

10 Facts about Taxation in Ukraine

March 2017

1 Standard Corporate Income Tax (CIT): **18%**



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Additional CIT



- **3%** or **0%** - insurance activity
- **10%** or **18%** - gambling activity

3 Standard VAT in Ukraine : **20%**



Reduced VAT

- **7%** - this rate is applied to supply and import of registered medicines and specific medical goods
- **0%** - this rate is applied to the export of goods

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5 Personal Income Tax: **18%**

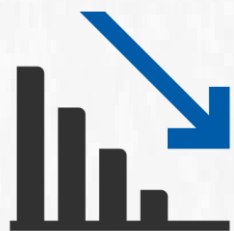


Military Tax, which is paid by employee: **1.5%**

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7 Social and health contributions owed by the Company: **22%**

Transport Tax



Starting January 1st, 2017, owners of cars which are not older than five years and with an average market value exceeding 375 minimal salaries as of January 1st of the reporting year (approx. EUR 40,000) must pay transport tax in amount UAH 25,000 for each car per year.

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9 VAT for IT industry

Starting January 1st, 2013 until January 1st, 2023, IT companies that perform activities in Ukraine are exempted from VAT payments on operations of software products supply.



Real estate tax

Starting January 1st, 2017:



- tax rate decreased from 3% to 1.5% of the minimum wage per m²
- all types of real estate, both residential and non-residential, are taxable
- corrected the rights of local authorities to establish benefits in taxation
- tax for apartments of more than 300 m² and for houses more than 500 m² - is increased by UAH 25,000 for each object.

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