

Europe · Tax stamps on excise goods

Ukraine

Paper excise stamps give way to an electronic stamp: a DataMatrix code printed on each unit. The start was moved from 1 January to 1 November 2026.

THE REGIME

SYSTEM	e-Excise: electronic excise stamp (Law No 3173)
CODE ON THE PRODUCT	DataMatrix code on every pack of tobacco, bottle of alcohol and container of e-liquid
AGGREGATION	Check the implementing rules.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: e-Excise: electronic excise stamp.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

1 Nov 2026

Electronic excise stamp replaces paper stamps on alcohol, tobacco and e-liquids

SOURCES

1. LIGA:ZAKON: electronic stamp from 1 November 2026: https://biz.ligazakon.net/ru/news/245308_z-1-listopada-2026--elektronna-marka-zamst-paperovo-nov-obovyazki-dlya-virobnikv-alkogolyu-y-tyutyunu
2. Buhplatforma: e-Excise: <https://buhplatforma.com.ua/news/99154-e-aktsyz-uriad-zaprovadzhuie-elektronni-marky-dlia-alkogoliu-tiutiunu-ta-e-ridyn>

Current version and all sources:
2dtracker.com/country/ukraine.html

Typical steps. This is not legal advice: check the regulation itself.