

TEMPORARY IMPORT

Temporary import of goods

Foreigners have the right for free movement of their personal belongings into the Ukrainian customs territory under temporary import regime provided that personal belongings are declared, at the own will of owners, in either oral or written form.

Temporary import is the customs regime under which goods may be imported to the customs territory of Ukraine with the obligatory re-export of these goods without any changes except for natural wear and tear or losses under the normal transporting conditions. Customs clearance of goods that are brought by foreigners into the customs territory of Ukraine under temporary import regime in the volumes that are subject to taxation is conducted by way of written declaration of such goods according to the procedure determined by the State Customs Service of Ukraine, and submission of an obligation to re-export such goods from the customs territory of Ukraine to a respective customs office by a foreigner. Namely, movement of goods under customs regime of temporary import foresees that a foreigner shall:

- submit relevant documents with the reasoning of grounds for their temporary import to the customs territory of Ukraine to a customs authority
- provide to customs authority a written obligation to re-export the temporary imported goods in terms justified by the aim of temporary import but not exceeding 1 year;
- submit a permit of a relevant competent authority for temporary import of goods if obtaining of such permit is foreseen by law (for instance, for weapons, explosive, drugs, psychotropic, poison, drastic substances and medicines) to a customs authority.

Goods brought by foreigners into customs territory of Ukraine under a temporary import regime under an obligation to re-export them from the country with an aggregate customs value not exceeding 1000 EUR and the weight not exceeding 100 kg (or if it is a one-piece indivisible article regardless of its customs value and weight) are admitted through the Ukrainian customs border on the condition of submission of the corresponding written declaration according to the procedure established for physical persons. Foreigners must also make a monetary deposit at the entry customs checkpoint in the amount of customs fees payable upon entry of such goods into the Ukrainian customs territory for free circulation. Monetary deposit is provided to the customs office before or at the moment of customs clearance. The monetary deposit is returned by the relevant customs office upon written request of the person who made a deposit.

Customs clearance of goods imported to the customs territory of Ukraine by foreigners under temporary import regime, the total customs value of which exceeds 1000 EUR and/or total weight of which exceeds 100 kg is carried out according to the procedure foreseen for the subjects of commercial activity with the submission of cargo customs declaration. The general term of temporary import of goods totals 1 year from the day of their import to the customs territory of Ukraine. Taking into consideration the purpose of import as well as other circumstances the term of temporary import may be prolonged by the relevant customs authority upon written request of foreigners submitted before the expiry of the term. The request is submitted to the customs authority together with other documents supporting the need of such prolongation (for instance, legalized copy of work permit, employment agreement, certificate for temporary residence, etc).

Temporary import of vehicles

Foreigners are permitted to temporarily import vehicles (cars and other vehicles that are principally designed for transportation of people; trucks) intended for personal use for a term of one year. This term may be prolonged, taking into consideration a humanitarian, scientific, business or other aspect of the foreigner's activity, by the State Customs Service of Ukraine or other Ukrainian customs offices authorized by the State Customs Service of Ukraine.

The prolongation of the term is exercised upon individual requests of foreigners by the customs authority which keeps the record on the temporarily imported vehicles. Vehicles temporarily imported under an obligation to re-export them from the country, may not be transferred to other persons for the purpose of use or permanent possession. Such vehicles may be legalized for permanent use only after the related customs fees and taxes envisaged by law for free use of a vehicle have been paid in full. Temporary import of vehicles is permitted if a document confirming vehicle's registration outside Ukraine is available.

If this requirement is not met, vehicle is subject to customs clearance for permanent use. Customs control and customs clearance of vehicles of personal use which are temporarily imported to the customs territory of Ukraine by foreigners is done according to the same procedure as customs control and customs clearance of personal belongings of these foreigners.

Vehicles temporarily imported into the customs territory of Ukraine for the period of more than two months for foreigners' personal use, must be registered at the State Automobile Inspection of the Ministry of Internal Affairs of Ukraine (hereafter – the SAI).

Vehicles brought in Ukraine by foreigners are subject to registration on the ground of the owner's written request and certificates for their registration at the SAI offices (hereafter - Certificate) issued by the customs offices with indication of data on payment of customs duty, prohibition of alienation, date of re-export.

Foreigners-owners of vehicles must register them within 10 days from the day of obtaining Certificates for their registration issued by corresponding customs authority. A Certificate is issued by the corresponding internal customs office, in whose area of responsibility the owner of a vehicle resides on a permanent or temporary basis (or intends to reside). For temporary import of vehicles by foreigners a Certificate is issued on the ground of documents certifying the ownership right on vehicle, written obligation to re-export, foreigner's passport or other document that entitles to cross the state border of Ukraine.