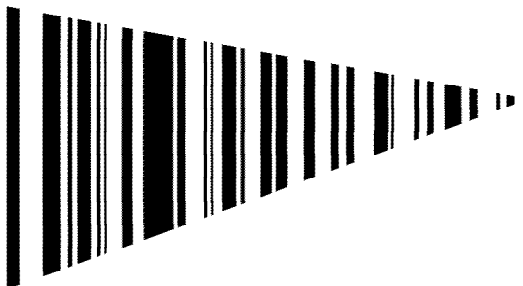


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## Reminder for travelers



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# Customs rules for individuals

## Customs rules regarding transfer of goods, currency and vehicles over customs border of Ukraine

### Import and export of currency and bank metals

Individuals are allowed to bring into/take out of Ukraine the following amounts of cash:

- **up to EUR 10,000** (or the equivalent) - without written *declaration* (you may simply go through the "green corridor");
- **more than EUR 10,000** - with a *written declaration in the full amount to the customs authorities* (you should fill out a declaration and go through the "red corridor").

### Attention!

Import or export of cash equivalent that exceeds EUR 10,000 is allowed only with documents confirming the withdrawal from foreign and/or Ukrainian bank accounts (financial institution) of the portion of cash in excess of that amount.

Receipts from cash dispensers, payment terminals, etc. are not documents confirming the withdrawal of cash from a bank (financial institution) account.

*Non-residents* may deposit funds in bank accounts or carry out other operations in Ukrainian banks **with a customs declaration**. We therefore advise non-residents to fill out a customs declaration when importing cash into Ukraine.

Individuals are allowed to transfer up to 500 g of bank metals (silver, gold, platinum, etc. in bars or coins) over the Ukrainian customs border only upon **written declaration to the customs authorities** and without a license from the National Bank of Ukraine (NBU).

## Import of goods and vehicles

### General rules

1. Goods imported in hand luggage and/or in accompanied baggage the value of which does not exceed EUR 1,000 for air border checkpoints, and goods the value of which does not exceed EUR 500 and/or the gross weight of which is not more than 50 kg for other border checkpoints, **are not subject to written declaration and taxation.**

*The rule applies provided that restrictions for the transfer of certain goods by individuals are absent and that the individual enters Ukraine only once during the day.*

2. Goods (except excisable goods) that are transferred (sent) via international mail or express carriers to the address of one recipient within one day, and the value of which does not exceed EUR 300, **are subject to oral declaration and are not subject to taxation.**
3. Personal items (according to the list) that are transferred (sent) by individuals are subject to oral declaration or to written declaration if desired by the owner or demanded by the customs authority; they are not subject to taxation and are exempt from state control measures.
4. Individuals who have reached the age of 18 are allowed to bring in 200 cigarettes or 50 cigars or 50 g of tobacco or the set of the above products if its total weight does not exceed 250 g; they are also allowed to bring in 5 liters of beer, 2 liters of wine, 1 liter of spirits (no more than 22% alcohol) **without written declaration and taxation** provided that the individuals were outside the territory of Ukraine for longer than 24 hours.
5. Pets that are brought into the customs territory of Ukraine by individuals are **subject to written declaration** and control measures.
6. Import of goods classified in groups 1-24 of the UFEACN (food and other products of plant and animal origin) **is not allowed except for:**
  - ▶ alcohol and tobacco in the defined manner and quantities;
  - ▶ food in manufacturer's packaging the gross weight of which does not exceed 10 kg, received via the international mail and express postage;
  - ▶ food for personal consumption the value of which does not exceed EUR 200, which is brought in the order and in the quantities defined by the Cabinet of Ministers of Ukraine;
  - ▶ pets.

### **Taxation and goods exempted from import taxes**

- ▶ If the value of the goods is more than EUR 1,000 (for air border checkpoints), EUR 500 and/or 50 kg (for other border checkpoints) or EUR 300 (for international mail and express units) but less than EUR 10,000, the goods are subject to written declaration and taxation: import duty at the single 10% rate, value added tax at a 20% rate and excise tax (for excisable goods).

*Tax base is the value that exceeds the defined norms.*

*Individuals who transfer goods in hand luggage and/or in accompanied baggage should go through the "red corridor."*

- ▶ Goods the value of which exceeds EUR 10,000, including goods that are transferred through international mail and express postage, as well as goods (notwithstanding the value) that are transferred through cargo shipments are subject to taxation **at the full rates of the Customs Tariff of Ukraine**, VAT at a 20% rate and excise tax (for excisable goods).

*A mandatory customs cargo declaration must be submitted along with the required licenses, certificates, etc.*

**Import of the following goods by individuals into the customs territory of Ukraine is tax-free:**

- ▶ cultural property made 50 or more years ago (**these are subject to written declaration notwithstanding their value**);
- ▶ goods that are brought into (sent) in connection with relocation to a permanent residency in Ukraine, in particular:
  - goods that serve to satisfy the ordinary everyday needs of individuals and to adapt living conditions to individual needs;
  - vehicles for personal use in quantities of one unit for every adult individual;
  - trailers in the amount of one unit for every adult individual provided that they are brought simultaneously with the vehicles.
- ▶ goods transferred in transit through the customs territory of Ukraine;
- ▶ goods that a resident inherits outside of Ukraine;
- ▶ goods received by individuals-non-residents as rewards/prizes in international competitions or contests outside the customs territory of Ukraine;
- ▶ goods and vehicles that were previously exported and are being imported back;
- ▶ vehicles that are temporarily brought into the customs territory of Ukraine by non-residents, and also the fuel that is contained in the ordinary tanks of the vehicles;
- ▶ used goods to adapt a dwelling to an individual's needs and to support the lives of individuals who were on business trips abroad;
- ▶ used goods (except vehicles) to adapt a dwelling to an individual's needs and to support the lives of foreigners who arrive in Ukraine by official invitation (on condition of its transfer back);
- ▶ goods classified under one of the headings 8702, 8703, 8711 of UFEACN and that are brought in by diplomatic officers who have been abroad for at least one year and are returning to Ukraine.

**Temporary importation of goods**

Individuals are allowed to bring goods into the customs territory of Ukraine for temporary purposes under the obligation to export them back with an exemption from import duties and VAT in the limits stated above (please refer to the "Import of goods and vehicles" section).

Temporary admission of goods the value of which exceeds EUR 500 and/or the weight of which exceeds 50 kg and of vehicles, notwithstanding their customs value, is allowed with written declaration and require a monetary deposit to be provided to the customs authorities' account at the amount of the customs duties and taxes payable if such goods were imported into the customs territory of Ukraine for its free circulation, or with the use of other ensuring measures.

Temporary admission of goods the value of which exceeds EUR 10,000 is allowed provided that a customs declaration is submitted and that customs duty payment is ensured via financial guarantees, carnet ATA or TIR carnet accordingly to procedure prescribed for legal entities.

When the goods are re-exported, an individual applies to the customs authorities to retrieve the monetary deposit.

**We wish you pleasant travels and smooth customs control and clearance procedures!**

***List of goods that could be considered personal items***

1. toilet articles and individual cosmetics in amounts that could satisfy the needs of one person during the trip;
2. clothing, linen, shoes of a personal nature that serve exclusively for individual use and show signs of being used;
3. personal jewelry, including that made of precious metals and stones that show signs of use;
4. personal writing and stationary;
5. one camera, one movie or video camera with a reasonable quantity of tapes and accessories;
6. one portable projector and accessories for it with a reasonable quantity of slides and/or film;
7. binoculars;
8. portable musical instruments - no more than 2 items;
9. one portable sound-reproducing device (including tape recorder, dictating machine, CD-player, etc.) with a reasonable quantity of tapes, records, discs;
10. one portable radio receiver;
11. cell (mobile) phones - no more than 2 items, pagers;
12. one portable television set;
13. personal portable computers - no more than 2 items, peripheral equipment and accessories for it; flashcards - no more than 3 items;
14. one portable typewriter;
15. calculators, e-books - no more than 2 items;
16. individual medical products for life support and control over a person's condition with signs of use;
17. ordinary and/or walking prams in quantity corresponding to the number of children crossing the border with the individual; in case of the absence of children - no more than 1 item;
18. one personal wheelchair for every disabled person crossing the customs border of Ukraine; in case of the absence of disabled person - no more than 1 item;
19. medicines in the order and in quantities defined by the Cabinet of Ministers;
20. clocks - no more than 2 items;
21. 0.5 liters of toilet water and/or 100 g of perfume;
22. sports equipment, bicycle, angling rod, set of climbing equipment, a set of diving equipment, skis, a set of tennis rackets, surfboard, a set of golf equipment, other similar equipment designed to be used by one person;
23. special baby food for children with phenylketonuria or other disease that requires special food, which is not manufactured (not sold) in Ukraine, in the order and in quantities defined by the Cabinet of Ministers of Ukraine;
24. other goods that serve to satisfy the everyday needs of an individual, the list and limits of which are defined by the laws of Ukraine.