



INSTITUTE
FOR ECONOMIC RESEARCH
AND POLICY CONSULTING

TRADE FACILITATION MONITORING IN UKRAINE

*Monitoring period:
March 2026*

*Issue № 100
April 2026*



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

Content

Regulatory legal acts that entered into force	4
Agreement between Ukraine and Canada on Mutual Administrative Assistance in Customs Matters Approved.....	4
The Government is improving the information and communication system for border control.....	4
Places of delivery of goods opened under the old rules will continue to operate until September 28, 2026.....	5
Draft legislative act.....	6
Amendments to the FTA between Ukraine and Montenegro submitted for ratification.....	6
Amendments to the Agreement on Political Cooperation, FTA and Strategic Partnership between Ukraine and the United Kingdom submitted for ratification.....	6
It is proposed to introduce VAT taxation of e-commerce transactions and reduce the tax-free value of parcels sent in international postal and express shipments.....	8
News	9
The transition period for granting authorizations for placing goods in customs regimes on the basis of a customs declaration is coming to an end.....	9
On April 19, 2026, the transition period for customs brokerage permits included in the Register of Customs Brokers ends.....	9

REGULATORY LEGAL ACTS THAT ENTERED INTO FORCE



Agreement between Ukraine and Canada on Mutual Administrative Assistance in Customs Matters Approved

Decree of the President of Ukraine of March 9, 2026 No. 230/2026 "On Approval of the Agreement between Ukraine and Canada on Mutual Administrative Assistance in Customs Matters"

The Decree approves the Agreement between Ukraine and Canada on Mutual Administrative Assistance in Customs Matters, signed on August 24, 2025 in Kyiv. The document is aimed at developing international cooperation in the customs sphere and creating legal grounds for the exchange of information between the customs authorities of the two states.

The agreement provides for cooperation between customs authorities in the prevention, detection and investigation of violations of customs legislation and the exchange of relevant information. The Agreement defines the procedure for interaction between the customs authorities of Ukraine and Canada, mechanisms for the exchange of information in the customs sphere, forms of administrative assistance and conditions for the use of the information received.

The implementation of the decree will contribute to increasing the efficiency of customs control, prompt exchange of information between Ukraine

and Canada; reducing the level of customs offenses and strengthening international cooperation in the customs sector.

Sources: <https://surl.lt/cammer>
<https://surl.lu/ikypzr>

The Government is improving the information and communication system for border control

Resolution of the Cabinet of Ministers of Ukraine dated March 12, 2026 No. 315 "On Amendments to the Regulation on the Integrated Interagency Information and Communication System for the Control of Persons, Vehicles and Goods Crossing the State Border"

The Resolution improves the functioning of the state information and communication system for the control of persons, vehicles and goods crossing the state border by amending the current Regulation, which defines the legal and organizational principles of the functioning of this system.

The document is aimed at strengthening an integrated approach to border control through the development of interagency digital infrastructure and more efficient use of information resources of the state.

The amendments provide for the updating and detailing of certain provisions of the system's functioning, in particular:

- clarification of the mechanisms for the exchange of information between the subjects of the system in order to increase the consistency of interagency processes;
- specifying the content of the information

REGULATORY LEGAL ACTS THAT ENTERED INTO FORCE

processed by the system and ensuring a more complete use of data for the purposes of control and risk analysis;

- improving the procedures for checking persons, vehicles and cargo and increasing the efficiency of state control.
- clarification of the functionality of the system, the rules of its administration and use.

The implementation of the resolution should ensure a faster and better exchange of information between authorities, reducing duplication of control procedures, increasing the level of security and countering offenses, increasing the efficiency of customs and border control.

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

Places of delivery of goods opened under the old rules will continue to operate until September 28, 2026

Order of the Ministry of Finance of Ukraine dated March 19, 2026 No. 157 "On Amendments to the Order of the Ministry of Finance of Ukraine dated July 31, 2025 No. 379".

The Order amends the previous Order of the Ministry of Finance dated 31.07.2025 No. 379, which approved the procedure for opening, operating and closing places of delivery of goods,



as well as the requirements for their arrangement. The order has a specific, but practically important content and is aimed at adjusting the terms of application of the new rules regarding the places of delivery of goods.

The main provision of Order is to extend the transition period for delivery points opened under the "old" rules.

The order actually allows such delivery points to continue their activities without immediately switching to new requirements and postpones the obligation to bring them in line with new standards, which should ensure the continuity of logistics and customs processes.

Recall that according to the previous regulation, such delivery points were subject to closure from April 19, 2026 due to the transition to new requirements for their opening, arrangement and operation. The extension of the transition period creates additional time for subjects of foreign economic activity and holders of delivery points in order to properly prepare for the implementation of updated requirements for their arrangement.

The adoption of changes is due to the need to: provide businesses with additional time to adapt to new requirements; avoid disruptions in the delivery and customs clearance of goods; ensure a smooth transition to an updated model of delivery point functioning.

This order does not change the requirements for delivery points, but postpones the deadline for their mandatory application until September 28, 2026, thereby mitigating the regulatory burden on businesses during the transition period.

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



Amendments to the Free Trade Agreement between Ukraine and Montenegro submitted for ratification

Draft Law of Ukraine (registration number: 0369 of March 13, 2026) "On Ratification of the Protocol between the Government of Ukraine and the Government of Montenegro on Amendments to the Free Trade Agreement between the Government of Ukraine and the Government of Montenegro, which replaces Annex II to the Free Trade Agreement in the part relating to the rules of origin and methods of administrative cooperation"

Registration date: March 13, 2026.

Initiator: Cabinet of Ministers of Ukraine.

The draft law provides for the ratification of the Protocol amending the Free Trade Agreement between Ukraine and Montenegro in terms of:

- rules for determining the origin of goods;
- procedures of administrative cooperation between customs authorities;

the procedure for applying preferential trade treatment.

The protocol provides

Updating the rules of origin of goods: setting out in a new version of the relevant annex to the Agreement; and clarifying the criteria for determining the origin of goods that give the right to preferences.

Improving administrative cooperation procedures: determining the procedure for interaction between customs authorities and strengthening mechanisms for verifying the accuracy of information on the origin of goods.

Optimization of the application of preferences: creation of clearer and more transparent rules for the use of tariff benefits, prevention of abuse of preferential trade regime.

The main purpose of the amendments is to update the provisions of the Free Trade Agreement, harmonize the rules of origin of goods with modern international standards, promote the development of bilateral trade and increase the efficiency of customs control.

The draft law is a technical in form, but important in content, act that ensures the update of the rules for the functioning of the free trade zone between Ukraine and Montenegro.

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

Amendments to the Agreement on Political Cooperation, Free Trade and Strategic Partnership between Ukraine and the United Kingdom submitted for ratification

Draft Law of Ukraine (reg. number 0372 of March 31, 2026) "On Ratification of Agreement No. 4 in the Form of Exchange of Letters between Ukraine and the United Kingdom of Great Britain and

Northern Ireland Amending Agreement No. 3 in the Form of Exchange of Letters between Ukraine and the United Kingdom of Great Britain and Northern Ireland on Amendments to the Agreement on Political Cooperation, Free Trade and Strategic Partnership between Ukraine and the United Kingdom of Great Britain and Northern Ireland"

Number, date of registration: 0372 dated March 31, 2026.

Initiator: President of Ukraine.

The draft law provides for the ratification of Agreement No. 4, which provides for the extension of the application by the Parties of zero rates of import duties for egg and poultry products for the period from March 31, 2026 to March 31, 2028. In addition, Agreement No. 4 contains a number of provisions regulating the calculation of tariff quotas for egg and poultry products in the period from April 1, 2028 to December 31, 2028 and tariff quotas for other goods in the period from April 1, 2029 to December 31, 2029, as well as provisions on the entry into force and revision of Agreement No. 4.



Agreements in the form of "exchange of letters" are usually used to make targeted adjustments to already existing provisions, without a complete revision of the contract.

The ratification of the Agreement will have a significant positive economic effect, in particular, it will contribute to ensuring the predictability of trade conditions and maintaining unhindered access of Ukrainian products to the UK market. This is an important factor in supporting Ukraine's export potential, since the agreements reached make it possible to avoid the use of tariff quotas that can limit further export growth, as well as create prerequisites for stable foreign exchange earnings to the state.

It is expected that the implementation of the Agreement will contribute to the development of poultry farming and related industries, in particular feed production, logistics and processing, ensuring the preservation and expansion of production capacities, supporting employment, as well as stimulating investments in the modernization of production in accordance with international standards.

Reducing the risks of losing access to one of the key sales markets will minimize the negative economic consequences of Russia's armed aggression. The implementation of the Agreement will contribute to the deepening of Ukraine's integration into global value chains, diversification of foreign trade and strengthening trade and economic cooperation with one of the key strategic partners.

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

It is proposed to introduce VAT taxation of e-commerce transactions and reduce the tax-free value of parcels sent in international postal and express shipments

Draft Law of Ukraine "On Amendments to the Tax Code of Ukraine on Taxation of Electronic Trade Transactions with Value Added Tax"

Date of registration: March 30, 2026.

Initiator: Cabinet of Ministers of Ukraine.

According to the approaches provided for by Council Directive 2006/112/EC, according to which electronic interfaces in certain cases can be considered as persons supplying goods for the purposes of value added tax (VAT), the draft law proposes to introduce special rules for taxation of transactions of distance sale of goods (except excisable goods), the total invoice value of which does not exceed the equivalent of EUR 150, from the territory of another country to the customs territory of Ukraine to the recipient – an individual who purchased such goods through an electronic interface; to provide for exemption from value added tax on the import into the customs territory of Ukraine of goods, the total invoice value of which does not exceed the equivalent of EUR 45. The draft law proposes to amend the Tax Code of Ukraine aimed at regulating the taxation of remote sale transactions of goods imported into the customs territory of Ukraine for the possibility of paying VAT by the sender.

It is planned to establish an obligation for an electronic interface enterprise – a non-resident. Such an enterprise must keep records of remote

sales of goods. The person responsible for calculating and paying VAT will be determined. Such a person is an electronic interface enterprise. If it is a non-resident, the obligation also rests with its intermediary. The intermediary performs these functions at the level of such an enterprise.

It is proposed to determine the tax base. In the case of importing goods in international postal or express shipments, it is equal to the total invoice value. This value is determined in accordance with the Customs Code of Ukraine.

Amendments to Article 197 of the Tax Code of Ukraine are also envisaged. It is proposed to supplement it with new provisions on VAT exemption.

The exemption applies to goods purchased under the rules of distance selling. This applies to deliveries to an individual. The goal is to avoid double taxation.

An exemption has been determined separately for goods worth up to 45 euros. The limit is applied to one recipient – an individual. It operates within the same dispatch. The sender must also be an individual. Items must be shipped without any payment.

They must be intended for personal or family use. The characteristics, quantity and regularity of

import should not indicate a commercial purpose.

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



The transition period for granting authorizations for placing goods in customs regimes on the basis of a customs declaration is coming to an end

On April 19, 2026, the transition period established by the Law of Ukraine dated 22.08.2024 No. 3926-IX ends, during which restrictions on granting authorizations for placing goods in customs regimes of temporary importation, processing in the customs territory and processing outside the customs territory on the basis of a customs declaration were temporarily not applied.

Starting from 00:00 on April 20, 2026, customs authorities will not grant authorization for placing goods in customs regimes on the basis of a customs declaration if: the company has received three or more authorizations within one calendar month; the company has received 20 or more authorizations during one calendar year; goods worth more than 10,000 euros are placed in the appropriate customs regime that requires authorization.

Control over compliance with these criteria will be carried out, in particular, in an automated mode. At the same time, all authorizations received by the company on the basis of a customs declaration, including during the period of the transitional regime, will be taken into account.

Please note that for the period of martial law and within one year after its termination, the following are exempt from the obligation to obtain authorization to place goods in customs regimes upon application: residents of Defense City; the Ministry of Defense, as well as institutions and organizations belonging to the sphere of its management;

military units, institutions, institutions and organizations of the Armed Forces of Ukraine; other military formations, law enforcement and intelligence agencies, as well as special purpose bodies with law enforcement functions, formed in accordance with the laws of Ukraine, which are entrusted with the task of ensuring the defense of the state.

In order to avoid delays during customs clearance of goods due to the impossibility of obtaining authorization on the basis of a customs declaration, it is recommended that all interested subjects of foreign economic activity obtain appropriate authorizations in advance for the application of customs regimes on the basis of an application.

Source: <https://surl.luh.gov.ua/rbutfm>

On April 19, 2026, the transition period for customs brokerage permits included in the Register of Customs Brokers ends

On April 19, 2026, the transition period established by paragraph 9-41 of the Final and Transitional Provisions of the Customs Code of Ukraine expires.

In this regard, from 00:00 a.m. On April 20, permits that are in the Register of Customs Brokers will be canceled. At the same time, the possibility of obtaining authorization remains in the future in accordance with the established procedure.

According to the State Customs Service, for the period from April 19, 2025, it received 4618 applications from enterprises. Of these, 1848 authorizations have been granted, another 790 applications are under consideration.

To comply with these conditions, it is recommended to use the information posted on the customs website at the link <https://customs.gov.ua/normativna-baza>.

"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.

Warning

"Trade facilitation monitoring in Ukraine" is prepared by IER and is for informational purposes only. Although we have made every effort to prepare the publication as accurately as possible, we do not accept any responsibility for possible errors. The Institute is not liable for any damages or other problems arising directly or indirectly from the use of any part of this publication. In case of publication use, a reference to the Institute for Economic Research and Policy Consulting is obligatory.

The publication reflects the authors' position and does not necessarily represent the position of the Institute for Economic Research and Policy Consulting.