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#### INTRODUCTION



Ukraine's defence and security sector is currently undergoing an unprecedented transformation. The full-scale war has catalysed the emergence of hundreds of private manufacturers, tech start-ups and joint projects offering world-class solutions. Ukrainian inventions have already proven their effectiveness in combat conditions, earning them their unique 'battle-tested' status.

This creates exciting opportunities for foreign investors. The combination of rapid innovation, openness to partnerships, and government support creates a favourable investment climate. Joint ventures, participation in clusters, access to accelerated R&D cycles, and the promising Defence City framework pave the way for sustainable business expansion.

This handbook is designed to provide potential investors with a comprehensive overview of the Ukrainian defence industry: from technological segments and licensing procedures to taxation and risk management.

Our goal is to help you understand the rules of the game, assess the opportunities and recognise the competitive advantages that Ukraine has to offer.

September 2025



Iurii Dynys Counsel



Igor Dykunskyy, LL.M. Partner

#### **DLF CAN HELP YOU WITH:**



#### Investment projects:

- structuring joint ventures
- establishing subsidiaries
- partnership agreements
- public-private partnerships
- M&A
- legal due diligence

## Licensing and permitting procedures:

- advising on obtaining production licences and export/import permits
- advising on NATO codification (NSN)

#### Dual-use goods:

- analysing the legal status of technologies
- advising on export control issues

#### Intellectual property:

- comprehensive analysis of the legal status of technologies
- drafting NDAs
- licence agreements
- rights transfer agreements

#### Technology transfer:

- legal due diligence
- drafting know-how transfer agreements
- advising on international technology transfer approvals

## Tax and customs planning: advising on:

- special regimes
- benefits
- customs clearance

#### Risk management:

- auditing intellectual property rights
- developing internal procedures for protecting confidential information
- structuring agreements in light of martial law restrictions

We work in line with international standards and Ukrainian legislation, offering practical solutions for investors who want to implement their projects in Ukraine safely and effectively.







# 01/ OVERVIEW OF THE UKRAINIAN DEFENCE TECH MARKET



Ukraine's defence technology market is growing rapidly and diversifying in response to the war. The past three years have seen the emergence of numerous private producers, start-ups, and projects.

## 1.1. Sectors with high investment potential

Unmanned systems cover unmanned vehicles of all types (aerial, ground, maritime). Rapid adaptation to the frontline needs makes the drone sector one of the drivers of defence tech development.

## Electronic warfare (EW) and anti-drone technologies,

including means for jamming enemy UAV communications and navigation, portable anti-drone guns, unmanned EW platforms, etc. These solutions are critical for countering enemy drones and supporting Ukraine's military operations, which is why the EW sector is growing rapidly and attracting investor attention.

### Repair and modernisation of armoured vehicles

Intense combat operations require constant maintenance of tanks, armoured infantry fighting vehicles, armoured personnel carriers, and other machinery. In this area, there is a strong demand for investment in service hubs and enterprises capable of quickly restoring and improving military vehicles. Foreign companies can offer technologies and equipment for these repair centres, making cooperation mutually beneficial.

#### Tactical communications

Secure and stable communication on the battlefield has become a crucial factor, leading to the development of new solutions such as secure radios, mobile network nodes, encryption and data

transmission systems resistant to jamming. Design and production of such equipment open up investment prospects.

### Military software solutions and databases

The war spurred the creation of software for troop management, intelligence processing, strike coordination, and logistics. Situational centres, combat GIS and other dual-use IT products have emerged. This area is of interest to tech start-ups and investors, as it combines the expertise of the IT sector with urgent defence needs.

Robotics, new sensor technologies, and engineering solutions for the military, including ground-based unmanned systems for

reconnaissance and fire support, maritime drones for coastal protection, night vision systems and thermal imaging sights, as well as the use of artificial intelligence for data analysis and combat system management.

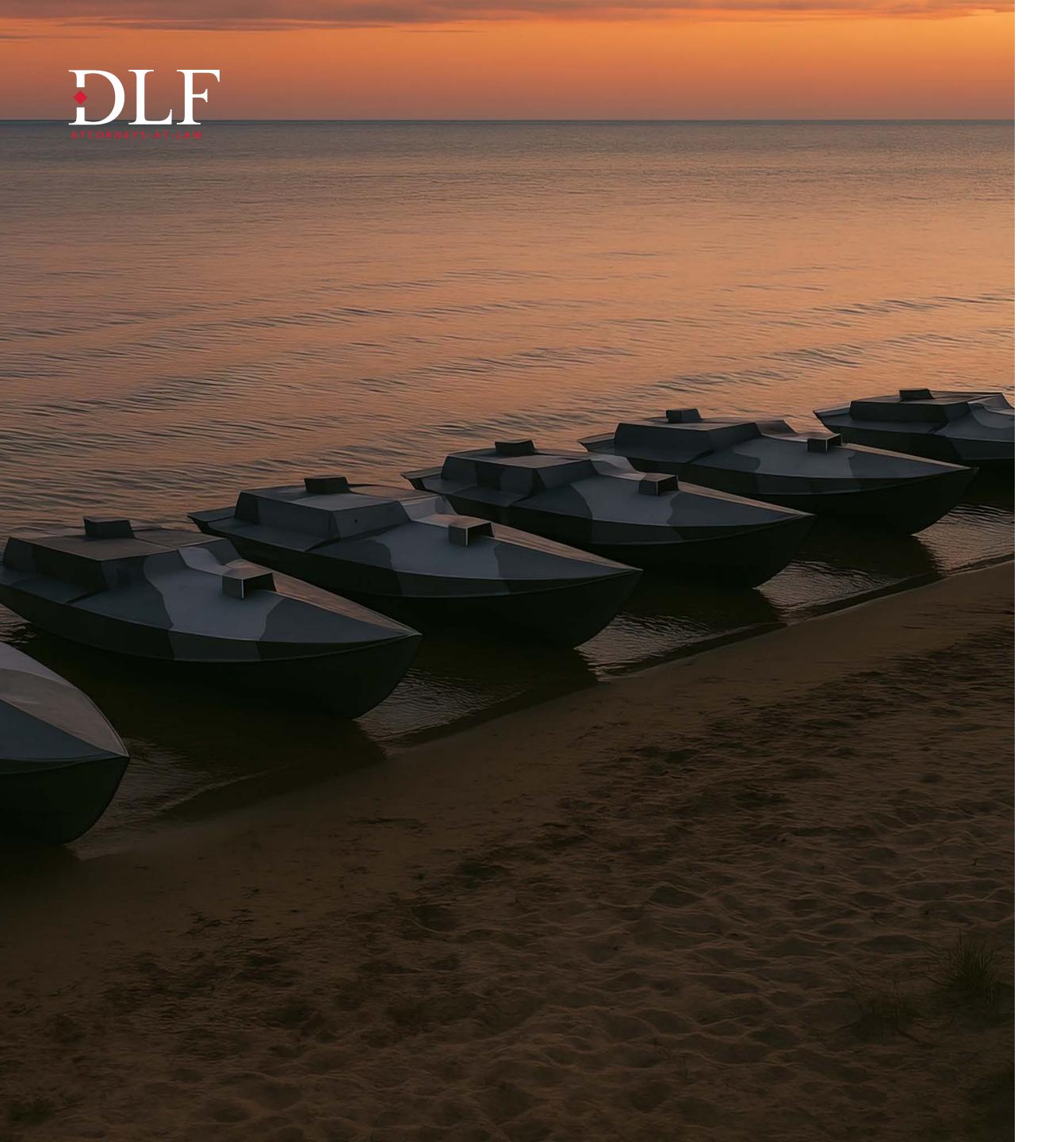
# 1.2. Local content of production

- development and production of unmanned systems and solutions;
- development and production of anti-UAV systems;
- development and production of modern digital radio stations and network equipment for the military;
- manufacture of components and spare parts for armoured vehicles and artillery (including sighting kits, protection systems, digital communication devices for tanks and armoured personnel carriers);
- equipment repair and restoration.

# 1.3. Private business advantages in the industry

- flexibility and reduced bureaucracy;
- proximity to the end-user;
- access to real-time feedback;
- niches in which private businesses operate do not require large-scale infrastructure, such as aircraft or missile manufacturing, but can deliver rapid practical results.





# 1.4. Technologies developed by start-ups seeking innovation

- autonomous systems and artificial intelligence in military applications;
- new types of short-range weapons, such as loitering munitions, kamikaze drones with increased range and accuracy, light missile systems, interceptor drones, etc.;
- cybersecurity and software for the military – services for processing intelligence data: ranging from drone video analysis programmes to systems that automatically determine enemy equipment coordinates based on diverse data;
- improving secure messengers and information exchange platforms, etc.

# 1.5. Advantages of technological start-ups

- experience in securing venture capital funding;
- experience in securing grants and programme funding from the state;
- access to 'grassroots innovation';
- flexibility, independence, creativity;
- opportunity for early-stage investor entry.

# 1.6. Clusters and technical ecosystems



## The Brave1 platform

is a state-owned defence tech cluster launched in 2023.

Brave1 operates as a single hub for defence start-ups and manufacturers by selecting promising ideas, awarding grants for their implementation, and establishing cooperation with the Armed Forces.

>1,500 participants

during the first 2 years

- small teams of developers to enterprises;
- mentoring and technical support;
- testing new developments;
- Brave1 Market marketplace for rapid deployment of ready-made solutions on the frontlines.

## The Test in Ukraine programme

offers foreign manufacturers the opportunity to test their latest defence technologies directly in combat conditions in Ukraine.

Under this programme, foreign companies send their samples: *drones, unmanned systems, ectronic warfare systems, Al-based solutions, etc.* for testing at Ukrainian training grounds and even on the frontlines under the supervision of professionals. This approach allows for:

- identifying the strengths and weaknesses of technologies in real war conditions;
- receiving valuable feedback from the Ukrainian military;
- refining products.

It is a unique testing ground that is unmatched anywhere else in the world.

### The promising Defence City framework

is analogous to the Diia City IT cluster, but for the defence complex. It is planned that Defence City residents will enjoy:

- tax and customs benefits;
- simplified export control procedures;
- state support for production relocation, and other bonuses.

This framework is designed to create a favourable environment for the development of technical ecosystems in the field of security and defence. Defence City is expected to bring together both existing arms manufacturers and new start-ups, providing them with stable conditions for work and investment until 2036.

# The DOT-Chain Defence pilot project

is an IT platform in the form of a marketplace for the targeted provision of drones and other equipment to military units.

> Military units select the models and quantities of equipment.

The Defence Procurement Agency signs contracts, pays for the equipment, and arranges delivery.

Orders and document flow are fully digitalised.

To participate, suppliers must integrate into the marketplace, and drones are subject to standardised specifications:

- technical characteristics:
- manufacturing/delivery schedules, etc.

# 02/ THE SECTOR'S INVESTMENT ATTRACTIVENESS

## 2.1. Battle-tested reputation

Products are developed with frontline experience and literally 'tested' in real combat, earning combat-proven status. No training ground or laboratory in the world can provide such an environment for experimentation.

## 2.2. Access to real-time combat experience

Through the Brave1/Test in Ukraine, foreign companies can send their prototypes to Ukraine for direct testing on the frontlines and receive field feedback from the Ukrainian military on how to improve the product for real combat needs.

## 2.3. Combat feedback as intellectual capital

Real combat experience generates a unique intangible resource for investors – know-how and data that is inaccessible to competitors from peaceful countries. Each improvement made based on frontline feedback adds knowledge about what really works on the battlefield to the company's intellectual capital. These developments become part of the business portfolio, increasing its long-term value.

# 2.4. Accelerated development and upgrade cycles

Products do not wait years for field testing; they are developed, tested, and immediately deployed directly on the battlefield. For a potential investor, this means a much faster transition from invested funds to a finished product capable of generating returns.

## 2.5. Grassroots innovation

- grassroots approach to generating ideas;
- hundreds of small players fill the niche in the Ukrainian defence tech landscape, instead of a few giants dominating it;
- direct cooperation between the military and manufacturers. Such flexibility and speed are simply unattainable for armies operating under standard peacetime procedures;
- grant programmes for development teams.



# 03/ GENERAL INVESTMENT PRINCIPLES



# 3.1. Investment regime for foreigners

Ukrainian legislation generally establishes a national regime for foreign investors, i.e., foreign investors enjoy the same rights as domestic ones.

There are no direct prohibitions on foreign ownership of private defence enterprises, apart from the specific features and requirements for private business in the defence industry as a whole.

Foreign investors are guaranteed the protection of their rights and investments. The law stipulates that foreign investments are not subject to nationalisation or compulsory expropriation (other than in exceptional cases such as natural disasters or states of emergency).

There are restrictions related to the investor's country of origin and the strategic interests of the state. In particular, the law explicitly prohibits

in the privatisation or ownership of defence assets.

Some defence enterprises are designated as strategic and remain in state ownership, so their shares are not currently available for sale to private investors.

This primarily applies to key factories and design bureaus involved in the production and repair of weapons for the military.

#### 3.2. Restrictions

- investors from countries that pose a risk to Ukraine (primarily russia) are banned from participating in defence companies;
- export and import of goods and technologies, including dual-use items, is subject to licensing;
- secrecy and special access to state secrets are required;
- martial law is in effect, which entails expanded powers for state authorities.

- export of certain categories of goods and technologies is restricted;
- special legislation is volatile in wartime conditions;
- currency settlements are subject to certain restrictions.

# 04/ INVESTMENT PECULIARITIES

### 4.1. Legal forms of investment

- creation of a new (subsidiary) company or acquisition of a share in an existing company (both for the production of Ukrainian solutions and for the localisation of their own production);
- joint ventures and partnerships;
- special investment agreements within the framework of the significant investment regime;
- creation of industrial parks and participation in them;
- public-private partnerships (PPPs) in the military-technological sphere;
- concessions of defence facilities;
- direct commercial contracts;
- cooperation with clusters.



## 4.2. Peculiarities of certain investment forms

# Joint ventures with Ukrainian companies and subsidiaries:

### Industrial parks:

- simplified access to state defence orders;
- use of existing factory spaces and qualified personnel;
- access to tax breaks and preferences.

# parks:

- 10-year income tax exemption (subject to reinvestment);
- exemption from VAT and import duties on new equipment for industrial park participants for 5 years;
- potential exemption from property tax or reduction of land tax rates;
- state co-financing of infrastructure, networks and roads to parks (50% of the cost, and up to 80% for de-occupied territories).

# Defence hubs and technology clusters:

- BRAVE1 has effectively become a centre for defence innovation with a focus on unmanned vehicles, robotics, cyber security and electronic warfare systems;
- industrial hubs in the form of technology parks. Such sites receive state support as industrial parks, but are focused on defence products.

# The special legal regime Diia.City for the IT industry:

 although not specifically aimed at defence, is available to defence tech companies (e.g. software developers, UAVs with an IT component, etc.) and provides them with preferential taxation of salaries and flexible employment conditions.

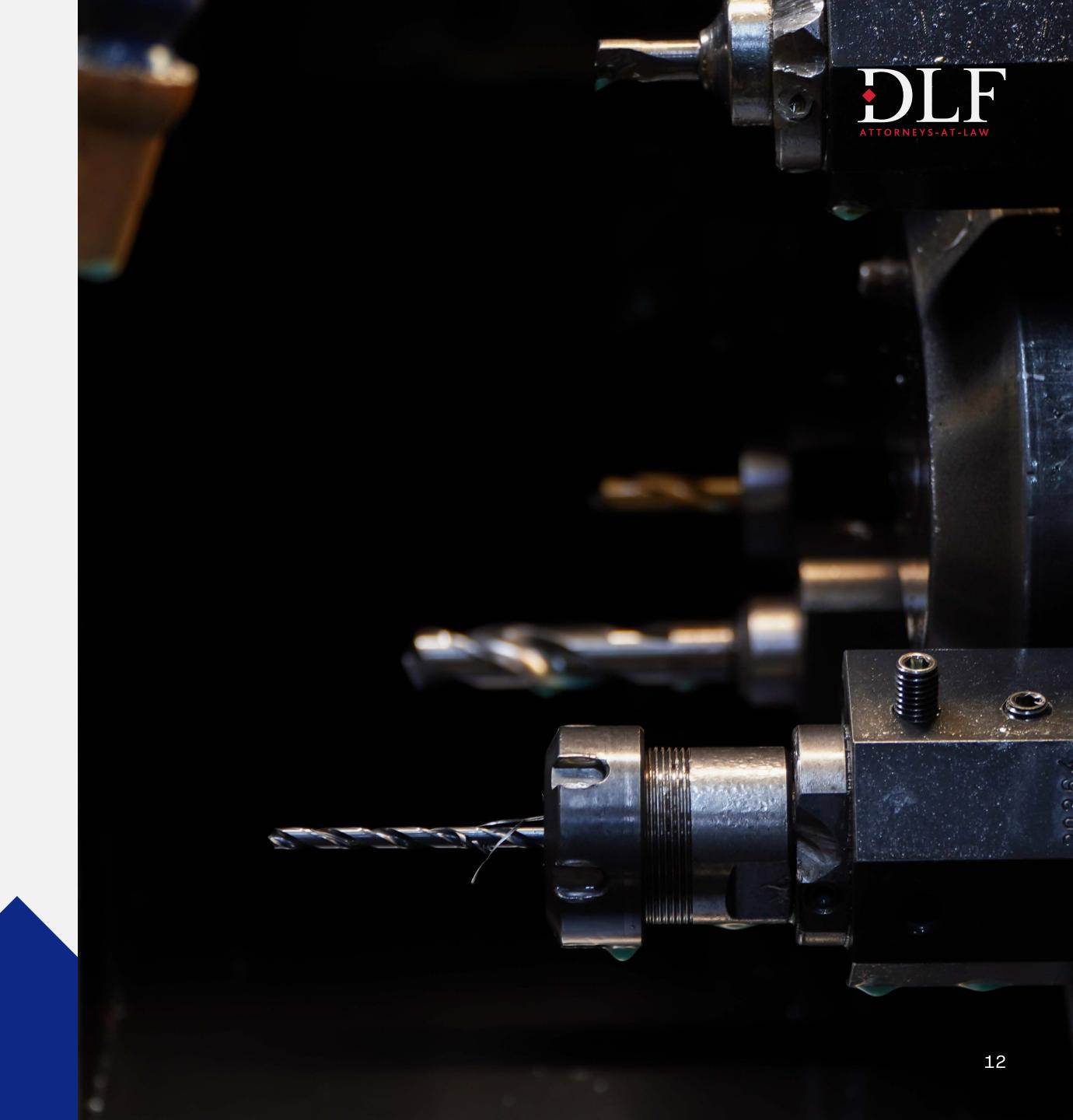
# 05/ LICENCES AND PERMITS

#### 5.1. Production licence

A special licensing regime has been established for companies wishing to engage in manufacturing weapons, military equipment, or dual-use goods.

A company applying for a licence undergoes a thorough check in accordance with the requirements of the law on:

- the ownership structure and ultimate beneficiaries of the enterprise;
- sources of funds and investments;
- investors' countries of origin;
- compliance with rules for accounting and storage of sensitive components;
- availability of adequately secured premises, qualified personnel, and internal control systems.



## 5.2. Export/import permit

The export and import of weapons, ammunition, military equipment, as well as key components and dual-use technologies, is only allowed **subject to a state permit**.

Such permits are issued by the State Export Control Service of Ukraine (SECSU) separately for each contract and delivery. In Ukrainian practice, this document is often referred to as the SECSU's 'conclusion'.

The requirement to obtain a permit applies both:

- to exporters selling military products abroad;
- to importers bringing weapons critical components for their production into Ukraine.

The procedure for obtaining an export-import permit is part of the export control framework that Ukraine follows in accordance with its international obligations (in particular, the Wassenaar Arrangement, missile technology control frameworks, etc.) and national legislation.



To obtain a permit, an applicant (exporting or importing company) submits a set of documents to the SECSU, which includes, among other things:

- a contract for the supply of goods –
   a certified copy thereof must be
   submitted to confirm the product
   range, volume, cost, and parties to
   the agreement;
- an End User Certificate or other official document issued by the competent authority of the destination country. This certificate specifies the details of the end recipient of the products, their final destination, and the importer's or recipient's obligation to use the goods only in the manner specified and not to transfer them to third parties without the permission of the Ukrainian side;
- documents on the origin of the goods, and in the case of export of goods containing classified information, a certificate of the degree of secrecy of the product;
- other information, if necessary for making an informed decision.

After checking all documents and counterparties, the SECSU issues a permit (conclusion). This document is the basis for customs clearance of the cargo and its movement across the border. The permit (conclusion) may be one-off, general, or open-ended.

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## 5.3. NATO Stock Number codification

Ukraine has been a full member of the NATO Stock Number (NSN) codification system since 2019.

Manufacturers can apply for the codification of new weapon models, military equipment, or spare parts online through the official tools of the Ministry of Defence (MoD) of Ukraine. If necessary, the application can also be initiated through the military unit that is interested in using the product.

The codification of a product can be initiated by the Ukrainian manufacturer/ owner of the product or by the military unit (as the user and customer) that needs to include the product in its supply catalogue.

## The stages of codification include, among other things:

- preparing and submitting a package of information;
- initial verification of the data's completeness and quality;
- if necessary, testing or conformity assessment;

- decision on use and compatibility with the nomenclature;
- assignment of a unique NSN and entry into the relevant registers;

# The applicant must submit a package of documents, which includes, inter alia:

- manufacturer's identification data (name, code/registration, contacts);
- technical documentation for the product:
  - description;
  - design documentation/ technical specifications/ manuals;
  - information on configuration;
- information on modifications, compatible components, and interchangeability;
- if available, test results or certificates of acceptance for supply, data on serial production.

The information is submitted in the form of an online application by the manufacturer through the official services of the MoD (and in the case of initiation by a military unit, accompanied by an operational review).

The assigned NSN is used in contracting, logistics, inventory accounting, service, and repairs.

The manufacturer should plan codification at an early stage of the project, before scaling up production and signing export contracts. This will allow to synchronise technical documentation and configuration with the data submitted for codification.



#### 06/ DUAL-USE GOODS



Ukrainian legislation establishes a special list of dual-use goods

#### including, inter alia:

- thermal imaging cameras;
- special optics;
- avionics;
- geonavigation devices (GPS);
- other software or electronics that can be used both in a civilian context and for weapons production.

All international transactions involving goods included in this list are subject to state export control. This means a double level of requirements:

#### 1)

the manufacturing company must have a licence for activities involving such goods;

#### 2)

it must obtain a separate permit from SECSU for the technology export or transfer abroad.



The import of certain dual-use goods required for defence has been simplified – during the period of martial law, a whole range of goods may be imported without export control permits:

- UAVs, their components and control devices;
- certain chemical agents that could potentially be used in the production of ammunition;
- body armour and its components;
- communication systems, equipment, components, and accessories;
- cameras, night and thermal vision devices, optical scopes for weapons;
- field generators;

- software;
- technologies for the development, production, and repair of military products, etc.

Note that not all goods under these headings are exempt from export control – the relevant lists specify the characteristics of such goods. It is important to check that imported equipment, software and technologies comply with these characteristics.

# 07/ INTELLECTUAL PROPERTY



#### 7.1. Key risks

Many frontline innovations are created in field conditions, without proper legal formalisation. New drones, communications equipment, or electronic warfare solutions are often developed by military personnel and volunteers who are united by a common goal without any formal agreements among them.

As a result, the **structure of rights to the technology is unclear**: it is difficult to determine who owns the invention – an individual engineer, a team of developers, a military unit, or the state.

In practice, this translates into grey areas in terms of rights:

- there is no written distribution of rights among co-developers;
- it is unclear whether the military unit had an official task for this invention;
- most importantly, who can dispose of it in the future.

Lack of basic intellectual property documentation. Often, there are no non-disclosure agreements (NDAs) with the experts involved, no contracts with the authors of the solutions, and no patent protection applications.

For a potential investor, this situation poses a risk of third-party claims, disputes, or even loss of control over the asset.

# 7.2. Peculiarities of dual-use technologies

Many military solutions have significant potential in civilian sectors. For instance, solutions in the field of secure communications, cybersecurity, data analysis, or logistics, born out of the battlefield, may well find consumers in the commercial market.

## For investors, this opens up dual opportunities:

Supporting a military start-up (e.g., a manufacturer of drones or UAV detectors)

Investing in a future civilian product that can be scaled globally

It is precisely the dual-use potential that makes the technology attractive to venture capital funds. At the same time, entering a dual market also creates additional legal challenges that must be taken into account when designing a business model.

### 7.3. International technology transfer in Ukraine

Any form of providing information about military solutions or dual-use technologies to a foreign party is considered international technology transfer in the defence sector, even if there is no physical export of equipment abroad. In other words, Ukrainian law equates the transfer of technical knowledge with the export of goods.

Therefore, not only the sale of a finished product, but also the transfer of design documentation, software code, technical blueprints, or know-how to a foreign recipient is considered an export under the law.

# 7.4. General restrictions on technology transfer



Okrainian export rules equate the transfer of 'intangible' technologies (engineering solutions, algorithms, research results) with the export of goods – accordingly, they are subject to verification and authorisation by state authorities.

Active discussions are underway regarding the opening of exports of certain categories of goods in which the Ukrainian military no longer experiences a shortage. Exports are planned to be allowed only in limited cases and mainly to allies, so as not to harm Ukraine's defence capabilities.

# 7.5. Procedure for approving technology transfer

In order to legally transfer military technology to a foreign partner, an investor must go through a specific approval procedure consisting of several stages.

#### Preparing a draft agreement

(e.g., a licence agreement for the use of an invention, a know-how transfer agreement, or a joint venture agreement),

This document must clearly describe:

- the technology to be transferred, its characteristics and scope of application;
- who exactly will be the final recipient and for what purpose they will receive this information;
- what specific data or rights are being transferred (design documentation, technical specifications, software code, training materials, etc.).

### Submission of an application to SECSU

for permission to transfer technology internationally. The application must be accompanied by a package of documents, including:

- a technology description (technical passport, specifications, performance characteristics);
- information about the foreign recipient (country, company, end user);
- justification of the transfer purpose (e.g., for the manufacture of products for the Armed Forces of Ukraine, for

joint R&D, etc.);

 guarantee letters or certificates, if required, confirming that the technology will be used as declared and will not be transferred further without permission;

#### State examination

Takes up to 45 days. The purpose of the examination is to verify two key matters:

- whether the transfer of technology will result in sensitive knowledge falling into the hands of undesirable entities (primarily residents of russia) or sanctioned entities;
- whether such a transfer complies with Ukraine's international obligations in the field of arms control.

The reputation and intentions of the foreign recipient regarding re-export of the technology in circumvention of the rules are also assessed.

## Additional approvals in case of secrecy

If the technology to be transferred is classified (contains state secrets), the SECSU, together with the Security Service of Ukraine, conducts a special Without examination. positive conclusion from the Security Service of Ukraine, no classified component can be transferred, even if an export licence is available. In practice, this means that the procedure may be delayed if documents have to be declassified or the foreign party has to be checked for trustworthiness.

#### Issuing a permit

Based on the results of the examination, the SECSU makes a decision. If everything is in order, the applicant is issued a permit (licence) to transfer the technology of the specified type. This document officially allows the export of the technical data or intellectual property rights indicated in the application.

# 08/ RISK AND RESTRICTION MANAGEMENT IN TECHNOLOGY TRANSFER



What risk and restriction management should cover

Initial technology audit:

# What technologies does the Ukrainian target company have and what is their status?

It is necessary to find out whether the solutions belong to strategic military technologies or dual-use goods, whether they contain components with a classified designation. The audit should result in a clear list of technologies:

- those that can be transferred without restrictions;
- those that will require permits;
- those that cannot be transferred to foreigners at all (for instance, if they are fully classified projects).

Such an audit will prevent any surprises after the agreement is concluded.

#### The origin of the technology and how it is formalised:

- who created the product and under what conditions;
- whose resources were used;
- whether information about it was made public;
- whether the relevant rights (patents, copyrights, etc.) are registered.

## Clear deal structuring:

- proper formalisation of relations with the development team (from NDAs to profit-sharing agreements, licence agreements or agreements on the transfer of rights to inventions, software, design, etc., agreements on R&D work involving third-party experts);
- detailed description of technologies;
- provisions on obtaining all necessary state permits.

# Interaction with authorities and scheduling:

- establishing contact with authorities for consultation. Preliminary discussion of complex issues (e.g., the status of a particular technology) can speed up the application review process;
- ◆ factoring the time frame for the implementation of the project related to technology transfer into account in the business plan (with a 2-3-month buffer for export approvals).

### Protection of classified information:

- defining a strategy for the foreign partner's access to classified information. In some cases of cooperation, it may be easier to exclude confidential parts from the scope of transfer (leave them under the control of the Ukrainian side);
- obtaining the necessary permits.

## Organisational issues:

- involvement of IP experts in the field of defence and security;
- keeping detailed technical documentation (correspondence, sketches, technical descriptions, test reports must be properly formalised and structured);
- insurance of risks associated with IP ownership.

### Financial and FX issues:

under martial law, certain foreign exchange restrictions apply, which may affect settlements between the parties.



# 09/ TAX AND CUSTOMS REGIMES

### 9.1. Customs clearance

The export and import of weapons, ammunition, military materiel, and key dual-use components or technologies is only possible with the appropriate state permit.

The permit is the basis for customs clearance of the cargo and its passage across the state border.

Under martial law, certain export control requirements have been temporarily eased. Certain dual-use goods necessary for defence, such as:

- drones,
- optical scopes,
- body armour,
- other equipment

may be imported without a permit for the duration of martial law.



### 9.2. Tax and customs benefits

In addition to special tax frameworks (e.g., those established for participants of industrial parks), there are a number of tax exemptions.

In particular, until 1 January 2026, transactions involving the import of a range of critically important goods are exempt from VAT, including:

- unmanned aerial vehicles (drones);
- scopes, including optical and thermal imaging scopes;
- radio communication devices, anti-drone devices;
- components for such equipment.

Certain goods are exempt from customs duties, including:

- mobile repair workshops used for defence purposes;
- radio-electronic reconnaissance and radio-electronic warfare equipment used for defence purposes;
- binoculars, night vision devices, thermal imagers, protective eyewear, telescopic scopes, and other optical devices for military weapons;
- optical fibres and fibre-optic harnesses, other fibre-optic cables, other optical, navigation and topographic devices and tools used for defence purposes, etc.

These lists are being constantly updated and supplemented, so it is necessary to monitor them closely.

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# 10/ DEFENCE CITY SPECIAL FRAMEWORK



In August 2025, a special legal framework of Defence City has been introduced in Ukraine.

The purpose of the Defence City legal framework is to create favourable conditions for stimulating the development of Ukraine's defence industry, advancing the latest technologies, attracting investment into the industry, and providing the defence forces with modern weapons, military and special equipment.

The framework is effective from the date of entry of the first Defence City resident into the Defence City Register and will last until 1 January 2036.

### 10.1. Defence City resident status

The Defence City legal framework applies to legal entities with the status of Defence City residents, which are subject to a special taxation regime.

A Defence City resident is a legal entity

that has been granted Defence City resident status, as evidenced by a relevant entry in the Defence City Register, and which continues to hold such status.

The Defence City resident status is granted provided that the applicant meets the established requirements, in particular:

- share of qualifying income for the previous calendar year;
- absence of circumstances excluding the possibility of Defence residency.

Defence City resident status may be terminated:

- upon the expiry of the Defence City legal framework;
- voluntarily, based on a corresponding application by the Defence City resident.

Defence City resident status may be

revoked based on a decision of the MoD of Ukraine.

# 10.2. Tax benefits for Defence City residents

The tax benefits include:

- income tax exemption;
- land tax exemption;
- immovable property tax exemption;
- exemption from property tax, other than land tax;
- environmental tax exemption.

### 10.3. Simplified mechanism for international transfer

Business entities that are developers or manufacturers of military goods and have Defence City resident status may export such goods without obtaining authorisation from the Government of Ukraine, which, as a general rule, is prescribed for information constituting state secrets.

The process for applying the simplified procedure for reviewing documents on granting the relevant permission or conclusion when transferring goods internationally under Ukraine's international agreements is determined by the Government of Ukraine.



# 10.4. Simplified customs procedures for Defence City residents

During the period of martial law in Ukraine and for one year from the date of its termination or cancellation, the placement of goods under customs import regimes (in part of the end-use procedure), temporary importation, processing in the customs territory, and processing outside the customs territory shall be carried out subject to authorisation based on a customs declaration and taking into account specific features.

# 10.5. Facilitating relocation and production facilities protection

State authorities and local self-government bodies in Ukraine are obliged to facilitate the relocation of Defence City residents and the implementation of measures to increase the security of the production facilities of Defence City residents.

# 10.6. Protection of information about Defence City residents

During the period of martial law in Ukraine and for one year after its termination or cancellation, general access to public electronic registers of Ukraine is restricted by the holder of the relevant register with respect to information (data) about residents of Defence City, in the manner determined by the government of Ukraine.

Defence City residents who are required to publish:

- annual financial statements;
- annual consolidated financial statements;
- the relevant audit reports;
- management report;
- consolidated management report;
- report on payments to the state;
- consolidated report on payments to the state,

shall publish such reports in full within 3 months after the termination or cancellation of martial law (state of war) for the entire period of non-publication, but no later than 30 days after the

termination or revocation of Defence City resident status.

During martial law (state of war), as well as within three months after its termination or cancellation, the financial reporting data of Defence City residents obtained by state statistics authorities and other providers of official statistics shall not be disclosed. Official state statistical information shall be circulated provided that it is impossible to directly or indirectly identify Defence City residents, taking into account the specific features determined by the State Statistics Service in agreement with the MoD.



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