



INVESTMENT INCENTIVES FOR FOREIGN BUSINESS IN UKRAINE

FORMS OF STATE SUPPORT FOR INVESTMENT PROJECT WITH SIGNIFICANT INVESTMENTS



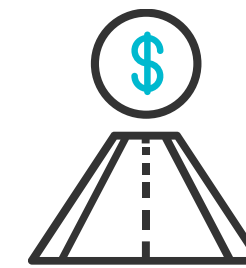
CIT exemption¹
(for any 5 subsequent years within the validity period of the SIA)



Exemption from VAT²
for importing new equipment and components to it



Exemption from import duties² for new equipment and components to it



Construction/compensation for built engineering and transport infrastructure



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



Compensation for costs of connection to engineering and transport infrastructure



Land tax exemption/reduced land tax rates



Exemption from compensation for losses of forestry production



up to 30% CAPEX³



Guide: State support for investment projects with significant investments

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

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

3. 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.

KEY REQUIREMENTS TO INVESTMENTS PROJECTS WITH SIGNIFICANT INVESTMENTS



€ 12+ mln
investments¹



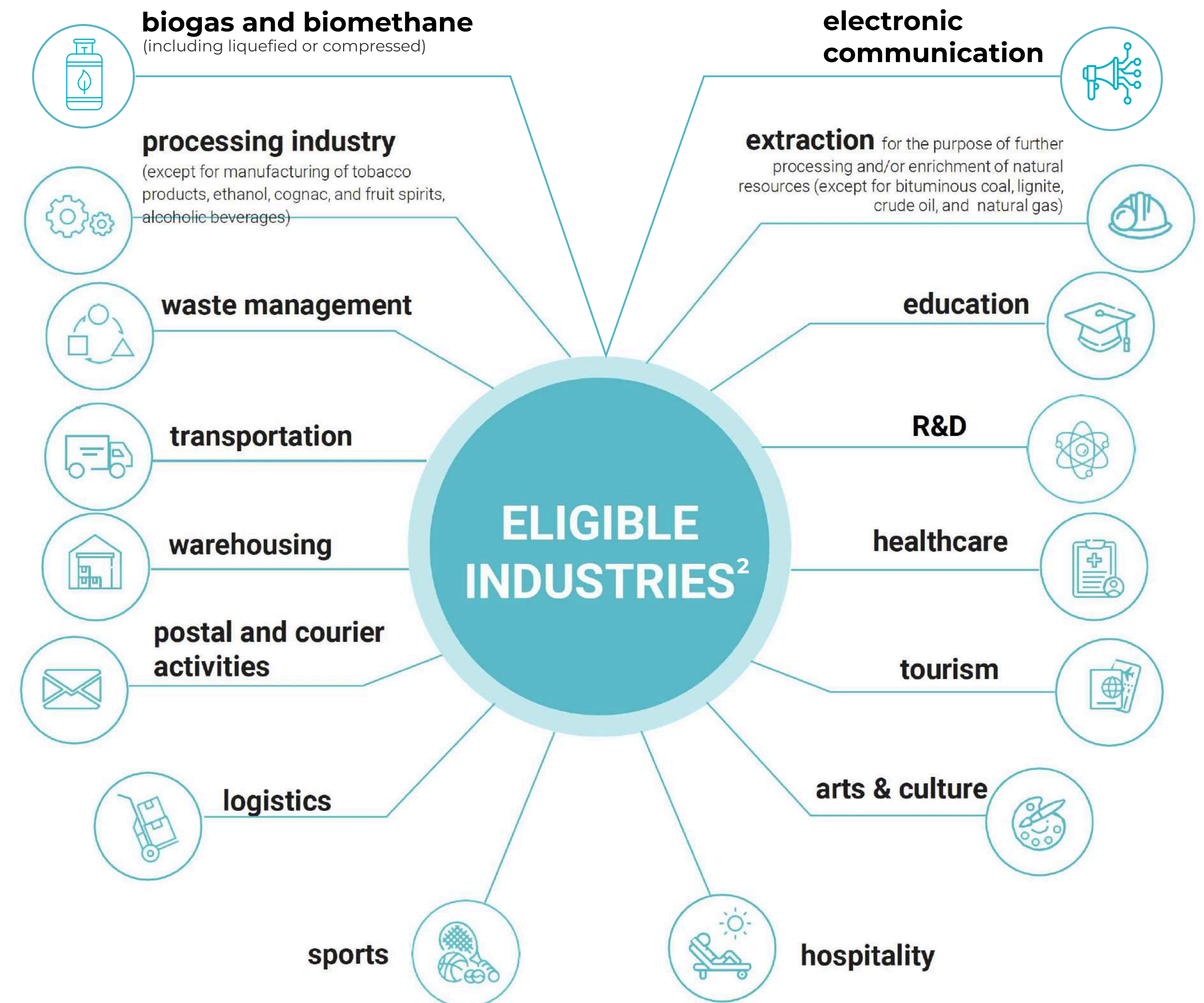
10+
new jobs



up to 5 years
of project
implementation



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



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

2. 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.

FORMS OF STATE SUPPORT FOR INDUSTRIAL PARKS



Initiator of incorporation of industrial park and/or managing company



Guide: Investment incentives for industrial parks



non-refundable financing for arranging an industrial park and/or construction of related infrastructure facilities¹ **up to UAH 150 million**²



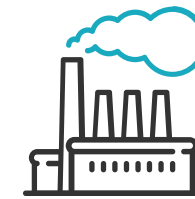
exemption from compensation for losses of **forestry production**³



full or partial compensation of interest rates on loans for arranging an industrial park, carrying out economic activity⁴



compensation for connecting¹ to engineering and transport infrastructure **up to UAH 150 million** (during martial law - only to power grids²)



exemption from **real estate tax** for industrial buildings



land tax exemption/**reduced** land tax rates

Members of industrial park



CIT exemption for 10 years (only if reinvestment)



exemption from **import duties** for new equipment



VAT exemption for importing new equipment

1. Provided to managing companies and initiators of incorporation of industrial parks.

2. According to the Procedure for the provision of funds for the arrangement of industrial parks, approved by the [Resolution](#) of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.

3. Regarding the use of land plots with a change in purpose for the establishment of industrial parks according to Article 208 of the Land Code.

4. During the period of martial law and for six months after it ends or canceled, the Procedure for providing full or partial compensation of interest rates on loans for the establishment and/or implementation of economic activities within industrial parks has been suspended.

SUBJECTS OF INDUSTRIAL PARK



Initiator of incorporation

- a public or local authority with the power to manage the disposal of the land plot;
- legal entity or individual – the owner or lessee of the land plot.



Managing company

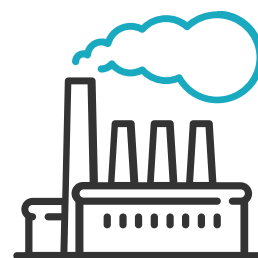
- a legal entity with which the initiator of incorporation concluded an agreement on the incorporation and operation of the industrial park.



Member of industrial park

An economic entity, which:

- registered on the territory of the industrial park;
- acquired the right to land and/or other real estate within the industrial park;
- concluded an agreement with the managing company on the implementation of economic activities within the industrial park in alignment with its concept.



Other subject of industrial park

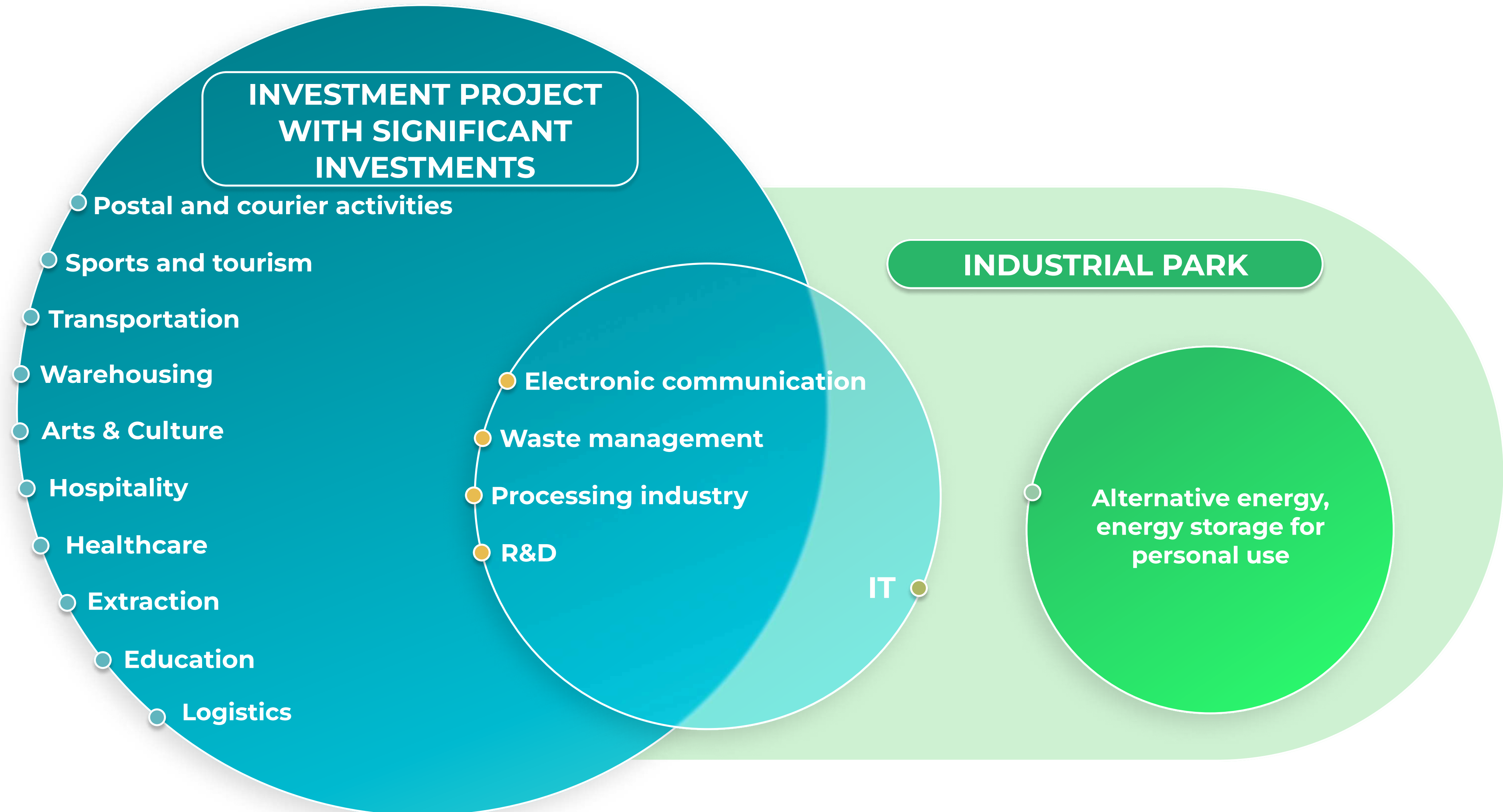
An economic entity, which:

- acquired the right to land and/or other real estate within the industrial park and concluded an agreement with the managing company on the implementation of economic activities within the industrial park;
- conduct business activities not prohibited by the Law of Ukraine “On Industrial Parks”.

Objects that can be placed within the industrial park



INDUSTRIES OF IMPLEMENTATION: PROJECTS WITH SIGNIFICANT INVESTMENTS VS INDUSTRIAL PARKS



STATE INCENTIVES AND SUPPORT: PROJECTS WITH SIGNIFICANT INVESTMENTS VS INDUSTRIAL PARKS



TAXES AND IMPORT DUTY

	Investment projects with significant investments		Industrial parks	
Corporate income tax		Corporate income tax exemption for any 5 subsequent years within the validity period of the SIA ¹		Corporate income tax exemption for 10 years (only if reinvestment) ²
VAT for importing equipment		Exemption from VAT for importing new equipment and components to it ³		Exemption from VAT for importing new equipment ⁴
Import duty for equipment		Exemption from import duties for new equipment ⁵		Exemption from import duties for new equipment ⁶
Land tax		Land tax exemption OR reduced land tax rates ⁷		Land tax exemption OR reduced land tax rates ⁸

1. In accordance with par. 1 of the first part 1 of Art. 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and par. 55 of Subsection 4 of Section XX of the Tax Code of Ukraine.
2. If dividends are not paid to corporate rights holders as stipulated in par. 4 of third part of Art. 34 of the Law of Ukraine "On Industrial Parks" and par. 142.4 of the Tax Code of Ukraine.
3. In accordance with subpar. 15 of par. 4 of Section XXI of the Customs Code of Ukraine, par. 1 of first part of Art. 3 of the Law of Ukraine "On State Support of Investment Projects with Significant Investments in Ukraine" and par. 76 of Subsection 2 of Section XX of the Tax Code of Ukraine.
4. In accordance with par. 4 of the third part of Art. 34 of the Law of Ukraine "On Industrial Parks" and par. 197.28-1 of the Tax Code of Ukraine.
5. In accordance with subpar. 15 of par. 4 of Section XXI of the Customs Code of Ukraine, par. 2 of the first part of Art. 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and subpar. 15 of par. 4 of Section XXI of the Customs Code of Ukraine.
6. In accordance with the sixth part of Art. 287 of the Customs Code of Ukraine, par. 4 of the third part of Art. 34 of the Law of Ukraine "On Industrial Parks" and sixth part of Art. 287 of the Customs Code of Ukraine.
7. In accordance with par. 1 of the first part of Art. 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and par. 11 of Subsection 6 of Section XX of the Tax Code of Ukraine.
8. In accordance with par. 4 of part three of Art. 34 of the Law of Ukraine "On Industrial Parks" and par. 284.6 of the Tax Code of Ukraine.

STATE INCENTIVES AND SUPPORT: PROJECTS WITH SIGNIFICANT INVESTMENTS VS INDUSTRIAL PARKS



CONSTRUCTION OR CONNECTION TO ENGINEERING AND TRANSPORT INFRASTRUCTURE

	Investment projects with significant investments		Industrial parks	
Engineering and transport infrastructure (roads, communication lines, heat, gas, water and electricity, utilities, etc.)		Construction OR compensation of construction of engineering and transport infrastructure ¹		Non-refundable financing for arranging an industrial park AND/OR construction of engineering and transport infrastructure ²
Engineering and transport networks		Compensation for costs of connection to engineering and transport infrastructure ³		Compensation for costs of connection to engineering and transport infrastructure ⁴

1. In accordance with par. 4 of the first part of Art. 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and Resolution of the Cabinet of Ministers of Ukraine No. 292 dated March 15, 2024.
 2. Stopped during martial law and within six months after its termination or cancellation in accordance with the second part of par. 2 of the Resolution of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.
 3. In accordance with the par. 5 of the first part of Art. 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and the Resolution of the Cabinet of Ministers of Ukraine No. 292 dated March 15, 2024.
 4. In accordance with the par. 3 of the third part of Art. 34 of the Law of Ukraine "On Industrial Parks" and the Resolution of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.

STATE INCENTIVES AND SUPPORT: PROJECTS WITH SIGNIFICANT INVESTMENTS VS INDUSTRIAL PARKS



OTHER FORMS OF STATE SUPPORT

	Investment projects with significant investments		Industrial parks	
Compensation of interest rates on loans		Not applicable		Full or partial compensation of interest rates on loans for arranging an industrial park, carrying out economic activity ¹
Preemptive right of land use		Lease of state or communal land plots without land auctions ²		Not applicable
Compensation for losses of forestry production		Exemption from compensation for losses of forestry production ³		Exemption from compensation for losses of forestry production ⁴

1. Stopped during martial law and within six months after its termination or cancellation in accordance with the second part of par. 2 of the Resolution of the Cabinet of Ministers of Ukraine dated June 4, 2024 No. 644.

2. In accordance with the par. 3 of the first part of Art. 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine".

3. In accordance with the par. 6 of the first part of Art. 3 of the Law of Ukraine "On State Support for Investment Projects with Significant Investments in Ukraine" and Art. 208 of the Land Code of Ukraine.

4. In accordance with the first part of Art. 208 of the Land Code of Ukraine.

INDUSTRIAL PARKS AND INVESTMENT PROJECTS WITH SIGNED SPECIAL INVESTMENT AGREEMENT ON THE MAP OF UKRAINE



Industrial parks that received state support for the arrangement and construction engineering and transport networks

100+ industrial parks

2500+ ha

of zoned industrial land
available for manufacturing
projects

2 signed special
investment
agreements

96+ mln EUR

More information regarding industrial parks
can be found on [the website](#) of the Ministry
of Economy of Ukraine



UKRAINE WAR RISK REINSURANCE FACILITY



Insurance objects



- large commercial property;
- green energy projects (e.g. wind and solar farms);
- manufacturers and logistics hubs;
- high-value infrastructure assets or construction projects;
- equity investment projects, **etc**;

Territory of coverage



- the territory of **Ukraine**, except territories, located 100 km from the nearest point of the areas of warfare and/or those in temporary occupation.

Limit of coverage



- maximum limit of liability per object - **USD 50 mln.**

Definition of risk



- loss (death) or damage to **insured property** only as a result of direct and/or indirect influence of missiles, unmanned aerial vehicles of any type of aircraft ammunition, air defence, missile defence, and/or any of their wreckage.

324 – total number of property objects insured with **USD 145 mln** of total liability

3 claims declared¹



EXCLUSIONS

- cyber risks;
- theft, marauding, and pilferage;
- nuclear, chemical, or biological weapons;
- areas within 100 km of the line of contact;

1. From October 1, 2023 (the information is relevant as of February 20, 2025).



support in partner search
and location selection



establishment of cooperation
with state and local authorities



resolving business-related
problematic issues



consulting on conducting
business in Ukraine



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