

WORLD TRADE ORGANIZATION

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**Working Party on the
Accession of Ukraine**

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ACCESSION OF UKRAINE

Consolidated Table of Levies and Duties Collected by the Ukrainian Customs Service and Other Authorities of the Executive Branch of Power upon the Entry of Goods on the Customs Territory of the Ukraine

The Governmental Commission of Ukraine's accession to the WTO has submitted the following information with the request that it be circulated to the members of the Working Party.

Type of levy, duty or collection	Conditions and goods subject to collection of the duty, levy or tax	The basis for collection of the duty, levy or tax (Ukrainian legislation)
<p>Import duty</p>	<p>Executed upon the entry of the customs border (for instances when customs clearance is conducted at the border crossing points) or at internal customs, when customs clearance is conducted according to the place of accreditation of the business. Covers all goods that cross the Ukrainian customs border. Rates, terms and conditions are stipulated in the Law of the Ukraine of 5 February 1992 No. 2097-XII "On the Unified Customs Tariff"</p> <p>Based on the customs value of the goods or on the cash value per item. The import duty is paid in prior to, or during customs clearance. The import duty is paid in in the domestic currency of the Ukraine. The import duty is collected on the basis of the rates adopted for the date of submission of the customs declaration or for the date of the customs clearance.</p> <p>The import duty is differentiated :</p> <ul style="list-style-type: none"> - the preferential import duty rates stipulated in the unified customs tariff are applied for goods and other items originated from the countries that have customs agreements with the Ukraine or are included into special customs zones or when a special preferential customs regime is applied pursuant to international agreements ratified by the Ukraine. - favorable rates stipulated in the unified customs tariff of the Ukraine are applied for goods and other items originated from the countries or economic unions that enjoy a most-favorite treatment with the Ukraine, which means that foreign businesses of these countries or these unions enjoy favorable duties, except for the instances when the said duties and exemptions are stipulated within the framework of a special preferential regime - full (general) rates of import duty are applied for goods and items of other origins <p>Besides, there can be the following instances of special treatment:</p> <ul style="list-style-type: none"> - Application of reduced duties for goods and other items that enter the customs territory of the Ukraine for the instances governed by Article 20 of the Law of the Ukraine "On the Unified Customs Tariff" - Application of preferential duties to the goods imported to the special customs zones on the territory of the Ukraine, if 	<ol style="list-style-type: none"> 1) Decree of the Cabinet of Ministers of the Ukraine No. 4-93 of 11 January 1993 "On the Unified Customs Tariff of Ukraine"; 2) Law of the Ukraine of 6 February 1996 No. 30/96/BP "On the Rates of Excise and Import Duty for Tobacco Products"; 3) Law of the Ukraine of 7 May 1996 No. 178/96-BP "On the Rates of Excise and Import Duty for Ethyl Alcohol and Alcoholic Drinks"; 4) Law of the Ukraine of 24 May 1996 No. 216/96 "On the Rates of Excise and Customs Duty for Some Vehicles and Tires to Them"; 5) Law of the Ukraine of 11 July 1996 No. 31/96-BP "On the Rates of Excise and Import Duty for Certain Commodities (Products)"; 6) Law of the Ukraine "On Sate Regulation of Import of Agricultural Products" of 17 July 1997 No. 468/97-BP; 7) Decrees of the Cabinet of Ministers of the Ukraine (a complete list of the currently valid decrees is contained in the Consolidated Rates of the Unified Customs Tariff of the Ukraine); 8) Decree of the State Customs Service of 23 July 1997 No. 344 (registered with the Ministry of Justice on 12 September 1997 No. 297/2201); 9) Law of the Ukraine "On Protection of Domestic Producers from Damping Import"; 10) Law of the Ukraine "On Protection of Domestic Producers from Subsidized Import"; and 11) Order of the State Customs Service of 17 May 2000 No. 285 (registered with the Ministry of Justice on 29 June 2000 No. 374/4595) "On ratification of the list of goods and other items that enjoy preferential duty according to the legislative acts that provide a preferential duty regime of customs clearance upon entry (departure) the customs territory of the Ukraine".

	<p>their final consumption takes place within these zones.</p> <ul style="list-style-type: none"> - Introduction of preferential rates of the unified tariff of the Ukraine in the forms of exemptions, reduced duty rates, or introduction of quotas for preferential import of goods and other items. <p>Also in order to protect economic interests of the Ukraine and of the Ukrainian producers, and for the instances governed by the Ukrainian legislation, special types of the duty may be applied for import of goods to the customs territory of the Ukraine, regardless of other types of duty, and these are: special duty, anti-damping duty, compensation duty.</p>	
VAT	<p>Executed upon the entry of the customs border (for instances when customs clearance is conducted at the border crossing points) or at internal customs, when customs clearance is conducted according to the place of accreditation of the business. Covers all goods that cross the Ukrainian customs border. Rates, terms and conditions are stipulated by the Law of the Ukraine of 3 April 1997 No. 168/97-BP “On the Value Added Tax”. The rate of VAT is 20 per cent.</p> <p>Pursuant to Article 4 of the said Law, the contractual value (but it should not be less than the customs value declared in the customs declaration) is taken as the basis for collection of VAT for the goods that enter the customs territory of the Ukraine. The value includes all overheads on transportation, loading, unloading, reloading and insurance paid in before the goods crossed the customs territory of the Ukraine, it also includes brokerage, forwarding, commissions and other payments involved in transportation (transfer) of the goods, royalties for these goods, excise, import duty as well as other deductions, except for VAT, that are included onto the value of the goods (works, services) as required by the Ukrainian tax legislation. The value is denominated in the Ukrainian currency on the National Bank exchange rate set for the date tax liabilities come into effect.</p> <p><u>Note:</u></p> <p>VAT total is calculated using the formula where C_{VAT} is the sum of VAT; C_e is the sum of excise; B – customs value; C_m is the sum of import duty; P – VAT rate (20 per cent):</p> <p>a) for the goods subject to excise and tax: $C_{VAT} = (B + C_m + C_e)P/100$; for the goods subject to tax only: $C_{VAT} = (B + C_m + C_e)P/100$; for the goods subject to excise only: $C_{VAT} = (B + C_e)P/100$; for the goods exempt from VAT: $C_{VAT} = BP/100$.</p>	<ol style="list-style-type: none"> 1) Law of the Ukraine of 3 April 1997 No.168/97-BP “On the Value Added Tax”; and 2) Order of the State Customs Service of 009.06.99 No. 346 “On Introduction of the Procedures of Customs Control to be Executed at Customs Clearance of the Goods that enter the Customs Territory of the Ukraine by the Customs Service and of Procedures of Transfer of VAT to the Budget” (registered with the Ministry of Justice on 1 July 1999 No. 427/3720)

	For the instances when the customs value is lower than contractual value, the contractual value is applied as the basis for VAT as stipulated in Article 4, Item 4.3 of the law of the Ukraine "On the Value Added Tax".	
Excise	<p>Executed upon the entry of the customs border (for instances when customs clearance is conducted at the border crossing points) or at internal customs, when customs clearance is conducted according to the place of accreditation of the business. Covers the goods that enter the customs border of the Ukraine and that are subject to excise pursuant to the Ukrainian legislation.</p> <p>The sum of excise, if the rate is expressed as percentage from the customs value, is calculated using the formula:</p> $C_e = BE;$ <p>where C_e is the sum of excise; B – customs value; E – excise rate.</p> <p>The sum of excise, if the rate is expressed in cash equivalent of a physical items, is calculated using the formula</p> $C_e = NE$ <p>where C_e is the sum of excise; N – quantity of goods in physical units as stipulated in the legislation; E – excise rate</p>	<ol style="list-style-type: none"> 1) Law of the Ukraine of 6 February 1996 No. 30/96-BP "On the Rates of Excise and Import Duty for Tobacco Products"; 2) Law of the Ukraine of 7 May 1996 No. 178/96-BP "On the rates of Excise and Import Duty for Ethyl Alcohol and Alcoholic Drinks"; 3) Law of the Ukraine of 24 May 1996 No. 216/96 "On the Rates of Excise and Customs Duty for Some Vehicles and Tires to Them"; 4) Law of the Ukraine of 11 July 1996 No. 313/96-BP "On the Rates of Excise and Import Duty for Certain Commodities (Products)"; 5) Resolution of the Cabinet of Ministers of the Ukraine of 27 January 1997 No 66 "On Introduction of Procedures for Collection of VAT and Excise upon the Entry of Goods at the Customs Territory of the Ukraine"; 6) Order of the State Customs Service of 21 January 2000 No. 33 "On Introduction of Procedures for Collection of Excise from the Entities of Foreign Economic Activity that Import Goods into the Customs Territory of the Ukraine" registered with the Ministry of Justice on 8 February 2000 No. 73/4294; and 7) Resolution of the Cabinet of Ministers of the Ukraine No. 18-92 of 26 December 1992 "On Excise Duty".
Customs duty	<p>Executed upon the entry of the customs border (for instances when customs clearance is conducted at the border crossing points) or at internal customs, when customs clearance is conducted according to the place of accreditation of the business.</p> <p>Note: Rates of customs duty:</p> <ol style="list-style-type: none"> 1. For customs clearance based on the customs value: <ul style="list-style-type: none"> - up to US\$100 – not charged - from US\$100 to US\$1000 – US\$5 - more than US\$1000 – 0.2 per cent from the customs value of the goods or other items, but not more than US\$1000 2. For customs clearance of the property that temporarily enters (leaves) the customs territory of the Ukraine and is liable to leave (be brought back): <ul style="list-style-type: none"> - for every customs declaration –US\$7 	

	<ul style="list-style-type: none"> - for every other page scheduled to it –US\$15 <p>3. For customs clearance of transit goods:</p> <ul style="list-style-type: none"> - for every customs declaration – US\$7 - for every other page scheduled to it – US\$3 <p>4. Customs clearance of goods that are brought into the licensed customs warehouse:</p> <ul style="list-style-type: none"> - for every customs declaration – US\$30 - for every other page scheduled to it – US\$15 <p>5. For goods or other items kept in the customs custody:</p> <ul style="list-style-type: none"> - for the first fifteen calendar days – not charged; - for every next calendar day – 0.05 per cent from the total customs value of the goods or other items. <p>6. For customs clearance of goods or other items that are kept in the customs control areas located on the sites or premises of enterprises that are authorized to keep these goods, or for customs clearance executed off the working hours of the customs service (per one hour of work of one customs officer):</p> <ul style="list-style-type: none"> - in working hours –US\$20; - off working hours, during weekends – US\$40; - on holidays – US\$50. <p>7. For canceling of requested services enumerated in the above (item 6) without a submission of a timely written notification – US\$20.</p> <p>8. For customs clearance of a private transport vehicle, if the vehicle is used for transportation of goods or other items in the quantities subject for taxation – US\$10.</p> <p>9. For issuance of a certificate for registration (re-registration) of vehicles imported into the Ukraine by private entities (including temporary import) and registration of components of the vehicles that bear serial numbers and are subject to registration with the State Automobile Inspection – US\$15.</p> <p>10. For storage of goods and other items at the customs warehouse (except for the goods covered in Article 86 of the Customs Code of the Ukraine) per one kg a day of storage:</p> <ul style="list-style-type: none"> - first ten calendar days – US\$0.1 - every next calendar day – US\$0.5 <p>11. For storage of goods and other items, covered in Article 86 of the Customs Code of the Ukraine, subject to mandatory customs custody:</p> <ul style="list-style-type: none"> - first ten calendar days – 0.1 per cent out of total value of the goods or other items; - every next calendar day – 0.5 per cent out of total value of goods and other items. <p>12. For issuance of a certificate to an enterprise that authorizes it to</p>	
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	<p>be a declarant (for the term of up to one year) – US\$1500</p> <p>13. For prolongation (re-registration) of the certificate that authorizes the enterprise to be a declarant (annually) – US\$1000</p> <p>14. For issuance of a certificate that confirms delivery of goods subject for export control in the Ukraine – UDS100</p>	
Unified fee	Currently rates of the unified fee are not governed by the legislation	Law of the Ukraine of 4 January 1999 No 1212-XIV “On Introduction of the Unified Fee Collected upon Crossing the State Border of the Ukraine”
<p>a) collection for ecological control</p> <p>b) collection for veterinary control at border cross points</p> <p>c) collection from foreign and domestic vehicles for the use of Ukrainian roads</p> <p>d) collection for plant sanitary control at border cross points</p>	<p>The State Sanitary and Epidemiology Service of the Ministry of Healthcare of the Ukraine executes control of food products of vegetal and animal origin and food raw materials.</p> <p>The Department of Veterinary Medicine of the Ministry of Agroindustrial Complex of the Ukraine executes control of animals, meat raw materials and food products.</p> <p>The State Crops Quarantine Inspection of the Ministry of Agroindustrial Complex of the Ukraine executes control of crops, vegetation products and raw materials.</p> <p>The State Ecological Inspection of the Ministry of Environment Protection and Nuclear Safety of the Ukraine executes control of transport vehicles and freights for compliance with standing ecological norms.</p> <p>The International Automotive Freights Service of the Ukrainian Public Enterprise “Ukrinter-autoservice” under the Ministry of Transportation of the Ukraine executes supervision of compliance with international agreements on automotive transportation of freights and passengers.</p> <p>For the instances when freights and transport vehicles enter the territory of the Ukraine through a cross border point after the formalities necessary for crossing the border are executed:</p> <ul style="list-style-type: none"> - the carrier (duly registered as an entity of foreign economic activity) submits transport documents to the customs officer at the cross border point. If the goods are declared by a natural entity, who is not registered as an entity of foreign economic activity, a customs declaration is submitted according to the standing requirements; - the customs officer on the basis of submitted documents calls in authorities of the relevant supervision services to the site of customs control; and - authorities of the relevant supervision services calculate collection of the duties envisaged in Attachments 1-4 of the Resolution of the Cabinet of Ministers of the Ukraine of 15 June 1999 No. 1034. 	<p>1) Law of the Ukraine of 4 November 1999 No. 1212-XIV “On Introduction of the Unified Fee collected upon crossing of the Ukrainian border”; and</p> <p>2) Resolution of the Cabinet of Ministers of the Ukraine of 15 June 1999 No. 1034 “On Harmonization of Procedures of Duty Collection Executed at the Cross Border Points”.</p>

	<p>Note: All stamps that certify collection of duties and execution of control are applied on the reverse side of the transport documents (for the natural entities on the reverse side of the customs declaration).</p> <p>On the basis of submitted documents that certify collection of duties, the customs officer fills in three copies of the unified payment document and pass it over to the carrier to pay in the duty in the bank office at the cross border pint. The fact of payment of the duty is certified by the stamp of the bank “Paid” and by a personal numbered stamp of the customs officer and his signature on all the copies of the unified payment document.</p>	
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1. Rates of the duties for ecological control collected at cross border points
Transportation vehicles

a car – US\$1
a truck – US\$2
a vessel - US\$18

– Industrial raw materials, chemical compounds, toxic chemicals and other hazardous substances, wastes, pesticides and agricultural chemicals

a batch up to 60 tons – US\$19
a batch from 60 to 120 tons – US\$337
a batch from 120 to 1800 tons – US\$100
a batch over 1800 tons – US\$50 for every next 1000 tons

– Radioactive substances

Sources of ionizing irradiation for industrial application (one packaged set) – US\$1
Fresh nuclear fuel, radioactive wastes (one packaged set) - US\$3
Spent nuclear fuel (one packaged set) – US\$29
Chemical uranium concentrate (a container) – US\$6

– Wild animals, wild plants, hunting trophies

up to ten – US\$6
11-50 – US\$3
over 50 – US\$10 for every next 50

– Raw materials produced from wild animals and herbaceous plants, aquatic invertebrates and snails of Helix species

a batch up to five tons – US\$9
a batch from five to ten tons – US\$13
a batch over ten tons – US\$11 for every next ten tons

Notes:

The duty is collected in the Ukrainian currency on the official exchange rate of the National Bank of the Ukraine set for the date of customs clearance. For export of timber and timber products, raw and semi-finished leather, leather wastes, plants, fish and animals included onto the Red Book of the Ukraine, aquatic invertebrates and snails of Helix species, wild animals and plants and raw materials produced from them, hunting trophies the payment for ecological control is charged according to the set rates.

For transit through the territory of the Ukraine the collection is made at the entry border point in the amount of 50 per cent of the set rates. For instances when the freight is reloaded at the border exit point, additional 50 per cent are charged. For ecological control of sources of ionizing irradiation of medical application ecological control is conducted without any charge. For the sailing vessels with volume less than 50m³ the payment for ecological control is charged in the amount of 50 per cent of the set rates. The collection for ecological control of freights and transport vehicles at the cross border points is conducted on the basis of the below list of products subject to ecological control.

2. List of products subject to ecological control (industrial raw materials, chemical compounds, toxic chemicals and other hazardous substances, wastes, pesticides and agricultural chemicals)

0501 00 00, 0502, 0503 00 00 – wastes of hair, bristle or wool

0505 – wastes of feather
 0506, 0507 – wastes of bones, horns, baleen, etc.
 08 00 00, wastes of corals, tortoise-shells, shells of mollusks and canroids
 0511 – products of animal origin not covered by the categories (wastes)
 1522 00 – by-products of fat processing
 1802 00 00 – cacao wastes
 2301, 2302, 2303, 2304, 00 00, 2305 00 00, 2306 00 00, 2307 00, 2308 – food processing wastes
 2401 30 00 – tobacco wastes
 2502 00 – unburned pyrites
 2503 00 – sulfurs
 2504 – natural graphite
 2505 – natural sands
 2506 quartz
 2507 00, 2508 – kaolin and other clays
 2509 00 00 – chalk
 2510 – natural calcium phosphate
 2511 – natural barium sulfate and carbonate
 2517 – gravel, shingle or crashed stone
 2524 00 – asbestos
 2525 – mica and its by-products
 2691, 2602 00 00, 2603 00 00, 2604 00 00, 2605 00 00, 2606 00 00, 2607 00 00, 26082 00 00, 2609
 00 00, 2610 00 00, 2611 00 00, 2613, 2614 00, 2615, 2617 – iron, manganese, nickel, cobalt,
 aluminum, lead, zinc, tin, chromium, wolfram, molybdenum, titanium, niobium, tantalum, vanadium
 or zirconium ores and concentrates
 2616 – ores and concentrates of precious metals
 2618 00 00 – slag from ferrous metals
 2619 00 – wastes from production of ferrous metals
 2620, 2621 00 – ash and cinder and other wastes
 2701 – briquette black coal
 2702 – lignite (brown coal)
 2703 00 00 – turf
 00 – cokes and semi-cokes
 00 00 – coal gas and similar products
 00 00 – coal tar and other mineral tars
 – lubricants and other products of high temperature extraction of coal tars
 – bitumen from coal tar or from other mineral tars
 00, 2710 00 – oil and petroleum products
 2711 – oil gas and other gaseous hydrocarbons
 2712 – Vaseline, paraffin, and other mineral waxes
 2713, 2714, 2715 00 – petroleum cokes, bitumen, natural gas and their mixtures
 2801 – fluorine, chlorine, bromine, iodine
 2802 00 00 – sublimated sulfur
 00 – carbon (carbon forms not covered by other categories)
 – hydrogen, inert gases and other non-metals
 – alkaline metals, alkaline-earth metals, rare-earth metals
 2806, 2807 00, 2808 00 00, 2809, 2810 00, 2811 – non-organic acids, oxygen compounds with non-
 metals
 2812, 2813 – compounds of non-metals with halogens and sulfur
 2814 – non-aqueous ammonia and aqueous mixture of ammonia
 2815, 2816 – sodium, potassium, magnesium, strontium, barium hydroxides
 2817 00 00, 2818-2821, 2822 00 00, 2823 00 00, 2824, 2825 – oxides, hydroxides, peroxides of
 metals
 2826-2837, 2838 00 00, 2839-2842 – saline and poroxosaline of non-organic acids and metals
 2843 – precious metals, non-organic and organic compounds, amalgamations of precious metals

2846 –compounds of rare earth metals
2847 00 00 – hydrogen peroxide reduced or not reduced to solid state
2848 00 00 – phosphides of defined or not defined chemical composition
2849 – carbides of defined or not defined chemical composition
2850 00 – hydrides, nitrides, azides, silicides, borides of defined or not defined chemical composition
2901-2910, 2911 00 00, 2912, 2913 00 00, 2914-2918, 2919 00, 2920 – 2926, 2927 00 00, 2928 00, 2929 – organic chemical compounds
2930, 2931 00, 2932- 2934, 2935 00 00 – elementorganic, heterocyclic compounds, nucleate acids and their salts, sulfonamides
2936, 2937 – provitamins, vitamins and hormones
2938, 2939 – glucosides and alkaloids of vegetal origin
2940 00, 2941, 2942 00 00 – other organic compounds
3101 00 00 – fertilizers of animal or vegetal origin
3102, 3103,3104, 3105 –mineral or chemical fertilizers, nitrogen, phosphorus, potassium and other fertilizers
3201, 3202, 3203 00, 3204, 3205 00 00, 3206 – 3209, 3210 00, 3211 00 00, 3212-3215 – catechu or dying extractions, dyes and lacquers of vegetal, animal and chemical origin
3301 – volatile oils
33003 00 – perfumes and toilet water
3304 – cosmetic sprays
3305 30 00 – hair sprays
mouth and teeth sprays
shaving sprays
3402 – surface-active substances
3403 – lubricants
3405 – polishes, wax lutes
3601 00 00, 3602 00 00, 3603 00, 3604, 3605 00 00, 3606 – explosives and pyrotechnic appliances
3707 – photochemicals
3801 – artificial graphite and its products
3802 – spent animal black coal 3804 00 – alkaline wastes from production of timber pulp
3806 – residues from resinous distillation
00 – wood tar and wood tar oil
– insecticides, rodenticides, fungicides, herbicides, substances to control growth, disinfecting substances
– dyes fasteners
– substances for etching of metal
– detonation and corrosion protectors
–boosters for vulcanization of rubber or plastic
00 00 – mixtures or fillers for fire extinguishers
00 – composite organic solvents or thinners
– catalysts for chemical reactions
00 00 – fire proof cements, construction mixtures or similar mixtures
alkyl benzines alkyl naphtalenes mixtures
3819 00 00 – liquids for hydraulic brakes
3820 00 00 – antifreezes and read- made deicers
3821 00 00 – cultures for growth of microorganisms
3823 – industrial monocarbon fatty acids
3904 – chloride vinyl polymers
3909, 3910 00 00, 3911 – amine, phenol, polyurethane, silicon, petroleum resins
3912 – cellulose and its chemical derivatives
3913 – natural polymers and natural modified polymers
3914 00 00 – polymer based ion exchange resins
3915 – plastic wastes and scraps
3916-3923, 3925 – plastic industrial products

4004 00 00 – rubber wastes and scraps, granulated rubber
4012 – used and renovated pneumatic rubber tires
4017 00 – wastes and scraps of hard rubber
4101-4107 – leather and leather semi-finished and raw materials
4110 00 00 – wastes of natural or composite leather
4401, 4403, 4404, 4406, 4407, 4409 – timber and wood products
4501 – cork wastes
4707 – scrap paper
5003, 5103, 5202 – silk, cotton and wool wastes
5301-5305 – textile fibers of vegetal origin and their wastes
5505- synthetic or artificial fibers wastes
5601 30 00 – textile dust
6309 00 00, 6310 – second hand clothes, textile wastes
6806, 6811 – 6813 – slagwool, asbestos products and friction materials
6814 – mica and its products
7001 00 – glass scrap and wastes
7204 – scrap ferrous metals
7302 10 90 00 – used boards
7404 00, 7503 00, 7602 00, 7802 00 00, 7902 00 00, 8002 00 00 – scrap non-ferrous metals
81018105, 8106 00, 8107-8109, 8110 00, 8111 00, 8112, 8113 00 – scraps and wastes of other metals and ceramic metals
8415 – air conditioners
8418 – refrigerators, freezers and other refrigerating and freezing equipment
8424 10 – fire extinguishers
8476 21 00, 8476 81 00 – refrigerating shop windows and other equipment with refrigerating units

– Radioactive substances

2612 – uranium and thorium ores
2844 – chemical radioactive substances and radioactive isotopes, their wastes
2845 – isotopes, their organic and non-organic compounds

– Wild animals and wild plants, hunting trophies, all species of animals, fish and plans included to the Red Book of the Ukraine

0301 – live fish
0502 – bristle of wild pigs
0505 – skins and other parts of birds
0506, 0507 – bones and horns of wild animals, baleen
0510 00 00, 0511 – gray ambra, castor, civet and musk, blister flies, bile, glands and other products of animal origin
0602, 0604 10, 0604 91 – seedlings of wild plants, mycelium

– Raw materials obtained from wild animals and herbaceous wild plants, aquatic invertebrates and snails of Helix species

0306 13, 0306 14, 0306 19, 0306 23, 0306 24, 0306 29, 0307 10, 0307 21 00, 0307 31, 0307 60 00 – live, fresh, refrigerated, frozen cancrroids and mollusks
0709 51, 0709 52 00, 0712 30 00 – mushrooms (champignons and truffles)
0802 21 00, 0802 22 00 – forest nuts
0810 20, 0810 40, 0811 20 – raspberries, blackberries, mulberries, cowberries, huckleberries and others
0811 10 – strawberries

1212 20 00 – sea water plants
1302 19 05 00 – galipot
3805 - pine tar oil
4301, 4302 – unprocessed furs, tanned or cleaned furs

3. Rates of collection for veterinary control conducted at cross border points

– Veterinary clearance of freights subject to veterinary medicine control and issuance of veterinary documents

up to 100kg – US\$2
up to 20tons – US\$3.9
up to 200tons – US\$6.2
up to 1000tons – US\$7.3
over 1000tons:
for every other 1000tons – US\$8.1
Medical check up of animals:
large animals:
up to 10 head – US\$3.2
over 10 head:
for every other 10 head – US\$5.4
small animals, dogs, cats, exotic birds, animals for zoos and circuses:
up to 10 head – US\$2.4
over 10 head:
for every other 10 head – US\$3.4
poultry, eggs for incubation:
for every 1000 – US\$3.2
animals for aquarium, terrarium, laboratory and experiments, invertebrates, bees and others:
one batch – US\$2

Notes:

The collection is conducted in the Ukrainian currency on the exchange rate set by the National Bank of the Ukraine for the date of clearance. The freights subject to veterinary control include animals, products and raw materials of animal origin, finished food products, feeds of animal and vegetal origin, nutrition additives, strains of microorganisms, means of animal protection, veterinary medicines, etc.

4. Rates of collection for use of Ukrainian roads by foreign and domestic vehicles

– Rates of collection from foreign vehicles cars and minibuses up to nine seats with or without trailers

Buses:

from 10 to 30 seats – US\$0.14 per a km
over 30 seats – US\$0.2 per a km
trucks without trailers:
up to 20 tons – US\$0.08 per a km
over 20 tons – US\$0.15 per a km
trucks with trailers:
up to 20 tons – US\$0.12 per a km
over 20 tons – US\$0.02 per a km

– Additional collection for excessive loads and/or excessive dimensions of foreign and domestic vehicles

from 38 to 42 tons – US\$0.07 per a km
 from 42 to 50 tons US\$ 0.1 per a km
 from 50 to 60 tons – US\$0.27 per a km
 over 60 tons – US\$0.78 per a km for every next 10 tons
 for exceeding permissible loads on axis:
 up to 5 per cent - US\$0.05 per a km
 from 5 per cent to 10 per cent - US\$ 0.1 per a km
 from 10 per cent to 20 per cent - US\$0.27 per a km
 over 20 per cent -US\$0.15 per a km for every next 5 per cent

Notes:

The collection is conducted in the Ukrainian currency on the exchange rate set by the National Bank of the Ukraine for the date of clearance. For domestic vehicles the collection is charged for excessive loads and excessive dimensions only. Total collection from foreign and domestic vehicles for excessive loads and/or dimensions includes charges for excessive axis loads, excessive total weight of the vehicle and for excess in dimension parameters. A vehicle is considered to be of a heavy weight if at least one of its parameters exceeds 36 tons in total weight; a load for a single axis - 10 tons, for a double axis - 16 tons, for a triple axis 22 tons. Axes are considered to be double or triple, if a distance between the adjacent axes does not exceed 2.5m. If the weight of the vehicle exceed 60tons, road constructions en route shall be checked at the expense of the carrier. For triple axes with single tires charges per km for excessive loads are doubled. The vehicle is considered to be of excessive dimensions if its height from the surface of the road exceeds 4m; its width exceeds 2.5m; its length exceeds 22m for a truck with one trailer and 24m for a truck with two or more trailers, or if a freight is longer than the rear end of the vehicle for more than 2m.

5. Rates of collection for plant sanitary control at the cross border points

– Plant sanitary control and issuance of quarantine documents

up to 50 tons –US\$3
 50-200 tons – US\$9
 200-1000 tons –US\$12
 over 1000 tons –US\$9 for every next 1000tons

Notes:

The collection is conducted in the Ukrainian currency on the exchange rate set by the National Bank of the Ukraine for the date of clearance. The freights that are subject to plant sanitary control include grains and their products, food and forage, seeds and planting material (seedlings, bulbs, fruits, etc.), some industrial goods, products from vegetal materials, monoliths, soil samples, transport vehicles and freights that may transfer quarantine substances.
