



**GUIDE: IMPLEMENTATION OF AN INVESTMENT
PROJECT WITH SIGNIFICANT INVESTMENTS ON THE
TERRITORY OF THE INDUSTRIAL PARK**

FORMS OF STATE SUPPORT FOR INVESTMENT PROJECT WITH SIGNIFICANT INVESTMENTS



CIT exemption¹
(for any 5 subsequent years within the validity period of the SIA)



Exemption from VAT²
for importing new equipment and components to it



Exemption from import duties² for new equipment and components to it



Construction/compensation for built engineering and transport infrastructure



Lease of **state or communal land plots without land auctions**



Compensation for costs of connection to engineering and transport infrastructure



Land tax exemption/reduced land tax rates



Exemption from compensation for losses of forestry production



up to 30% CAPEX³



Guide: State support for investment projects with significant investments

¹Not applicable to projects in the industry of extraction for the purpose of further processing and/or enrichment of natural resources.


²The list and quantity of equipment are approved by the Cabinet of Ministers of Ukraine for each project.

³No earlier than 18 months before a date of submission of the application, the Applicant may contribute Significant Investments in objects of investments in an amount not exceeding 30% of the total amount of Significant Investments. Investments in non-current assets made earlier than this period are not included in the calculation of the maximum amount of state support.

KEY REQUIREMENTS FOR INVESTMENTS PROJECTS WITH SIGNIFICANT INVESTMENTS




€ 12+ mln
investments¹



10+
new jobs



up to 5 years
of project
implementation



**construction,
modernization,**
technical and/or
technological
re-equipment



¹In investment objects (non-current assets, excluding intangible assets and goodwill).

²The type of economic activity is determined by compliance with the criteria of the project implementation sphere according to the sections of Classification of Types of Economic Activity DK 009:2010, to which the specific code refers.

FORMS OF STATE SUPPORT FOR INDUSTRIAL PARKS



Initiator of incorporation of industrial park and/or managing company



Guide: Investment incentives for industrial parks



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 activities within it⁴



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

¹Can be provided to managing companies and initiators of incorporation of industrial parks.

²In accordance with 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.

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

⁴During 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.

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

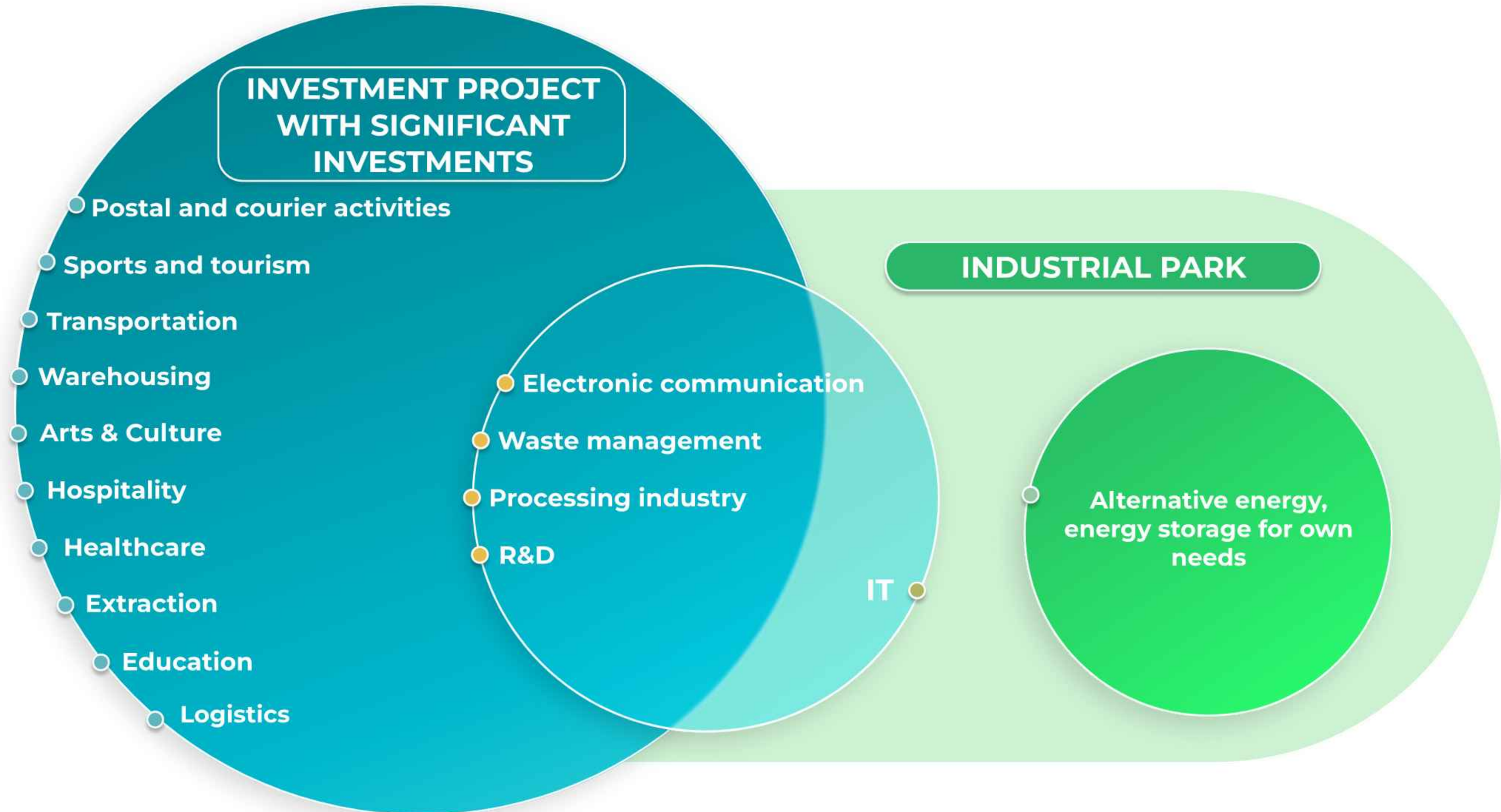
An economic entity, which:

- 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











INDUSTRIES OF IMPLEMENTATION: PROJECTS WITH SIGNIFICANT INVESTMENTS VS INDUSTRIAL PARKS



STATE INCENTIVES AND SUPPORT: PROJECTS WITH SIGNIFICANT INVESTMENTS VS INDUSTRIAL PARKS



TAXES AND IMPORT DUTIES

	Investment projects with significant investments	Industrial parks
Corporate income tax	 <p>Corporate income tax exemption for any 5 subsequent years within the validity period of the SIA¹</p>	 <p>Corporate income tax exemption for 10 years (only if reinvestment)²</p>
VAT for importing equipment	 <p>Exemption from VAT for importing new equipment and components to it³</p>	 <p>Exemption from VAT for importing new equipment⁴</p>
Import duty for equipment	 <p>Exemption from import duties for new equipment⁵</p>	 <p>Exemption from import duties for new equipment⁶</p>
Land tax	 <p>Land tax exemption OR reduced land tax rates⁷</p>	 <p>Land tax exemption OR reduced land tax rates⁸</p>

¹In accordance with paragraph 1 of part one of Article 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and paragraph 55 of Subsection 4 of Section XX of the Tax Code of Ukraine.

²If dividends are not paid to corporate rights holders as stipulated in paragraph 4 of part 3 of Article 34 of the Law of Ukraine "On Industrial Parks" and paragraph 142.4 of Article 142 of the Tax Code of Ukraine.

³In accordance with subparagraph 15 of paragraph 4 of Section XXI of the Customs Code of Ukraine, paragraph 1 of part one of Article 3 of the Law of Ukraine "On State Support of Investment Projects with Significant Investments in Ukraine" and par. 76 of Subsection 2 of Section XX of the Tax Code of Ukraine.

⁴In accordance with paragraph 4 of part three of Article 34 of the Law of Ukraine "On Industrial Parks" and paragraph 197.28-1 of Article 197 of the Tax Code of Ukraine.

⁵In accordance with subparagraph 15 of paragraph 4 of Section XXI of the Customs Code of Ukraine, paragraph 2 of part one of Article 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and subparagraph 15 of paragraph 4 of Section XXI of the Customs Code of Ukraine.

⁶In accordance with part six of Article 287 of the Customs Code of Ukraine, paragraph 4 of part three of Article 34 of the Law of Ukraine "On Industrial Parks" and part six of Article 287 of the Customs Code of Ukraine.

⁷In accordance with paragraph 1 of part one of Article 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and paragraph 11 of Subsection 6 of Section XX of the Tax Code of Ukraine.

⁸In accordance with paragraph 4 of part three of Article 34 of the Law of Ukraine "On Industrial Parks" and paragraph 284.6 of Article 284 of the Tax Code of Ukraine.

STATE INCENTIVES AND SUPPORT: PROJECTS WITH SIGNIFICANT INVESTMENTS VS INDUSTRIAL PARKS



CONSTRUCTION OR CONNECTION TO ENGINEERING AND TRANSPORT INFRASTRUCTURE

	Investment projects with significant investments		Industrial parks
Engineering and transport infrastructure (roads, communication lines, heat, gas, water and electricity, utilities, etc.)		Construction OR compensation of construction of engineering and transport infrastructure ¹	Non-refundable financing for arranging an industrial park AND/OR construction of engineering and transport infrastructure ²
Engineering and transport networks		Compensation for costs of connection to engineering and transport infrastructure ³	Compensation for costs of connection to engineering and transport infrastructure ⁴

¹In accordance with paragraph 4 of part one of Article 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and Resolution of the Cabinet of Ministers of Ukraine No. 292 dated March 15, 2024.

²Stopped during martial law and within six months after its termination or cancellation in accordance with subparagraph 2 of paragraph 2 of the Resolution of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.

³In accordance with the paragraph 5 of part one of Article 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and the Resolution of the Cabinet of Ministers of Ukraine No. 292 dated March 15, 2024.

⁴In accordance with the paragraph 3 of part three of Article 34 of the Law of Ukraine "On Industrial Parks" and the Resolution of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.

STATE INCENTIVES AND SUPPORT: PROJECTS WITH SIGNIFICANT INVESTMENTS VS INDUSTRIAL PARKS



OTHER FORMS OF STATE SUPPORT

	Investment projects with significant investments		Industrial parks
Compensation of interest rates on loans	 Not applicable		Full or partial compensation of interest rates on loans for arranging an industrial park, carrying out economic activity ¹
Preemptive right of land use		Lease of state or communal land plots without land auctions ²	 Not applicable
Compensation for losses of forestry production		Exemption from compensation for losses of forestry production ³	 Exemption from compensation for losses of forestry production ⁴

¹Stopped during martial law and within six months after its termination or cancellation in accordance with the subparagraph two of paragraph 2 of the Resolution of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.



²In accordance with the paragraph 3 of part one of Article 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine".

³In accordance with the paragraph 6 of part one of Article 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and Article 208 of the Land Code of Ukraine.

⁴In accordance with the part one of Article 208 of the Land Code of Ukraine.

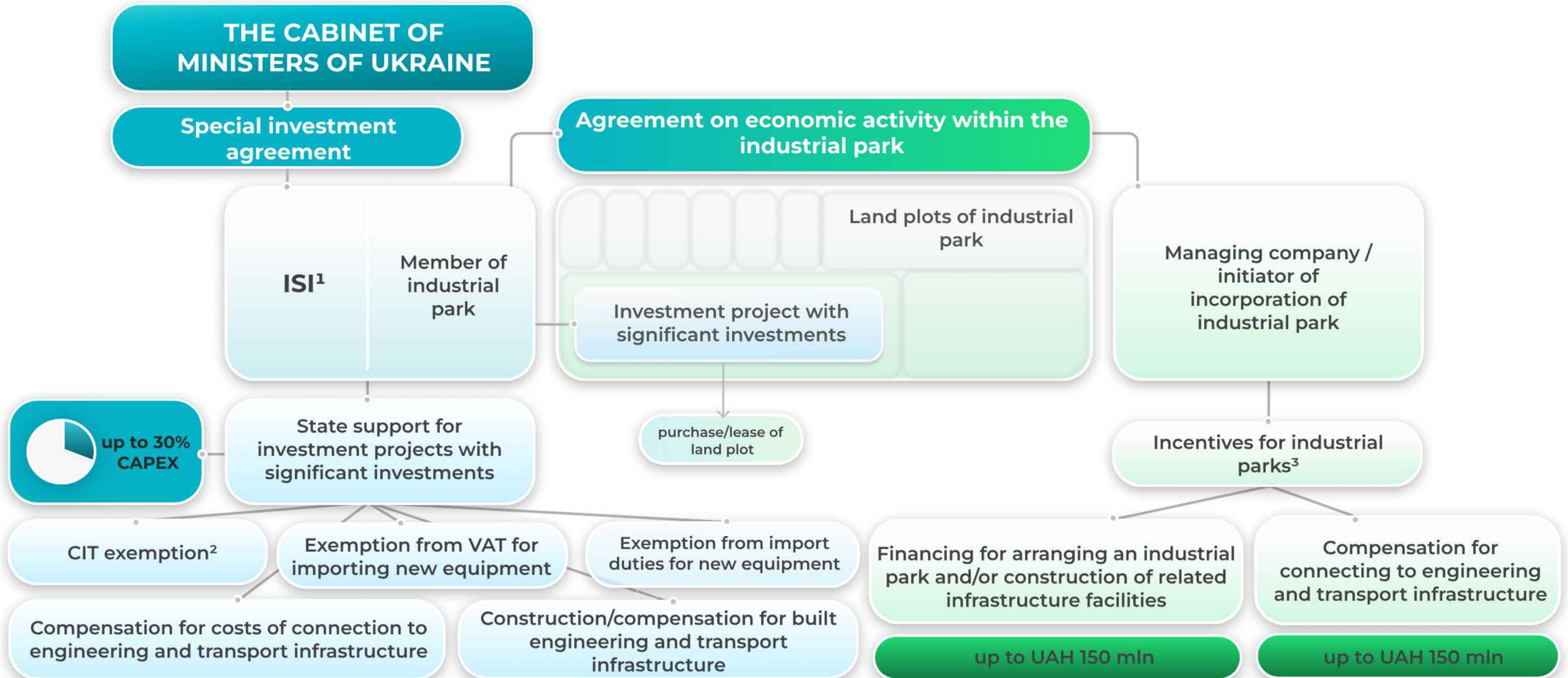
STATE INCENTIVES AND SUPPORT: SUBJECTS RECEIVING BENEFITS AND COMPENSATIONS



	Investment projects with significant investments	Industrial parks
CIT, VAT, import duty, land tax	Investor with significant investments	Member of industrial park
Construction (or compensation of construction) or connection (or compensation of construction) to engineering and transport infrastructure	Investor with significant investments	Initiator of incorporation of industrial park/ managing company
Compensation of interest rates on loans ¹		Initiator of incorporation of industrial park/ managing company or member of industrial park
Preemptive right of land use	Investor with significant investments	
Compensation for losses of forestry production	Investor with significant investments	Initiator of incorporation of industrial park

¹Stopped during martial law and within six months after its termination or cancellation in accordance with the subparagraph 2 of paragraph 2 of the Resolution of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.

IMPLEMENTATION OF AN INVESTMENT PROJECT WITH SIGNIFICANT INVESTMENTS ON THE TERRITORY OF THE INDUSTRIAL PARK



¹An investor with significant investments within the meaning of paragraph 5, part one, Article 1 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine".

²Profit of an investor with significant investments is exempted from corporate income tax for 5 consecutive years.

³In case of receiving funds for the arrangement of the industrial park and compensation for connection costs, the initiator/managing company undertakes to commission industrial buildings with a total area of at least 5000 square meters and attract two members of the industrial park within three years from the date of the conclusion of the state incentive agreement with the Ministry of Economy of Ukraine.

INDUSTRIAL PARKS AND INVESTMENT PROJECTS WITH SIGNED SPECIAL INVESTMENT AGREEMENT ON THE MAP OF UKRAINE



Industrial parks that received state support for the arrangement and construction engineering and transport networks

100+ industrial parks

2500+ ha
of zoned industrial land
available for manufacturing
projects

2 signed special
investment
agreements

96+ mln EUR



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

¹Order of the Cabinet of Ministers of Ukraine No. 946-p dated 04.10.2024 "On concluding a special investment agreement between the Cabinet of Ministers of Ukraine, Bukovel Limited Liability Company and Aquapark Limited Liability Company.

²Order of the Cabinet of Ministers of Ukraine No. 945-p dated 04.10.2024 "On Conclusion of a Special Investment Agreement between the Cabinet of Ministers of Ukraine, Astarta-Kyiv Limited Liability Company and Astarta Agro Protein Limited Liability Company.

UKRAINEINVEST SERVICES



support in partner search and location selection



consulting on conducting business in Ukraine and resolving business-related issues



participation in negotiations with stakeholders to obtain grant/loan financing



providing information and advisory support on the implementation of investment projects



preliminary verification of the investment project's compliance with the requirements of legislation

FREE OF CHARGE ASSISTANCE



12 Muzeinyi Lane,
Kyiv, Ukraine, 01008



+38 (044) 256 7832
+38 (098) 567 8899

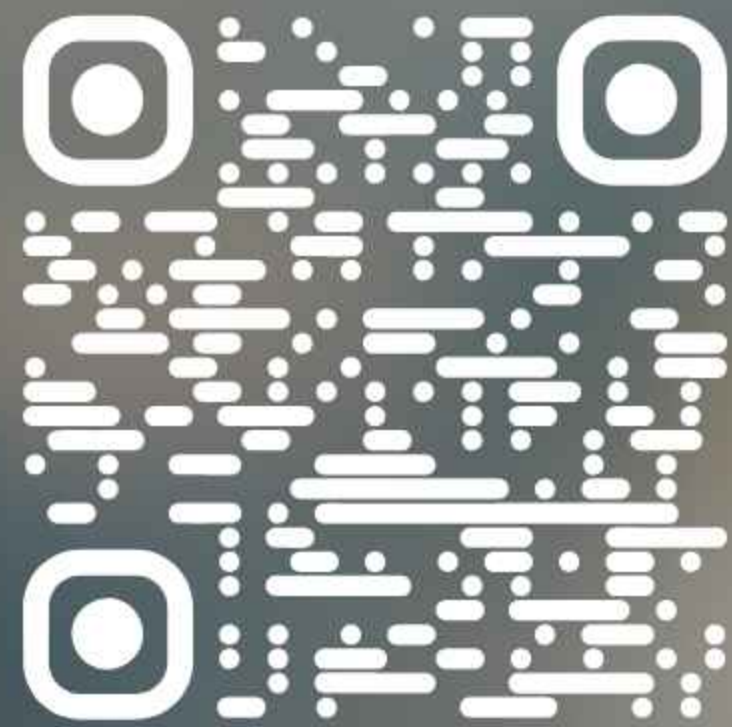


info@ukraineinvest.gov.ua



www.ukraineinvest.gov.ua





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