1. Summary of reform measures and objectives

Table 1.1. Summary of measures of the National Revenue Strategy until 2030

NRSU Section	Direction/Objectives/Measures	Predictive impact on income in GDP*
	STRATEGIC GOALS	
3.1	Ensuring macroeconomic and financial stability by maintaining the level of revenue mobilization and reducing the need for external financing.	27% (+)
	Ensuring the adaptation of Ukrainian legislation to EU legislation and the fulfillment of Ukraine's international obligations in terms of customs and tax policy and administration.	
	Strengthening integrity and trust in regulatory bodies through strengthening anti-corruption measures and increasing the transparency and efficiency of management procedures.	
	Increasing the level of compliance with tax and customs legislation by taxpayers and regulatory authorities.	
	Creation and implementation of modern digital solutions for tax and customs administration.	
	CUSTOMS ADMINISTRATION	
5.2.1	Strengthening anti-corruption measures and increasing trust in customs authorities:	
	To ensure the improvement of the system of preventing and combating corruption in the State Customs Service, the implementation of mechanisms of transparency and integrity, and the reduction of corruption risks in the activities of customs authorities through the implementation of the Anti-Corruption Program of the State Customs Service.	
	To grant powers for operational and investigative activities (hereinafter referred to as ORD) to internal security units of the State Customs Service in order to increase the efficiency of exposing cases of involvement of State Customs Service officials in illegal activities and facilitating violations of customs legislation.	
	Introduce special conditions for civil service in customs bodies and strengthening integrity, which will provide for the certification of customs officials, integrity checks, including polygraph tests, the introduction of a system of motivation and response to decisions and actions of customs bodies that are recognized as ineffective, unfounded and that have caused harm to foreign economic entities. Adopt a Disciplinary Statute in customs bodies, the procedure for the rotation of customs officials and the formation of a personnel reserve.	
	To ensure the conduct of an experiment on the use of body-worn video cameras when performing customs formalities in order to reduce corruption risks and protect the honor and dignity of customs officials.	
5.2.2	Support and cooperation with business:	
	Ensure the development of a comprehensive business support service (HelpDesk) in order to improve the quality of service functions of the State Customs Service, provide consultations on customs issues, and promptly respond to requests from citizens and foreign economic entities.	

	Ensure the development of the Authorized Economic Operator (AEO) program, the system for granting authorizations for the use of simplifications, which will include measures to increase the number of enterprises granted AEO authorization, authorizations for the use of simplifications, as well as the conclusion of agreements on mutual recognition of AEOs between Ukraine and the EU, and the implementation of an appropriate IT solution.	
	Implement measures aimed at increasing the trust of business and the public, creating a positive image of the State Customs Service, which will include, in particular, surveys to identify and assess corruption risks in the activities of customs authorities, measures to minimize corruption risks based on the results of surveys, implementing the pilot project "Mobile Anti-Corruption Center", and providing customs officials with uniforms.	

	Ensure a balance of control measures and simplification of procedures, in particular through the creation of new and updating of existing risk management measures, conducting risk analysis using information entered in the general arrival declaration.	
	To ensure a unified approach to customs clearance of goods in the customs authorities of Ukraine through the unification of risk management measures, prevention of cases of unjustified application of forms and volumes of customs control, and introduction of the activities of customs competence units.	
5.2.3	Development of international customs cooperation:	
	Ensure the introduction of advance customs information exchange with other countries in order to accelerate the movement of goods and vehicles across the customs border, identify risky transactions, and strengthen measures to combat smuggling and violations of customs rules.	
	Ensure the introduction of joint control procedures at checkpoints with neighboring countries in order to increase their throughput capacity and accelerate the movement of goods and vehicles across the customs border.	
	Create or update early warning systems for emergency situations at the border, which will contribute to the rhythmic operation of checkpoints and the predictability of border crossing times.	
	Ensure an increase in the level of use of the common transit procedure by implementing measures to increase the number of enterprises that are granted authorization to use transit simplifications.	
5.2.4	Institutional development of customs authorities:	
	Ensure that the salaries of customs officials are raised to market levels in order to increase the efficiency of customs authorities and the integrity of their officials.	
	Introduce a new system of key performance indicators (KPIs) for the State Customs Service and IT solutions to automate monitoring of their implementation, which will contribute to improving the manageability of the organizational structure of the State Customs Service and assessing the effectiveness of decisions and actions of customs authorities.	
	Ensure the implementation of the Human Resources Management Strategy of the State Customs Service in order to strengthen and maintain the proper level of qualifications and integrity of customs officials, and strengthen the human resources potential of the State Customs Service.	
	Increase the effectiveness of post-customs control, documentary checks and other measures to comply with the requirements of Ukrainian legislation on customs matters by improving approaches and procedures for conducting post-customs control and planning documentary checks through the development of risk management.	
5.2.5	IT development and provision of technical means for customs control:	
	IT development and digitalization of the State Customs Service, in particular, to unify and standardize automated customs clearance and risk management systems, and to improve IT solutions used for the purposes of protecting intellectual property rights.	

	Improve the management of information systems and technologies of the State Customs Service, which will allow to improve the quality of the performance of the State Customs Service's main functions, minimize corruption risks, and reduce the time spent on customs control and clearance.	
	Develop and implement new IT systems compatible with EU IT solutions. Approve a long-term national strategic plan for digital development, digital transformation and digitalization of the State Customs Service and its territorial divisions based on the EU multi-annual strategic plan for customs (MASP-C).	
	Provide customs authorities with the necessary number of technical means of customs control (scanners, scales, video control systems), which will help reduce the time required to complete customs procedures and minimize the impact of the human factor.	
	CUSTOMS POLICY	
5.3.1	Preferential taxation upon import:	
	Increase the effectiveness of control over the legality of the application of exemptions from customs duties and the use of goods for their final (target) purpose, which will contribute to an increase in customs revenue to the State Budget.	
	Lift the moratorium on documentary inspections by customs authorities. The restoration of the temporarily suspended powers of customs authorities to conduct documentary inspections is necessary for customs authorities to be able to perform their basic functions, including monitoring the legality of the application of exemptions from customs payments.	
	Expand the application of the end-use procedure as one of the mechanisms for granting benefits when importing goods and extend preferential taxation within the framework of the end-use procedure to other types of taxes, in particular, VAT and excise tax. Establish reduced import customs rates for certain foreign goods placed under the import customs regime (as part of the end-use procedure).	
	Ensure harmonization with EU requirements of the model of preferential taxation of goods with customs payments, in particular, in terms of exemptions from import duty, reduction of norms for import (shipment) of goods without taxation with customs payments.	
	Improve IT solutions related to the taxation of goods, in particular, in terms of control over compliance with the requirements of customs regimes that provide for exemption from taxation by customs payments.	
5.3.2	Harmonization of Ukrainian customs legislation with EU legislation:	
	Develop a new Customs Code of Ukraine, which will ensure the full implementation of the provisions of the EU acquis in the customs sphere, unification of customs procedures with the EU. Ensure the development of regulatory legal acts for the implementation of the new Customs Code of Ukraine.	
	To ensure legislative regulation of issues not covered by the EU Customs Code by developing a draft Law of Ukraine on Customs Affairs in Ukraine, which will regulate issues of the legal status of customs authorities, service in customs authorities, etc.	
	Ensure the assessment of the compliance of Ukrainian customs legislation with EU legislation (obtaining an opinion from the European Commission on the compliance of Ukrainian legislation with EU customs legislation).	

5.3.3	Development of the law enforcement function of customs authorities:	
	Ensure the implementation of measures necessary to establish criminal liability for smuggling of goods and excisable goods, as well as false declaration of goods.	
	Improve the system of administrative liability for violations of customs rules by amending the Customs Code of Ukraine. Provide training for customs officials responsible for combating customs offenses in order to ensure proper implementation of the updated norms of the Customs Code of Ukraine.	
	Ensure that customs authorities are granted the right to carry out ORD and conduct pre-trial investigations in cases of smuggling of goods in order to strengthen the security function of the State Customs Service by transforming it into a law enforcement agency in accordance with international practice, effectively combat unscrupulous foreign economic operators, and eliminate duplication of law enforcement functions in the customs sector.	

* Indicated if assessment is possible at the time of preparation of the NRSU .

Table A.3. Indicators of implementation of customs administration measures

No. s/n	NRSU Section	No. event	Event organizer	Name of the indicator of the implementation of the NRSU measure	Event date
	5.2. "Content of customs administration measures"				
	5.2.1 “Strengthening anti-corruption measures and increasing trust in customs authorities”				
1	5.2.1 “Strengthening anti-corruption measures and increasing trust in customs authorities”	1	State Customs Service; Ministry of Finance	The system for preventing and combating corruption in the State Customs Service has been improved, mechanisms for transparency, integrity, and reducing corruption risks in its activities have been strengthened. A report on the implementation of the Anti-Corruption Program has been published.	During 2024–2025
		2	State Customs Service; Ministry of Finance	Internal security units have been reformed, and they have been given the authority to conduct ORD. The effectiveness of exposing cases of involvement of State Customs Service officials in illegal activities and aiding violations of customs legislation has been increased.	During 2024–2026
		3	State Customs Service; Ministry of Finance	Special conditions for civil service in customs bodies have been introduced (certification of officials, systematic integrity checks of personnel, including polygraph tests, rotation, formation of a personnel reserve, a system of motivation and social guarantees, etc.).	During 2024–2026
		4	State Customs Service; Ministry of Finance	A pilot project on the use of body-worn video cameras during customs formalities has been conducted. A report on the implementation of the pilot project has been prepared. Recording of the work process of customs officials using body-worn video cameras has been introduced to reduce corruption risks, as well as to protect the honor and dignity of customs officials.	During 2024–2027
	5.2.2 "Support and cooperation with business"				

	5.2.2 "Support and cooperation with business"	1	State Customs Service; Ministry of Finance	A HelpDesk unit has been created, responsible for promptly responding to requests from citizens and foreign economic entities, resolving problematic issues, coordinating customs authorities in resolving them, and preparing proposals to address regulatory gaps.	During 2025–2026
		2	State Customs Service; Ministry of Finance	The use of the national AEO program and the simplification system has been expanded. The implementation of the control functions of the State Customs Service has been optimized by focusing on risky operations and monitoring the quality of customs formalities.	From 2024

No. s/n	NRSU Section	No. event	Event organizer	Name of the indicator of the implementation of the NRSU measure	Event date
		3	State Customs Service; Ministry of Finance	The level of trust of business and the public in the work of customs authorities has increased. Based on the results of the satisfaction assessment of the work of customs authorities, the identified shortcomings have been eliminated and the received proposals have been implemented.	During 2024–2026
		4	State Customs Service; Ministry of Finance	The efficiency and selectivity of customs control have been ensured, customs clearance has been accelerated, and the implementation of the control functions of the State Customs Service has been optimized.	During 2024–2027
		5	State Customs Service; Ministry of Finance	A unified approach to customs clearance of goods in the customs authorities of Ukraine has been ensured. The quality of customs formalities has been improved by introduction of customs competence units. Corruption manifestations have been minimized.	During 2024–2027
	5.2.3 "Development of international customs cooperation"				
	5.2.3 "Development international customs cooperation"	1	State Customs Service; Ministry of Finance	Exchange of preliminary customs information with other countries has been established, the movement of goods and vehicles across the customs border has been accelerated, Verification of the legality of foreign economic transactions, customs value of goods, identification of risky transactions, and strengthening of measures to combat smuggling and violations of customs rules have been ensured.	During 2024–2029
		2	State Customs Service; Ministry of Finance	Joint control of persons, vehicles and goods at checkpoints has been introduced. The throughput capacity of checkpoints has been increased.	During 2024–2027
		3	State Customs Service; Ministry of Finance	Compliance with agreements with neighboring countries regarding the number of vehicles that move synchronously through checkpoints has been ensured, which contributes to the rhythmic operation of checkpoints and the predictability of border crossing times.	During 2024–2025
		4	State Customs Service; Ministry of Finance	The number of enterprises granted transit simplifications has increased. The efficiency of customs control has been improved.	During 2024–2027
	5.2.4 "Institutional development of customs authorities"				
	5.2.4 "Institutional development of customs authorities"	1	State Customs Service; Ministry of Finance	The salaries of customs officials have been increased to market levels.	During 2024–2027
		2	State Customs Service; Ministry of Finance	A draft of a new system of key performance indicators (KPIs) for the State Customs Service and its territorial bodies has been developed, an IT system has been implemented to automatically monitor their implementation. A corresponding pilot project has been carried out. A phased distribution of the application of the specified system has been ensured.	During 2024–2025

No. s/n	NRSU Section	No. event	Event organizer	Name of the indicator of the implementation of the NRSU measure	Event date
		3	State Customs Service; Ministry of Finance	The methodological principles of the personnel management system of the State Customs Service have been improved based on European practices and tools. Technological support for the mechanism for implementing and operating the human resources management information system HRMIS for customs authorities has been provided.	During 2024
		4	State Customs Service; Ministry of Finance	Approaches and procedures for conducting post-customs control and planning documentary checks have been improved through the development of risk management.	During 2024–2025
	5.2.5 "IT development and provision of technical means of customs control"				
	5.2.5 "IT Development and "Provision of technical means of customs control"	1	State Customs Service; Ministry of Finance	Improved IT solution used for rights protection purposes intellectual property, unified and standardized automated customs clearance and risk management systems.	During 2024–2028
		2	State Customs Service; Ministry of Finance	A new secure model for managing IT systems and technologies has been implemented using modern project management approaches.	During 2024–2028
		3	State Customs Service; Ministry of Finance	A long-term national strategic plan for digital development, digital transformation and digitalization of the State Customs Service and its territorial divisions has been developed and approved based on the EU customs multi-annual strategic plan (MASP-C).	During 2024–2029
		4	State Customs Service; Ministry of Finance	Modern technical equipment has been provided at checkpoints to optimize their work (scanning systems, intelligent video surveillance systems, weighing complexes).	During 2024–2028

Table A.4. Indicators of implementation of customs policy measures

No. s/n	NRSU Section	No. event	Event organizer	Name of the indicator of the implementation of the NRSU measure	Event date
	5.3. "Content of customs policy measures"				
	5.3.1 "Preferential taxation upon import"				
1	5.3.1 "Preferential taxation upon import"	1	Ministry of Finance; State Customs Service	The effectiveness of control over the legality of the application of exemptions from customs duties and the use of goods for their final (target) purpose has been increased.	Constantly
		2	Ministry of Finance; State Customs Service	Amendments have been made to the Customs Code of Ukraine regarding the abolition of the moratorium on conducting by customs authorities during the period of martial law in Ukraine of documentary checks of compliance with the requirements of the legislation of Ukraine on customs matters, including the timeliness, reliability, completeness of the calculation and payment of customs payments.	During 2024
		3	Ministry of Finance; State Customs Service	Amendments have been made to the Tax Code of Ukraine and the Customs Code of Ukraine to strengthen control over exemption from VAT and excise tax of goods placed under the import customs regime (in terms of the end-use procedure), and import customs rates have been reduced for certain foreign goods placed under the import customs regime (in terms of the end-use procedure).	During 2024–2027
		4	Ministry of Finance; State Customs Service	The model of preferential taxation of goods through customs payments has been harmonized with EU requirements.	During 2024–2026
		5	Ministry of Finance; State Customs Service	IT solutions related to monitoring compliance with customs regimes that provide for exemption from customs duties have been improved.	During 2024–2030
	5.3.2 “Harmonization of Ukrainian customs legislation with EU legislation”				
	5.3.2 “Harmonization of customs legislation of Ukraine to EU legislation"	1	Ministry of Finance; State Customs Service	The model of preferential taxation of goods through customs payments is harmonized with EU requirements	During 2024–2026

No. s/n	NRSU Section	No. event	Event organizer	Name of the indicator of the implementation of the NRSU measure	Event date
		2	Ministry of Finance; State Customs Service	The development and adoption of a new Customs Code of Ukraine has been ensured, which complies with EU and Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446, Commission Implementing Regulation (EU) No. 2015/2447, Regulation (EU) No. 2022/2399 of the European Parliament and of the Council, Council Regulation (EC) No. 1186/2009, Regulation (EU) No. 608/2013 of the European Parliament and of the Council and related NAPs to ensure its implementation.	During 2024–2026
		3	Ministry of Finance; State Customs Service	Legislative regulation of issues not covered by the EU Customs Code has been ensured	During 2024–2026
		4	Ministry of Finance; State Customs Service	The European Commission has received a conclusion on the compliance of Ukrainian legislation with EU customs legislation.	During 2026
	5.3.3 “Development of the law enforcement function of customs authorities”				
	5.3.3 “Development of the law enforcement function of customs authorities”	1	Ministry of Finance; State Customs Service	Amendments to the Criminal and Criminal Procedure Codes have been provided codes of Ukraine regarding the criminalization of smuggling of goods and excisable goods, as well as false declaration of goods.	During 2024–2025
		2	Ministry of Finance; State Customs Service	Amendments to the Customs Code of Ukraine on some issues have been provided administrative liability for violation of customs rules, and organization training events for customs officials responsible for combating customs offenses.	During 2024–2027
		3	Ministry of Finance; State Customs Service	The adoption of a law granting customs authorities the right to carry out ORD and conduct pre-trial investigations in cases of smuggling of goods has been ensured.	During 2024–2027

Source: https://mof.gov.ua/storage/files/National%20Revenue%20Strategy_2030_.pdf