

A close-up photograph of a businessman in a dark blue suit and tie, holding a white tablet in his left hand and a silver pen in his right hand. The background is a blurred office setting with a window showing a cityscape. The overall color palette is dominated by blues and greys.

**Ukraine Invest**

YOUR INVESTMENT MATTERS

**GUIDE:  
TAXATION OF INDIVIDUAL  
ENTREPRENEURS**

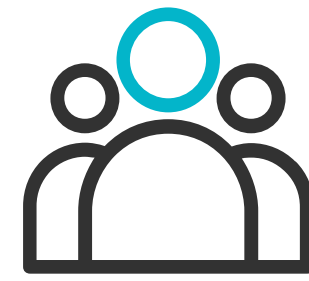
**2025**

# GENERAL SYSTEM OF TAXATION OF INDIVIDUAL ENTREPRENEURS



## 1.1. Basic taxes, payments, and their rates:

- personal income tax - **18%** of profit;
- military tax - **5%**;
- unified social contribution - **22%** of income but not less than the minimum size of UFC (**from January 1, 2025 - UAH 1760 or EUR 40**<sup>1</sup>)
- value added tax - in case of exceeding **UAH 1 mln or EUR 22 891**<sup>1</sup> of income for the last 12 months, or in the case of a voluntary registration;
- excise tax;
- property tax;
- etc.



## 1.2. Number of employees

Unlimited.



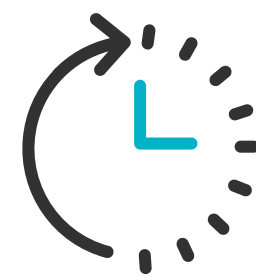
## 1.4. Accounting

Accounting for income and expenses according to approved standard forms in paper or electronic form, including through the E-cabinet keeping inventory records.



## 1.5. Reporting<sup>2</sup>

The Deadline for submitting the declaration of property status and income for the reporting tax period is before May of the following year.



## 1.3. Activities

Unlimited.

1. Estimated according to the UAH/EUR currency exchange rate set by the National Bank of Ukraine as of January 1, 2025 1EUR = 43,6855 UAH

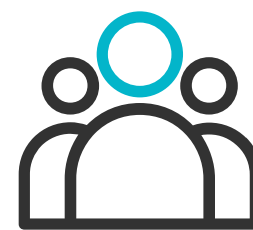
2. If it is impossible to submit the Declaration on time the obligation to submit it within 6 months after the end of martial law.

# GENERAL SYSTEM OF TAXATION OF INDIVIDUAL ENTREPRENEURS



## 1.6. Payment terms:

- personal income tax, military tax - advance payments by the 20th day of the month following the quarter (**April 20, July 20 and October 20**). The advance payment for the fourth calendar quarter is not calculated and not paid. If it is impossible to pay on time, the duty must be completed within 6 months after the end of martial law;
- deadline for the unified social contribution<sup>1</sup> is by the 20th day of the month following the quarter. Report of the single contribution of the calendar year is submitted during the reporting period.



## 1.7. If there are employees

Submission of unified tax reports on USC, PIT and military tax - monthly until the 20th day of the month following the reporting month.

Payments (PIT, military tax, USC) are paid monthly when paying income.



## 1.8. Application of the Settlement Transaction Recorder (STR)

The STR/payment terminal is used in areas with populations of more than 5,000 inhabitants.

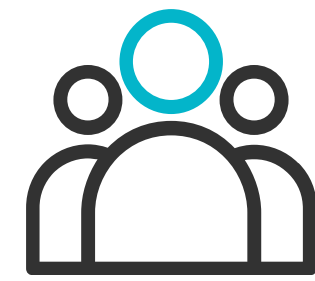
1. From January 1, 2025 the payment of a unified social contribution is mandatory for all categories of individual entrepreneurs.

# PERSONS CONDUCTING INDEPENDENT PROFESSIONAL ACTIVITIES



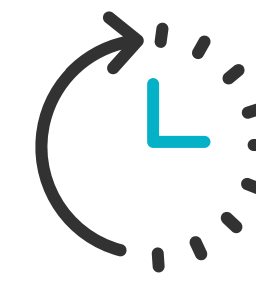
## 1.1. Basic taxes, payments, and their rates:

- personal income tax - **18%** of profit;
- military tax - **5%**;
- unified social contribution - **22%** of income but not less than the minimum size of the unified social contribution (**from January 1, 2025 - UAH 1760 or EUR 40<sup>1</sup>**);
- value added tax - in case of exceeding **UAH 1 mln or EUR 22 891<sup>1</sup>** of income for the last 12 months, or in the case of a voluntary registration;
- excise tax;
- property tax;
- etc.



## 1.2. Number of employees

No more than 4 people.



## 1.3. Activities

Participation of an individual in scientific, literary, artistic, educational or teaching activities, the activities of doctors, private notaries, private executors, lawyers, arbitration managers (property managers, rehabilitation managers, liquidators), auditors, accountants, appraisers, engineers or architects, persons engaged in religious (missionary) activities, other similar activities, provided that such persons are not employees or sole proprietors (except in the case provided in paragraph 65.9 of the Tax Code of Ukraine) and use hired labor (no more than 4 individuals).



## 1.4. Accounting

Accounting for income and expenses according to approved standard forms in paper or electronic form, including submitting through the E-cabinet.

1. Estimated according to the UAH/EUR currency exchange rate set by the National Bank of Ukraine as of January 1, 2025 1EUR = 43,6855 UAH

# PERSONS CONDUCTING INDEPENDENT PROFESSIONAL ACTIVITIES



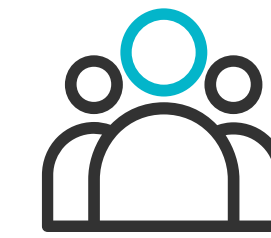
## 1.5. Reporting<sup>1</sup>

Deadline for submission of the Declaration of Property Status and Income for the reporting tax period of the year - every year until May 1.



## 1.6. Payment terms:

- **personal income tax, military tax** - every year until August 1.
- the deadline for the **unified social contribution<sup>2</sup>** is by the 20th day of the month following the quarter. For the calendar year, after the end of the year, the deadline is until May 1.



## 1.7. If there are employees

Submission of unified tax reports on USC, PIT and military tax - monthly until the 20th day of the month following the reporting month.

Payments (PIT, military tax, USC) are paid monthly when paying income.



## 1.8. Application of the Settlement Transaction Recorder (STR)

The STR/payment terminal is used in areas with populations of more than 5,000 inhabitants.

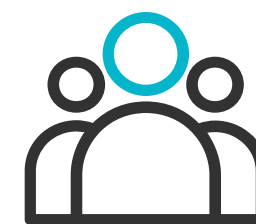
1. If it is impossible to submit the Declaration on time the obligation to submit it within 6 months after the end of martial law.  
2. From January 1, 2025 the payment of a unified social contribution is mandatory for all categories of individual entrepreneurs.

# GROUP 1 OF THE SIMPLIFIED TAX SYSTEM



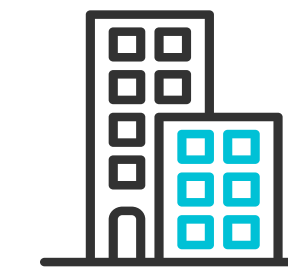
## 1.1. Marginal revenue

167 minimum wages -  
**UAH 1 336 000 or EUR 30 582<sup>1</sup>**



## 1.2. Number of employees

None



## 1.3. Activities

Trade on the market, providing household services to the community



## 1.4. Flat tax rate

No more than **10%** of the living wage - no more than **UAH 302,80 or EUR 6,9<sup>1</sup>**



## 1.5. Unified social contribution rate

**22%** of the minimum wage since January 1, 2025 -  
**UAH 1760 or EUR 40<sup>1</sup>**



## 1.6. Military tax rate

**10%** of the minimum wage since January 1, 2025 -  
**UAH 800 or EUR 18,3<sup>1</sup>**

1. Estimated according to the UAH/EUR currency exchange rate set by the National Bank of Ukraine as of January 1, 2025 1EUR = 43,6855 UAH

# GROUP 1 OF THE SIMPLIFIED TAX SYSTEM



## 1.7. Accounting

Keeping records of income in any form, in paper or electronic form by monthly reporting of income.



## 1.9. Payment terms:

- flat tax and military tax should be paid no later than the 20th day of the current month or as the advance payment for the entire reporting period.
- unified social contribution<sup>2</sup> should be paid by the 20th day of the month following the quarter.



## 1.8. Reporting<sup>1</sup>

Annual Flat Tax Declaration, which includes a unified social contribution report, should be submitted within 60 calendar days after the end of the year - until March 1.



## 1.10. Application of the Settlement Transaction Recorder (STR)

STR/payment terminals are not applicable.

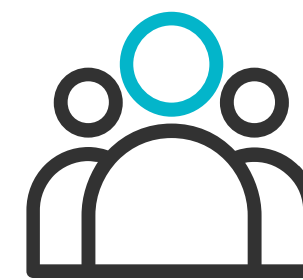
1. If it is impossible to submit the Declaration on time the obligation to submit it within 6 months after the end of martial law.  
2. From January 1, 2025 the payment of a unified social contribution is mandatory for all categories of individual entrepreneurs.

# GROUP 2 OF THE SIMPLIFIED TAX SYSTEM



## 1.1. Marginal revenue

834 minimum wages -  
**UAH 6 672 000 or EUR 152 728<sup>1</sup>**



## 1.2. Number of employees

No more than 10 people.



## 1.3. Activities

Production and sale of goods, activities in the field of restaurant business, and provision of services only to the public and single taxpayers (**except for the restrictions established by the paragraph 291.5 of the Tax Code of Ukraine**).



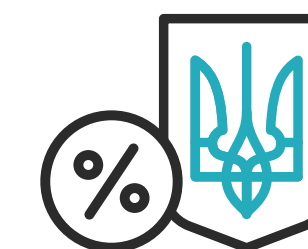
## 1.4. Flat tax rate

No more than 20% of the minimum wage  
(no more than **UAH 1600 or EUR 36,6<sup>1</sup>**)



## 1.5. Unified social contribution rate

**22%** of the minimum wage  
since January 1, 2025 - **UAH 1760 or EUR 40<sup>1</sup>**



## 1.6. Military tax rate

**10%** of the minimum wage since January 1, 2025 -  
**UAH 800 or EUR 18,3<sup>1</sup>**

1. Estimated according to the UAH/EUR currency exchange rate set by the National Bank of Ukraine as of January 1, 2025 1EUR = 43,6855 UAH



# GROUP 2 OF THE SIMPLIFIED TAX SYSTEM



## 1.7. Accounting

Keeping records of income in any form, in paper or electronic form by monthly reporting of income. Keeping records of inventories under certain conditions.



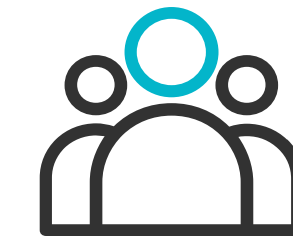
## 1.8. Reporting<sup>1</sup>

Annual Flat Tax Declaration, which includes a unified social contribution report, should be submitted within 60 calendar days after the end of the year - until March 1.



## 1.9. Payment terms

- flat tax and military tax should be paid no later than 20 days of the current month or as an advance payment for the entire reporting period.
- unified social contribution<sup>2</sup> should be paid by the 20th day of the month following the quarter.



## 1.10. If there are employees

Submission of unified tax reports on USC, PIT and military tax - monthly until the 20th day of the month following the reporting month.

Payments (PIT, military tax, USC) are paid monthly when paying income.



## 1.11. Application of the Settlement Transaction Recorder (STR)

The STR/payment terminal is used in areas with populations of more than 5,000 inhabitants.

1. In case of inability to submit the Declaration on time the individual is obliged to submit it within 6 months after the end of the martial law.

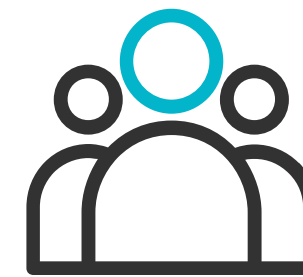
2. From January 1, 2025 the payment of a unified social contribution is mandatory for all categories of individual entrepreneurs.

# GROUP 3 OF THE SIMPLIFIED TAX SYSTEM (3% + VAT)



## 1.1. Revenue limit

1167 minimum wages  
**UAH 9 336 000 or EUR 213 709,3<sup>1</sup>**



## 1.2. Number of employees

No restrictions



## 1.3. Activities

Any, except restrictions established by the paragraph 291.5 of the Tax Code of Ukraine



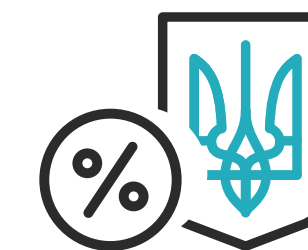
## 1.4. Flat tax rate

**3%** of the income received + VAT.



## 1.5. Unidied social contribution rate

**22%** of the minimum wage  
since January 1, 2025 - **UAH 1760 or EUR 40<sup>1</sup>**



## 1.6. Military tax rate

1% of revenue

1. Estimated according to the UAH/EUR currency exchange rate set by the National Bank of Ukraine as of January 1, 2025 1EUR = 43,6855 UAH

# GROUP 3 OF THE SIMPLIFIED TAX SYSTEM



## 1.7. Accounting

Keeping records in any form by monthly reporting of income and expenses, and according to the indicative form established by the Ministry of Finance of Ukraine. Keeping inventory records.



## 1.8. Reporting<sup>1</sup>

Quarterly Declaration on a flat tax should be prepared within 40 calendar days after the end of the quarter.  
Information on a unified social contribution is submitted once a year as part of an Annual declaration



## 1.9. Payment terms

- flat tax, VAT, military tax - within 10 calendar days following the deadline for submission of the Declarations;
- unified social contribution<sup>2</sup> - by the 20th day of the month following the quarter.



## 1.10. If there are employees

Annual Flat Tax Declaration, which includes a unified social contribution report, should be submitted within 60 calendar days after the end of the year - until March 1.



## 1.11. Application of the Settlement Transaction Recorder (STR)

The STR/payment terminal is used in areas with populations of more than 5,000 inhabitants.

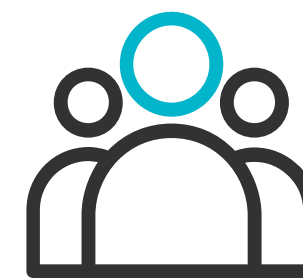
1. In case of inability to submit the Declaration on time the individual is obliged to submit it within 6 months after the end of the martial law.  
2. From January 1, 2025 the payment of a unified social contribution is mandatory for all categories of individual entrepreneurs.

# GROUP 3 OF THE SIMPLIFIED TAX SYSTEM (5%)



## 1.1. Revenue limit

1167 minimum wages  
**UAH 9 336 000 or EUR 213 709,3<sup>1</sup>**



## 1.2. Number of employees

No restrictions



## 1.3. Activities

Any, except for restrictions established by paragraph 291.5 of the Tax Code of Ukraine.



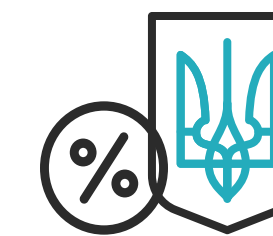
## 1.4. Flat tax rate

5% of the income received



## 1.5. Unified social contribution rate

22% of the minimum wage  
since January 1, 2025 - **UAH 1760 or EUR 40<sup>1</sup>**



## 1.6. Military tax rate

1% of revenue

# GROUP 3 OF THE SIMPLIFIED TAX SYSTEM (5%)



## 1.7. Accounting

Keeping records in any form by monthly reporting of income and according to the indicative form established by the Ministry of Finance of Ukraine. Keeping inventory records.



## 1.8. Reporting<sup>1</sup>

Quarterly Declaration on a flat tax should be prepared within 40 calendar days after the end of the quarter. Information on a unified social contribution is submitted once a year as part of an Annual declaration



## 1.9. Payment terms:

- flat tax, VAT, military tax - within 10 calendar days following the deadline for submission of the Declarations;
- unified social contribution<sup>2</sup> - by the 20th day of the month following the quarter.



## 1.10. If there are employees

Annual Flat Tax Declaration, which includes a unified social contribution report, should be submitted within 60 calendar days after the end of the year - until March 1.



## 1.11. Application of the Settlement Transaction Recorder (STR)

The STR/payment terminal is used in areas with populations of more than 5,000 inhabitants.

1. From January 1, 2025 the payment of a unified social contribution is mandatory for all categories of individual entrepreneurs.  
2. In case of inability to submit the Declaration on time the individual is obliged to submit it within 6 months after the end of the martial law.

## \* 291.5. THE SIMPLIFIED TAX SYSTEM'S FIRST TO THIRD GROUPS CANNOT BE USED BY CERTAIN TAXPAYERS:



**291.5.1. business entities** (legal entities and individuals - entrepreneurs) that carry out:

- 1) activities in the field of organization and conduct of gambling, activities for the production and conduct of lotteries;
- 2) exchange of foreign currency;
- 3) production, export, import, sale of excisable goods (except for the retail sale of fuels and lubricants in containers up to 20 liters and the activities of individuals related to the retail sale of beer, cider, perry (without adding alcohol) and table wines);
- 4) extraction, production, sale of precious metals and precious stones, including organogenic formation (except for production, supply, sale of jewelry and household products from precious metals, precious stones, in particular of organogenic formation, and semi-precious stones);
- 5) extraction, sale of minerals, except for the sale of minerals of local importance;
- 6) activities in the field of financial intermediation, except for activities in the field of insurance carried out by insurance agents defined by the Law of Ukraine "On Insurance" surveyors, emergency commissioners and adjusters defined by section III of this Code;
- 7) enterprise management activities;
- 8) activities for the provision of postal services (except for courier activities), activities for the provision of fixed telephone services with the right to maintain and operate telecommunication networks and the provision of telecommunication channels for use (local, long-distance, international), activities for the provision of fixed telephone services using wireless access to the telecommunication network with the right of maintenance and provision of telecommunication channels for use (local, long-distance, international), activities for the provision of mobile (mobile) telephone services with the right to maintain and operate telecommunication networks and the provision of telecommunication channels for use, activities for the provision of maintenance and operation of telecommunication networks, terrestrial television and radio broadcasting networks, wired broadcasting and television networks;
- 9) activities for the sale of art and antiques, activities for the organization of tenders (auctions) with works of art, collectibles, or antiques;
- 10) activities to organize, conduct tour events;

**291.5.2. individuals - entrepreneurs** who carry out technical tests and research (group 74.3 of the Classification of the types of economic activities 009:2005), activities in the field of audit;

**291.5.3. individuals - entrepreneurs** who lease land plots whose total area exceeds 0.2 hectares, residential premises and/or their parts whose total area exceeds 400 square meters, non-residential premises (buildings, buildings) and/or their parts whose total area exceeds 900 square meters;

**291.5.4.** insurance (reinsurance) brokers, banks, credit unions, pawnshops, leasing companies, trust companies, insurance companies, funded pension institutions, investment funds and companies, other financial institutions defined by law; securities registrars;

**291.5.5. business entities** in whose authorized capital the aggregate of shares owned by legal entities that are not payers of a single tax is equal to or exceeds 25%;

**291.5.6. representative offices, branches and other separate subdivisions** of a legal entity that is not a single taxpayer;

**291.5.7. individuals and legal entities** - non-residents;


**291.5.8. taxpayers** who, on the day of filing an application for registration as a single taxpayer, have a tax debt, except for a hopeless tax debt that arose as a result of force majeure.



**UKRAINEINVEST  
GUIDE**

## **UKRAINEINVEST: REBUILD UKRAINE**

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