

Export checklist: Ukraine

Seaway Project Cargo · prepared October 18, 2026

1,104

U.S. machines shipped here in 2025

\$20,000

Duty and VAT, \$100,000 excavator

SHIPPING METHODS

- No booking is possible until the U.S. Bureau of Industry and Security grants an export licence. We plan the routing only once a licence is issued.

DUTY AND TAX

- Import duty: 0% of \$100,000 CIF is \$0 (HS 8429.52, 2023 tariff).
- PDV (VAT): 20% of the duty-inclusive \$100,000 is \$20,000
- Total duty and tax: \$20,000, or 20% of CIF.
- Excavators 0% · Wheel loaders 0% · Crawler dozers 0% · Motor graders 0% · Backhoes and other excavating machines 0% · Crawler and rough-terrain cranes 0%

U.S. EXPORT CONTROLS

- Licence required. Free Ukraine: no special EAR licence. Occupied Crimea, DNR and LNR: licence needed for nearly everything, presumed denial.
- EAR \$746.6 requires a licence for any item except EAR99 food/medicine to Crimea and the so-called DNR/LNR; policy of denial. OFAC EO 13685/14065 also ban U.S. exports there. \$746.6 does not separately name occupied Zaporizhzhia/Kherson; treat Russian-controlled areas as Russia (\$746.8). Confirm the delivery address is in government-controlled Ukraine and that consignees aren't Russia-linked.

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Security Compliance Documentation · End-User Verification · Equipment Specifications

SOURCES

Sources: World Bank WITS; UNCTAD TRAINS via World Bank WITS; BIS – EAR Part 746; OFAC – Ukraine-/Russia-related Sanctions; BIS – Russia and Belarus country guidance; State Tax Service of Ukraine. Full citations and dates on the web page.