

**THE CABINET OF MINISTERS OF UKRAINE**  
**RESOLUTION No. 66**  
**Kyiv, 27 January, 1997**  
**ON APPROVAL OF THE PROCEDURES FOR COLLECTION**  
**OF VALUE ADDED AND EXCISE TAX ON GOODS**  
**IMPORTED TO UKRAINE**

The Cabinet of Ministers of Ukraine hereby resolves:

The Procedures for Collection of Value Added and Excise Tax on Goods Imported to Ukraine shall be approved as enclosed herewith, and shall come into force five days from the date of publication. [1]

The State Customs Service of Ukraine, in coordination with the State Tax Administration, shall within two weeks adopt the Instructions on Procedures for Collection of Value Added and Excise Tax on Goods Imported to Ukraine.

Pavlo Lazarenko, Prime Minister of Ukraine

"Approved under Resolution No. 66  
of the Cabinet of Ministers of Ukraine,  
of January 27, 1997"

**PROCEDURES FOR COLLECTION**  
**OF VALUE ADDED AND EXCISE TAX**  
**ON GOODS IMPORTED TO UKRAINE**

These Procedures determine the mechanism for collection and control of the correctness of computation and timely payments of the value added and excise taxes imposed on goods imported to Ukraine by business entities in the foreign economic sphere regardless of the date and terms of contracts, and exemptions therefrom.

2. The value added and excise taxes shall be paid by taxpayers as receivers (buyers and customers) of goods or by persons acting on their instructions, entitled to declare and to pay taxes and customs duties (before or when presenting the shipper's declaration for customs clearance).

Goods for which no VAT and excise payments were made shall not be cleared through customs, except when exempted from these taxes as per legislative acts.

3. Control of correctly computed and timely collected VAT and excise payments re goods imported to Ukraine shall be exercised by the customs authority at the time of clearance procedures.

Control of correct computation and timely payment of VAT and excise payments re imported goods at the time of sales (transfer) shall be the responsibility of State Tax Administrations.

Control of excise payments on imported goods to bear excise stamps under Ukraine's legislation shall be exercised by customs authorities jointly with State Revenue Administrations. The fact of payment of the excise tax when clearing such goods through customs shall be attested to by an application-bill for excise stamps with an appropriate entry confirming all excise payments.

4. Goods imported by business entities, being subject to preferential terms as per legislative acts, shall be cleared through customs provided the importer submits a statement to the customs authority specifying the purpose of importation and subsequent use of the goods, and pledging

to use these goods exceptionally for the purpose stipulated by the preferential taxation terms.

5. VAT to be returned to business entities by State Tax Administrations, when engaged in export transactions, shall not be discounted as a mandatory payment when importing goods to Ukraine.

6. Payers of the value added and excise taxes on goods imported to Ukraine shall remit these payments to the customs authorities' deposit accounts.

7. Excessive or erroneously accrued and paid value added and excise taxes shall be refunded by customs authorities after receiving shipper's declarations and documents attesting to the payment of these taxes, but only within a year from the date of remittance of these payments to the budget.

8. Customs authorities shall, within one business day from the date of execution of the shipper's declaration, remit value added and excise tax payments to the State Budget under separate money orders, in keeping with set procedures, which payments shall be subsequently distributed and remitted to local budgets.

9. The State Customs Service shall on the 15th day of the month following the accounting period submit to the State Treasury information on import VAT remittances to the State Budget from [administrative] regions and customs authorities. Customs authorities shall submit registers of value added taxes paid by business entities in the foreign economic sphere to regional finance organs every month, before the 15th day of the month following the accounting period.

10. To secure accounting and control of actually accrued and paid value added and excise taxes, the customs authorities shall keep enterprises' personal accounts in accordance with procedures established by the State Customs Service.

II. Outstanding value added and excise tax payments re imported goods (including overdue bills) or such payments not made due to other reasons, causing arrears, shall be written off by authorized banks as per instructions of customs authorities, in keeping with procedures set by current legislation.

#### **RESOLUTION No. 65**

**of 27 January 1997**

#### **ON CUSTOMS DUTY RATES**

The Cabinet of Ministers of Ukraine hereby resolves:

1. To establish the customs duty rates, prescribed in the Customs Code of Ukraine, articles 47, 76, 77, 85, 86, 87, as per the supplement.

The State Customs Service shall within a month approve procedures of raising customs duties payable for customs clearance of goods and other items.

Customs duties payable for customs services rendered, shall be forwarded to the state budget of Ukraine and shall be used to develop customs authorities system in Ukraine.

To declare null and void Resolutions of the Cabinet of Ministers of Ukraine of 26 August 1992 N 504 "On Customs Duty Rates and Procedure for Raising" and of 24 September 1992 N 802 "On Changes in Customs Duty Rates".

This Resolution shall take effect on 31st day after its publication in the newspaper

"Uryadovy Courier".

Acting Prime Minister of Ukraine Yu.Zviahytsky  
Minister of the Cabinet of Ministers of Ukraine V.Pustovoytenko

**Supplement  
to the Resolution of the Cabinet  
of Ministers of Ukraine  
of 27 January 1997 N 65  
CUSTOMS DUTY RATES**

Customs Duty Type	Rate
(US dollars)	
Customs clearance of goods and other items with customs value:	
up to \$100	
\$100-1000	5
more than \$1000	0.2 per cent
of the customs value	
of goods and other items, but no more than equivalent of \$1000	
Customs clearance of property temporarily imported (exported) from Ukraine upon a commitment to reimport (reexport) it:	30
for every customs cargo declaration	15
for every additional sheet supplemented thereto	
Customs clearance of goods in transit	
for every customs cargo declaration	5
for every additional sheet supplemented thereto	
Customs clearance of goods brought to customs license warehouse:	
for every customs cargo declaration	30

for every sheet supplemented thereto		
Keeping goods and other items under customs control, per day:		
first 15 calendar days		
every next calendar day		0.05 per cent of the
customs value of goods		
and other items		
Customs clearance of goods and other items in the customs control zones, on territories and premises of enterprises where such goods and other items are stored, or during non-working hours (per one hour work of one customs officer)	20	
during working hours		40
during non-working hours, on Saturdays Sundays, holidays		50
Refusal from ordered services provided in Section 6 hereof, without giving a previous notice in writing	20	
Customs clearance of an individual means of transport provided it is used for carriage of goods and other items in amounts subject to customs duty		10
9. Issuing certificates and permits for registration (reregistration) of means of transport imported to Ukraine, including brought to Ukraine for temporary use, and also numbered aggregates that are subject to registration with the State Automotive Inspectorate		15
Storage of goods and other items at the customs warehouses (excluding goods and other items specified in the Customs Code of		

Ukraine, Article 86), per day (for 1kg):	0.1	
first 10 calendar days		0.5
every next calendar day		
Storage of goods and other items subject to compulsory transfer to and keeping under the customs and specified in the Customs Code of Ukraine, Article 86, per day (for 1 kg):		
first 10 calendar days of the		0.1 per cent
value of goods		
and other items		
every next calendar day		0.5 per
cent of		
the value of goods		
and other items		
Issuing the certificate recognising the enterprise as a declarant (for a period up to one year)		
1500		
Prolongation (reregistration) of the certificate recognising the enterprise as a declarant (annually)		
1000		

**THE CABINET OF MINISTERS OF UKRAINE  
RESOLUTION N52  
Kyiv, 23 January, 1997  
ON PROCEDURES OF MANDATORY PAYMENTS  
WHEN IMPORTING CERTAIN TYPES OF GOODS**

In order to prevent tax evasion with respect to certain types of goods imported to Ukraine, the Cabinet of Ministers of Ukraine hereby resolves:

1. Certain types of goods indicated in the Annex hereto, being imported to Ukraine by business entities shall be cleared through customs provided the importing business entity presents an advance [1]

shipper's declaration covering excisable goods and executed by the customs authority at the place of registration of this entity, and provided this entity made all the required payments (import tax, VAT, excise, and customs duties) when being issued this declaration.

2. The State Customs Service shall within two weeks develop the procedures of execution of advance shipper's declarations to be issued by customs authorities at the place of registration of business entities importing goods indicated in the Annex hereto prior to their crossing the customs border of Ukraine.

3. This Resolution shall come into force 30 days after it is carried by the newspaper Uriadovy kurier. [2]

Pavlo Lazarenko, Prime Minister of Ukraine  
Ind. N52

**Annex to the Resolution No. 52  
of the Cabinet of Ministers of Ukraine,  
of 23 January, 1997**

**LIST  
OF GOODS IMPORTED TO UKRAINE ON CONDITION OF PRESENTING  
ADVANCE SHIPPER'S DECLARATION COVERING  
EXCISABLE GOODS, AND OF PAYING CUSTOMS DUTIES**

TN ZED commodity code	TN ZED commodity description
22.03.00	malt beer
22.04.10(except 22.04.10; 22.04.30) wines, including	natural grape
fortified wines	
22.04.10	sparkling wines;
champagne	
22.05	vermouth and other
natural grape wines	with herbal
additives or flavorings	
22.06	other fermented drinks
(cider, perry), mead	
22.07	unmethyated ethyl
alcohol with not less than	80% vol.
22.08 10 100	44.2-49.2% vol. bitter sweet
drinks	
22.8020 - 22.08.90	strong drinks (including cognac and

brandy)	
190	made by distilling
grape wines or grape marc	
22.08 90 310	
22.08 90 390	plum, pear or cherry vodka
(except liqueurs)	
22.08 90 510	
22.08 90 790	other strong drinks and liqueurs
90 910	unmethylated ethyl alcohol with
90 990	at least 80% vol.
10 000	cigars (including cut-end cigars) ,
	cigarillos,
etc.	
20 000	cigarettes with tobacco or
substitutes	
	thereof
10 000	smoking tobacco (with substitutes
in any	
	proportion or
without)	
24.03 99 100	chewing tobacco, snuff
42.03 10 000	natural leather garments only
10 900	mink garments only
10 900	nutria, silver fox garments only
71.13- 71.14	jewelry
50 000	microwave ovens
85.20	tape recorders, other
audio equipment with or	
	without
playback devices	
10 310	video recording and playback
equipment with	
	or without
installed TV camera, etc.	
20	sports, hunting, and target
guns, including	
shotgun-rifles	
93.03 30	sports, hunting, and
target rifles, etc.	
94.01	pieces of furniture for
sitting (except those	
	indicated in
Item 94.02) convertible or not	
94.03 10	office furniture

Ryabokon,  
First Deputy Minister,  
Cabinet of Ministers of Ukraine