



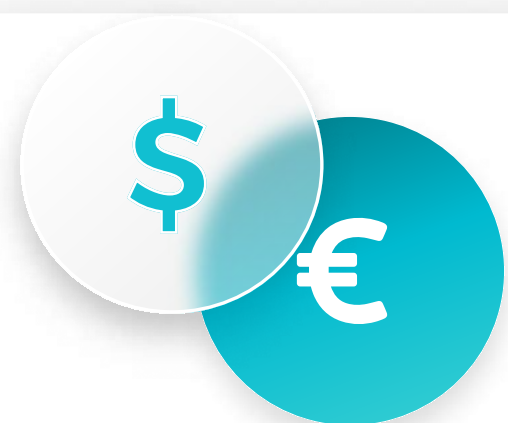
Ukraine Invest
YOUR INVESTMENT MATTERS

GUIDE: INVESTMENT INCENTIVES FOR INDUSTRIAL PARKS

WHY INDUSTRIAL PARK

Industrial parks for business: where comfort meets opportunity

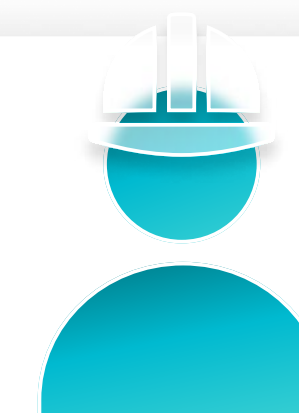
Advantages for residents of the industrial parks¹



tax and customs exemptions²



availability of required infrastructure



reduced costs for energy, logistics, etc.



opportunity to **buy** or **lease** land plot within the industrial park



simplified permitting process²



ability to **combine** with other governmental incentives³

1. Members of an industrial park or other subjects of an industrial park.

2. The managing company has the right to receive permits and approvals from executive authorities and local governments, either independently or on behalf of the participants.

3. A combination of incentives provided by the Law of Ukraine "On State Support of Investment Projects with Significant Investments" or the legal regime Diia.City, taking into account the fiscal efficiency of the project.

LAW OF UKRAINE “ON INDUSTRIAL PARKS”

(amended as of 17.09.2023)

KEY TERMS



Industrial park - the territory determined by the initiator of incorporation of an industrial park, within which the members of the industrial park can carry out economic activities in the area of processing industry, processing of industrial and/or household waste (except waste disposal), alternative energy, energy storage, as well as R&D, IT and electronic communications.



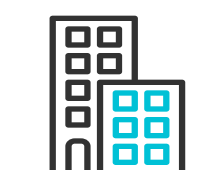
Initiator of creation - a public or a local authority, legal entity or an individual - the owner or the tenant of a land plot that can be used and offered for incorporation of the industrial park.



Managing company - a legal entity with which an agreement on incorporation and operation of the industrial park was concluded.



Member of industrial park - a legal entity registered on the territory of the industrial park, which has acquired the right to land and/or other real estate within the industrial park, has concluded an agreement with the managing company and should carry out activities exclusively in the areas defined by the Law of Ukraine “On Industrial Parks”.



Other subject of industrial park - a legal entity of any form of ownership, which, according to the legislation, acquired the right to a land plot and/or other object (or part of it) of real estate within the industrial park, entered into an agreement with the managing company and carries out its economic activities in areas that are not prohibited in the industrial park, but are not entitled to receive state incentives for members in industrial parks.



Register of Industrial Parks - a unified information system maintained in electronic form for accounting industrial parks to provide state incentives to the initiators of incorporation of industrial parks, managing companies and members of industrial parks.



Authorized State Body (Ministry of Economy of Ukraine) - is the central executive body that implements the state policy on the incorporation and operation of industrial parks in Ukraine, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine.

STATE SUPPORT

The implementation of investment projects within the territory of industrial parks does not exclude the opportunity to receive additional incentives, in particular, provided for by the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" or the legal regime of [Diia.City](#).

Initiator of incorporation of industrial park and/or managing company



non-refundable financing for arranging an industrial park and/or construction of related infrastructure facilities¹ **up to UAH 150 million**²



exemption from compensation for losses of **forestry production**³



full or partial compensation of interest rates on loans for arranging an industrial park, carrying out economic activity⁴



compensation for connecting¹ to engineering and transport infrastructure **up to UAH 150 million** (during martial law - only to power grids²)



exemption from **real estate tax** for industrial buildings



land tax exemption/**reduced** land tax rates

Members of industrial park



CIT exemption for 10 years (only if reinvestment)



exemption from **import duties** for new equipment



VAT exemption for importing new equipment

1. Provided to managing companies and initiators of incorporation of industrial parks.

2. According to the Procedure for the provision of funds for the arrangement of industrial parks, approved by the [Resolution](#) of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.

3. Regarding the use of land plots with a change in purpose for the establishment of industrial parks according to Article 208 of the Land Code.

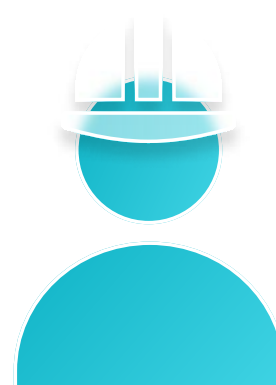
4. During the period of martial law and for six months after it ends or canceled, the Procedure for providing full or partial compensation of interest rates on loans for the establishment and/or implementation of economic activities within industrial parks has been suspended.

REQUIREMENTS FOR INDUSTRIAL PARKS

Requirements for the land plots



belong to the
lands of
industrial



no restrictions for
industrial use



the total land area
from 10 to 1000 ha



term of use (lease) **not
less than 30 years**



multiple land plots
should be adjacent¹



unused production
buildings **for the past
10 years²**

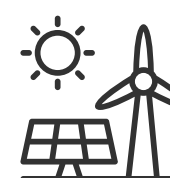
Areas of economic activities within the industrial park



processing industry



processing of industrial and/or household
waste (except waste disposal)



alternative energy, energy storage³



R&D



IT and electronic communications

1. It is permitted to establish land plots for engineering and transport infrastructure between the existing land plots of the industrial park, in accordance with the urban planning documentation.

2. According to the third paragraph of the fifth part of Article 14 of the Law of Ukraine "On Industrial Parks".

3. Other business entities that have obtained ownership or leasing rights for land or real estate and have signed a relevant agreement with the managing company may conduct economic activities within the industrial park but are not eligible for state incentives.

SUBJECTS OF INDUSTRIAL PARK



Initiator of incorporation

- a public or local authority with the power to manage the disposal of the land plot;
- legal entity or individual – the owner or lessee of the land plot.



Managing company

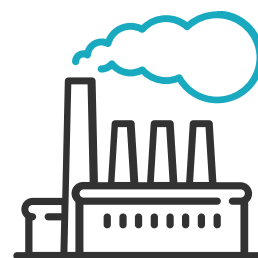
- a legal entity with which the initiator of incorporation concluded an agreement on the incorporation and operation of the industrial park.



Member of industrial park

An economic entity, which:

- registered on the territory of the industrial park;
- acquired the right to land and/or other real estate within the industrial park;
- concluded an agreement with the managing company on the implementation of economic activities within the industrial park in alignment with its concept.



Other subject of industrial park

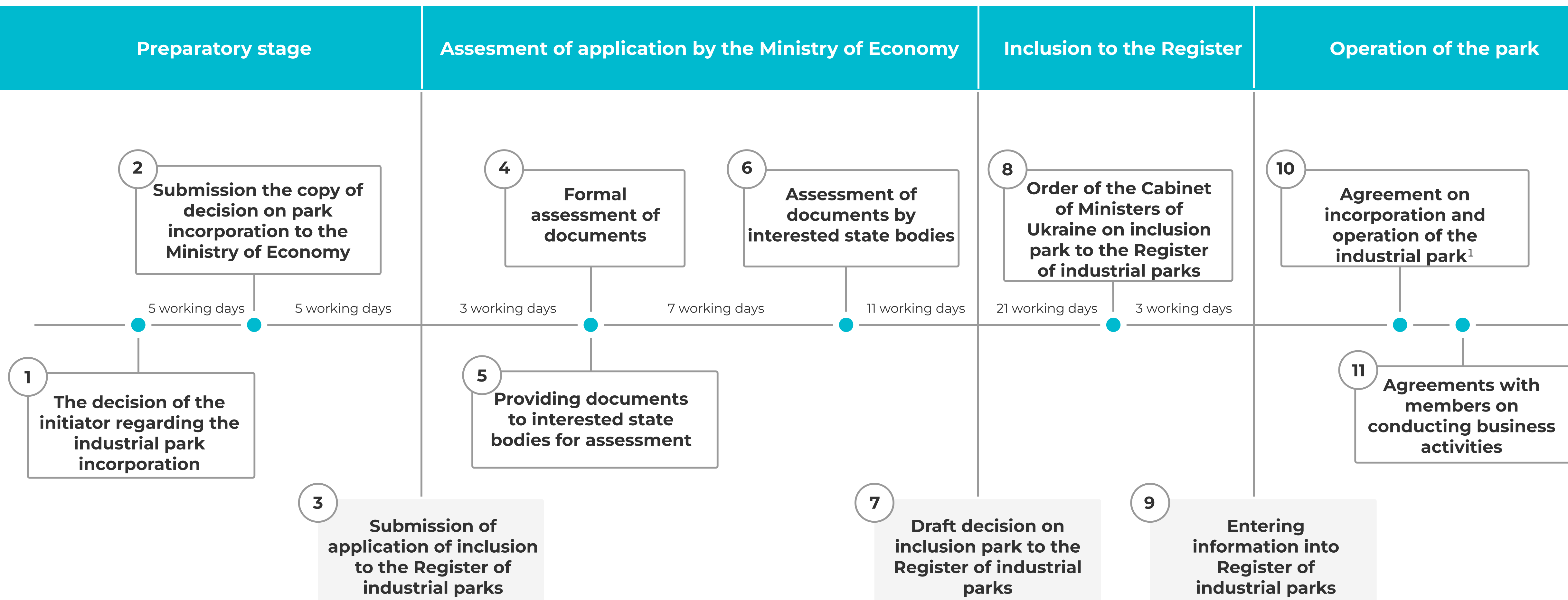
An economic entity, which:

- acquired the right to land and/or other real estate within the industrial park and concluded an agreement with the managing company on the implementation of economic activities within the industrial park;
- conduct business activities not prohibited by the Law of Ukraine “On Industrial Parks”.

Objects that can be placed within the industrial park



ROADMAP FOR INDUSTRIAL PARK INCORPORATION



1. The initiator of incorporation of the industrial park and the managing company conclude an agreement on the establishment and operation of the industrial park within two years of the initiator's decision regarding the park incorporation.

DOCUMENTS FOR REGISTRATION OF INDUSTRIAL PARK



- Application¹
- The decision of the initiator regarding the park incorporation
- Industrial park concept
- The name of the managing company and members (if any)
- Extract from the State Land Cadastre on the land plot and title documents for real estate objects
- Documents confirming compliance of the territory of the industrial park with urban planning documentation
- Documents confirming the suitability of the land plot for industrial use
- Documents confirming the absence of putting the production buildings into operation within the last 10 years
- Documents confirming the absence of use within the last 5 years of production buildings
- Documents regarding buildings placed on the territory of the industrial park
- A copy of the land lease agreement²
- A copy of the landlord decision for approving the industrial park concept²

1. The application is drawn up in free form.

2. Submission in case of initiation of incorporation of the industrial park on leased lands.

EXCLUSION FROM THE REGISTER OF INDUSTRIAL PARKS

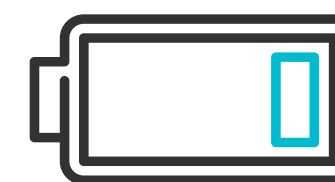
LEGAL BASIS



1. Failure to submit reports on the functioning of the industrial park to the Ministry of Economy of Ukraine during **two** reporting periods¹



2. Non-compliance with the requirements of the Law of Ukraine "On Industrial Parks"

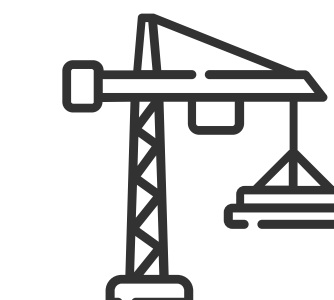


3. Liquidation of industrial park, in case of: ²

- failure to conclude the agreement on creation and operation of the industrial park within **two** years from the date of the decision to create it



- non-performance of economic activity by all participants within **three** years



Exclusion of an industrial park from the Register of Industrial Parks is not a reason for its liquidation.

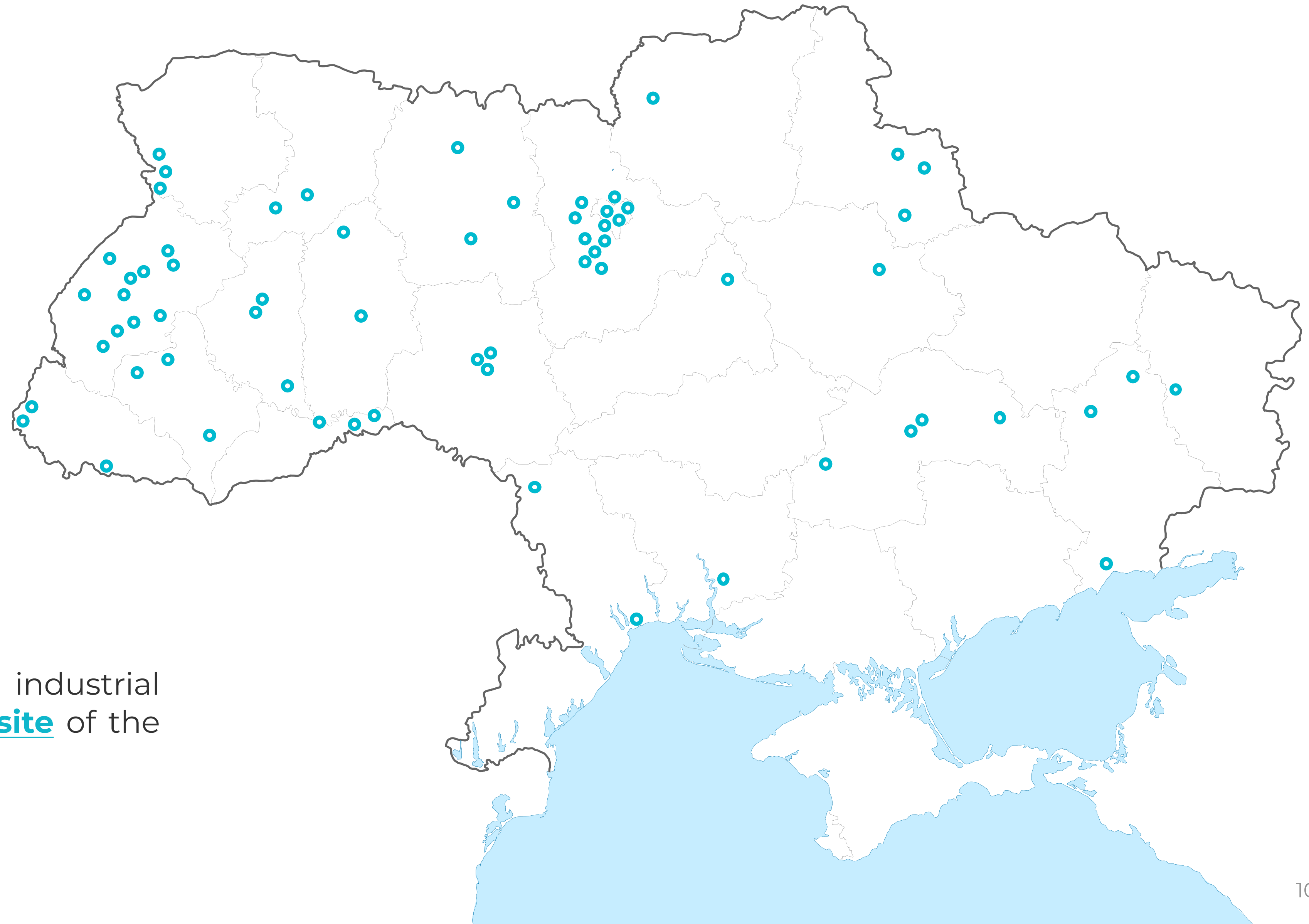
An industrial park excluded from the Register of Industrial Parks may be re-included in it no earlier than **six months** after exclusion.

1. [The procedure for submitting a report on the functioning of the industrial park and its publication](#) is approved by the Order of the Ministry of Economy of Ukraine dated July 26, 2022 No. 2285.
2. The decision to liquidate the industrial park is made by the initiator of creation. After liquidation, the managing company or members may continue to conduct their economics activities as business entities on a general basis.

TOTAL NUMBER OF INDUSTRIAL PARKS

100> industrial parks

2500+ ha
of zoned industrial
land available for
manufacturing
projects



More information regarding industrial parks can be found on [the website](#) of the Ministry of Economy of Ukraine

UKRAINEINVEST SERVICES



support in partner search
and location selection



establishment of cooperation
with state and local authorities



resolving business-related
problematic issues



consulting on conducting
business in Ukraine



12 Muzeinyi Lane,
Kyiv, Ukraine, 01008



+38 (098) 567 8899



info@ukraineinvest.gov.ua



www.ukraineinvest.gov.ua/en



UKRAINEINVEST
GUIDE

UKRAINEINVEST: REBUILD UKRAINE

☎ +38 098 567 88 99

✉ INFO@UKRAINEINVEST.GOV.UA

🌐 WWW.UKRAINEINVEST.GOV.UA/EN

📍 12 MUZEINYI LANE,
KYIV, UKRAINE, 01008