Ukraine if their deterioration does not exceed 30 percent.

In case of acceptance by the Commission of the decision on destruction of the goods (subjects) of the humanitarian aid of poor-quality or unsuitable to consumption it should be executed with observance of requirements of the nature protection legislation of Ukraine.

4.1 Ukraine Government Contact List