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GET German Economic Team

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POLICY STUDY UKRAINE

DCFTA revision: implications of changes in UKR import duties/TRQs

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Summary

- On 29 October 2025, the revised trade provisions under the EU-UKR deep and comprehensive free trade area (DCFTA) entered into force
- In this policy study, we estimate the effect of the improved access of EU companies to the UKR market; we analyse the issue from the perspective of UKR (imports from the EU) and the EU (EU exports to UKR); this research is part of a broader analysis on the effect of DCFTA revision, see Annex 4
- Access of EU companies to the UKR market improved via three channels:
  - Lower import duties for agro-food,
  - Faster transition period for eliminating tariffs for passenger cars and
  - Higher tariff rate quotas (TRQs) for pork, poultry and sugar
- The effect on UKR imports from the EU amounts to **USD 53.9 m** in 2030, which corresponds to 0.08% of UKR's total imports in 2024
- POL is the main beneficiary; regarding products, the largest increase in exports is to be expected for meat and fish preparations, and for animal feed
- **Effect on UKR-EU trade is positive, but rather limited**

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1. Motivation

- **DCFTA revision**. On 29 October 2025, the revised trade provisions under the EU-UKR deep and comprehensive free trade area (DCFTA) entered into force, replacing the recently expired EU autonomous trade measures (ATMs)
- These changes were negotiated under the mandate of Article 29 of the Association Agreement in Jun-25
- Unlike ATMs, the revised DCFTA provisions envisage improved market access for both parties
- GET has prepared a series of complementary papers, analysing the four distinct impacts of the DCFTA revision after the ATMs expiration: the impact of changes in the EU market access on UKR and the EU, and the impact of changes in the UKR market access on UKR and the EU (see Annex 4 for the combined results)
- This policy study is one in the series, aiming to:
  - Analyse the effect of new UKR duties/TRQs on the UKR – EU trade
- The technical note GET UKR TN/06/2025, further detailing the effect on individual EU member states, accompanies this policy study

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2. Changes in the UKR trade regime with the EU

» **Agriculture and food products**

- Further reduction in import duties:

  Elimination of import duties for another 93 national tariff lines (NTLs)

  The share of duty-free agro-food tariff lines reaches 93.8%

  Gradual reduction of duties for the remaining 6.2% NTLs until 2030

- Expansion of duty-free within-quota volume for tariff rate quotas

» **Industrial products**

- Full tariff liberalisation:

  Faster expiration of transition periods for passenger cars: on October 29, 2025, rather than January 1, 2026

  Elimination of import duty on worn clothing

➢ **Considerable reduction of remaining tariff barriers for agro-food products**

➢ **Duty-free trade for all industrial products**

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2.1. UKR import duties for EU products: new vs old

	Old	New
	Agro-food products	
Simple average	0.762% (by 1 Jan 2026)	0.364% (by 1 Jan 2030)
Share of duty-free national tariff lines (NTLs)	89.9% of NTLs	93.8% of NTLs by 1 Jan 2028
Product groups with all zero duties	4 out of 24: Coffee, tea, and spices, Cereals, Planting materials, Tobacco	10 out of 24: previous + Live animals, Fish, Other animal products, Live plants, Meat & fish preparations, Cocoa
Transition periods	No transition periods as of 2025	2025-2029
Number of non-zero NTLs	242 non-zero NTLs	149 non-zero NTLs
Median for non-zero duties	7.5%	3.5%
Max import duty	16% applied to 24 NTL (dried meat, bones, vegetables, fruits, flours, oil seeds and oils, food residuals)	14% applied to 16 NTLs (dried meat, flours, oil seeds, oils, and food residuals)
	Industrial products	
Simple average	0.001% (by 1 Jan 2026)	0.000% (by 29 Oct 2025)
Share of duty-free NTLs	99.99% (by 1 Jan 2026)	100% (by 29 Oct 2025)
Non-zero duties	Import price control on worn clothing, with 5.3% duty if below price threshold	None
Transition periods	Transition period for passenger cars to expire by 1 Jan 2026	None

Sources: own estimates and display based on the EU-UKR Association Agreement before and as amended on 29 October 2025

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2.2. TRQs for EU products: new vs old

(in tt)	Old TRQ	New TRQ	New vs old	UKR imports from EU, 2024	New TRQs vs imports in 2024
TRQ pork	20	45	+25	1	+44
TRQ poultry	20	120	+100	43	+77
TRQ sugar	40	100	+60	1	+99

Sources: own display based on the EU-UKR Association Agreement before and as of October 29, 2025

- UKR applies TRQs on three EU products: pork, poultry, and sugar
- The revised DCFTA envisages the significant expansion of all three TRQs:
  - Pork: +125%
  - Poultry: +500%
  - Sugar: +150%
- In the short term, the revision will affect exports of poultry only, as TRQs for pork and sugar have been not utilized in full in 2024
- For poultry, the new TRQ is much higher than the current level of imports, thereby creating opportunities for growth in duty-free imports

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3. The effect of the changes in UKR duties/TRQs

- We estimate the effect of the changes in UKR duties/TRQs using a partial equilibrium model (see Annex 1)
- The effect is measured both for UKR imports from the EU and the EU exports from UKR
  - The volume of UKR imports from UKR is used as the baseline to avoid mirror statistics distortions
  - To estimate the values of trade, we use unit values:

    For UKR imports: UKR import unit values (CIF)

    For EU exports: EU export unit value (FOB)

    That generates a difference in values between exports and imports

- Below, we present the effects separately for UKR and the EU

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3.1.1. Effect of import duties reduction on UKR

Effect of the new UKR duties on UKR imports from the EU

	Initial DCFTA	Additional UKR imports compared to 2024					
(in USD m)	**2024**	Nov-Dec 2025	2026	2027	2028	2029	2030
UKR imports of EU products, subject to non-zero tariffs under initial DCFTA	1,346.0	2.9	35.1	40.0	50.7	50.8	50.8

Sources: own estimate and display based on EU-UKR Association Agreement before and as amended on 29 October 2025, WITS. See Annex 1 for methodology

- As the agreed import duty reduction will be gradual, so will the increase in UKR imports. It will start from USD 2.9 m in Nov-Dec 2025, compared to Nov-Dec 2024, due to the immediate cut in duties, and reach USD 50.8 m in five years
- The final rise amounts annually to ca. 0.07% of UKR total imports (2024)
- UKR foregone import duties revenues will also aggravate gradually up to USD 42.1 m, being 0.05% of consolidated fiscal revenues (excluding the direct international fiscal support) or 0.02% of UKR GDP (2024) in five years
- The most significant nominal increase is expected in imports of dog and cat feed (USD 6.7 m), followed by frozen potatoes (USD 3.7 m)

➢ **Effect of new duties will be small, gradual, and dispersed across multiple products**

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Breakdown by product groups

Description	UKR imports from the EU, subject to import duties	Additional UKR imports from the EU compared to 2024					
(in USD m)	2024	Nov-Dec 2025	2026	2027	2028	2029	2030
01 Live animals	1.4	0.0	0.2	0.2	0.3	0.3	0.3
02 Meat	70.0	0.1	1.6	2.1	2.8	2.8	2.8
03 Fish	2.4	0.0	0.1	0.1	0.1	0.1	0.1
04 Dairy; eggs; honey	95.9	0.3	3.0	3.7	4.8	4.8	4.8
05 Other animal products	5.9	0.0	0.2	0.2	0.2	0.2	0.2
06 Live plants, cut flowers	6.5	0.0	0.1	0.1	0.2	0.2	0.2
07 Vegetables	101.9	0.3	3.6	5.4	7.2	7.2	7.2
08 Fruit and nuts	65.5	0.3	2.5	3.7	5.0	5.0	5.0
11 Flour, groats, starches	11.7	0.0	0.0	0.1	0.1	0.1	0.1
12 Oil seeds	100.0	0.0	0.6	0.7	1.0	1.0	1.0
13 Lac; gums, resins	1.1	0.0	0.0	0.0	0.0	0.0	0.0
15 Fats and oils, waxes	51.2	0.0	0.2	0.3	0.4	0.4	0.4
16 Meat & fish prep.	112.2	0.5	6.8	6.5	8.3	8.3	8.3
17 Sugars & confectionery	76.1	0.0	0.3	0.5	0.7	0.7	0.7
18 Cocoa & preparations	14.4	0.2	2.0	1.9	2.3	2.3	2.3
19 Pastrycooks' products	37.2	0.0	0.1	0.2	0.2	0.2	0.2
20 Vegetable & fruit prep.	87.1	0.3	3.8	3.6	4.2	4.2	4.2
21 Other edible prep.	299.7	0.1	1.3	2.0	2.7	2.7	2.7
23 Residues; animal feed	129.4	0.3	5.0	5.0	6.7	6.7	6.7
63 Worn clothing	76.3	0.5	3.7	3.7	3.7	3.7	3.7
Total	**1,346.0**	**2.9**	**35.1**	**40.0**	**50.7**	**50.8**	**50.8**

Sources: own estimates and display based on the EU-UKR Association Agreement as amended on 29 October 2025, WITS, ITC Trade Map. Note: only product groups, for which the initial DCFTA envisaged non-zero duties after the completion of transition periods are included

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3.1.2. Effect of faster transition periods on UKR

Effect of faster expiration of transition periods for passenger cars

	Initial DCFTA	Additional UKR imports compared to 2024
(in USD m)	Nov-Dec 2024	Nov-Dec 2025
UKR imports of passenger cars, subject to gradual elimination of duties within transition periods	268.3	+5.6

Sources: own estimate and display based on EU-UKR Association Agreement before and as amended on 29 October 2025, ITC Trade Map. See Annex 1 for methodology

- The initial DCFTA envisaged that import duties on passenger cars would be eliminated gradually over the 10-year transition period, ending 1 Jan 2026
- Thus, import duty for passenger cars was set at 0.9% in 2025 and 0% in 2026
- The revised DCFTA envisaged the faster expiration of transition periods, and the import duty on passenger cars was set at zero, already starting 29 Oct 2025
- This change is estimated to result in additional USD 5.6 m of imports in Nov-Dec 2025, +2.0% of passenger car imports compared to Nov-Dec 2024
- UKR budget will lose USD 2.4 m of import duty revenues foreseen for 2025
- There will be no impact on 2026 and further, as the original DCFTA also envisaged zero-duty trade in passenger cars starting in 2026

➢ **Faster expiration of transition periods results in additional, but short-lived impact**

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3.1.3. Effect of TRQ reduction on UKR

Effect of new TRQs for poultry

	Initial DCFTA	Additional UKR imports from the EU compared to 2024					
(in USD m)	2024	Nov-Dec 2025	2026	2027	2028	2029	2030
UKR imports from the EU subject to TRQ on poultry	42.6	+0.6	+3.1	+3.1	+3.1	+3.1	+3.1

Sources: own estimate and display based on EU-UKR Association Agreement as amended on 29 October 2025, WITS, Ukrstat. See Annex 1 for methodology

- New TRQ for poultry amounts to 120 tt, i.e. 6x more than the old TRQ, and 3x more than UKR imports in 2024
- The TRQ expansion is estimated to lead to an increase in imports by 5 tt or USD 3.1 m per year compared to 2024; in Nov-Dec 2025, that means + USD 0.6 m
- UKR will lose the entire import duty revenues from poultry TRQ, amounting to USD 1.4 m per year, as all imports are expected to occur within the TRQ
- The additional 5 tt of imports are equivalent to 0.4% of domestic output, thus having a minor impact on domestic producers
- UKR imports from the EU mostly lower-grade frozen poultry for processing (import unit value < USD 500 per ton, ca. 6x less than UKR export unit value)
- Additional shipments will be absorbed primarily by the processing industry
- **The new TRQ will have a minor impact on the UKR economy**

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Effect on UKR imports from the EU: Summary

	Additional UKR imports from the EU compared to 2024					
(in USD m)	Nov-Dec 2025	2026	2027	2028	2029	2030
New duties	2.9	35.1	40.0	50.7	50.8	50.8
Faster transition periods	5.6	0.0	0.0	0.0	0.0	0.0
New TRQs	0.6	3.1	3.1	3.1	3.1	3.1
Total	**9.1**	**38.2**	**43.0**	**53.8**	**53.8**	**53.9**

Sources: own estimates and display

- The effect amounts to **USD 53.9 m** in 2030, compared to 2024
- That corresponds to 0.08% of UKR's total imports in 2024; thus, the effect is somewhat limited
- The main effect stems from lower import duties for agro-food products, while the impact of faster transition periods and new TRQs is marginal

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3.2.1 The effect of UKR duties revision on the EU

Effect of new UKR duties on the EU exports to UKR

	Initial DCFTA	Additional EU exports to UKR compared to 2024					
(in USD m)	2024	Nov-Dec 2025	2026	2027	2028	2029	2030
EU exports to UKR	1,114.2	+2.6	+27.3	+31.0	+39.5	+39.5	+39.5

Sources: own estimate and display based on EU-UKR Association Agreement before and as amended on 29 October 2025, WITS

- The immediate effect of the changes in UKR duties will be an increase in EU exports to UKR by USD 2.6 m in Nov-Dec 2025, compared to Nov-Dec 2024
- By 2030, EU exports will expand by USD 39.5 m, or 3.5%, compared to exports of these products in 2024
- The largest categories of export expansion are meat & fish preparations (+ USD 6.5 m), including meat preparations of poultry and sausages, followed by dog and cat food (+ USD 5.7 m) and vegetables (+ USD 5.2 m)
- POL, ESP, NLD, DEU and FRA are the largest beneficiaries in absolute terms, jointly accounting for two-thirds of the EU export expansion; in relative terms, GRE and HRV feature the most significant expansion (see TN/06/2025 for detailed country-product breakdown)

➢ **POL will be the largest beneficiary of the revised UKR duties**

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Breakdown by EU member states

Effect of new UKR duties on EU member states, sorted by the impact in 2030, USD m

Partner	Exports to UKR subject to duties, 2024	Additional EU exports to UKR compared to 2024					
		Nov-Dec 2025	2026	2027	2028	2029	2030
Poland	267.9	0.7	7.4	8.1	10.2	10.2	10.2
Spain	82.9	0.2	2.8	3.5	4.6	4.6	4.6
Netherlands	89.9	0.3	2.9	3.6	4.6	4.6	4.6
Germany	155.0	0.3	2.5	2.8	3.4	3.4	3.4
France	70.6	0.3	2.6	2.7	3.4	3.4	3.4
Belgium	71.1	0.2	2.2	2.3	2.9	2.9	2.9
Italy	61.7	0.1	1.0	1.2	1.6	1.6	1.6
Greece	18.9	0.1	0.7	1.1	1.5	1.5	1.5
Denmark	25.0	0.1	1.0	1.0	1.4	1.4	1.4
Latvia	36.8	0.1	0.9	1.0	1.3	1.3	1.3
Sweden	32.7	0.1	0.6	0.8	1.0	1.0	1.0
Ireland	70.2	0.0	0.4	0.5	0.7	0.7	0.7
Lithuania	23.7	0.0	0.4	0.5	0.6	0.6	0.6
Estonia	10.9	0.1	0.5	0.5	0.6	0.6	0.6
Hungary	20.5	0.0	0.4	0.4	0.5	0.5	0.5
Czech Republic	11.0	0.0	0.2	0.2	0.3	0.3	0.3
Austria	13.6	0.0	0.2	0.2	0.3	0.3	0.3
Slovak Republic	10.5	0.0	0.1	0.1	0.2	0.2	0.2
Bulgaria	11.3	0.0	0.1	0.1	0.2	0.2	0.2
Finland	5.6	0.0	0.1	0.1	0.1	0.1	0.1
Slovenia	11.3	0.0	0.1	0.1	0.1	0.1	0.1
Romania	9.2	0.0	0.1	0.1	0.1	0.1	0.1
Portugal	2.5	0.0	0.1	0.1	0.1	0.1	0.1
Croatia	1.5	0.0	0.0	0.0	0.1	0.1	0.1
Malta	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0
The EU total	1,114.2	2.6	27.3	31.0	39.5	39.5	39.5

Sources: own estimate and display based on EU-UKR Association Agreement before and as amended on 29 October 2025, WITS

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Breakdown by product groups

Description	EU exports to UKR, subject to UKR duties	Additional EU exports to UKR, compared to 2024					
(in USD m)	2024	Nov-Dec 2025	2026	2027	2028	2029	2030
01 Live animals	1.4	0.0	0.2	0.2	0.3	0.3	0.3
02 Meat	53.9	0.1	1.2	1.6	2.1	2.1	2.1
03 Fish	2.4	0.0	0.1	0.1	0.1	0.1	0.1
04 Dairy; eggs; honey	92.5	0.2	2.5	3.1	4.1	4.1	4.1
05 Other animal products	8.9	0.0	0.1	0.2	0.2	0.2	0.2
06 Live plants, cut flowers	5.5	0.0	0.1	0.1	0.1	0.1	0.1
07 Vegetables	75.4	0.2	2.6	3.9	5.1	5.1	5.2
08 Fruit and nuts	45.6	0.2	1.6	2.4	3.2	3.2	3.2
11 Flour, groats, starches	7.6	0.0	0.0	0.0	0.1	0.1	0.1
12 Oil seeds	92.2	0.0	0.6	0.7	0.9	0.9	0.9
13 Lac; gums, resins	1.0	0.0	0.0	0.0	0.0	0.0	0.0
15 Fats and oils, waxes	34.0	0.0	0.1	0.2	0.3	0.3	0.3
16 Meat & fish prep.	87.6	0.4	5.2	5.0	6.5	6.5	6.5
17 Sugars & confectionery	59.2	0.0	0.3	0.4	0.5	0.5	0.5
18 Cocoa & preparations	12.0	0.2	1.7	1.6	1.9	1.9	1.9
19 Pastrycooks' products	34.6	0.0	0.1	0.2	0.2	0.2	0.2
20 Vegetable & fruit prep.	76.2	0.4	3.2	3.0	3.6	3.6	3.6
21 Other edible prep.	266.3	0.1	1.2	1.8	2.3	2.3	2.3
23 Residues; animal feed	110.7	0.3	4.3	4.3	5.7	5.7	5.7
63 Worn clothing	47.1	0.4	2.3	2.3	2.3	2.3	2.3
Total	**1,114.2**	**2.6**	**27.3**	**31.0**	**39.5**	**39.5**	**39.5**

Sources: own estimates and display based on the EU-UKR Association Agreement as amended on 29 October 2025, WITS. Note: only product groups, for which the initial DCFTA envisaged non-zero duties after the completion of transition periods are included

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3.2.2 The effect of faster transition periods on the EU

Effect of faster expiration of transition periods for EU passenger cars

	Initial DCFTA	Additional exports to UKR compared to 2024
USD m	Nov-Dec 2024	Nov-Dec 2025
EU exports to UKR	220.2	+4.8

Sources: own estimate and display based on EU-UKR Association Agreement before and as amended on 29 October 2025, WITS, UN ComTrade

- The initial DCFTA envisaged that import duties on EU passenger cars would be eliminated gradually over a 10-year transition period, ending 1 Jan 2026
- Thus, import duty was at 0.9% in 2025 and then 0% starting 2026
- The revised DCFTA sets a faster expiration of transition periods, and the import duty became zero, starting 29 Oct 2025
- This change results in additional USD 4.8 m of the EU exports to UKR in Nov-Dec 2025, +2.2% exports compared to Nov-Dec 2024
- DEU will be the key beneficiary, with + USD 1.9 m of exports to UKR, followed by FRA (+ USD 0.9 m), CZE (+ USD 0.5 m) and SVK (+ USD 0.4 m)
- There will be no impact on 2026 and further, as the original DCFTA also envisaged zero-duty trade in passenger cars starting in 2026

➢ **DEU benefits most from the faster expiration of transition periods for cars**

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3.2.3 The effect of UKR TRQs revision on the EU

Effect of new UKR TRQs on EU exports to UKR

	Initial DCFTA	Additional EU exports to UKR compared to 2024					
(in USD m)	2024	Nov-Dec 2025	2026	2027	2028	2029	2030
EU exports to UKR	24.5	+0.4	+2.2	+2.2	+2.2	+2.2	+2.2

Sources: own estimate and display based on EU-UKR Association Agreement before and as amended on 29 October 2025, WITS

- The immediate effect of the changes in UKR TRQs will be the increase in EU exports to UKR by USD 0.4 m in Nov-Dec 2025 compared to Nov-Dec 2024
- Starting 2026, EU exports will be higher by USD 2.2 m per annum or 9.2% compared to exports of these products in 2024
- The export expansion will occur mostly for frozen cuts of meat and edible offal of chickens (+ USD 1.5 m), followed by frozen meat and edible offal of ducks (+ USD 0.5 m)
- POL is the largest beneficiary, accounting for 49% of total expansion in exports, followed by HUN (41%) and DEU (4%)

➢ **POL and HUN benefit most from the revision of UKR TRQs**

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Effect on EU exports to UKR: Summary

	Additional EU exports to UKR compared to 2024					
(in USD m)	Nov-Dec 2025	2026	2027	2028	2029	2030
New duties	2.6	27.3	31.0	39.5	39.5	39.5
Faster transition periods	4.8	0.0	0.0	0.0	0.0	0.0
New TRQs	0.4	2.2	2.2	2.2	2.2	2.2
Total	**7.8**	**29.5**	**33.2**	**41.7**	**41.7**	**41.8**

Sources: own estimates and display

- The effect amounts to **USD 41.8 m** in 2030, compared to 2024
- That corresponds to + 0.002% of the extra-EU exports in 2024
- The export increase stems primarily from lower duties
- POL is the key beneficiary in absolute terms, while GRC exports grow the most in relative terms
- Regarding products, the largest increase in exports is to be expected for meat and fish preparations, and for animal feed

➢ **Effect on EU exports is positive, but rather limited**

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About the German Economic Team

Financed by the Federal Ministry for Economic Affairs and Energy, the German Economic Team (GET) advises the governments of Ukraine, Belarus*, Moldova, Kosovo, Armenia, Georgia* and Uzbekistan on economic policy matters. Berlin Economics has been commissioned with the implementation of the consultancy.

**Within the framework of project activities in Georgia, we are in contact solely with reform-oriented partners for the time being; in Belarus advisory activities are suspended.*

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Annex 1: Methodology (1/2)

» **The effect on UKR imports from the EU** is estimated as trade creation using a partial equilibrium model, with 2024 as the base year

- To estimate the trade effect related to the tariff schedule liberalisation, we used a partial equilibrium model, thereby assuming that new duties would make the EU products relatively cheaper on the UKR market, and UKR buyers would respond by adjusting their demand
- The change in imports is assessed using imports in 2024 and import demand elasticity
- The baseline import duties are duties by 1 Jan 2026 as set in the initial DCFTA; the new import duties are taken from the AA enacted 29 Oct 2025
- Import duties at HS 10 digits are converted into HS 6 digits, assuming that trade occurs under non-zero duties. Therefore, the estimates should be considered as upper bounds
- For TRQs on poultry, we estimate the impact of full liberalisation and then compare it with the new TRQ. As the new TRQ exceeds the estimated imports under zero duties, no further adjustments were made

» **The effect on UKR customs duty revenues** is estimated as a difference between the 2024 revenues from import duties and the revenues for new import duties after the DCFTA revision

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Annex 1: Methodology (2/2)

» **The effects on the EU exports to UKR** are estimated as follows:

- For each product and member state, we use UKR import volume and EU member state export value to estimate the member state exports to UKR in the baseline and the changes associated with trade liberalisation
- Thereby, we avoid mirror statistics distortions and ensure that the estimations correctly reflect the EU export prices and import volume that reached the UKR market
- The aggregate effects are calculated as sums across member states and products

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Annex 2: New UKR import duties for EU products

Changes in UKR import duties for EU products, excluding TRQs

	Baseline	Revised DCFTA					
		2025	2026	2027	2028	2029	2030
Simple average, %							
Total	0.171	0.145	0.108	0.103	0.082	0.082	0.082
Agro-food (HS 01-24)	0.762	0.646	0.483	0.458	0.365	0.365	0.364
Industrial (HS 25-99)	0.001	0	0	0	0	0	0
Share of duty-free tariff lines, %							
Total	97.72	97.81	97.81	97.81	98.60	98.60	98.60
Agro-food (HS 01-24)	89.86	90.20	90.20	90.20	93.76	93.76	93.76
Industrial (HS 25-99)	99.99	100.00	100.00	100.00	100.00	100.00	100.00
Max import duty, %							
Total	16.00	15.50	15.00	14.50	14.00	14.00	14.00
Agro-food (HS 01-24)	16.00	15.50	15.00	14.50	14.00	14.00	14.00
Industrial (HS 25-99)	5.30	0.00	0.00	0.00	0.00	0.00	0.00

Sources: own estimates and display based on the EU-UKR Association Agreement before and as amended on 29 October 2025. Baseline is the tariff schedule by 1 Jan 2026 of the initial DCFTA

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Breakdown by product groups (1/3)

Changes in UKR import duties for EU products, excluding TRQs

		Baseline	Revised DCFTA					
HS code	(in %)		2025	2026	2027	2028	2029	2030
01 animal	share of duty-free	96.9	96.9	96.9	96.9	100.0	100.0	100.0
	simple average	0.10	0.08	0.04	0.03	0.00	0.00	0.00
	max	4.00	3.00	1.25	1.00	0.00	0.00	0.00
02 meat	share of duty-free	83.0	83.0	83.0	83.0	87.9	87.9	87.9
	simple average	1.66	1.50	1.16	1.17	1.01	1.01	1.01
	max	16.00	15.50	15.00	14.50	14.00	14.00	14.00
03 fish	share of duty-free	93.2	94.5	94.5	94.5	100.0	100.0	100.0
	simple average	0.36	0.25	0.07	0.08	0.00	0.00	0.00
	max	8.00	6.00	1.25	2.00	0.00	0.00	0.00
04 dairy	share of duty-free	75.9	76.5	76.5	76.5	80.6	80.6	80.6
	simple average	1.75	1.46	1.11	0.94	0.68	0.68	0.68
	max	8.00	7.75	7.50	7.25	7.00	7.00	7.00
05 other animal	share of duty-free	86.4	86.4	86.4	86.4	100.0	100.0	100.0
	simple average	1.09	0.41	0.17	0.14	0.00	0.00	0.00
	max	16.00	3.00	1.25	1.00	0.00	0.00	0.00
06 live plants	share of duty-free	97.9	97.9	97.9	97.9	100.0	100.0	100.0
	simple average	0.05	0.04	0.03	0.01	0.00	0.00	0.00
	max	2.50	1.88	1.25	0.63	0.00	0.00	0.00
07 vegetables	share of duty-free	83.2	83.2	83.2	83.2	83.2	83.2	83.2
	simple average	1.37	1.21	1.04	0.87	0.70	0.69	0.69
	max	16.00	14.00	12.00	10.00	8.00	8.00	8.00

Sources: own estimates and display based on the EU-UKR Association Agreement before and as amended on 29 October 2025. Note: only product groups for which the initial DCFTA envisaged non-zero duties after the completion of transition periods are included. Baseline is the tariff schedule by 1 Jan 2026 of the initial DCFTA

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Breakdown by product groups (2/3)

Changes in UKR import duties for EU products, excluding TRQs

		Baseline	Revised DCFTA					
HS code	(in %)		2025	2026	2027	2028	2029	2030
08 fruits	share of duty-free	88.6	89.4	89.4	89.4	89.4	89.4	89.4
	simple average	0.79	0.67	0.58	0.48	0.38	0.38	0.38
	max	16.00	14.00	12.00	10.00	8.00	8.00	8.00
11 flour & malt	share of duty-free	91.3	91.3	91.3	91.3	91.3	91.3	91.3
	simple average	1.08	1.04	1.00	0.97	0.93	0.93	0.93
	max	16.00	15.50	15.00	14.50	14.00	14.00	14.00
12 oil seeds	share of duty-free	89.0	89.0	89.0	89.0	93.2	93.2	93.2
	simple average	1.29	1.11	0.67	0.75	0.58	0.58	0.58
	max	16.00	15.50	15.00	14.50	14.00	14.00	14.00
13 resins	share of duty-free	92.3	92.3	92.3	92.3	92.3	92.3	92.3
	simple average	0.38	0.37	0.35	0.33	0.31	0.31	0.31
	max	5.00	4.75	4.50	4.25	4.00	4.00	4.00
15 oils & fats	share of duty-free	90.4	90.4	90.4	90.4	90.4	90.4	90.4
	simple average	0.78	0.75	0.72	0.70	0.67	0.67	0.67
	max	16.00	15.50	15.00	14.50	14.00	14.00	14.00
16 meat & fish preparations	share of duty-free	71.2	71.2	71.2	71.2	100.0	100.0	100.0
	simple average	1.70	1.19	0.36	0.40	0.00	0.00	0.00
	max	12.00	9.00	1.25	3.00	0.00	0.00	0.00
17 sugars	share of duty-free	72.5	72.5	72.5	72.5	72.5	72.5	72.5
	simple average	1.20	1.16	1.13	1.09	1.05	1.05	1.05
	max	8.00	7.75	7.50	7.25	7.00	7.00	7.00

Sources: own estimates and display based on the EU-UKR Association Agreement before and as amended on 29 October 2025. Note: only product groups for which the initial DCFTA envisaged non-zero duties after the completion of transition periods are included. Baseline is the tariff schedule by 1 Jan 2026 of the initial DCFTA

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Breakdown by product groups (3/3)

Changes in UKR import duties for EU products, excluding TRQs

		Baseline	Revised DCFTA					
HS code	(in %)		2025	2026	2027	2028	2029	2030
18 cocoa	share of duty-free	86.2	86.2	86.2	86.2	100.0	100.0	100.0
	simple average	1.10	0.59	0.17	0.20	0.00	0.00	0.00
	max	12.00	5.63	1.25	1.88	0.00	0.00	0.00
19 pastries	share of duty-free	96.1	96.1	96.1	96.1	96.1	96.1	96.1
	simple average	0.31	0.30	0.29	0.28	0.27	0.27	0.27
	max	8.00	7.75	7.50	7.25	7.00	7.00	7.00
20 vegetable & fruit preparations	share of duty-free	96.8	97.1	97.1	97.1	97.6	97.6	97.6
	simple average	0.25	0.22	0.18	0.18	0.17	0.17	0.17
	max	12.00	12.00	9.30	9.30	9.30	9.30	9.30
21 miscellaneous food	share of duty-free	88.6	88.6	88.6	88.6	88.6	88.6	88.6
	simple average	0.53	0.50	0.48	0.45	0.43	0.43	0.43
	max	5.00	4.75	4.50	4.25	4.00	4.00	4.00
22 beverages	share of duty-free	98.3	98.3	98.3	98.3	98.3	98.3	98.3
	simple average	0.13	0.13	0.12	0.12	0.12	0.12	0.12
	max	8.00	7.75	7.50	7.25	7.00	7.00	7.00
23 residues	share of duty-free	83.3	83.3	83.3	83.3	87.9	87.9	87.9
	simple average	1.80	1.70	1.53	1.48	1.38	1.38	1.38
	max	16.00	15.50	15.00	14.50	14.00	14.00	14.00
63 worn clothing	share of duty-free	98.8	100.0	100.0	100.0	100.0	100.0	100.0
	simple average	0.06	0.00	0.00	0.00	0.00	0.00	0.00
	max	5.30	0.00	0.00	0.00	0.00	0.00	0.00

Sources: own estimates and display based on the EU-UKR Association Agreement before and as amended on 29 October 2025. Note: only product groups for which the initial DCFTA envisaged non-zero duties after the completion of transition periods are included. Baseline is the tariff schedule by 1 Jan 2026 of the initial DCFTA

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Annex 3: Overview of the DCFTA revision

- The new Annex to the EU-Ukraine Association Agreement entered into force on 29 October 2025
- The parties agreed on the continued liberalisation of import duties
- The changes envisage:
  - Mutual abolishment of import duties for selected products
  - The reduction of tariff barriers for the remaining products, including:

    Expanded EU TRQs for UKR products

    Lower UKR duties and expanded TRQs for the EU products
  - Additional safeguards if the envisaged liberalisation endangers the domestic producers
  - UKR commitment to adopt and implement 22 EU production standards covering animal welfare, feed safety, wastewater treatment, pesticides, etc. by the end of 2028.

    Note: 14 out of 22 norms were listed in the AA, and 20 out of 22 have already been at least partly implemented in UKR legislation
  - The legal alignment revision and a potential further liberalisation in 2028

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Annex 4: Combined effect of the DCFTA revision

	Effect on UKR	Effect on EU
EU change	UKR exports to the EU: - USD 1,144 m UKR total exports: - USD 253 m Source: PS/03/2025	EU imports from UKR: - USD 1,428 m Source: PB/10/2025
UKR change	UKR imports from the EU: + USD 53.9 m (2030) Source: PS/04/2025	EU exports to UKR: + USD 41.8 m (2030) Source: PS/04/2025

Sources: own display; the difference in mirror flows is attributed to the difference in Incoterms, as export prices are FOB, and import prices are CIF

- Changes in the EU (ATMs expiration and new TRQs) have much larger trade implications than the changes in UKR

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