

Import of materials used for helmet and body armour manufacturing

On 24 July 2015, the Law of Ukraine dated 30 June 2015 amending the Tax Code in relation to special protective equipment came into force.

The Law exempts from VAT the following transactions on import to the customs territory of Ukraine:

- textiles (materials) classified under goods sub-categories 3920 10 89 90, 3920 61 00 00, 3921 90 60 00, 5603 14 10 00, 6914 90 00 00 pursuant to the Ukrainian Classification of Foreign Economic Activity Products which are used for helmet manufacturing;
- textiles (materials) classified under goods sub-category 3920 61 00 00 pursuant to the Ukrainian Classification of Foreign Economic Activity Products (polycarbonate sheets) which are used for body armour manufacturing.

In addition, on 24 July 2015 the Law of Ukraine dated 30 June 2015 amending the Customs Code in relation to special protective equipment came into force.

Pursuant to this Law import to the customs territory of Ukraine of polycarbonate sheets (goods sub-category 3920 61 00 00 pursuant to the Ukrainian Classification of Foreign Economic Activity Products), which are used for body armour manufacturing, shall not be subject to import duty.