

LAW OF UKRAINE

On Amending Clause 4 of Section XXI “Final and Transitional Provisions” of the Customs Code of Ukraine as to Exempting from Import Duty of New Machinery (Equipment) and Component to It Imported for Implementing an Investment Project with Significant Investments for Performing a Special Investment Agreement

(The Bulletin of the Verkhovna Rada of Ukraine, 2021, no. 21, Article 194)

The Verkhovna Rada of Ukraine **resolves:**

I. To add [Clause 4](#) of Section XXI “Final and Transitional Provisions” of the Customs Code of Ukraine (the Bulletin of the Verkhovna Rada of Ukraine, 2012, No. 44-48, p. 552) with subclause 15 as follows:

“15) until January 1, 2035, new machinery (equipment) and components to it, imported by an investor with significant investments exclusively for its own use when implementing an investment project with significant investments for performing a special investment agreement concluded in accordance with the Law of Ukraine “On State Support of Investment Projects with Significant Investments in Ukraine” provided that the relevant goods were produced not earlier than three years prior to the date of their importation into the customs territory of Ukraine, were not in use and are classified under the following codes according to the Ukrainian Classifier of Goods of Foreign Economic Activities ([UKT ZED](#)): 8402-8405, 8406 82 00 10, 8406 82 00 90, 8411, 8412, 8413 40 00 00, 8413 50, 8413 60 20 00, 8413 60 70 00, 8413 60 80 00, 8413 70 21 00, 8413 70 29 00, 8413 70 30 00, 8413 70 35 00, 8413 81 00 00, 8413 82 00 00, 8414 10, 8414 40 90 00, 8414 80, 8416, 8417, 8418 (excluding 8418 10 20 10, 8418 10 80 10, 8418 21, 8418 29 00 00, 8418 50, 8418 91 00 00, 8418 99), 8419, 8420, 8421, 8422 (excluding 8422 11 00 00), 8423 (excluding 8423 10 10 00, 8423 81 25 00, 8423 90), 8424 10 00 90, 8425 (excluding 8425 41 00 00, 8425 42 00 00, 8425 49 00 00), 8426-8431, 8433 60 00 00, 8434, 8435 (only machines and mechanisms for producing juices or similar beverages), 8436-8442, 8443 (excluding 8443 13 10 00), 8444 00, 8445-8448, 8449 00 00 00, 8451, 8452 (excluding 8452 10, 8452 30 00 00, 8452 90 00 00), 8453-8466, 8470 30 00 00, 8471 50 00 00, 8472 30 00 00, 8474, 8475, 8477, 8479, 8480, 8481 (excluding 8481 80), 8483, 8486, 8487, 8501, 8502, 8503 00, 8504, 8506, 8507, 8511, 8514, 8515, 8525, 8526, 8528, 8529, 8530, 8537, 8538 10 00 00, 8543, 8607, 8608 00 00 00, 8709, 9006 30 00 00 (only for photography cameras intended for medical and surgical examination of internal organs), 9007, 9008, 9010 50 00 00, 9010 90 20 00, 9011, 9012, 9018 (excluding 9018 31, 9018 32, 9018 39 00 00), 9019, 9020 00 00 00, 9022, 9023 00, 9024, 9026, 9027, 9030, 9031, 9032. The Cabinet of Ministers of Ukraine shall approve a list and volumes of import of such goods with the conclusion of a special investment agreement.

The Cabinet of Ministers of Ukraine shall specify a procedure for importing and intended use of these goods.

An exemption from import duty shall be granted within the period of implementation of an investment project and the total amount of state support unused at the time of customs clearance of goods specified in a special investment agreement concluded under the [Law of Ukraine](#) “On

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State Support of Investment Projects with Significant Investments in Ukraine” taking into account the information from a register of investment projects with significant investments in terms of the amount of such support, as well as the date and time of entering the relevant information into such a register.

The exemption from import duty provided for in this subclause granted until the customs authorities receive information about the reaching/excess of the total amount of the state support or the termination of such support according to the Register of Investment Projects with Significant Investments shall not be deemed a violation of customs and/or tax legislation and does not entail the obligation to pay import duties and/or penalties. Reimbursement of such amounts of import duties shall be conducted in the manner prescribed by law and a relevant special investment agreement. They shall not be subject to the provisions on the repayment of tax debts of this Code and the [Tax Code of Ukraine](#).

The Central Executive Body Implementing the State Customs Policy and the Central Executive Body Ensuring the State Investment Policy Formation and Implementation shall conduct an automatic exchange of information contained/to be contained in the Register of Investment Projects with Significant Investments, including those exemptions from customs duties at customs clearance granted to an investor with significant investments, in the amount and procedure specified by the Central Executive Body Ensuring the State Investment Policy Formation and Implementation as agreed upon by the Central Executive Body Implementing the State Customs Policy.

The provisions of this subclause shall not apply to goods originating from a country recognized an occupying country according to the law and/or an aggressor country against Ukraine according to the law or imported from the territory of the occupying (aggressor) country and/or from the territory of Ukraine defined as occupied by law.

Alienation of such goods earlier than five years from the date of their importation into the customs territory of Ukraine or early termination of a special investment agreement (except in cases of early termination of a special investment agreement due to breach of state obligations to provide state support under a special investment agreement or force-major circumstances (force majeure) entails the obligation to pay import duties and penalties within the time limits and under the procedure prescribed by this Code.

At the same time, the statute of limitations established by [Article 102](#) of the Tax Code of Ukraine shall not be applicable.

The terms “[investor with significant investments](#),” “[investment project with significant investments](#),” “[special investment agreement](#)” are used in the meaning specified in the Law of Ukraine “On State Support of Investment Projects with Significant Investments in Ukraine.”

II. Final Provisions

1. This Law shall come into force on the day following the day of its publication, but not earlier than the day of enactment of the [Law of Ukraine](#) “On State Support of Investment Projects with Significant Investments in Ukraine.”

2. Within six months after this Law enactment, the Cabinet of Ministers of Ukraine should:

- Adopt regulations required for this Law implementation;

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- Bring its regulations in line with this Law;
- Ensure that ministries and other central executive bodies bring their regulations in line with this Law.

3. The Cabinet of Ministers of Ukraine should include information about the implementation of this Law in its Progress and Performance Report of the Action Program of the Cabinet of Ministers of Ukraine for the relevant year.

President of Ukraine

V. ZELENSKYI

Kyiv
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