KPMG

Taxation of international executives: Ukraine

March 2026

Contents

1	Overview and Introduction	4
2	Income Tax	6
3	Special considerations for short-term assignments	16
4	Other taxes and levies	20
5	Immigration	24

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01

Overview and Introduction

1 Overview and Introduction

Tax obligations in Ukraine mainly depend on tax residency status of an individual in Ukraine, i.e. whether he/she is a tax resident or a tax non-resident. The concept of tax residency incorporated in the Ukrainian Law is similar to that of most double taxation treaties.

In accordance with taxation rules in Ukraine, Ukrainian tax residents are taxable in Ukraine with respect to their worldwide income, tax non-residents are taxable with respect to their Ukrainian source income.

Both residents' and non-residents' income are subject to 18% personal income tax and 5% military tax.

02

Income tax

2 Income Tax

2.1 Tax Returns and Compliance

When are tax returns due? That is, what is the tax return due date?

30 April.

The general annual filing deadline is 30 April of the year following the reporting year.

It may be extended to 31 December based on an application from the taxpayer if the documents for a foreign tax credit need to be obtained from a foreign jurisdiction.

If an individual plans to leave Ukraine for permanent residence in another country/jurisdiction, he/she must submit a 'departure tax declaration' no less than 60 days prior to their departure and settle the tax due based on an assessment issued by the tax authorities.

What is the tax year-end?

31 December.

What are the compliance requirements for tax returns in Ukraine?

The following individuals are obligated to file a tax return:

- individuals conducting private activities including individual entrepreneurs;
- tax residents who received income from which the Ukrainian income tax was not withheld;
- tax non-residents who received employment compensation from abroad for the work performed in Ukraine.

Tax returns must be filed by 30 April of the year following the reporting year and the final tax payment should be made not later than 31 July of the year following the reporting year.

Generally, if a Ukrainian tax resident intends to leave Ukraine for permanent residence abroad, they must submit a departure tax return not later than 60 calendar days prior to the departure from Ukraine. Income tax due on the departure tax return is to be paid within 10 calendar days from the tax return filing date. Within 30 calendar days from the date the tax return was filed, tax authority checks tax obligation liability and payment of the tax.

Failure to file a tax return in time may result in penalty, which equals 340 Ukrainian hryvnia (UAH). Delay in tax payment within 30 calendar days starting from the tax payment due date results in 5 percent penalty of the amount of tax liability. Delay in payment for more than 30 calendar days results in 10 percent penalty of the amount of tax liability. The identification by the tax authority unreported tax obligations independently, results in 25 percent penalty of the amount of tax liability.

2.2 Residents / Non-residents

Ukrainian tax residents are taxable in Ukraine with respect to their worldwide income, while Ukrainian tax non-residents are taxable in Ukraine with respect to their Ukrainian source income.

2.3 Tax rates

What are the current income tax rates for residents and non-residents in Ukraine?

Both, residents and non-residents, are taxable at 18 percent personal income tax rate. In addition, such income is a subject to temporary military tax at 5 percent rate.

2.4 Residence rules

For the purposes of taxation, how is an individual defined as a resident of Ukraine?

The concept of tax residency incorporated in the Ukrainian legislation is similar to that of most double taxation treaties.

An individual is considered a Ukrainian tax resident if they have a domicile in Ukraine. If an individual also has a domicile in another state, the individual is qualified as a tax resident in Ukraine if they have a permanent place of residence in Ukraine.

If the individual also has a permanent place of residence in the other state, then the individual becomes a tax resident in Ukraine if they have a center of vital interests in Ukraine. This could be the place where the individual's family members have a permanent abode.

In case it is not possible to determine the center of vital interests, or the individual does not have a permanent place of residence in any country/jurisdiction, the individual is qualified as a tax resident in Ukraine if they are present in Ukraine for a period (periods) exceeding 183 days during a calendar year. For the purpose of calculation of days of presence in Ukraine, both days of arrival and departure are taken into account.

If it is not possible to determine the residence status of an individual based on the above conditions, an individual is qualified as a Ukrainian tax resident if they are a citizen of Ukraine.

Non-residents are individuals who do not qualify as residents of Ukraine.

Is there a de minimus number of days rule when it comes to residency start and end date? For example, a taxpayer can't come back to the host country/jurisdiction for more than 10 days after their assignment is over and they repatriate.

No.

What if the assignee enters the country/jurisdiction before their assignment begins?

If the assignee enters the country/jurisdiction before their assignment begins, these days are taken into account when determining the assignee's Ukrainian residency position for income tax purposes.

2.5 Termination of residence

Are there any tax compliance requirements when entering or leaving the country/jurisdiction?

For the year when a foreign citizen becomes a tax resident in Ukraine, they are obliged to file a tax return declaring Ukrainian and foreign income.

Ukrainian tax residents are required to file a departure tax return if they leave Ukraine to live in another country/jurisdiction. The personal income tax return should be submitted not later than 60 calendar days prior to departure from Ukraine and personal income tax liabilities should be settled within 10 calendar days after tax return is filed to tax authority.

Departure tax

There is no additional departure tax.

What if the assignee comes back for a trip after residency has terminated?

If during a trip an assignee works or provides services in Ukraine, income derived from such activities in Ukraine should be taxable in Ukraine.

Communication between immigration and taxation authorities

Do the immigration authorities in Ukraine provide information to the local taxation authorities regarding when a person enters or leaves Ukraine?

Generally, the immigration authorities provide such information to the tax authorities upon request of the latter.

Filing requirements

Will an assignee have a filing requirement in the host country/jurisdiction after they leave the country/jurisdiction and repatriate?

Such requirement may arise if an assignee receives income that is subject to taxation in Ukraine (e.g. stock income for the work in Ukraine etc.).

2.6 Economic employer approach

Do the taxation authorities in Ukraine adopt the economic employer approach to interpreting Article 15 of the Organisation for Economic Co-operation and Development (OECD) treaty? If no, are the taxation authorities in Ukraine considering the adoption of this interpretation of economic employer in the future?

Generally, Ukraine has not adopted specific tax laws on economic employer approach yet. Commentaries to OECD Model Tax Convention do not have a status of law in Ukraine.

However, based on the general provisions of the Ukrainian legislation, the remuneration received for the work on the territory of Ukraine should be taxable in Ukraine.

De minimus number of days

Are there a de minimus number of days before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days?

Not applicable.

2.7 Types of taxable compensation

What categories are subject to income tax in general situations?

In general, taxable compensation includes remuneration received in-cash or in-kind. Income received in foreign currency must be converted into Ukrainian Hryvnya at the rate of the National Bank of Ukraine effective on the date of accrual (payment) for employment remuneration or other income. Income received in-kind is valued at fair market value.

Taxable compensation includes, but is not limited to, the following:

- wages and bonuses
- allowances (such as, cost-of-living, moving, housing, home-visit, per diems above statutory limitations etc.)

- stock compensation
- income from sale of movable/ immovable property (under certain conditions) income received from giving property for rent
- dividends, interests, winnings investment profit

Intra-group statutory directors

Will a non-resident of Ukraine who, as part of their employment within a group company, is also appointed as a statutory director (i.e. member of the Board of Directors in a group company situated in Ukraine) trigger a personal tax liability in Ukraine, even though no separate director's fee/remuneration is paid for their duties as a board member?

Tax non-residents of Ukraine are taxable in Ukraine with respect with their Ukrainian sourced income that is income received from any kind of the activity on the territory of Ukraine.

The company should be responsible for the separate accrual of the director's fee/remuneration paid for their duties as a board member in Ukraine.

a) Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in Ukraine?

No.

b) Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Ukraine (i.e. as a general management fee where the duties rendered as a board member is included)?

No.

c) In the case that a tax liability is triggered, how will the taxable income be determined?

The company is responsible for the separate accrual of the director's fee/remuneration paid for their duties as a board member in Ukraine.

2.8 Tax-exempt income

Are there any areas of income that are exempt from taxation in your country/jurisdiction? If so, please provide a general definition of these areas.

Non-taxable income received in Ukraine includes, but is not limited to, the following:

- certain state aids and benefits (such as unemployment allowance, maternity allowance etc.)
- charity (with certain restrictions)
- reimbursement by an employer in Ukraine of employees' business trips expenses within certain limits, provided these expenses are properly documented in accordance with Ukrainian legislation
- pension
- payment received from the insurance company
- scholarship that does not exceed the subsistence minimum multiplied by 1.4 coefficient (in 2026 – UAH 4 493)
- gift value that does not exceed 25 percent of a minimum salary (in 2026 – UAH 2 162)
- fees paid by an employer for education of an individual if the monthly amount of the fee doesn't exceed 3 minimum wages per month (in 2026 – UAH 25 941)
- social security contribution made by the employer.

2.9 Expatriate concessions

Are there any concessions made for expatriates in your country/jurisdiction?

Income of diplomats, consuls, administrative and support staff are exempt from taxation in Ukraine, unless the income relates to an activity other than their duties within these organizations.

2.10 Salary earned from working abroad

Is salary earned from working abroad taxed in Ukraine? If so, how?

Tax residents are subject to Ukrainian income tax and temporary military tax on their worldwide income based on annual tax return submission. A foreign tax credit may be claimed in Ukraine under a relevant Double Tax Treaty with regard to salary for work abroad.

2.11 Taxation of investment income and capital gains

Are investment income and capital gains taxed in your country/jurisdiction? If so, how?

“Capital gains” (arising from in the value of a capital asset like forex, for example) is not subject of taxation in Ukraine.

Investment income (gain) is generally subject to 18% personal income tax at the rate of 18 percent and 5% military tax.

Dividends, interest, and rental income

All dividends received by the Ukrainian residents and non-residents are subject to personal income tax at the rate of 5 percent if the income received from the Ukrainian legal entity.

Dividends on shares and/or investment certificates, corporate rights accrued by a non- resident and/ or joint investment institution who are non-income taxpayers are subject to tax rate at 9 percent.

Dividends received from Ukrainian legal entity and non-residents are also taxable by the temporary military tax at the rate of 5 percent.

Interest received by Ukrainian residents/ non-residents is subject to personal income tax at the rate of 18 percent as well as temporary military tax at the rate 5 percent.

Rental income received by Ukrainian tax residents/ non-residents (only in Ukraine) is subject to personal income tax at rates of 18 percent as well as temporary military tax rate at 5 percent. Rental expenses (e.g. mortgage interest, maintenance and utilities costs etc.) are generally not deductible for tax purposes.

Gains from employee stock option exercises

Generally, the taxation of stock options exercises is not specially referred in the Ukrainian tax legislation. In practice the taxation is carried out in accordance with principle of the taxation of the investment income at rates of 18 percent as well as temporary military tax rate at 5 percent for both residents and non-residents.

Foreign exchange gains and losses

Not subject to personal income tax.

Principal residence gains and losses

Taxation of income received from the sale of property depends on the tax residence status of an individual in the year of sale, the type of property sold and the property ownership period prior to sale.

For example, a sale of immovable property by a Ukrainian tax resident is subject to personal income tax at 5 percent and temporary military tax at the rate 5 percent (and may be not taxed in certain cases).

Income from the sale of property located in Ukraine by a Ukrainian tax non-resident is subject to personal income tax at 18 percent and temporary military tax at the rate 5 percent (and may be not taxed in certain cases).

Capital losses

Capital losses from the operation with the investment assets within 1 calendar year may be carried forward to the next years, provided certain legal requirements are met.

Personal use items

Personal use items provided by the third party are taxed at rates of 18 percent and temporary military tax rate at 5

Gifts

Gifts received from legal entities and individual entrepreneurs for a total value of less than UAH 2,162 per month are tax-exempt. If the value of such gifts exceeds the threshold, the overpaid value amount is subject to personal income tax at the rate of 18 percent (with applying a coefficient 1,219512) and temporary military tax at 5 percent for tax residents and for tax non-residents.

Any gifts between family members and close relatives are tax-exempt.

Gifts of immovable property, vehicles, securities and shares between individuals who are not family members or close relatives are taxable at the rate of 5 percent for tax resident recipients and at the rate of 18 percent for tax non-residents. In both cases also temporary military tax at 5 percent will apply.

2.12 Additional capital gains tax (CGT) issues and exceptions

Are there capital gains tax exceptions in your country/jurisdiction? If so, please discuss. There is no additional CGT in Ukraine.

Pre-CGT assets

Not applicable.

Deemed disposal and acquisition

Not applicable.

2.13 General deductions from income

What are the general deductions from income allowed in your country/jurisdiction?

Tax resident individuals may be entitled to the following main tax deductions from their income in Ukraine:

- Charitable donations to the Ukrainian charities and non-profitable organizations, in an amount not exceeding 4 percent of the taxpayer's taxable income;
- Expenses on education of the taxpayer and their dependents;
- Premiums for Ukrainian voluntary long-term life insurance or non-state pension insurance for the benefit of a taxpayer and their dependents (within certain limits);
- Limited amount of mortgage interests provided it is used to finance the acquisition of a taxpayer's main place of residence.

2.14 Tax reimbursement methods

What are the tax reimbursement methods generally used by employers in Ukraine?

The Ukrainian legislation does not contain provision related to the tax reimbursement by the employers. If the employee needs to apply the tax reimbursement, he/she should submit his/her tax return and request the tax reimbursement (refund) via a special addendum.

2.15 Calculation of estimates/ prepayments/ withholding

How are estimates/prepayments/withholding of tax handled in your country/jurisdiction? For example, Pay-As-You-Earn (PAYE), Pay-As-You-Go (PAYG), and so on.

Pay-As-You-Earn (PAYE):

Tax agents which pay income (exceptions apply to some types of income) to individuals are required to withhold income tax and remit it to the Ukrainian tax authorities. Tax agents include individual

entrepreneurs, Ukrainian legal entities and representative offices/branches of foreign legal entities registered in Ukraine.

Income tax from salary is withheld and remitted to the tax authorities generally simultaneously with the payment of the salary.

Individuals who receive remuneration from outside Ukraine are personally responsible for income tax compliance and pay tax from such income on a self-assessment basis. Tax prepayments during a year are not required in such cases.

When are estimates/prepayments/withholding of tax due in your country/jurisdiction? For example, monthly, annually, both, and so on.

Tax agents are generally required to withhold income tax every time when income is paid to an individual or to third parties on behalf of the individual.

Tax payable based on the individual tax return is generally due by 31 July of the year following the reporting year.

2.16 Relief for foreign taxes

Is there any Relief for Foreign Taxes in your country/jurisdiction? For example, a foreign tax credit (FTC) system, double taxation treaties, and so on?

Relief for foreign taxes may be available in Ukraine only if it is provided by the effective Double Tax Treaty.

To support a credit for foreign taxes, an individual should submit to the Ukrainian tax authorities a statement of income received and income taxes paid in the foreign country/jurisdiction. To support an exemption or a lower tax rate under the treaty, the individual should submit a confirmation of tax residence in the foreign country/jurisdiction and confirmation of income received and income taxes paid in the foreign country/jurisdiction, if applicable. In both cases, documents must be endorsed or issued by the relevant foreign tax authorities, authenticated (e.g. by means of an Apostille) and translated into Ukrainian with the translation being certified by a notary.

2.17 General tax credits

What are the general tax credits that may be claimed in your country/jurisdiction? Please list below.

Not applicable.

2.18 Sample tax calculation

This calculation assumes a married taxpayer resident in Ukraine with two children whose 3- year assignment begins 1 January 2024 and ends 31 December 2026. The taxpayer's base salary is 100,000 US dollars (USD) and the calculation covers 3 years.

	2024 USD	2025 USD	2026 USD
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Company car	6,000	6,000	6,000
Moving expense reimbursement	0	20,000	20,000
Home leave	5,000	0	0
Education allowance	3,000	3,000	3,000
Interest income from non-local sources	6,000	6,000	6,000

Exchange rate used for calculation: USD1 = UAH43.

Other assumptions

- All remuneration and benefits are attributable to local sources and are nominated as gross amounts
- The remuneration and benefits in the non-local currency should be calculated in UAH monthly (not annually), based on the accrual dates of the income.
- Bonuses are paid at the end of each tax year and accrue evenly throughout the year.
- The company car is used for business purposes.
- The employee is deemed resident throughout the assignment. Tax treaties are ignored for the purpose of this calculation

Year ended	2024 UAH	2025 UAH	2026 UAH
Days in Ukraine during year	366	365	365
Salary	4,300,000	4,300,000	4,300,000
Bonus	860,000	860,000	860,000
Cost-of-living allowance	430,000	430,000	430,000

Year ended	2024 UAH	2025 UAH	2026 UAH
Housing allowance	516,000	516,000	516,000
Company car	258,000	258,000	258,000
Moving expense reimbursement	0	860,000	860,000
Home leave	215,000	0	0
Education allowance	129,000	129,000	129,000
Interest income, gross	258,000	258,000	258,000
Total income	6,966,000	7,611,000	7,611,000

Calculation of taxable income

Calculation of tax liability

Year ended	2024 UAH	2025 UAH	2026 UAH
Taxable income as above	6,966,000	7,611,000	7,611,000
Ukrainian tax thereon	1,602,180	1,750,530	1,750,530
Domestic tax rebates (dependent spouse rebate)	0	0	0
Foreign tax credits	0	0	0
Total Ukrainian tax	1,602,180	1,750,530	1,750,530

03

Special considerations for short term assignments

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 1 year.

3.1 Residency rules

Are there special residency considerations for short-term assignments?

The concept of tax residency for short-term assignments is the same as general residency rules in Ukraine.

The individual who comes on a short-term assignment becomes a tax resident in Ukraine if he/she has a domicile in Ukraine. If an individual also has a domicile in another state, the individual is qualified as a tax resident in Ukraine if they have a permanent place of residence in Ukraine.

If the individual also has a permanent place of residence in the other state, then the individual becomes a tax resident in Ukraine if he/she has a center of vital interests in Ukraine. This could be the place where the individual's family members have a permanent abode.

In case it is not possible to determine the center of vital interests, or the individual does not have a permanent place of residence in any country/jurisdiction, the individual is qualified as a tax resident in Ukraine if he/she is present in Ukraine for a period (periods) exceeding 183 days during a calendar year. For the purpose of calculation of days of presence in Ukraine, both days of arrival and departure are taken into account.

If it is not possible to determine the residence status of an individual based on the above conditions, an individual is qualified as a Ukrainian tax resident if they are a citizen of Ukraine.

Non-residents are individuals who do not qualify as residents of Ukraine.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

N/a.

3.3 Taxable income

What income will be taxed during short-term assignments?

The income taxed during short-term assignments will depend on the tax residency status of the assignee: Ukrainian tax residents are taxable in Ukraine with respect to their worldwide income, while Ukrainian tax non-residents are taxable in Ukraine with respect to their Ukrainian source income.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short- term assignment in Ukraine?

N/A.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Ukraine? If so, what are the rates for employers and employees?

There is a Social Security Contribution (SSC) is fixed at 22 percent general rate. The SSC is paid at the expense of the employer and is not deducted from the employee's salary. The base for SSC is either gross remuneration or cap, whichever is less; in 2026 the cap is UAH 172,940 per month.

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in Ukraine?

There is a real estate tax (please see below) and transport tax, which is actually the fixed amount paid by the owners of the certain cars annually.

There is no wealth/inheritance tax in Ukraine. The inheritance is taxed by the personal income tax and military tax.

4.3 Real estate tax

Are there real estate taxes in Ukraine?

Yes, there is. It is different in the different regions of Ukraine and limited with 1.5% to the minimum salary level per one square meter.

This tax is applied per each square meter to apartments with more than 60 square meters and houses with more than 120 square meters.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Ukraine?

The Tax Code of Ukraine provides for three VAT rates: 20%, 14% and 7%.

The standard rate of VAT is 20 percent.

VAT at a rate of 14 percent applies to the import and supply of the certain types of the agricultural products in Ukraine.

VAT at a rate of 7 percent applies to the import and subsequent supply of some pharmaceuticals and entertainment activities.

4.5 Unemployment tax

Are there unemployment taxes in Ukraine?

There is no unemployment tax in Ukraine. The unemployment insurance is covered by the social security contributions.

4.6 Other taxes

Are there additional taxes in Ukraine that may be relevant to the general assignee? For example, customs duty, excise tax, stamp tax, and so on.

Depending on the goods with which the assignee will cross the Ukrainian border, a customs duty may be applied.

Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g. foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

Not applicable.

05
Immigration

5 Immigration

Below is an overview of the concept of Ukraine's immigration system for skilled labor.

(E.g. Steps required, authorities involved, in-country/jurisdiction and foreign consular processes, review/draft flow chart illustrating the process)

This summary provides basic information regarding business visits to, and work authorization for Ukraine. The information is of a general nature and should not be relied upon as legal advice.

There are two entry regimes in Ukraine:

- Visa free regime (mainly up to 90 days within 180 days period)
- Visa regime (B type (transit), C type or e-Visa (short term) and D type (long term)

If duration of stay in Ukraine exceeds 90 calendar days within 180-days period, an individual is required to register with local immigration authorities and obtain a Temporary Residence Permit (TRP), which in most cases is issued based on a long-term visa type D. Visa application should be submitted to the Ukrainian Embassy/ Visa Application Center abroad. One of the grounds for applying for a visa type D is employment in a Ukrainian entity/representative office.

Foreign individuals may start working in Ukraine only after Ukrainian entity/ representative office obtains appropriate work permit (WP)/service card.

5.1 International Business Travel/Short-Term Assignments

Below is information on (a) nationals that may enter Ukraine as non-visa nationals, (b) activities such nationals may perform in Ukraine, and (c) maximum length of their stay in Ukraine.

a) Based on a visa free regime, foreign individuals are allowed to enter Ukraine as tourists or business visitors. For the overview of countries/jurisdictions with current visa requirements refer to:

Entry regime to Ukraine for foreign citizens | Ministry of Foreign Affairs of Ukraine (mfa.gov.ua)

b) In Ukraine, business visitors may perform activities, which could not be considered as work for the benefit of a Ukrainian company, i.e.

- attending meetings and negotiations, preparing contract offers, signing contracts and supervising implementation of contracts for an employer outside Ukraine
- attending internal business meetings or discussions
- attending or holding internal seminars or trainings
- participating in expositions to present and sell company products, buying goods for sale outside the country/jurisdiction
- testing or receiving training for use of equipment and facilities purchased by an employer with a commercial entity outside Ukraine
- attending a trade show or seminar convention

c) Maximum number of days business travelers may spend in Ukraine is limited by the same rules applied to tourists holding similar national passports.

Below is information on (a) regulatory framework for business travelers being visa nationals (especially the applicable visa type), (b) activities they may perform in Ukraine under specific visa type, and (c) maximum length of their stay in Ukraine.

Foreign nationals with visa regime who intend to enter Ukraine for business activities should obtain **Visa type C** or **e-Visa**.

Visa type C should be applied at the Embassy of Ukraine/ Visa Application Center abroad. Visa is issued in cases where a foreigner/stateless person intends to stay in Ukraine for up to 90 days within every 180 days. C type visas are issued as single / double / multiple entry visas.

e-Visa is a single/double-entry visa for business, private, or tourist purposes, for medical treatment, cultural, scientific, educational, or sport activities, and for mass media staff visits. e-Visa should be applied online using the following steps:

Step 1. Register at the MFA web-platform http://evisa.mfa.gov.ua

Step 2. Fill in application form online

Step 3. Upload copies of necessary documents: photo, passport, health insurance policy, proof of sufficient funds, any document confirming the purpose of the visit (more information on e-Visa

supporting documents per each category may be found at the “Help” section of the MFA e-Visa website).

Step 4. Pay the application fee online using MasterCard/Visa Card.

e-Visa is a single-entry visa valid up to 30 days.

All applicants should submit their printed e-Visas (along with their valid travel documents) to Ukrainian State Border Guard Service officers when entering Ukraine.

Below is information on procedures for obtaining the above visas and (a) required documents (including any legalization or translation requirements), (b) required steps, (c) processing time, and (d) location of application.

Visa type C should be applied at the Embassy of Ukraine / Visa Application Center abroad. In accordance with Ukraine’s Visa Rules, all applicants should provide the following documents in order to apply for a visa:

1) passport/travel document which should comply with the following requirements:

- be valid for at least 3 months after the intended date of departure from Ukraine
- have at least 2 pages free of any visas/marks/stamps
- be issued for no more than 10 years

2) printed and signed visa application form

3) 1 applicant’s photo (35 * 45 mm)

4) proof that the applicant is a holder of (or is entitled to benefit from) a valid medical/travel insurance policy to cover Ukraine and the period of stay. This requirement does not apply to holders of diplomatic/service passports

5) proof of sufficient funds to cover the costs of stay (e.g. bank statement for 2 recent months, cash in Ukrainian hryvnia/other convertible currency, bank cards along with current/savings account balance statements provided the bank cards can be cashed in Ukraine, hotel/accommodation booking, letter from applicant’s employer/sponsor confirming their coverage of applicant’s expenses in Ukraine, a return/transit ticket, etc.). This requirement does not apply to holders of diplomatic/service passports

6) paid visa fee receipt (unless otherwise stipulated by Ukrainian legislation or Ukraine's international treaty)

Please note that in cases where applicants reside in a country/jurisdiction that is different from the country/jurisdiction of their nationality/citizenship, Ukrainian Embassies/Consulates abroad may only be able to accept visa applications from applicants holding valid temporary/permanent residence documents (long-term visas/residence permits or their equivalents, etc.)

Along with the above-mentioned documents, applicants are expected to submit at least one of the following documents confirming purpose of their planned visit to Ukraine:

- Invitation letter from an entity/company/organization registered in Ukraine, presented on the official letterhead, with indication of the entity's/company's/organization's number in Ukrainian Unified State Registry of Legal Entities, Individual Entrepreneurs and Citizens' Associations, registration number, date and signature, full name of the invited person, information on his/her date and place of birth, nationality, passport details, place of residence, purpose of visit, duration of intended visit to Ukraine, number of entries and place of stay in Ukraine, legal person's obligations to cover costs related to the invited person's stay and/or departure from Ukraine.
- Original notarized invitation letter from a Ukrainian national or a foreigner/stateless person who legally resides (temporarily or permanently) in Ukraine. Invitation should contain full name of an inviting person, details of his/her passport and temporary or permanent residency permit (for a foreigner/stateless person), address, and full name of an invited person, information on his/her date and place of birth, nationality, passport details, place of residence, purpose of visit, duration of intended visit to Ukraine, number of entries and place of stay in Ukraine, inviting person's obligations to cover costs related to applicant's stay and/or departure from Ukraine. Copies of an inviting person's Ukrainian passport (if an inviting person is a Ukrainian national) or copies of a foreigner's/stateless person's passport and his/her Ukrainian temporary/permanent residency permit (if an inviting person is a foreigner/stateless person) should be provided as well.
- Invitation letter issued by a Ukrainian Ministry/other Central Executive Authorities, state entities or organizations.
- Passenger / cargo carrier's contract as well as the relevant international passenger / cargo carrier's license.
- Certificate of a person of Ukrainian descent issued by Ukrainian National Committee on Persons of Ukrainian Descent. If applicant's family applies for this type of visa, documents on their status and family relation to the applicant should also be provided.
- Proof that the applicant's main purpose of visit to Ukraine is tourism (hotel/accommodation booking(s), program of stay, information on tour(s) and tour(s) timeframes, tourist agency details, transfer details, sightseeing information etc.).
- Invitation letter issued by Ukrainian hospital/medical treatment institution.
- Document issued by relevant regional/city state administration/bank confirming that an applicant made an investment to Ukrainian economy.
- Document(s) confirming that an applicant owns property (real estate) allocated in Ukraine.
- Invitation letter issued by a religious organization in Ukraine for a short-term performance of missionary activities accompanied with a letter issued by Ukrainian Ministry for Culture /
- Department of Religious Affairs of a relevant regional or city state administration, depending which authority registered the religious organization.
- A letter of a foreign Mass Media with a request to issue a visa to a foreign correspondent/Mass Media staff member who intends to travel to Ukraine in his/her professional capacity.
- Invitation letter issued by foreign state authorities / international organizations.

- An Order of Ukrainian Central Election Commission on registration of official observers from foreign states and international organizations for presidential elections, parliamentary elections, local elections, and national referendums.
- Document(s) confirming that an applicant is a spouse, a parent, or a child of a citizen of Ukraine.

e-Visa

Foreign individuals shall apply for e-Visa online 3 months prior to their intended trip and no later than 10 days prior to their trip. In cases where an applicant is a minor or an incapacitated person, e- Visa application shall be submitted by one of their parents or other legal guardians. For each person a separate e-Visa application shall be submitted.

To apply for e-Visa, applicants are required to provide the following documents:

1) e-Visa application form

2) photo

3) scanned copies of:

- passport pages, containing personal data
- a valid medical insurance policy with coverage of at least 30,000 Euros (EUR) or its equivalent in other currency
- a document confirming availability of sufficient funds to cover costs of intended stay and return to the country of origin or ability to legally acquire sufficient funds in the territory of Ukraine
- a document confirming purpose of visit (in Ukrainian or English)

4) documents confirming availability of sufficient funds:

- a document confirming hotel reservation or payment for accommodation and dining in Ukraine
- agreement on tourist services (voucher)
- a letter of guarantee from an inviting party confirming that it undertakes commitment to pay all costs relating to an applicant's stay in and exit from the territory of Ukraine
- a fixed date ticket for return to the country of nationality or to the country of permanent residence or to the third state.

A document confirming business purpose of a visit is as follows:

- a letter of invitation from a legal entity registered in Ukraine, presented on the official letterhead, containing the number assigned in the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations, registration number, date and signature, full name of the invited person, information on their date and place of birth, nationality, passport details, place of residence, purpose of visit, duration of intended visit to Ukraine, number of entries and place of residence in Ukraine, commitment of a legal entity to pay possible costs relating to invited person's stay in or exit from the territory of Ukraine
- a letter of invitation from state authorities, state institution, state enterprise, state organization
- a document confirming a foreign investment in accordance with legislation on foreign investment regime in the territory of Ukraine.

A document confirming tourist purpose of visit is as follows:

- a document confirming hotel reservation, or agreement on tourist services (voucher), or
- a document confirming that a foreigner will receive tourist services in the territory of Ukraine on arranging visits to cultural objects and recreation sites, etc.

A document confirming Mass Media's purpose of visit is as follows:

- a letter of a foreign Mass Media with a request to issue a visa to a foreign correspondent/Mass Media staff member who intends to travel to Ukraine in his/her professional capacity.

For entry in and exit from the territory of Ukraine, a visitor shall present e-Visa printed hard copy along with passport document to Ukrainian State Border Guard authorities and keep it for the whole period of stay in Ukraine.

Visa type D

To obtain a TRP, an individual is required to apply for a long-term visa type D. Visa application should be submitted to the Ukrainian Embassy abroad. Generally, a copy of or original WP/service card should be also submitted along with an application and other required supporting documents.

In accordance with Ukrainian Visa Rules, all applicants should provide the following documents in order to apply for a visa:

1) passport/travel document which should comply with the below requirements:

- be valid for at least 3 months after the intended date of departure from Ukraine
- have at least 2 pages free of any visas/marks/stamps
- be issued for no more than 10 years

2) printed and signed visa application form

3) 1 applicant's photo (35 * 45 mm)

4) proof that an applicant is a holder of (or is entitled to benefit from) a valid medical/travel insurance policy to cover Ukraine and the period of stay.

5) proof of sufficient funds to cover costs of stay (e.g. bank statement for 2 recent months, cash in Ukrainian hryvnia/other convertible currency, bank cards along with current/savings account balance statements provided the bank cards can be cashed in Ukraine, hotel/accommodation booking, letter from applicant's employer/sponsor confirming their coverage of applicant's expenses in Ukraine, a return/transit ticket etc.). This requirement does not apply to holders of diplomatic/service passports

6) paid visa fee receipt (unless otherwise stipulated by Ukrainian legislation or Ukraine's international treaty)

Please note that in cases where applicants reside in a country/jurisdiction that is different from the country/jurisdiction of their nationality/citizenship, Ukrainian Embassies/Consulates abroad may only be able to accept visa applications from applicants holding valid temporary/permanent residence documents (long-term visas/residence permits or their equivalents, etc.)

Along with the above-mentioned documents, applicants are expected to submit at least one of the following documents confirming purpose of their planned visit to Ukraine:

- A certified copy of a WP issued by Ukrainian State Centre for Employment. Foreigners / stateless persons exempt from obtaining a WP to be employed in Ukraine are required to provide a copy of their employment contract. Persons of Ukrainian descent are required to provide their certificate of a person of Ukrainian descent and a copy of the employment contract.
- A copy of an immigration permit issued by a local office of Ukrainian State Migration Service.
- Document(s) confirming that an applicant is a family member of a foreigner/stateless person who was granted refuge/temporary protection in Ukraine. Certificates issued by foreign countries/jurisdictions should be apostilled (legalized), translated into Ukrainian and duly certified.

- Invitation letter issued by a relevant Ukrainian state authority/entity/organization which is a recipient under international technical assistance project and confirmation of registration of a relevant international technical assistance project.
- Invitation letter issued by a religious organization duly registered in Ukraine for a long-term performance of religious/missionary/canonical activities accompanied with a letter issued by Ukrainian state authorities which registered that religious organization (e.g. Ukrainian
- Ministry for Culture / Department of Religious Affairs of a relevant regional or city state administration).
- Invitation letter issued by a foreign non-governmental organization (branch/office) duly registered in Ukraine.
- Invitation letter issued by a foreign company duly registered in Ukraine. Invitation letter issued by a branch of a foreign bank registered in Ukraine.
- Invitation letter issued by a branch of a foreign Mass Media duly registered in Ukraine with a request to issue a visa to the Mass Media staff member.
- Official letter/verbal note issued by relevant foreign state authorities/foreign diplomatic mission/international organization (office) with a request to issue a long-term visa to the mission/organization (office) staff member and his/her family members.
- Invitation letter issued by relevant Ukrainian government authorities which implements respective cultural, educational, scientific, sport, or volunteering programs or an invitation letter issued by an entity/institution/organization engaging volunteers in their activities accompanied with a copy of that entity's/institution's/organization's state registration certificate.
- Documents confirming that an applicant is a spouse of a Ukrainian national. Marriage certificates issued by foreign countries/jurisdictions should be apostilled (legalized), translated into Ukrainian and duly certified.
- Document(s) confirming that an applicant is a family member of a foreigner/stateless person residing in Ukraine by virtue of a temporary residence permit accompanied with a copy of that foreigner's/stateless person's temporary residence permit and proof of that foreigner's/stateless person's sufficient funds to cover applicant's expenses in Ukraine.
- Certificates issued by foreign countries/jurisdictions should be apostilled (legalized), translated into Ukrainian and duly certified.
- Documents defined by subparagraph 4, paragraph 12, Article 5 of the Law of Ukraine "On the Legal Status of Foreigners and Stateless Persons" confirming that an applicant is a founder and/or a participant and/or a beneficial owner of (exercises control over) a legal entity registered in the United State Register of Legal Entities, Individual Entrepreneurs and Public Organizations of Ukraine, and that an applicant's contribution (or a foreign legal entity's share – in cases where an applicant is a beneficial owner of or exercises control over a foreign legal entity which has a share in a Ukrainian legal entity) in that legal entity's capital comprises no less than EUR 100,000 at official foreign currency exchange rate set by the National Bank of Ukraine on the date when foreign investment is made. Documents issued by foreign countries/jurisdictions should be apostilled (legalized), translated into Ukrainian and duly certified.
- Other documents (if stipulated by Ukraine's international treaties).

Are there any visa waiver programs or specific visa categories for technical support staff on short-term assignments?

No.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Ukraine? In this context please outline whether a local employment contract is required for a specific permit type.

The work permit is issued for foreign individuals who intend to work for the benefit of a Ukrainian company. Local employment or secondment contract is required to obtain the work permit.

Overview of general process to obtain a work and residence permit for long-term assignments (including processing time and maximum validation of a permit).

1. Document gathering

2. Submitting required application and documents to labor/immigration authorities

3. Payment of the State fee

4. Collection of a permit

5. Registration of the residency address in Ukraine

Processing time is up to 15 days. Maximum validity of a WP and TRP is up to 3 years, with a possibility of renewal

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for a salary?

A minimum salary of foreigners in Ukraine is required in case an employment contract with the Ukrainian company is signed. In this case a minimum salary must be determined based on the general rule.

No allowances can be taken into account.

Is there a fast-track process which could expedite the visa/ work permit?

Ukrainian Embassies/Consulates abroad process visa applications and make visa decisions up to 5 working days from the date of application within expedited service (specific number of days to be defined by each Embassy/Consulate).

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

An employee is permitted to start working only after WP is obtained.

Can a short-term permit/ business visa be transferred to a long-term permit in Ukraine?

Visa type C/ e-Visa cannot be prolonged in Ukraine. An individual is required to leave Ukraine and obtain a new visa abroad or apply for visa type D and submit application for a TRP provided such individual has grounds for a TRP issuance. Holders of a TRP have right to stay in Ukraine longer than 90 days and leave/enter Ukraine unlimited number of times during validity of their TRP.

TRP validity can be renewed provided required documents are obtained and submitted (e.g. a prolonged WP) along with an application for a TRP.

Is it possible to renew work and residence permits?

Yes.

Is there a quota or system or a labor market test in place?

Quota is applicable in some cases for Permanent residence permit applications.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Ukraine?

Dependents are allowed to join a main applicant. In accordance with the Ukrainian immigration law, spouses (marriage certificate required) and/ or children under 18 years (birth certificates required) are considered as dependents.

Is it possible to obtain a permanent residence permit?

Yes, the below individuals can apply for a Permanent Residence Permit:

- scientists, culture and art persons, immigration of which is in the interests of Ukraine
- highly qualified specialists and workers, a need for which is tangible for Ukrainian economy
- persons who have made a foreign investment in Ukrainian economy in a foreign convertible currency for an amount not less than EUR 100,000
- any person who is a brother or a sister, a grandfather or a grandmother, a granddaughter or grandson of a Ukrainian citizen
- persons who were previously citizens of Ukraine
- parents, spouse(s) of an immigrant and their underage children
- persons who have been residing continuously in the territory of Ukraine for 3 years from the date of establishing their status of a person who has suffered from human trafficking
- persons who have served in the Armed Forces of Ukraine for 3 years or more
- one of the spouses, if the other spouse with whom they have been married for more than 2 years is a citizen of Ukraine, children and parents of citizens of Ukraine
- persons who are trustees of Ukrainian citizens or are under care or care of Ukrainian citizens
- foreign Ukrainians, spouses of foreign Ukrainians, their children in the event of their joint entry and stay in Ukraine.

What if circumstances change after the Work and Residence application process?

Any change in employment terms or personal situation, including passport, job title, job role, or salary change may require an amendment of the WP based on appropriate notification made.

Within what time frame a permit holder should leave Ukraine without their permit becoming invalid?

Once TRP is expired, an individual shall, within 7 days, to deregister from Ukrainian residency address and leave Ukraine in case he/she has no grounds for TRP prolongation.

Must immigration permissions be cancelled by the end of the assignment/employment?

Yes, the TRP must be returned to immigration authorities by the end of assignment/employment or within 7 days from TRP expiration date.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

In case of immigration violation, a Ukrainian company may face difficulties in obtaining of other TRPs for future foreign specialists. An individual could receive penalties and/or could be deported/restricted on re-entering Ukraine for a certain period of time.

Back to top

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