

Trade and Tax Treaties

Switzerland and Ukraine benefit from a well-established legal framework supporting bilateral trade, investment and cross-border business. SU-CCC helps its members understand these agreements, identify opportunities and connect with the right professional and institutional partners.

Key Figures

CHF 831 million	USD 3.1 billion	Since 2012	CHF 1.5 billion
Bilateral trade volume in 2021	Swiss investment in Ukraine in 2020	EFTA–Ukraine Free Trade Agreement in force	Swiss Ukraine Country Programme 2025–2028

Main Agreements

Agreement or framework	Status and key dates	Relevance for businesses
EFTA–Ukraine Free Trade Agreement	Signed on 24 June 2010; in force since 1 June 2012	Reduces or eliminates customs duties and facilitates trade between Ukraine, Switzerland and the other EFTA states.
Modernised EFTA–Ukraine Free Trade Agreement	Signed on 8 April 2025; entry into force subject to completion of the respective approval procedures	Extends the framework to areas including e-commerce, SMEs, sustainable development, public procurement, intellectual property and trade facilitation.
Switzerland–Ukraine Agricultural Agreement	In force since 1 June 2012	Provides preferential market access for selected agricultural products. Product-specific conditions and rules of origin apply.
Double Taxation Agreement	Original agreement signed on 30 October 2000; amendment protocol in force since 16 October 2020	Helps prevent the same income or capital from being taxed in both countries and provides mechanisms for resolving cross-border tax matters.
Tax treaty rates	Subject to eligibility, beneficial-ownership and anti-abuse requirements	Maximum withholding tax under the treaty is generally 5% on qualifying corporate dividends, 15% on other dividends, and 10% on interest and royalties.
Bilateral Investment Protection Agreement	Signed on 20 April 1995; in force since 17 June 1997	Protects qualifying investments against discriminatory treatment, unlawful expropriation and unjustified restrictions on transfers.
Reconstruction Cooperation Framework	Switzerland has committed CHF 1.5 billion for 2025–2028 as part of a planned CHF 5 billion engagement through 2036	Opens opportunities for Swiss and Ukrainian companies in energy, transport, machinery, construction, water, healthcare and other reconstruction-related sectors.

How SU-CCC Supports Its Members

Members can access practical information and professional connections related to:

- customs duties and rules of origin;
- cross-border taxation and withholding taxes;
- market entry and regulatory requirements;
- investment structuring and protection;
- public procurement and reconstruction projects;
- identification of commercial, legal and institutional partners.

The information presented above is intended as a general overview and does not constitute legal, tax or investment advice. Treaty benefits and applicable rates depend on the specific transaction, corporate structure and current legislation.