

IMPACTA LAW

STATE INCENTIVES FOR SIGNIFICANT INVESTMENT PROJECTS IN UKRAINE ("INVESTMENT NANNY")

"Investment Nanny" initiative aims to stimulate large investments in Ukraine's industrial sector by offering structured state-backed support and incentives. With the state as a party to each agreement, this program helps provide security and reduce political risks, encouraging economic resilience through both foreign and domestic capital.

ELIGIBILITY CRITERIA

✓ INDUSTRY FOCUS

- **Manufacturing**
(excluding tobacco and certain alcoholic products)
- **Biogas and Biomethane Processing**
- **Mineral Extraction**
for further processing/enrichment
(excluding coal, oil, and gas)
- **Waste Management**
- **Transport, Logistics, and Storage**
- **Healthcare**
- **Postal and Courier Services**
- **Tourism and Leisure**
- **Education, Art, Culture, and Sports**
- **Scientific and Technical Activities**
- **IT and Telecommunications**, among other sectors

✓ INVESTMENT SCOPE

Capital allocated toward the construction, modernisation, and refitting of facilities, along with the acquisition of equipment and infrastructure development

✓ MINIMUM CAPITAL THRESHOLD

over **EUR 12 mln**

✓ IMPLEMENTATION TIMELINE

Project completion within

5 years

Duration of the investment agreement

up to 15 years

✓ IMPLEMENTATION TIMELINE

10 to 50 new jobs
depending on the salary level

✓ INVESTMENT COMMENCEMENT

Investments made within

18 months prior to the application submission may also be included, provided that they do not exceed 30% of the total investment

INVESTOR REQUIREMENTS

Eligible investors must establish a legal entity under Ukrainian law to execute an investment project.

N.B.
The initiative excludes PPP, concessions, privatisations, and production-sharing agreements

The first four projects were approved over the past year, attracting investments in the agricultural, tourism, and resort sectors.

In 2026, it is expected that around **UAH 4.8 billion** will be allocated from the state budget to finance business grants, the development of industrial parks, and investment projects.

SCOPE OF STATE SUPPORT

up to 30%
of capital investment over the project's duration (up to 15 years)

BENEFITS AND SUBSIDIES UNDER THE INVESTMENT NANNY INITIATIVE

★ TAX AND CUSTOMS RELIEF (VALID UNTIL 1 JANUARY 2035)

- CIT exemption for 5 years
- Exemption from VAT and customs duties on certain categories of new equipment and machinery imports (*manufactured within 3 years prior to import*)

★ FINANCIAL SUPPORT FOR INFRASTRUCTURE

Funding or reimbursement for constructing and connecting engineering and transport infrastructure facilities

★ LAND TAX BENEFITS

Possible reduction or exemption from land taxes or lease payments, determined locally

★ ADDITIONAL INVESTMENT ADVANTAGES

- Lease opportunities for state- and municipally-owned land without competitive bidding, with a right to future priority purchase
- Exemption from loss compensation in forestry production
- Application of Ukrainian laws effective at agreement execution, ensuring regulatory stability
- Possibility to choose international arbitration for dispute resolution

CONTACT US FOR MORE INFORMATION



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