



Doing Business in Ukraine

Audit / Tax / Advisory

Smart decisions. Lasting value.

Welcome

to Doing Business in Ukraine

Doing Business in Ukraine has been prepared by the Crowe Global member firm in Ukraine, Crowe Mikhailenko in order to provide general information for persons planning to do business with or in the country concerned and/or individuals intending to live and work in Ukraine temporarily or permanently.

This Guide includes relevant information about business operations and taxation matters. It is intended to assist organizations that are considering establishing a business in Ukraine either as a separate entity or as a subsidiary of an existing foreign company. It will also be helpful to anyone planning to come to Ukraine to work and live here either on secondment or as a permanent life choice.

Unless noted otherwise, the information contained in this Guide is believed to be accurate as of 1 January 2025. However, general publications of this nature cannot be used and are not intended to be used as a substitute for professional guidance specific to the reader's particular circumstances.

All lasting business is built on friendship.

Alfred A. Montapert



About Crowe Global

Crowe Global is ranked among the top 10 global accounting networks with more than 180 independent accounting and advisory services firms in about 140 countries around the world. Crowe Global's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide decisions daily.

Each firm is well-established as a leader in its national business community and is staffed by nationals, thereby providing the knowledge of local laws and customs which is important to clients undertaking new ventures or expanding into other countries. Crowe Global member firms are known for their personal service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services.

General information

Local currency, Exchange rate to EUR as of 05/05/2025 EUR 1 = 47,3 UAH

Types of organization

LLC

Name in local language	Tovarystvo z Obmezhennoyu Vidpovidalnistiu (TOV)
Registrable in commercial register / legal entity	Registrable in the Unified State Register of Legal Entities and Individual Entrepreneurs
Minimum capital	No minimum share capital
Minimal number of shareholders/ Maximum number of shareholders	Minimal number - 1. No limit on maximum number
Capital tax / Registration fees	The registration fees - free; the registration of changes in information on a legal person - 0.3 subsistence level of an able - bodied person - 908 UAH (approx 19,2 EUR)
Written form/ notarization	Written form - Articles of Association and Founding agreement (if there is more than 1 founder)
Registration with tax authorities	Yes, in case of need to register as a VAT payer or when choosing the simplified taxation system (single tax).
Statutory audit	Mandatory if the company exceeds at least two of the following thresholds in the preceding financial year: total assets exceeding the UAH equivalent of EUR 2 million; net revenue exceeding the UAH equivalent of EUR 4 million; average number of employees ≥ 50 .

Public company (joint-stock company)

Name in local language	Aktsionerne Tovarystvo (AT)
Registrable in commercial register / legal entity	Registrable in the Unified State Register of Legal Entities and Individual Entrepreneurs
Minimum capital	200 minimum wages = UAH 1.6 mil. (approx. EUR 33 826)
Minimal number of shareholders/ Maximum number of shareholders	Minimal number - 1. No limit on maximum number
Capital tax / Registration fees	The registration fees - free; the registration of changes in information on a legal entity - 0.3 subsistence level of an able - bodied person - 908 UAH (approx 19,2 EUR)
Written form/ notarization	Written form - Articles of Association

Registration with tax authorities	Yes
Statutory audit	Mandatory if the company exceeds at least two of the following thresholds in the preceding financial year: total assets exceeding the UAH equivalent of EUR 2 million; net revenue exceeding the UAH equivalent of EUR 4 million; average number of employees ≥ 50 .

Branch (permanent establishment)

Name in local language	Representative Office (Predstavnytstvo)
Registrable in commercial register / legal entity	In the Ministry of Economy of Ukraine
Minimum capital	No
Minimal number of shareholders/ Maximum number of shareholders	Parent company
Capital tax / Registration fees	1 subsistence level of an able - bodied person - 3 028 UAH (approx 64 EUR)
Written form/ notarization	No
Registration with tax authorities	Yes
Statutory audit	No

Value added tax (VAT)

Tax rates	Basic rate: 20 %, reduced rate: 14% (supply on the territory of Ukraine of certain agricultural products), 7% (supply on the territory of Ukraine of medicine, events) and 0% (export of goods).
Supply of goods	Subject to VAT if supplied within the customs territory of Ukraine
Supply of services	Subject to VAT if supplied within the territory of Ukraine
Special provisions (exemptions to the general rule)	Small business (revenue up to UAH 9.3 mil.) who chose the turnover tax at 5%. Representative offices of non-residents, whose activities do not constitute permanent establishment in Ukraine).
Reverse charge on local supplies	No
Import of services	20%

Deadline and conditions for VAT refund	To obtain VAT reimbursement taxpayer should address the application to the controlling body along with the tax VAT return. The application is entered into a special register. Then the controlling body should carry out the documentary audit of the taxpayer. Upon termination of the documentary audit the taxpayer can obtain VAT reimbursement if no law violations was indicated during the audit. If the tax authorities fail to carry out a documentary tax audit within 60 days since last day of the VAT return submitting term, VAT shall be reimbursed regardless of the results of the audit.
Major Tax exemptions	Loans and financial credits; shares and securities; insurance services; distributions of dividends and royalty; services supplied beyond the territory of Ukraine; periodicals, and books; defense goods, medicines, energy equipment, affordable housing, international aid, and children's products.
Real Estate	Supply of residential premises at secondary market; sale of greenfield landplots; lease of municipal or state owned land are VAT exempt
Foreign taxable persons (VAT registration)	Registration is mandatory for persons if the turnover exceeds UAH 1 million within the past 12 calendar months

Corporate tax

Accounting rules	Consolidated group statements must be IFRS-compliant. Others use national standards(P(S)BU) or IFRS standards.
Tax rate	18% general rate; 3% for the insurance income; 15%/ 6%/ 20%/ 5% for the revenues of non-residents Special tax regimes for the small business (up to UAH 9.3 mil - 5 % based on turnover or 3% for VAT payers) and for agricultural companies (tax is assessed on the basis of the land plots' square)
Tax base	Worldwide profit
Tax assessment period	Corporate tax reports are submitted on either quarterly or annual basis.
Loss set-offs/ carry forwards	Unlimited carry-forward, for large taxpayers deductible only up to 50 % of annual taxable profit.
Tax/ accounting depreciation	Accounting depreciation is deductible with certain tax adjustments
Tax deductibility of interest, Excessive interest rate rule, Thin capitalization rule	Deductible only to the extent that total debt to equity ≤ 3:1; excess interest is disallowed.

Reserves for bad debts, leaves, etc.	Recognised as tax-deductible expenses in the period when they meet the criteria for classification as bad debts.
Other Major tax adjustments a) increasing and b) decreasing taxable profit	Securities losses & revaluations outside regular trading aren't deductible today but may be carried forward against future gains; related-party & low-tax jurisdiction costs only count at arm's-length prices; any excess is added back to taxable income; non-business expenses (e.g. entertainment, fines, penalties, sponsorship) are disallowed.
Transfer pricing, Transfer pricing documentation, Related parties	TP rules apply to taxpayers with annual revenue that exceeds UAH 150 mil, if the turnover from their transactions with low-tax or related non-residents exceeds UAH 10 mil with one counterparty. TP reports and documentation are prepared due to standard TP requirements on the basis OECD's guidelines
Withholding tax	15% (general rate); 6% (for freight); 20% (for advertisement); 5% (for the interest paid against the bonds placed at the recognized stock-exchanges)
Interest	15%; rate can be reduced by DTT
Royalties	15%; rate can be reduced by DTT
Services	Withholding tax is not levied (except agency services rendered within Ukraine, engineering and freight)
Group taxation	No

* Military tax additionally levied at 5% for individuals

Personal income tax

Taxable income	World-wide revenue reduced on the number of expenses (i.e. education); for the capital gains - margin (i.e. revenues minus relevant expenses); for the self employed persons - profit (i.e. revenues minus relevant expenses)
Income from employment/ self-employment	Income from employment is taxed under the 18% rate with minor deductions from the base (for low wages etc). Self-employed may be taxed under the general rate, unified tax (1600/302 UAH) or single tax (5%/3% from the turnover not exceeding UAH 9.3 mil) instead of personal income tax
Income from property and property rights	0%/ 5% (18% when ownership is less than 3 years) from the sale of real property. 5% (18% ownership less than 3 years) for the sale of the movable property/property rights.

Income from capital	18% on the capital gains from the sale of shares and other securities. Tax exemptions for the sales of sovereigns
Other income	Under the general rule with the number of tax exemptions (i.e. for investments) or at the lower rate (i.e. 5% or 9% for the distribution of dividends)
Withholding tax	18% (general rate)
Interest	18%, rate can be reduced by DTT
Royalties	18%, rate can be reduced by DTT
Dividends	5%/9%, rate can be reduced by DTT
Capital gain	18%; rate can be reduced by DTT
* Military tax additionally levied at 5% under the same rules as personal income tax	

Mandatory social contributions

Contribution rates	22% from the gross salary of employees + 5% ML
Minimum and maximum contribution	Minimum = UAH 1760 (EUR 37.2). Maximum = UAH 35 200 (approx. EUR 744)
Self-employed individuals	Contributions are levied under the general rules, except for the small business enjoying single tax regime, who are subject to minimum contribution. Exemptions: pensioners, disabled persons, employed individual entrepreneurs
Employed individuals	Contributions are levied by their employers under the general rules

BEPS implementation

CFC	CFC rules are adopted both for individuals and legal entities, controlling foreign companies, effective since Jan 1, 2022.
DAC6	Provisions of DAC6 are implemented through the new rules of financial monitoring, effective since Apr 28, 2020.

CRS	Ukraine has joined to CRS. Automatic exchange of information is conducted since September 2024.
Profit shifting rule	
GAAR/ other anti-abuse rules (PPT, etc)	GAAR rules are not implemented in Ukraine, though is partially exist in form of business aim test and principal purpose test (PPT). PPT was implemented in Ukraine in 2020 due to the amendments to the Tax Code of Ukraine.

Global employment issues

Work and Residence permit	There are two types of Ukraine residence permit: a temporary Ukraine residence permit allows to stay in the country for up to 2 years, while a permanent Ukraine residence permit allows to stay in the country indefinitely. Employers, who want to hire foreign citizens shall obtain a permit to employ each foreigner.
Minimum salary	UAH 8000 (EUR 169)

Taxation of immovable property

Tax depreciation	Not applied to tax on immovable property other than the land plot
Depreciation categories	
Land	The subjects of taxation are: land owners or tenants. The basis of taxation is the mandatory monetary valuation of land plots or the square of the land plots. Land plots for which a mandatory monetary valuation has been carried out are taxed on annual basis at the rate not exceeding 3 per cent of their valuation; for public lands - at the rate not exceeding 1 per cent of their valuation.
Building	n/a
Tax base	n/a
Special depreciation	n/a
Real estate transfer tax	Mandatory contribution to Pension fund at 1%, and notary fee at 1%

Property tax (rate and base)	Property tax is based on the total area exceeding 60/120/180 m ² (depending on property type) and cannot exceed 1.5% of the minimum wage per m ² . Local governments may grant exemptions or reduced rates for certain categories of taxpayers (e.g. pensioners, persons with disabilities, etc.).
Real estate funds	Mutual investment funds' revenues are exempt from corporate profit tax. Individual investors to such funds enjoy reduced personal income tax rate (9%) applied to their dividends
Owner of the fund assets	n/a
Valuation	n/a
Investment	n/a
Risk diversification	n/a

Incentives

Investment incentives	Corporate income tax exemption for the revenues of collective investment funds; accelerated depreciation for corporate income tax; reduced personal income tax rate for the dividends; tax exemptions for contribution into chartered capital and for the re-invested dividends for personal income tax matters
R&D incentives	Diia City regime offers reduced tax rates (9%) for IT and R&D companies. For employees - 5% PIT + 5% ML
Young employees, elderly employees	No, but disabled people, people with special needs.
Educational incentives	Educational expenses can be deducted from personal income tax
Other special incentives/ tax regimes and opportunities for business models (where relevant)	Agricultural producers under the 4th group of the Unified Tax system pay unified tax instead of corporate income tax and some other taxes.

Tax liabilities

	For taxpayers	For directors (chief officers)	For shareholders
Binding opinion/ Advanced tax rulings	State Fiscal Service issues individual tax opinions; Ministry of Finance issues generalized tax opinions.	n/a	n/a
Penalties for late payment of tax	Fine at 10 or 20 % from the late amount plus penalty at 120% of the discount rate, established by Natio- nal Bank of Ukraine for every day debt exists	Minor fines	no
Tax misdemeanor provisions	Non-accrual, non- withholding and / or non-payment (non- transfer) - fine up to 75% from the missed amount	Minor fines	n/a
Criminal provisions	n/a	Fine or imprisonment for tax evasions	no
Piercing the corporate veil	n/a	n/a	no
Advanced pricing agreements	Under the provisions of the Tax Code unilateral, bilateral and multilateral APAs can be entered into. In practise no APA has been concluded at now	n/a	n/a

Deadlines for reporting and payment of taxes and social contributions

Type of tax	Reporting deadline	Payment deadline
CPT	No later than 40 days after the end of the reporting quarter/ no later than 60 calendar days after the end of the reporting (tax) year.	10 calendar days following the last day of the reporting deadline
PIT	Till 20th day of the next month for legal persons. For self-employed individuals and sole proprietors (FOPs of all groups) — May 1 of the year following the reporting year.	For self employed - till August 1 of the next reporting year. For legal persons - no later than the banking day following the day of payment of income to the employee.
VAT	No later than 20 days after the end of the reporting month	10 calendar days following the last day of the reporting deadline
Social contributions	Social security contribution from employees - on the 20th day of the next month.	20 calendar days following the reporting month

Double taxation treaties

Country	Dividends	Royalties	Interest	Affected by MLI
Algeria	5/15	10	10	yes
Armenia	5/15	0	10	yes
Austria	5/15	10/5	5	yes
Azerbaijan	10	10	10	yes
Bosnia and Herzegovina	5/10	10	10	yes
Belgium	5/15	0/5	2/5	yes
Brazil	10/15	15/	15	yes
Bulgaria	5/15	10	10	yes
Canada	5/15	0/10	10	yes

Croatia	5/10/	10/	10/	yes
Cyprus	5/10	5/10	5	yes*
Czech Republic	5/15	10/	5/	yes*
Denmark	5/15	5	0/10	yes
Egypt	12	12	12	yes
Estonia	5/15	10	10	yes
Federal Republic of Germany	5/10	0/5	2/5	no
Finland	0/5/15	0/5/10/	5/10/	yes
France	0/5/15	0/5/10	2/10	yes
Georgia	5/10	10	10	yes
Greece	5/10	10	10	yes
Hungary	5/15	5/	10/	yes
Iceland	5/15	10	10	yes
India	10/15	10	10	yes
Indonesia	10/15	10	10	yes
Ireland	5/15	5/10	5/10	yes
Israel	5/10/15	10	5/10	yes
Italy	5/15	7	10	yes
Japan	15/	0/10	10/	yes
Jordan	10/15	10	10	yes
Kazakhstan	5/15	10	10	yes
Kingdom of Saudi Arabia	5/15	10/	10	yes
Korea	5/15	5	5	yes*
Kuwait	5	10	0	yes

Kyrgyzstan	5/15	10	10	yes
Latvia	5/15	10/	10/	yes
Lebanon	5/15	10/	10/	yes
Libya	5/15	10/	10/	yes
Lithuania	5/15	10/	10/	yes
Luxembourg	5/15	5/10	5/10	yes*
Macedonia	5/15	10/	10/	yes
Malaysia	15	10/15	15	yes
Malta	5/15	10/	10/	yes
Moldova	5/15	10/	10/	yes
Mongolia	10/	10/	10/	yes
Morocco	10/	10/	10/	yes
Netherlands	0/5	2/10	15	yes
Norway	5/15	5/10	10/	yes
Pakistan	10/15	10/	10/	yes
People's Republic of China	5/10	10	10	yes
Poland	5/15	10/	10/	yes
Portugal	10/15	10/	10/	yes
Qatar	5/10	5/10	5/10	n/a
Romania	10/15	10/15	10/	yes
Singapore	5/15	7,5/	10/	yes
Slovakia	10/	10/	10/	yes
Slovenia	5/15	5/10	5/	yes
South Africa	5/15	10	10	yes
Spain	15	0/5	0	yes

Sweden	0/5/10	0/10	0/10	yes
Switzerland	5/15	5/10	5	yes
Tajikistan	10/	10/	10/	yes
Thailand	10/15	15/	10/15/	yes
Turkey	1015	10/	10/	yes*
Turkmenistan	10/	10/	10/	yes
United Arab Emirates	5/15	0/10	3	yes
United Kingdom	5/15	5	5	yes*
United Mexican States	5/15	10/	10/	yes
Uzbekistan	10	10/	10/	yes
Vietnam	10	10	10	yes

* Treaty modified by MLI in part, subject to reservations and specific article choices.



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About Crowe in Ukraine

We represent the international Crowe Global network of over 250 independent accounting and consulting firms with 805 offices in 130 countries across the world. In Ukraine, we provide our clients with comprehensive support in the field of tax, legal, audit and accounting services via our companies Crowe Mikhailenko (tax consulting), Crowe AB Ukraine (attorneys at law), Crowe Erfolg Ukraine (audit services) and Crowe A&A (accounting outsourcing). Our team is composed of nationwide reputed experts whose competence has a considerable impact on the tax and legal practices at the country level. With our international presence and our commitment to international standards, we help our clients solve complex business challenges in any part of the world.

Our Global Reach

In addition to our local and regional services, as members of Crowe Global, we can draw on a worldwide network of independent professionals and their know-how. The Crowe Global network consists of more than 180 independent accounting and advisory services firms in about 140 countries around the world.

As member firm of Crowe Global we offer comprehensive, international expertise in a broad range of business consulting practices, including assurance, M&A, corporate finance, forensic services, human resources services, tax & regulatory.

This unique combination of our local and regional talent coupled with the global reach of our network provides us with the local expertise and global worldwide capabilities our clients expect and deserve.



Spotlight on Business and Investment Opportunities of Ukraine

Andrii Zablovskyi

May 15, 2025

Why invest in Ukraine?

Investing in Ukraine is crucial for supporting the recovery and rebuilding efforts, which in turn contributes to global stability and prosperity

Economic Rationales for Investing in Ukraine Now:

1. International Financial Aid
2. Strong Government Support
3. Extensive Reconstruction Scope
4. High Growth Potential
5. Prime Entry Opportunity
6. EU Accession Prospects

More than 60% of companies are ready to invest in Ukraine despite the war and related risks

According to the study “Ukraine at War: Business Environment Transformation and Investment Prospects”, over 60% of foreign investors plan to invest up to USD 5 million in Ukraine. More than 30% of companies are ready to invest significantly larger amounts—up to USD 100 million.

“The resilience of Ukrainian business is a clear signal to investors: this is a place worth being in and investing in. But for business to invest and grow, projects or financial instruments alone are not enough. Stability, legal protection, and clear rules of the game are essential,” emphasized Business Ombudsman Roman Waschuk.

At the same time, entrepreneurs note that the key factor in making investment decisions is war-related risks (69%). Additionally, 38.9% point to economic uncertainty, currency fluctuations, and inflation as negative influences. The biggest legal and regulatory barriers deterring investors include: permit procedures (15.4%), limited access to justice (15.4%), lack of effective political risk insurance (15.4%), corruption (7.7%), and military risks (7.7%).

Investment map of Ukraine

Find plenty of projects and opportunities to invest all over Ukraine in 14+ different industries

<https://investmentmap.com.ua/>

Investment Map of Ukraine — interactive platform showcases a wide range of investment-ready projects across various sectors, thereby facilitating investment in Ukraine. This tool helps potential investors learn about available investment opportunities in different regions of Ukraine, get details on their characteristics, and apply if interested. The description of each project contains information about its initiator, status, location, investment opportunity, the amount of necessary funding, goals, and timelines. Additionally, it offers details about every Ukrainian region, including size, location, population, local taxes, educational establishments, available resources, and developed sectors.

Ukraine is emerging as an AI hub in Europe

- Ukraine ranks second in the number of AI companies among the CEE countries (as of 2023)
- Increased talent pool: 240 companies, number of AI/ML specialists increased to 5.200 people in 2023
- 106 AI/ML programs launched in 42 universities
- Significant research competitiveness: 33 AI laboratories (25 managed by IT companies and 6 affiliated universities)
- Government supports AI through educational programs and partnerships with private companies
- Leading AI position in defense-tech sector

Useful resources/data for doing business in Ukraine

- Guide: Rebuilding Ukraine with the Private Sector

https://drive.google.com/file/d/1JnAMBZDhljKHewx1_NrRh0yni3-pKiYS/view

- Investment Guide. Ukraine

[https://cdn.prod.website-files.com/621f88db25fbf24758792dd8/66673120c02fe81b61d75096_Ukraine%20Investment%20Guide%202024%20\(2\)_compressed.pdf](https://cdn.prod.website-files.com/621f88db25fbf24758792dd8/66673120c02fe81b61d75096_Ukraine%20Investment%20Guide%202024%20(2)_compressed.pdf)

- THE AI ECOSYSTEM OF UKRAINE: TALENT, COMPANIES, AND EDUCATION

<https://aihouse.org.ua/wp-content/uploads/2024/01/AI-Ecosystem-of-Ukraine-by-AI-HOUSE-x-Roosh-ENG.pdf>

Ukraine Invest

YOUR INVESTMENT MATTERS

An aerial photograph of a city in Ukraine, likely Kyiv, showing a mix of historic and modern architecture. A white outline of the country of Ukraine is superimposed over the image, with the city's location clearly visible within the borders. The text 'INVESTMENT OPPORTUNITIES IN UKRAINE' is written in large, white, sans-serif capital letters in the bottom right corner.

INVESTMENT OPPORTUNITIES IN UKRAINE

ABOUT UKRAINEINVEST

UkraineInvest is the Ukrainian government’s investment promotion office created in 2018 to attract foreign direct investment

The Government of Ukraine has designated UkraineInvest as the authorized institution for supporting investment projects with significant investments

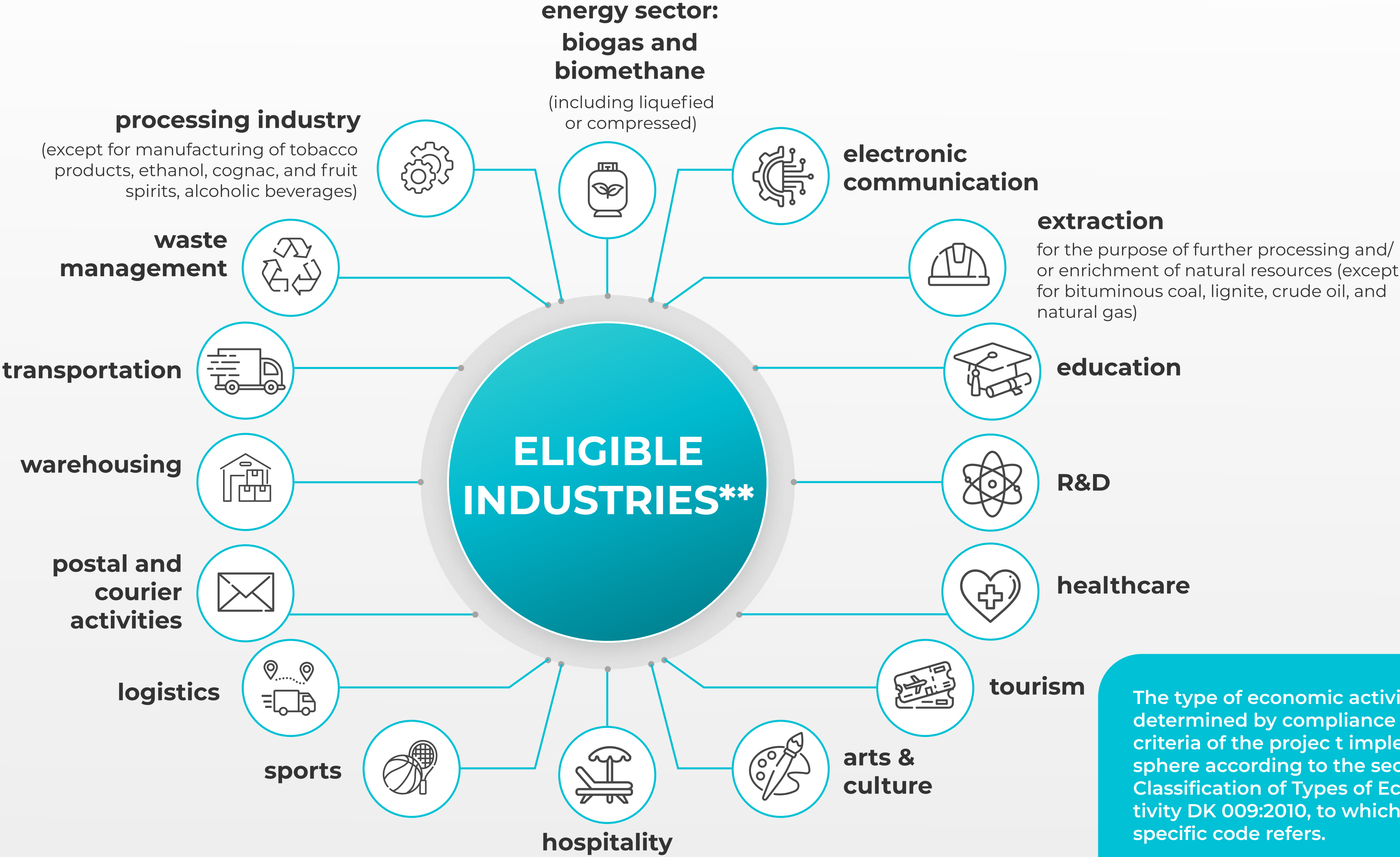


UkraineInvest provides comprehensive investor support at the local level and facilitates investors at every stage from identifying investment opportunities to project implementation

A COMPREHENSIVE SYSTEM OF INVESTOR PROTECTION AND SUPPORT:

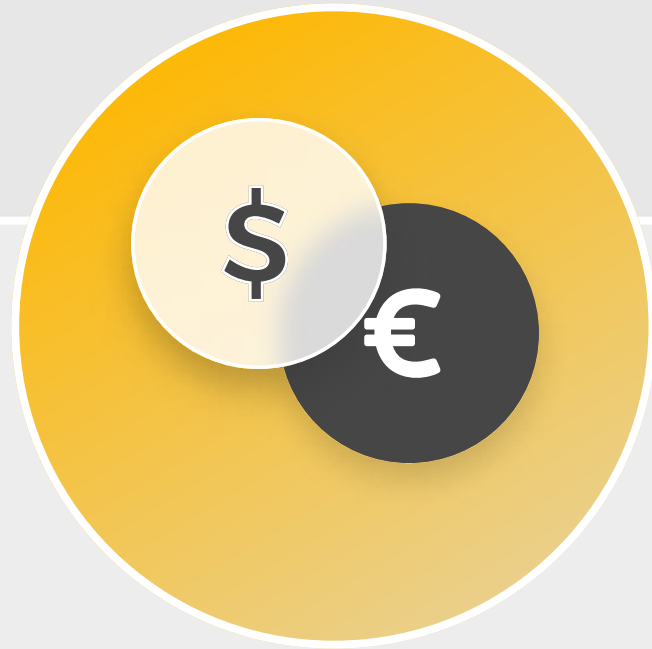


KEY REQUIREMENTS FOR AN INVESTMENT PROJECT ACCORDING TO THE LAW OF UKRAINE “ON STATE SUPPORT FOR INVESTMENT PROJECTS WITH SIGNIFICANT INVESTMENTS IN UKRAINE”



The 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.

KEY REQUIREMENTS FOR AN INVESTMENT PROJECT ACCORDING TO THE LAW OF UKRAINE “ON STATE SUPPORT FOR INVESTMENT PROJECTS WITH SIGNIFICANT INVESTMENTS IN UKRAINE”



12+ EUR mln
of investment*



10+
of new jobs



up to 5 years***
of project
implementation



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

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

INVESTMENT INCENTIVES

(Significant Investments)

FORMS OF STATE SUPPORT



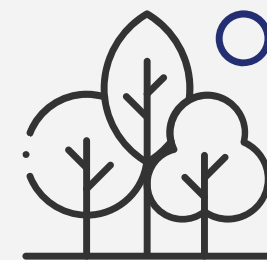
CIT exemption*
(for any 5 subsequent years within the validity period of the SIA)



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



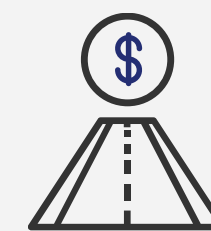
Exemption from VAT**
for importing new equipment and components to it



Compensation for costs of connection to engineering and transport infrastructure



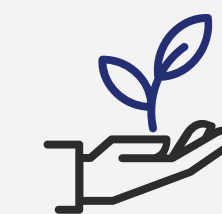
Exemption from import duties** for new equipment and components to it



Land tax exemption/reduced land tax rates



Construction/compensation for built engineering and transport infrastructure



Exemption from compensation for losses of forestry production

Up to **30%**
CAPEX

€ 12 mln (excluding VAT)

€ 30 mln (excluding VAT)

€ 100 mln (excluding VAT)

Up to € 3.6 mln in incentives and compensations

Up to € 9 mln in incentives and compensations

Up to €30 mln in incentives and compensations

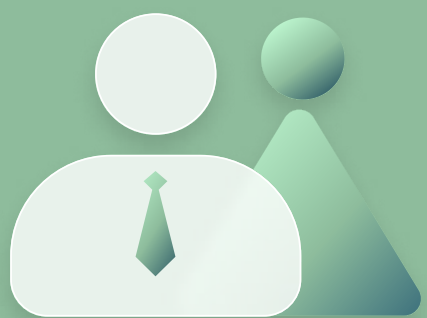
* Not applicable to projects in the industry of extraction for the purpose of further processing and/or enrichment of natural resources.

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

***No 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

SUPPORT FOR INVESTORS WITH SIGNIFICANT INVESTMENTS

30+



OF POTENTIAL
INVESTORS

receive support
and guidance

3+



BLN EUR

planned amount
of projects

APPLICATIONS SUBMITTED TO THE MINISTRY OF ECONOMY OF UKRAINE

6



PROJECTS

submitted to the
Ministry of Economy
of Ukraine for
recognition as a
significant
investment

290+



MLN EUR

amount of
submitted
projects

2



APPLICATIONS

of them has already
been recognised by the
Ministry of Economy as
feasible and SIA has
been signed

UKRAINEINVEST – YOUR INVESTMENT NAVIGATOR



UkraineInvest is more than a team of analysts and specialists. We are a comprehensive support mechanism that helps investors navigate Ukrainian legislation, prepare documentation, submit applications to the Ministry of Economy, and engage in dialogue with government authorities.

We provide end-to-end support for:



preparing applications
for recognition of
investments as
significant



facilitating the
review process



assisting with the
signing of investment
agreements



supporting project
implementation

UKRAINEINVEST HELPDESK



An online resource for entrepreneurs that is regularly updated to reflect changes in taxation, finance, and legal matters during martial law.

The HelpDesk offers valuable guidance on

- tax reforms
- legal frameworks
- access to finance

and other key topics relevant in today's environment.

Its continuous updates enable businesses to adapt quickly and manage risks efficiently.



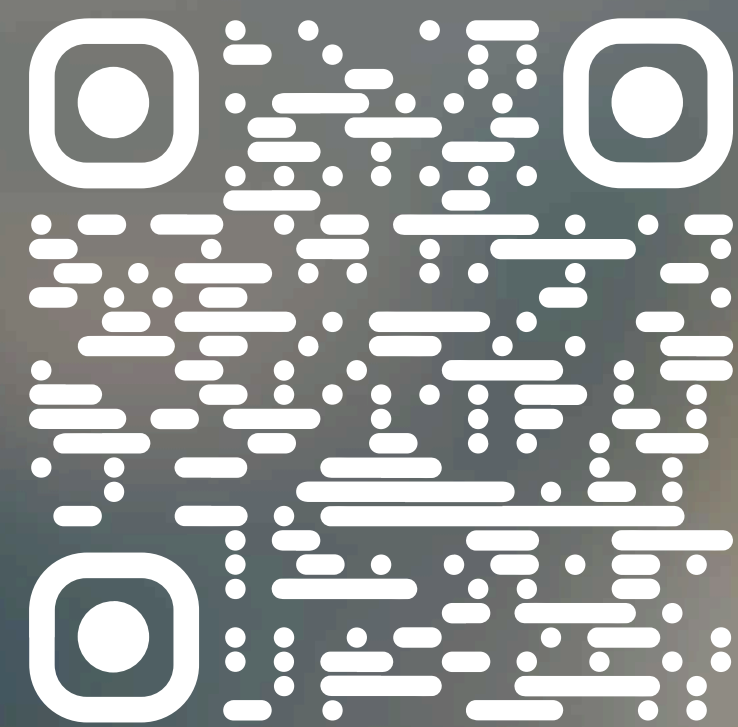
INVESTMENT MAP OF UKRAINE

An interactive map of investment opportunities developed in partnership with the European Business Association and Global Business for Ukraine. This tool offers detailed, structured information to assist investors in making informed decisions. It includes:



- Key investment opportunities across 15 economic sectors, including energy, agriculture, manufacturing, logistics, construction, and IT;
- Regional profiles with data on area size, population, local taxes, educational institutions, resources, and major industries;
- Specific business projects seeking funding, with details on initiators, current status, location, investment volume required, project objectives, and timelines;
- A dedicated section for Ukrainian startup projects in IT, open for funding and collaboration.

As of now, the Investment Map features **188 projects** with a total estimated investment potential of approximately **USD 6 billion**. Since its launch in 2023, 5% of listed projects have secured funding. The leading regions by number of projects are Odesa (64), Dnipropetrovsk (41), and Kirovohrad (20).



UkraineInvest
Guide

YOUR INVESTMENT MATTERS



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