The state customs service of Ukraine is a central executive body in Ukraine since December 2019.

the juridical person was created by division of the State Fiscal Service of Ukraine on the State Customs Service of Ukraine and the State Tax Service of Ukraine.

**Advance rulings are available for tree customs matters in Ukraine:**

* the good's tariff classification;
* granting permission to place goods under separate customs regimes.
* the origin of the good;

**Terms**

* acceptance period is 30 days
* valid for 3 years;

**Invalidation**

* no fee is charged to issue an advance ruling;
* more than 3 years since the issuance;
* differences of descriptions from actually declared goods;
* revisions of the related laws or regulations.
* and advance rulings are binding on the subject.

The number of advance rulings on classification: over 250 cases per year

**Advance rulings will be available for customs issues:**

* **the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts (validity - 3 months).**

The bill on amendments to the customs code of Ukraine with regard to the extension of the list of previous decisions and introduction of the mechanism for issuing such preliminary decisions 23.12.2019 submitted to the Cabinet of Ministers Ukraine.

**There are issues with advance rulings realization:**- low level of technical base;
- imperfection of existing regulatory framework;
- level of qualification of officials.

**Development**

the introduction of an open interactive online register of advance ruling on the good's tariff classification is planning in 2020 (taking into account the need to protect commercially confidential information) .

the introduction of custom software will lead to the ability to view data over the internet, will provide users a simple search for classification solutions by keyword or product code.