

Annex I: Schedule of Ukraine – Text of the 2023 Canada - Ukraine Free Trade Agreement

The 2017 CUFTA will remain in force until entry into force of the 2023 modernized agreement. Until such time, please refer to the [2017 CUFTA text](#) for information on the existing trade agreement between Canada and Ukraine.

Introductory Notes

1. **Description** provides a general non-binding description of the measure for which the entry is made.
2. **Obligations Concerned** specifies the obligations referred to in Article 17.18 (Non-Conforming Measures) and Article 18.7 (Reservations) that do not apply to the listed measures.
3. In the interpretation of an entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is taken. To the extent that:
 - (a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified prevails over all other elements; and
 - (b) the **Measures** element is not so qualified, the **Measures** element prevails over other elements, unless a discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element prevails, in which case the other elements prevail to the extent of that discrepancy.

Reservation I-U-1

Sector:

All Sectors

Sub-Sector:

Obligations Concerned:

National treatment (Article 17.6)

Measures:

Land Code of Ukraine on 25.10.2001 № 2768-III

Tax Code of Ukraine on 02.12.2010 № 2755-VI

Economic Code of Ukraine on 16.01.2003 № 436-IV

Civil Code of Ukraine on 16.01.2003 № 435-IV

Forest Code of Ukraine on 21.01.1994 № 3852-XII

Water Code of Ukraine on 06.06.1995 № 213/95-BP

Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine Regarding Conditions of Transfer of Agricultural Land" on 31.03.2020 № 552-IX

Law of Ukraine "On Land Lease" on 06.10.1998 № 161-XIV

Law of Ukraine "On Lease of State and Communal Property" on 03.10.2019 № 157-IX

Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine" on 15.04.2014 № 1207-VII

Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine Regarding the Creation of Conditions for Ensuring Food Security in Martial Law" on 24.03.2022 № 2145-IX

Law of Ukraine "On Sanctions" on 14.08.2014 № 1644-VII

*Law of Ukraine "On the State Land Cadastre" on 07.07.2011
№ 3613-VI*

Law of Ukraine "On State Registration of Real Property Rights and Encumbrances" on 01.07.2004 № 1952-IV

*Cabinet of Ministers of Ukraine (CMU) Resolution "On Adoption of Model Land Lease Contract" on 03.03.2004
№ 220*

CMU Resolution "On Approval of the Procedure for Maintaining the State Land Cadastre" on 17.10.2012 № 1051

*CMU Resolution "On approval of the Procedure for verification of the compliance of the purchaser or owner of the agricultural plot of land with the requirements specified in Article 130 of the Land Code of Ukraine" on 16.06.2021
№ 637*

Description:

Investment

Land ownership

1. Foreign citizens and persons without citizenship have no right to acquisition into property of agricultural lands. Foreign citizens and persons without citizenship do not have a right to acquire free of charge land plots, which belong to the State, and municipal property, or to privatize land plots previously given to them to use.
2. Foreign legal persons may acquire property rights only for land plots of non-agricultural designation in the territory of populated localities in case of acquisition of real estate objects related with business activity carried out in Ukraine, and outside inhabited localities - in case of acquisition of real estate objects.
3. Forests may belong only to citizens and legal persons of Ukraine.
4. There are no restrictions on the rent of land by foreigners and foreign legal entities.
5. The acquisition of land ownership may be prohibited for natural and legal persons that are subject to sanctions, in the form of a prohibition on the conclusion of transactions for the acquisition of land ownership, as well as for persons related to them.
6. During martial law, land relations in Ukraine shall take into account the following features:
 - (a) agricultural land plots of State and communal ownership shall be provided for use only for commercial agricultural production;
 - (b) the formation of land plots of State and communal property, unclaimed and unallocated land plots, as well as land plots that remained in collective ownership and were leased by local self-government bodies, except for those leased for commercial agricultural production for a period of up to one year of agricultural land plots of State and communal ownership (except for those that are in permanent use by persons who do not belong to State, communal enterprises, institutions, organizations), as well as remaining land plots in the collective ownership

of a collective agricultural enterprise, an agricultural cooperative, an agricultural joint-stock company, unallocated and unclaimed land plots, and land shares (shares), is prohibited;

- (c) land auctions regarding the rights of lease, emphyteusis, superficies regarding land plots of agricultural purpose of State, and communal property shall not be conducted; and
- (d) the announcement of new land auctions regarding the acquisition of the right to lease, emphyteusis, superficies for agricultural land plots of state, and communal property are prohibited.

Reservation I-U-2

Sector:

Professional services

Sub-Sector:

Notary services

Obligations Concerned:

Market Access (Article 18.5)

Measures:

Law of Ukraine "On Notariate" on 02.09.1993 № 3425-XII

Law of Ukraine "On Licensing of Economic Activity Types" on 02.03.2015 № 222-VIII

Procedure for Admission of Persons to the Qualification Examination and Qualification Examination by the Higher Qualification Commission of Notaries, approved by the Order of the Ministry of Justice of Ukraine of 28.07.2011 № 1905/5

Procedure for Issuing Certificates of the Right to Engage Notarial Activity, approved by the Order of the Ministry of Justice of Ukraine on 11.07.2012 № 1043/5

Description:

Cross-Border Trade in Services

Only citizens of Ukraine are permitted to supply notary services.

Reservation I-U-3

Sector:

Professional services

Sub-Sector:

Legal services

Obligations Concerned:

Market Access (Article 18.5)

Measures:

Law of Ukraine "On Enforcement Proceedings" on 02.06.2016 № 1404-VIII

Law of Ukraine "On Bodies and Persons Ensuring Enforcement of Court Decisions and Decisions of Other Bodies" on 02.06.2016 № 1403-VIII

Procedure for Admission into the Profession of Private Executive, approved by the Order of the Ministry of Justice of Ukraine on 25.10.2016 № 3053/5

Law of Ukraine "On Licensing of Economic Activity Types" on 02.03.2015 № 222-VIII

Description:

Cross-Border Trade in Services

Only citizens of Ukraine may be private enforcement agents who must be authorised by the State to carry out activities for the enforcement of decisions under the procedure established by law.

Reservation I-U-4

Sector:

Professional services

Sub-Sector:

Legal services

Obligations Concerned:

Market Access (Article 18.5)

Measures:

*Code of Ukraine on Bankruptcy Procedures on 18.10.2018
№ 2597-VIII*

Regulation on the system of preparation and retraining of persons who intend to carry out the activities of the arbitration manager, preparation and retraining of arbitration managers, their training in cases of bankruptcy of insurance organizations, approved by the Order of the Ministry of Justice of Ukraine on 13.08.2019 № 2536/5

Procedure for Passing the Qualification Examination by Persons Who Intend to Perform the Activities of the Arbitration Manager, approved by the Order of the Ministry of Justice of Ukraine on 13.08.2019 № 2535/5

Law of Ukraine "On Licensing of Economic Activity Types" on 02.03.2015 № 222-VIII

Description:

Cross-Border Trade in Services

Only citizens of Ukraine may be arbitration managers.

Reservation I-U-5

Sector:

Professional services

Sub-Sector:

Legal services

Obligations Concerned:

Market Access (Article 18.5)

Measures:

Law of Ukraine "On State Registration of Corporeal Rights to Real Estate and Their Encumbrances" on 01.07.2004 № 1952-IV

Law of Ukraine "On State Registration of Legal Entities and Natural Persons – Entrepreneurs" on 15.05.2003 № 755-IV

Qualification requirements for state registrars, approved by the Order of the Ministry of Justice of Ukraine "On the Settlement of Relations Related to the Status of the State Registrar" on 29.12.2015 № 2790/5

Description:

Cross-Border Trade in Services

Only citizens of Ukraine may be state registrars.

Reservation I-U-6

Sector:

Professional services

Sub-Sector:

Auditing services

Obligations Concerned:

Market Access (Article 18.5)

Measures:

Law of Ukraine "On audit of financial statements and auditing" on 21.12.2017 № 2258-VIII

Description:

Cross-Border Trade in Services

An audit report must be confirmed by an auditor or auditing firm that operates pursuant to the legislation of Ukraine.

Reservation I-U-7

Sector:

Communication services

Sub-Sector:

Postal and Courier Services (including express delivery services) [Footnote1](#)

Obligations Concerned:

Market Access (Article 18.5)

Measures:

Law of Ukraine "On Postal Communications" on 03.11.2022 № 2722-IX

Law of Ukraine "On Licensing of Economic Activity Types" on 02.03.2015 № 222-VIII

Description:

Cross-Border Trade in Services

1. Licensing systems may be established for which a general Universal Service Obligations exists. These licenses may be subject to particular universal service obligations and/or financial contribution to a compensation fund.

2. Licensing may be required for [Footnote2](#):

- (a) Handling of addressed written communication on any kind of physical medium [Footnote3](#), including Hybrid mail service and Direct mail;
- (b) Handling of addressed parcels and packages [Footnote4](#);
- (c) Handling of addressed press products [Footnote5](#);
- (d) Handling of items referred to in (a) to (c) above as registered or insured mail.

Reservation I-U-8**Sector:**

Educational Services

Sub-Sector:

Primary education services

Secondary education services

Higher education services

Obligations Concerned:

Market Access (Article 18.5)

National Treatment (Articles 18.3 and Article 17.6)

Measures:

Law of Ukraine "On Licensing of Economic Activity Types" on 02.03.2015 № 222-VIII

Law of Ukraine "On Education" on 05.09.2017 № 2145-VIII

Law of Ukraine "On Vocational and Technical Education" on 10.02.1998 № 103/98-BP

Law of Ukraine "On the Professional Pre-higher Education" on 06.06.2019 № 2745-VIII

Law of Ukraine "On Comprehensive General Secondary Education" on 16.01.2020 № 463-IX

Law of Ukraine "On Extracurricular Education" on 22.06.2000 № 1841-III

Law of Ukraine "On Preschool Education" on 11.07.2001 № 2628-III

Law of Ukraine "On Higher Education" on 01.07.2014 № 1556-VII

Description:

Cross Border Trade in Services and Investment

In line with Ukrainian legislation, only a citizen of Ukraine may be the head of an educational institution, notwithstanding the type of ownership.

Reservation I-U-9

Sector:

Recreational, cultural and sporting services

Sub-Sector:

News agency services

Obligations Concerned:

Market Access (Article 18.5)

National Treatment (Article 17.6)

Measures:

Law of Ukraine "On Licensing of Economic Activity Types" on 02.03.2015 № 222-VIII

Law of Ukraine "On the media" on 13.12.2022 № 2849-IX

Description:

Cross-Border Trade in Services and Investment

In line with Ukrainian legislation, foreign investment in news agencies publishing in electronic media, print media, photography, cinema, audio, video, and other formats not forbidden by the current legislation of Ukraine, is limited to 35 percent.

Reservation I-U-10

Sector:

Road transport services

Sub-Sector:

Passenger transportation

Freight transportation

Obligations Concerned:

Market Access (Article 18.5)

Measures:

Law of Ukraine "On Licensing of Economic Activity Types" on 02.03.2015 № 222-VIII

Licensed conditions of implementation of economic activity on transportation of passengers, dangerous goods and dangerous wastes by road transport, international carriages of passengers and loads road transport, approved by CMU Resolution of 02.12.2015 № 1001

Description:

Cross-Border Trade in Services

1. Persons engaged in passenger and goods transport must be registered as legal persons in the territory of Ukraine.
2. For the purposes of this entry, registration does not set requirements regarding the extent of foreign ownership.

Reservation I-U-11

Sector:

Transportation

Sub-sector:

Water Transportation

Obligations Concerned:

National Treatment (Articles 18.3 and 17.6)

Measures:

The Merchant Shipping Code of Ukraine on 23.05.1995 № 176/95-BP

Law of Ukraine "On Internal Waterways Transport" of 03.12.2020 № 1054-IX

Procedure for the registration of vessels in the State Shipping Registry of Ukraine and the Shipping Book of Ukraine, approved by the *Order of the Ministry of Infrastructure of Ukraine* on 11.04.2022 № 203

Description:

Cross Border Trade in Services and Investment

1. The right to fly the State Flag of Ukraine shall be granted to a vessel owned by:

- (a) a natural person that is a citizen of Ukraine; or
- (b) a legal person registered in the territory of Ukraine. For greater certainty, registration does not set requirements regarding the extent of foreign ownership.

2. A vessel registered in a foreign country, which was chartered under a bareboat charter, may be registered in Ukraine for the duration of the charter in the event of temporary termination of its registration in another or in a previous country.

3. Registration of vessels in the State Shipping Registry of Ukraine and the Shipping Book of Ukraine is prohibited for:

- (a) ships whose owners are citizens of a state recognized by Ukraine as an aggressor state or an occupying state; legal persons registered in the territory of a state recognized by Ukraine as an aggressor state or an occupying state; legal persons registered in the territory of Ukraine, the participants (shareholders, members) or ultimate beneficiaries who are citizens of a state recognized by Ukraine as an aggressor state or an occupying state; or legal entities registered on the territory of Ukraine, the participants (shareholders, members) or ultimate beneficiaries of which are the state, recognized by Ukraine as an aggressor state or an occupying state; and
- (b) natural and legal persons to whom special economic and other restrictive measures (sanctions) have been applied in accordance with the Law of Ukraine "On Sanctions".

4. Registration of vessels in the State Shipping Registry of Ukraine is prohibited for:

- (a) oil tankers that do not meet the requirements for double hull or equivalent construction laid down in Regulations 19 and 28 of Annex I to the International Convention for the Prevention of Pollution from Ships, 1973, as amended by the 1978 Protocol thereto, as well as oil tankers 25 years of age and older after the date of delivery of the vessel, which is determined by clauses 28.1 - 28.9 of Rule 1 of the specified Appendix;
- (b) vessels that have been detained in seaports by port state control inspectors during control within the framework of established port state control systems (regional memorandums of understanding on port state

control of vessels) more than three times during the last 36 months immediately prior to the submitting an application for registration in the State Shipping Registry of Ukraine; and

- (c) from 2025: vessels aged 35 years or more.

Reservation I-U-12

Sector:

Trade-Related energy

Sub-Sector:

Prospecting, exploring for and producing hydrocarbons

Obligations Concerned:

National Treatment (Article 17.6)

Measures:

Law of Ukraine "On Oil and Gas" on 12.07.2001 № 2665-III

Subsoil Code of Ukraine on 27.07.1994 № 132/94-BP

Law of Ukraine "On Defence of Ukraine" on 06.12.1991 № 1932-XII

Law of Ukraine "On Sanctions" on 14.08.2014 № 1644-VII

Description:

Investment

1. Subsoil use can be prohibited for natural and legal persons which are subject to sanctions, as well as for persons related to them.
2. For greater certainty, the types of sanctions that can be imposed include, but are not limited to, the following:
 - (a) preventing the withdrawal of capital from Ukraine;
 - (b) suspending the performance of economic and financial obligations; and
 - (c) cancelling or suspending licences and other permits required for a certain type of business activity, in particular, cancelling or suspending special subsoil use permits.

Footnotes

Footnote 1

The commitment on postal and courier services and express delivery services applies to commercial operators of all forms of ownership, both private and state.

[Return to footnote1referrer](#)

Footnote 2

For the purpose of the following commitments, written communication excludes simple letters weighing less than 50 grams and postcards.

[Return to footnote2referrer](#)

Footnote 3

E.g. letter, postcards.

[Return to footnote3referrer](#)

Footnote 4

Books and catalogues are included in this subsector.

[Return to footnote4referrer](#)

Footnote 5

Magazines, newspapers and periodicals.