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Dear readers,

You are reading the latest issue of the Information Bulletin “Trade Facilitation Monitoring in Ukraine”, a publication of the Institute for Economic Research and Policy Consulting.

We aim to provide you with the latest and most relevant information on the implementation of customs reform and the introduction of measures to facilitate international trade in Ukraine.

Your opinions, feedback and suggestions on our communication channels and methods of providing information are therefore very important to us. Please send them to: customs@ier.kyiv.ua

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LEGAL ACTS THAT HAVE ENTERED INTO FORCE

Parliament adopts a package of laws on taxation of international postal items

Law of Ukraine No. 5025 of 15 October 2026 "On Amendments to the Tax Code of Ukraine Regarding Specifics of Value Added Taxation of Distance Sales of Goods Moved (Sent) Across the Customs Border of Ukraine in International Postal and Express Shipments"

Law of Ukraine No. 5026 of 15 October 2026 "On Amendments to the Customs Code of Ukraine Regarding Specifics of Customs Formalities for Goods Moved (Sent) Across the Customs Border of Ukraine in International Postal and Express Shipments"

The two laws establish an interconnected system for taxing and clearing goods purchased abroad by Ukrainian consumers through online stores and electronic marketplaces. The key change is a revision of the tax relief approach for international postal items valued at up to EUR 150, the introduction of a special VAT administration mechanism through electronic platforms, and updated customs declaration procedures.

The laws introduce not only changes for buyers but also new obligations for foreign marketplaces, their intermediaries, postal operators and express carriers.

Law No. 5025-IX introduces a new mechanism for assessing and paying VAT on distance sales of goods, including goods valued at up to EUR 150. Electronic marketplaces and other e-commerce participants specified by law will be involved in meeting tax obligations. At the same time, subject to certain conditions, the VAT exemption remains in place for certain non-commercial shipments between individuals valued at up to EUR 45.

Law No. 5026-IX updates the customs clearance procedures for international postal items. It provides for broader use of electronic registers, special rules for declaring distance-sale goods, registration of foreign electronic platforms and their intermediaries, as well as mechanisms to secure tax payments. Certain provisions simplify the declaration of exports in postal and express shipments.

The new rules are expected to enter into force no earlier than 1 July 2027. Their practical implementation will require secondary legislation, technical readiness of information systems and the establishment of data exchange between customs authorities, electronic platforms and carriers.

The aim of the changes is to ensure a level playing field for Ukrainian and foreign sellers, increase the transparency of e-commerce and bring Ukrainian legislation closer to European approaches, in particular by introducing an equivalent of the IOSS (Import One-Stop Shop) system. IOSS is a European system for simplified declaration and payment of value added tax (VAT) on distance sales of goods imported into the EU from non-EU countries.

Sources: https://surl.li/ncsixq
https://surl.li/aywihh



Amendments made to the lists of goods subject to export and import licensing and to quotas for 2026

Resolution of the Cabinet of Ministers of Ukraine No. 1252 of 7 October 2026 "On Amendments to Annex 1 to Resolution of the Cabinet of Ministers of Ukraine No. 1795 of 31 December 2025"

The Resolution amends the rules for licensing exports of Ukrainian-origin natural gas in 2026. Its key significance is that it establishes a special procedure for exporting self-produced gas by certain gas production companies, despite the zero quota set in the general quota table.

Key provisions

1. Clarification of the zero quota for gas exports.

In particular, Annex 1 to Resolution No. 1795 changes the unit of measurement for the quota for natural gas of Ukrainian origin: instead of "0 cubic metres (kWh)", it now reads "0 thousand kWh (thousand cubic metres)". This clarification does not, in itself, increase the quota.

2. Special regime for gas production companies.

The Resolution adds a new note to the list of quota notes, providing for an exception to the general zero quota for exports of natural gas under codes 2711 11 00 00 and 2711 21 00 00 of the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA).

Gas production companies included in the list of enterprises that have supplied natural gas to an entry point of Ukraine's gas transmission system will be eligible to use this exception. Exports are permitted only within the volumes approved by the Ministry of Energy based on the results of exchange trading, in accordance with the procedure established by Cabinet of Ministers Resolution No. 1251 of 7 October 2026. An export licence from the Ministry of Economy is required.

3. Simplification of the inter-agency licensing procedure.

The Resolution sets the following procedural time limits:

- The Ministry of Economy reviews an application for an export licence within 10 calendar days of its receipt;
- The Ministry of Energy provides its approval within one day;
- The Ministry of Economy obtains the Ministry of Energy's approval through inter-agency information exchange, without involving the foreign economic activity operator.

The Resolution does not abolish the general quota regime for natural gas exports and does not open up export opportunities to all gas production companies. It establishes a special mechanism for exporting self-produced gas for a defined category of companies, linked to confirmed volumes of gas supplied to the gas transmission system, the results of exchange trading and licensing.

For businesses, the key factors will be inclusion of the company in the relevant list, the export volume approved by the Ministry of Energy and obtaining a licence from the Ministry of Economy. For the state, the mechanism ensures control over export volumes while providing for an inter-agency approval procedure.

Source: https://surl.li/xrjfpx





Government simplifies customs procedures for businesses during martial law

Resolution of the Cabinet of Ministers of Ukraine No. 1327 of 21 October 2026 "Certain Issues Concerning the Application of Customs Legislation During Martial Law"

Government adopted a Resolution introducing changes to the application of customs legislation during martial law. The document is aimed at supporting enterprises damaged by russian shelling, accelerating customs inspections and ensuring duty-free importation of components for the manufacture of weapons financed by international partners.

The Resolution provides for:

1. Support for enterprises affected by shelling. Businesses will be able to retain or obtain certain customs simplifications, including the right to use a reduced customs duty payment guarantee or an exemption from such a guarantee, even if their financial indicators have deteriorated due to damage to or destruction of property as a result of Russian attacks. To qualify, they must confirm the causal link and submit a financial plan providing for the restoration of the required level of financial resilience within two years.

   For Authorised Economic Operators (AEOs) affected by russian attacks, monitoring of the financial solvency criterion is postponed until the end of the 17th month after martial law is terminated or lifted. Reassessment of enterprises using the relevant customs simplifications is scheduled for the I and II quarters of 2027, based on their 2026 financial statements.
2. Accelerated customs control. During martial law, the time limit for approving official control measures is reduced from eight working hours to one. This applies, in particular, to inspection of goods, verification of labelling, sampling, fumigation and disinfection. Declarants, the State Production and Consumer Service and customs authorities will interact on a "single window" basis, which is expected to reduce the time goods spend in customs control zones.

   In addition, customs authorities will temporarily suspend state control of non-food products until the sectoral market surveillance plans are updated. The revised plans will take into account information from national and international alert systems on dangerous products, as well as the results of market surveillance activities over the previous 2 years.
3. Support for defence production. The Resolution establishes a mechanism for applying legislative provisions on the importation, free of import duty and VAT, of materials, components, assemblies, equipment and parts intended for the manufacture of weapons financed by foreign partners.
4. Other changes. Customs warehouses and customs control zones will be temporarily exempt from requirements concerning the operation of video surveillance systems damaged as a result of hostilities, terrorist acts or sabotage related to the Russian Federation's armed aggression, provided that the customs authority is notified. Holders of customs warehouses and temporary storage warehouses will also receive information from customs declarations on the release of goods held in storage for record-keeping purposes.

The adopted measures are intended to support businesses in the face of wartime risks.

Source: https://surl.lt/kdljwx

NEWS

Another border crossing point opened on the Romanian border – "Bila Tserkva – Sighetu Marmației"

On 8 October 2026, a new "Bila Tserkva – Sighetu Marmației" border crossing point was opened on the Ukrainian-Romanian border.

It is currently operating around the clock for passenger cars. Once construction is completed, the crossing point will also serve freight vehicles without weight restrictions.

The planned infrastructure includes six lanes for passenger cars, two for buses and six for freight vehicles. Its expected daily capacity is up to 700 passenger cars, 60 buses and 400 trucks.

The opening of the new crossing point is expected to help reduce border queues and expand opportunities for international trade, particularly amid restrictions on the use of maritime routes.

Source: https://surli.cc/wiwsat

Technical requirements approved for three national customs IT systems

The Commission for the Implementation and Development of Information, Communication and Digital Technologies in Customs has approved the technical requirements for three national IT systems:

- NECA-UA — National Export Control System;
- NIS-UA — National Import Control System;
- NES-UA — National Entry Control System.

The next stage will be the practical implementation of these systems once contractors have been selected. This will involve preparing technical specifications, developing and testing software products, checking their compliance with EU requirements and engaging with businesses.

These measures are aimed at ensuring compatibility between Ukrainian and European customs systems, secure data exchange and effective interaction with the customs administrations of EU Member States. The work is being carried out with the participation of the Ministry of Finance of Ukraine, the EU4PFM Programme and the European Commission's Directorate-General for Taxation and Customs Union (DG TAXUD).

In line with the updated Long-Term National Strategic Plan for Customs Digital Development, which is based on the European Multi-Annual Strategic Plan for Electronic Customs (MASP-C), the State Customs Service plans to implement 50 IT projects, more than 20 of which concern trans-European systems required for integration with the EU customs IT environment.

Approval of the technical requirements is also one of the steps towards fulfilling the terms of the Memorandum between Ukraine and the EU. To coordinate further work, the State Customs Service plans to establish working groups involving customs specialists, the Ministry of Finance and EU representatives. Overall supervision of the implementation of EU-integration IT projects will be carried out by a Supervisory Board to be established by the Ministry of Finance.

Source: https://surl.li/wevgeh

“Trade Facilitation Monitoring in Ukraine” continues the series of Monthly Trade Facilitation Monitoring in Ukraine publications prepared by the Institute for Economic Research and Policy Consulting since 2015 under the “Trade Facilitation Dialogue” project, with financial support from the European Union and co-financing from the International Renaissance Foundation, as well as the “Support for the Civil Society Initiative ‘For Fair and Transparent Customs’” project, implemented with the support of the European Union, the International Renaissance Foundation and ATLAS Network.

This information bulletin continues the previous series and is published as part of the activities of the Institute for Economic Research and Policy Consulting. Where relevant materials are available, the publication consists of three sections:

- legal acts that have entered into force
- draft legal acts
- news

We understand that small and medium-sized businesses do not have enough time to analyse new legislation or possible regulatory developments. In addition, many such acts are difficult for the general public to understand. “Trade Facilitation Monitoring in Ukraine” aims to draw attention to noteworthy developments, new Ukrainian legislation and planned changes relating to the simplification of trade procedures, particularly international trade, customs and customs-related matters, which may directly affect foreign economic activity operators. We will also seek to analyse draft legal acts in these areas in our publications.

The Institute for Economic Research and Policy Consulting (IER) is an internationally recognised independent Ukrainian think tank established in 1999.

IER analyses issues related to economic development, international trade and the business climate (particularly in the SME sector), and contributes to the development of national and regional policy documents. IER regularly produces its own macroeconomic forecast for Ukraine and contributes to the development of the Ministry of Economy of Ukraine’s consensus forecast.

IER’s team of sociologists conducts regular surveys of enterprises and experts to assess the business climate and the expectations of Ukrainian businesses. IER successfully combines its analytical work with advocacy for change and participation in Ukraine’s public life. IER cooperates with central and local authorities, Ukrainian and international think tanks, and civil society organizations.

IER’s work is funded through grants, charitable contributions and technical assistance.

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