



For the period of martial law, Ukraine decided to reduce import restrictions, which allows for more efficient customs procedures.

Declaration of goods has been simplified for single taxpayers of groups I, II and III, except for those who have chosen the simplified tax rate in accordance with paragraph 293.3 of Article 293 of the TCU



Therefore, for the duration of martial law, taxpayers may simplify the declaration of goods by submitting a preliminary customs declaration. This includes declaring all the necessary information for the release of goods from customs control.

Documentary audits have been suspended



For the period of martial law or a state of emergency, audits related to compliance with the requirements of the customs legislation of Ukraine regarding the timeliness, accuracy and completeness of the calculation and payment of customs duties are not conducted, and those already initiated are suspended.

Products and equipment for agricultural products are exempt from import duties



The Law № 2445-IX <http://www.zakon.rada.gov.ua/laws/show/2445-IX>, exempts products and equipment for storage, transportation, loading and unloading of grain and/or oilseeds when they are imported into the customs territory of Ukraine during the period of martial law and for 30 days after its termination or cancellation.

EU customs duties temporarily suspended



Regulation (EU) No. 2022/870 of the European Parliament and of the Council on temporary trade liberalization measures, which expands the opportunities for Ukrainian exporters under the EU-Ukraine Association Agreement, came into force on 04.06.2022. The tariffs provided for in the agreement will temporarily be suspended, namely:

- duties for industrial products;
- suspension of the input price system for fruits and vegetables;
- suspension of all tariff quotas for agricultural products;
- suspension of anti-dumping duties on imports of goods originating in Ukraine;
- suspension of global safeguard measures against Ukrainian goods.