



Trade Facilitation Monitoring in Ukraine

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Dear readers!

Here is the new issue of the Information Bulletin "Trade Facilitation in Ukraine Monitoring," a product of the Institute for Economic Research and Policy Consulting.

We strive to provide you with the latest and most up-to-date information on the state of customs reform implementation and the implementation of measures to facilitate international trade in Ukraine. Therefore, send your opinion, feedback, and wishes regarding communication links and methods of providing information to: customs@ier.kyiv.ua

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Government resubmits the draft of the new Customs Code to the Verkhovna Rada

Draft Customs Code of Ukraine (Reg. No. 15450 of 28 July 2026)

Initiator: Cabinet of Ministers of Ukraine.

Date of registration: 28 July 2026.

On 27 July, the Cabinet of Ministers of Ukraine approved the draft of the new Customs Code of Ukraine — a key European integration bill in the customs sphere.

In accordance with the legislation, following the formation of a new composition of the Government, the draft of the new Customs Code submitted by the Government in June 2026 and registered in the Verkhovna Rada of Ukraine under No. 15295 is considered withdrawn. Therefore, the Government had to approve the draft once again and resubmit it to the Verkhovna Rada of Ukraine.

The new bill, which is fully identical to the previous one in terms of content, was re-approved at a Government meeting. According to consultations held with Members of Parliament, the work in the Verkhovna Rada committees to prepare the draft of the new Customs Code for the second reading

did not stop and will continue with the new bill.

This draft is an important element in the implementation of Chapter 29 “Customs Union” of the negotiation process for Ukraine’s accession to the European Union. The draft of the new Customs Code aligns rules and standards with EU legislation, ensuring the transformation of Ukrainian customs into a European-style security border. The new provisions are based on European rules that have been partially implemented and on practical experience in applying the relevant procedures in Ukraine.

We provided more details about the draft Customs Code of Ukraine in the previous issue of the Trade Facilitation Monitoring No. 102.

Source: <https://surl.li/zgibbl>

Amendments to the Customs Code concerning international postal and express consignments are proposed

Draft Law of Ukraine (Reg. No. 15460 of 31 July 2026) “On Amendments to the Customs Code of Ukraine concerning the specific features of customs formalities for goods moved (sent) across the customs border of Ukraine in international postal and express consignments”

Initiator: Cabinet of Ministers of Ukraine.

Date of registration: 31 July 2026.

The Verkhovna Rada Committee on Finance, Tax and Customs Policy has prepared draft law No. 15112-d for the second reading. It provides for changes to the taxation of e-commerce with value added tax. The document was developed to bring Ukrainian legislation into line with EU

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requirements concerning the introduction of VAT on imported goods purchased through marketplaces, starting from EUR 0 (currently, parcels worth up to EUR 150 are exempt from VAT).

In this regard, amendments to the Customs Code of Ukraine are also proposed. They are intended to regulate the VAT taxation of goods imported into Ukraine, including goods purchased online.

In particular, the draft law provides for:

- defining the procedure for calculating and paying VAT on distance sales of goods;
- establishing rules for customs clearance and declaration of international postal and express consignments;
- determining the point at which the obligation to pay customs duties arises;
- imposing the obligation to pay customs duties on operators of electronic platforms and their intermediaries;
- introducing a special registration procedure for such enterprises;
- establishing a transitional period during which postal operators, express carriers, electronic platforms and their intermediaries will be

exempt from administrative liability for certain violations, provided that VAT is paid in full.

Adoption of the draft law will contribute to:

- fulfilling Ukraine's international obligations to the International Monetary Fund, as well as to the European Union, as part of the implementation of the requirements of Regulation (EU) 2026/467 of the European Parliament and of the Council of 24 February 2026 on enhanced cooperation concerning the establishment of the Ukraine Support Loan;
- aligning Ukrainian customs legislation with the provisions of amendments to Ukrainian tax legislation concerning VAT taxation of transactions involving the import of goods into the customs territory of Ukraine;
- increasing potential tax revenues to the State Budget of Ukraine.

Source: <https://surl.li/rwdxrv>



The Risk Profile Manager software and information system has been successfully tested, designed to automate the recording and administration of electronic risk profiles

The new system automates the processes of creating, recording and maintaining risk profiles, ensuring their full life cycle — from development and implementation to amendments and subsequent administration.

Risk profiles form the basis of the Automated Risk Management System, one of the key IT systems of the State Customs Service. Digitalization of their administration is expected to improve the efficiency of customs risk management and simplify the relevant procedures.

Currently, the system is being developed to fully automate the recording of risk profiles. In the future, its functionality is planned to be expanded to support analytical research and in-depth analysis of customs risks.

Source: <https://surl.li/tmayev>



"Trade Facilitation Monitoring in Ukraine" is a continuation of the issues of the Monthly Monitoring of Trade Facilitation in Ukraine, which has been prepared by the Institute for Economic Research and Policy Consulting since 2015 within the framework of the Trade Facilitation Dialogue project, with the financial support of the European Union and co-financing of the International Renaissance Foundation, as well as the project "Support to the Civil Society Initiative "For Fair and Transparent Customs", which was implemented with the support of the European Union, the International Renaissance Foundation and the ATLAS Network.

The proposed newsletter is a continuation of the previous ones and is published within the framework of the activities of the Institute for Economic Research and Policy Consulting. The publication consists of three parts (if relevant materials are available):

- Regulations that have entered into force
- Draft regulations
- news.

We understand that small and medium-sized businesses do not have enough time to analyze new legislation or possible regulatory innovations. Also, a significant number of such acts are difficult for an average person to understand. "Monitoring of Trade Facilitation in Ukraine" is designed to draw attention to interesting events, innovations of Ukrainian legislation or planned changes related to the field of trade facilitation, in particular international trade, customs and customs issues, and can directly affect foreign economic entities. Also, in these publications, we will try to analyze draft regulations on this topic.

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

The IER is engaged in the analysis of problems of economic development, international trade and business climate (in particular in the SME sector), participates in the development of policy documents at the national and regional levels.

The IER regularly issues its own macroeconomic forecast for Ukraine and participates in the development of the consensus forecast of the Ministry of Economic Development and Trade of Ukraine.

The IER team of sociologists conducts regular surveys of enterprises and experts in order to assess the business climate and expectations of Ukrainian business. IER successfully combines its analytical activities with advocacy for change and participation in the public life of Ukraine. The IER cooperates with central and local authorities, domestic and foreign think tanks, and civil society organizations. The work of the IER is financed by grants, charitable contributions and technical assistance funds.

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