

[Введіть текст]

**Ministry of Education and Science of Ukraine  
State University of Trade and Economics  
Department of International Management**

## Final qualifying paper

on the topic:

**« Organization of imports of alcohol drinks from EU countries »  
(based on "Yulana" LLC)**

4<sup>th</sup> year student, 5ab group  
Specialty 073 «Management»,  
Specialization «Management of  
foreign economic activity»

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**Kyiv 2022**

[Введите текст]

**State University of Trade and Economics**

**Faculty** FILT International Management Department

**Speciality,** Management

**Specialization** Management of foreign economic activity

**Approved by**

Head of the department

T. Melnik

“ ” 20

**Task**

**for the final qualifying paper**

**1. Theme of the final qualifying paper**

**“Organization of imports of alcohol drinks from EU countries”**

**Approved by the Rector’s order from 20/12/2021 №4205**

**2. Deadline for the submission of completed final qualifying paper by the student**

**3. Target installation and initial data to final qualifying paper**

**The purpose** of the paper is to define the perspectives of development of the alcohol market of Ukraine and EU countries, their features, features of their regulation, as well as a potential of conducting an import operation of EU alcohol to Ukraine.

**The object** of the paper is the ratio of the export potential of the EU countries and the import potential of Ukraine.

**The subject** of the paper is the set of factors which influencing further development of export potential of EU countries and import potential of Ukraine.

4. Contents of the final qualifying paper (list of all chapters and subchapters)

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## 5. Calendar plan of the final qualifying paper

№	Stages of the final qualifying paper	Terms of the final qualifying paper	
		Plan	Fact
1	Approval of the content of the final paper	11/02/2022	11/02/2022
2	Collection of information	27/02/2022	27/02/2022
3	Writing and submitting for review the first chapter of the final paper	15/04/2022	15/04/2022
4	Writing and submitting for review the second chapter of the final paper	01/05/2022	01/05/2022
5	Writing and submitting for review the third chapter of the final paper	13/05/2022	13/05/2022
6	Check of the final paper	25/05/2022	25/05/2022
7	Completion of the final paper	03/06/2022	03/06/2022

6. Date of issuance of the task “ ” \_\_\_\_\_ 20\_\_
7. Scientific adviser of the final qualifying paper Haidutsky A.P.
8. Guarantor of the education program Pyankova O.V.
9. The task was accepted by the student Netrevozhko D.K.
10. Resume of scientific adviser about the final qualifying paper

The final qualifying paper of Netrevozhko D. is relevant and devoted to increasing the level of efficiency of import operations of “YULANA” LLC. The final qualifying paper consists of content, introduction, main part (3 chapters), conclusions and recommendations, references, and appendices. The content of the paragraphs fully corresponds to the titles of the parts and the topic of the final qualifying paper. The content and structure of the paper meet the requirements and current standards for obtaining a bachelor's degree.

The final qualifying paper is analyzed due to the theoretical and practical aspects of the improvement of transport operations of the enterprise. The final qualifying paper of Netrevozhko D. is completed, meets the requirements, and is recommended for defense.

Scientific adviser of the final qualifying paper Haidutsky A.P.

(last name, initials, signature)

## 11. Conclusion on the final qualifying paper

The final qualifying paper of student Netrevozhko D.K.

(last name initials)

may be admitted to the defense in the Examination Broad.

Guarantor of the educational program Pyankova O.V.

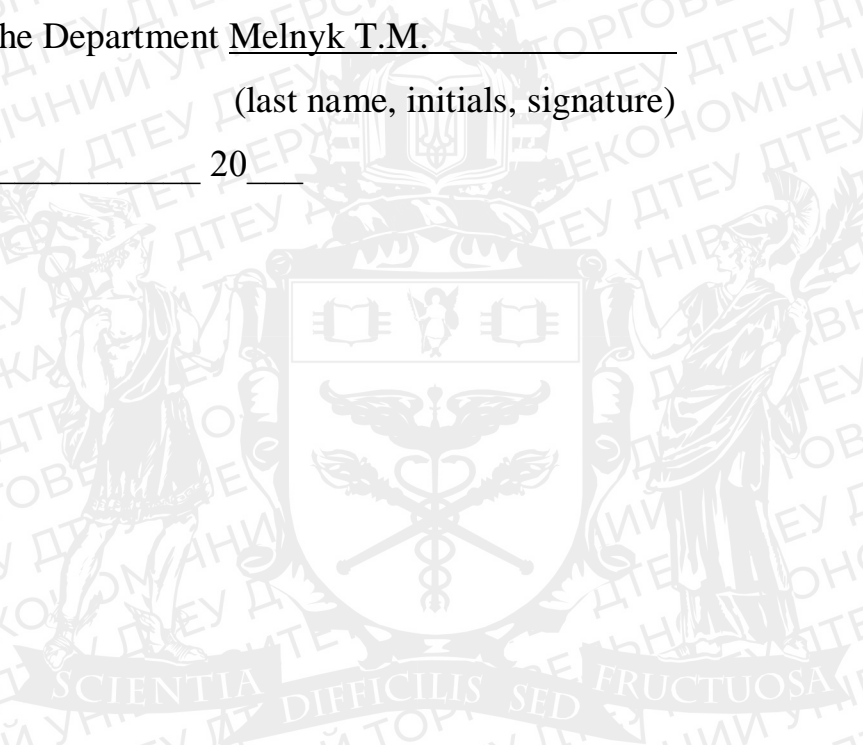
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Head of the Department Melnyk T.M.

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“ ”

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## АННОТАЦІЯ

Нетревожко Д.К. Організація імпорту алкогольних напоїв з країн ЄС.

Випускна кваліфікаційна робота на здобуття ОС «Бакалавр» за спеціалізацією 073 «Менеджмент ЗЕД». – Державний торгово-економічний університет, Київ, 2022.

Випускна кваліфікаційна робота досліджує аспекти розвитку ринку алкогольних напоїв ринку ЄС та України, а також особливості організації імпорту алкоголю в Україну, на прикладі компанії ТОВ «Юлана». Актуальність роботи підтверджується необхідністю аналізу товарної та географічної структури імпорту алкоголю, у зв'язку з тим, що алкогольна продукція посідає провідне місце в споживчому кошику українців. А також, полягає у необхідності визначення особливостей і ризиків, з якими зустрічається компанія під час організації імпортової діяльності.

Автором досліджені товарна та географічна структури ринку алкогольних напоїв країн ЄС та України, а також правовий супровід імпортової операції пов'язаних з обраною товарною групою. На основі отриманих результатів дослідження були встановлені основні тенденції розвитку ринку алкогольних напоїв, визначені можливі ризики, пов'язані з особливостями розвитку обраного ринку, а також ризики, що пов'язані безпосередньо із організацією імпортової діяльності. Була економічно доведена доцільність імпортової операції алкоголю, а також був виконаний прогноз можливих результатів імпортової діяльності.

Ключові слова: алкоголь, імпорт, товарна структура, географічна структура, зовнішня економічна діяльність, ефективність імпортової операції.

[Введіть текст]

## ANNOTATION

Netrevozhko D.K. Organization of import of alcoholic beverages from EU countries.

Final qualification paper for acquisition of ED “Bachelor” in specialization 073 “FEA Management”. - State University of Trade and Economics, Kyiv, 2022.

The final qualifying paper explores aspects of the development of the market of alcoholic beverages in the EU and Ukraine, as well as the peculiarities of the organization of alcohol imports to Ukraine, on the example of Yulana LLC. The relevance of the work is confirmed by the need to analyze the commodity and regional structure of alcohol imports, due to the fact that alcoholic products occupy a leading place in the consumer basket of Ukrainians. Also, it is necessary to determine the features and risks that the company encounters when organizing import activities.

The author studies the commodity and regional structures of the market of alcoholic beverages in the EU and Ukraine, as well as the legal support of import operations related to the selected product group. Based on the results of the study, the main trends in the development of the alcoholic beverages market were identified, as well as possible risks associated with the peculiarities of the selected market and risks directly related to the organization of import activities. The expediency of import operations of alcohol was economically proved, and the forecast of possible results of import activity was executed.

Key words: alcohol, import, commodity structure, regional structure, foreign economic activity, efficiency of import operations

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## INTRODUCTION

**The relevance** of this work is confirmed by the fact that alcoholic products occupy a significant share of the domestic market of Ukraine, not to mention its place in the cultures of the nations of the world. Good, expensive alcohol is a symbol of status and prosperity. also in many ways was a marker of a person's social position. With the signing of the agreement on the Association of Ukraine with the European Union, and the accompanying reduction in duties, the ability to buy high-quality European alcohol for most citizens has increased significantly. And consequently, demand increases, and with it, a desire appears not only to satisfy this demand, but also to study it, understand its trends, predict possible outcomes, and, of course, develop the most effective way to make money on it, with available funds.

From a practical point of view, this paper will provide an idea of the current state of the alcohol market, will identify the main trends in its development, as well as provide explanations for the events that may occur in accordance with the above trends.

**The goal of this research** is to define the perspectives of development of the alcohol market of Ukraine and EU countries, their features, features of their regulation, as well as a potential of conducting an import operation of EU alcohol to Ukraine.

For reaching this purpose will be settled the next tasks:

- Study of the financial condition of Yulana LLC, as a company importing alcoholic products from the EU countries. Growth perspectives, efficiency of business methods.
- Studies of the alcohol market in the EU and Ukraine: determination of the consumption and regulation features, commodity structure, growth prospects, identification of potential suppliers of certain groups of goods.
- Simulation of an import operation to calculate the profitability of alcohol imports from the EU countries, the time intervals of such an operation, and to determine the difficulties that an importer may face in today's market realities.

**The object of final qualifying paper** is the process ratio of the export potential of the EU countries and the import potential of Ukraine.

**Subject of final qualifying paper** is the set of factors which influencing further development of export potential of EU countries and import potential of Ukraine.

The following research methods were used in writing the work: economic-statistical, analytical, logical and others.



## CHAPTER 1. RESEARCH OF FOREIGN ECONOMIC ACTIVITIES OF "YULANA" LLC

### 1.1 Assessment of production and economic activities, financial condition, and total income of "Yulana" LLC

"YULANA" LLC is a Ukrainian legal entity which specializes in importing and wholesaling alcoholic beverages from EU countries.

#### The main activities of the NACE:

- 46.34 Wholesale of beverages;

#### Additional activities are:

-46.19 Activities of intermediaries in trade of a wide range of goods

46.39 Non-specialized wholesale of food, beverages and tobacco

49.41 Freight road transport

56.10 Restaurants and mobile food service activities

68.20 Leasing and operation of own or leased real estate

73.11 Advertising agencies [30].

Company was registered in 2016 and since this time has a stable financial results, which we can see in table 1.1.

*Table 1.1*

#### Dynamics of income, expenses and financial results of "Yulana" LLC for 2018-2020 in ths. UAH

Articles	Year			Absolute deviation			Relative Deviation		
	2018	2019	2020	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
Net income from sales of products (goods, works, services)	41500	48500	56378	13 956,40	7000	7878	50,67%	16,87%	16,24%
Other operating income	325	505	255,4	159,70	180	-249,6	96,61%	55,38%	-49,43%
Other income	7	10	6,7	7,00	3	-3,3	-	42,86%	-33,00%

*Continuation of table 1.1*

Articles	Year			Absolute deviation			Relative Deviation		
	2018	2019	2020	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
Total income	41832	49015	56640,1	13 958,30	7183	7625,1	50,08%	17,17%	15,56%
Cost of goods sold (goods, works, services)	28737	33456,1	36933,5	8 199,70	4719,1	3477,4	39,93%	16,42%	10,39%
Other operating expenses	7926,7	11673,7	16711,1	2 244,70	3747	5037,4	39,51%	47,27%	43,15%
Other expenses	204,2	238,9	237	80,80	34,7	-1,9	65,48%	16,99%	-0,80%
Total costs	36867,9	45368,7	53881,2	10 542,80	8500,8	8512,9	40,05%	23,06%	18,76%
Financial result before tax	4964,1	3646,3	2758,5	3 591,20	-1317,8	-887,8	261,58%	-26,55%	-24,35%
Income tax	893,538	656,334	496,53	659,34	-237,204	-159,804	281,53%	-26,55%	-24,35%
Net profit (loss)	4070,562	2989,966	2261,97	3 045,46	1080,596	-727,996	297,09%	-26,55%	-24,35%

Source: compiled by the author based on the financial statements of the enterprise (Appendix A)

There are several primary patterns to be seen in this table. To begin with, total income is on a downward trajectory. Even while income growth is positive, the rate of growth is slowing. As can be seen, this is owing to a significant decline in operational profit, which has been linked to pandemic restrictions. The firm was re-registered following the crisis in 2014-2015, and it rebuilt its former commercial relationships with partners in 2016 and 2017. This explains the high growth rates from 2017 to 2018. As a result, these numbers are nothing more than a statistical trap that can't be deciphered.

Second major trend is changes in total cost. The biggest part of expenses is cost of goods sold. The company, as a wholesaler, maintains a large staff of managers and accountants and also its own warehouse. In addition, the company also has a small network of retail stores, which, although it is a secondary source of income, is one of the main items of expenditure. For the same reason, we can observe the largest increase in other operating expenses. The final expenses as well as the final incomes have a

decreasing trend. But there are two differences: firstly, in the case of expenses, such a trend is positive for the company, and secondly, unfortunately, expenses are growing faster than revenues. Thus, we can observe a systematic drop in net income. The good news is that the rate of growth of net loss is also decreasing. Which in general means, that based on this data we have the opportunity to approve that the company has a stable financial result and in the coming periods it will have an opportunity to expand.

It can be calculated by finding an average value in absolute deviation. If we take into account changes from 2017 to 2018, we can see that average changes are positive 412,29 ths. UAH, which means that in the next 2 years company's net income will stop decreasing and start to grow. If we omit changes from 2017 to 2018 because of the reasons that were told above, we will see that average changes are positive 352,57 which also means that in the next 2-3 years the company's net profit will start to grow.

In order to ascertain the stability of financial results and the ability of the company to active growth, we must consider the liquidity and solvency ratios. which are compiled in table 1.2.

*Table 1.2*

### **Analysis of liquidity and solvency of “Yulana” LLC for 2018-2020**

Indicator	As of year's end, points			Absolute deviation, points		
	2018	2019	2020	2017-2018	2018-2019	2019-2020
<b>Liquidity indicators</b>						
Current liquidity ratio	1,424	1,501	1,551	0,154	0,077	0,050
Quick liquidity ratio	1,398	1,440	1,510	0,168	0,042	0,070
Absolute liquidity ratio	0,015	0,031	0,007	-0,005	0,016	-0,024
<b>Solvency indicators</b>						
Autonomy ratio	29,18%	35,23%	36,34%	0,085	0,060	0,011
Financial leverage ratio	70,82%	64,77%	63,66%	-0,07	-0,06	-0,01
Asset coverage ratio	149,23%	156,69%	157,09%	0,202	0,075	0,004

Source: developed by the author based on the financial statements of the enterprise (Appendix A)

Liquidity indicator, shows whether the company's current assets are enough to deal with current debts. Thus, the bigger the ratio is, the better. It is desirable that the index be higher than 1. According to the data in the table we can approve that the company has enough current assets to deal with its debt. Moreover, this ability grows with each period.

The only thing that can cause concern is the Low rates of absolute liquidity, which means that the company cannot instantly and painlessly deal with its current liabilities, and its growth trend. With each period, they decrease, which indicates that the company is increasingly beginning to rely on credit funds. Which in turn may mean that the company reaches a level at which it is capable of expansion. All this speaks of the good quality of leadership, and the fidelity of their decisions. This is also confirmed by solvency indicators. Which shows the company has enough total assets to deal with its total debts.

According to solvency indicators the company indeed has an opportunity to maintain and pay off its debts. In the periods under review, we can observe a drop in the share of credit funds in the total number of assets, but the rate of change decreases with each period. Which confirms all of the above, namely that the company may be preparing for a possible expansion. And due to the lack of its assets, it will be forced to sponsor growth by taking on new debts, which it can do, because, as we can see from the assets coverage ratio, the company has enough assets to maintain 1.5 times more liabilities than it has now. To test these assumptions, we must also consider the returns. For this purpose, we need to analyze the profitability indicators which are located in table 1.3

*Table 1.3*

**Dynamics of profitability indicators of “Yulana” LLC for 2018-2020**

Indicators	Years			Absolute deviation		
	2018	2019	2020	2017–2018	2018–2019	2019–2020
Return on assets,%	17,40%	10,64%	6,83%	10,71%	-7,19%	-3,81%
Return on current assets,%	17,83%	10,96%	7,06%	10,56%	-6,87%	-3,90%
Return on non-current assets,%	13,75%	27,71%	47,09%	-168,66%	13,96%	19,38%
Profitability of sales,%	9,04%	6,01%	4,01%	5,31%	-3,03%	-2,00%
Gross return on operating expenses,%	8,96%	5,95%	3,99%	-96,92%	-3,02%	-1,95%

Source: developed by the author based on the financial statements of the enterprise (Appendix A)

Unlike the previous tables, this gives reason to think. In all indicators of profitability, with the exception of the indicator of returns on non-current assets, a significant drop was noticed. The growth of returns on non-current assets is not a critical indicator for a non-production company, due to the specifics of its activities.

The decrease in margins can be explained by the company's attempt to maintain its position in the market. Since large retail chains, which also occupy a large part of the Ukrainian retail alcohol market, mostly have their own logistics departments and are able to independently carry out imports, which significantly reduces costs and increases the profitability of operations.

Such a scenario is unfavorable for Yulana, as it reduces operational profitability and increases the risks of conducting business, as has already been discovered. However, if we consider the rate of reduction in profitability on the right side of the chart, we may conclude that the firm has the potential to grow in 2-3 years. According to the available statistics, the reverse processes will begin during this time period: costs will grow slower than revenue, the percentage of loans in total assets will rise, and profitability will also begin to rise.

This situation is also improved by the fact that a large proportion of the company's sales are technical imports. That is, the company performs imports operation on order, which, firstly, significantly reduce the risks during the sale, because there is already a buyer, and secondly, it allows not to spend its own funds on import, but to lay all the costs on the buyer, which once again strengthens its financial position. Thus, making imports in the form of an intermediary, the company earns on operations under any circumstances, no matter how low the margin is.

## **1.2 Analysis of the import activity of "Yulana" LLC**

In this section it is necessary to analyze the company's import activities. To do this, it is necessary to study the commodity and geographical structure of import activities, as

well as, based on data on the profitability of the company, to determine the effectiveness of its activities and possible related problems.

First, consider the commodity structure of import activities of the enterprise. As already mentioned, “Yulana” LLC is an importer and wholesaler of alcoholic products, mainly from EU countries. Alcoholic beverages, according to the UCGFEA and the harmonized system, belongs to group № 22 (Beverages, spirits and vinegar). This group consists of next types of the product:

2201- Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.

2202 - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009

2203 - Beer made from malt

2204 Wine of fresh grapes, including fortified wines;

2205 - Vermouth and other wine of fresh grapes flavored with plants or aromatic substances

2206 - Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included

2207- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength

2208- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages

2209- Vinegar and substitutes for vinegar obtained from acetic acid

Among them concerning this work only five: 2204, 2205, 2206, 2208 because this group is classified as alcoholic beverages and is excisable [1].



Data on the dynamics of the commodity structure of import activities of the enterprise are presented in table 1.4.

Table 1.4

**Dynamic of commodity structure of “Yulana” LLC for 2018-2020**

Commodity group	Year			deviation	
	2018	2019	2020	2018-2020	2019-2020
2204	67,39%	66,84%	69,39%	2,00%	2,55%
2205	3,57%	-	-	-3,57%	0,00%
2206	6,74%	9,70%	0,56%	-6,18%	-9,13%
2208	5,95%	4,59%	8,89%	2,94%	4,30%
Other	16,36%	18,87%	21,16%	4,80%	2,29%

Source: developed by the author based on the financial statements of the enterprise (Appendix A)

As we can see directly, alcoholic beverages account for about 80% of all imports. Two major groups are wines (2204) and strong alcohol (2208). Wines account for about 70% of all imports, strong alcohol almost 10%, about 20% other, related products: biscuits, coffee, tea, etc.

According to the table, the commodity structure has shifted in favor of wines and strong alcohol, while vermouth and diverse low-alcohol beverages, ciders, perry, and vermouth have been sacrificed. Which is a good decision for a tiny business. Because wines and spirits have a longer shelf life and a greater cost per unit volume. This enables you to lower the cost of moving items and, as a result, boost the profitability of the business. Furthermore, spirits and wines have a better reputation than other drinks, allowing for more price flexibility for these items. It also allows the company to earn more from seasonal events thanks to the presence of its own retail outlets.

In total, it can be argued that the company specializes in importing wines in the first place, and strong alcohol in the second. Such a set of goods is effective for a small enterprise, since it allows to reduce transportation costs, and consequently increase the profitability of operations.

The second important aspect of analysis of import activity is analyzing geographical structure of import activity, data about which are in table 1.5.

*Table 1.5*

**Dynamic of geographical structure of “Yulana” LLC for 2018-2020**

Regions and Countries	Years			Deviation	
	2018	2019	2020	2018-2020	2019-2020
CANADA	6,42%	-	5,37%	-1,05%	5,37%
FRANCE	55,05%	6,87%	4,54%	-50,51%	-2,33%
GEORGIA	-	-	3,72%	3,72%	3,72%
ITALY	27,52%	30,42%	42,49%	14,96%	12,07%
LATVIA	-	22,53%	2,06%	2,06%	-20,47%
MEXICO	-	0,18%	-	0,00%	-0,18%
POLAND	3,67%	0,13%	-	-3,67%	-0,13%
PORTUGAL	-	-	6,19%	6,19%	6,19%
SPAIN	7,34%	38,87%	20,64%	13,30%	-18,23%
UNITED KINGDOM	-	0,79%	1,36%	1,36%	0,57%
USA	-	0,21%	13,62%	13,62%	13,41%

Source: developed by the author based on the financial statements of the enterprise (Appendix A)

The information in the table above clearly conforms to the information provided before. The fact that wine-producing nations have the highest shares of the enterprise's import volume: France, Spain, and Italy, which account for more than half of the overall volume of import operations. Latvia, the United States, the United Kingdom, and Poland are in second rank as producers or intermediaries in transportation of strong alcohol.

A large fall in France's portion of the enterprise's import activities, as well as an increase in Italy and Spain's share, are among the most notable developments to observe. To begin with, this may be explained by the company's expansion of its brand portfolio, which naturally results in a redistribution of shares in the regional structure. Second, the characteristics of the commodities, which will be explored in the next section, might create such modifications. Thirdly is connected to the statistical problem.

The fact is that the phenomenon of intermediary companies is widespread in the alcohol industry. Which unite many independent manufacturers, thereby simplifying the sale of goods. Such companies are present in Italy, France and Spain, bringing together independent family wineries. And also, in Scotland uniting independent whiskey distilleries.

Because of intermediate businesses, the geography of operations simultaneously increases and narrows, it might be difficult to adequately depict the real geographic structure in this regard. This might explain the inclusion of nations like Latvia and Canada, which appear to be out of the ordinary at first look. But the main thing that we can note is the main patterns. The countries with the largest share in the company's import operations are wine-producing countries, such as France, Italy and Spain, while in second place are spirits-producing countries, such as the UK and the United States.

The company itself conducts import operations mainly according to the ex-works rule, less often according to the FCA rule. This is due to the fact that European alcohol producing companies, in principle, do not agree to other conditions, since they often do not have their own logistics departments and they are not able and unwilling to engage in transportation, in addition to the main field of activity. The company does not use cargo insurance during import, due to low risks during transportation, as well as the use of logistics companies, as well as the desire to reduce costs, because, as already mentioned, the company tries to offer goods at a low price in order to stay on the market. The form of payment is often 100% prepayment, as European companies do not trust Ukrainian ones, for a sum of reasons, which is why they try to close deals as soon as possible. In general, the situation seems to be difficult, but given the current realities, it is commonplace. And as we can see, Yulana LLC is coping with the problems and risks.

## Chapter 2. JUSTIFICATION FOR CHOOSING A COUNTRY FOR ORGANISATION OF ALCOHOLIC BEVERAGES IMPORTS.

### 2.1. Determination of the main trends in the EU alcohol market.

This report will analyse the volumes of alcoholic beverage exports from EU countries, the dynamics of value and quantitative export volumes, the dynamics of price levels and commodity structure, and the significant trends in the monitored market and primary producing countries based on this data.

To attain these objectives, it is required to first evaluate the value of exports, which may be found in table 2.1.

Table 2.1

#### Dynamic of exported value of alcoholic beverages of EU countries for 2017-2021 in ths. USD.

Country	Years					Diviations in%			
	2017	2018	2019	2020	2021	2017-2018	2018-2019	2019-2020	2020-2021
EU 28	53582605	58369602	57978701	53081336	64595748	8,93	-0,67	-8,45	21,69
France	15805191	16948626	16636953	15037740	19774161	7,23	-1,84	-9,61	31,50
Italy	8125768	9076877	9187431	9137498	10798913	11,70	1,22	-0,54	18,18
UK	8761612	9528567	9435573	6930633	8940668	8,75	-0,98	-26,55	29,00
Spain	4233346	4644760	4303541	4167347	4918760	9,72	-7,35	-3,16	18,03
Germany	4119950	4275536	4027505	3452764	4062546	3,78	-5,80	-14,27	17,66
Nether	3150907	3376456	3454465	3467292	3960090	7,16	2,31	0,37	14,21
Belgium	2295101	2586806	2763766	2802171	3434262	12,71	6,84	1,39	22,56
Ireland	1384598	1274296	1760514	1527714	1823919	-7,97	38,16	-13,22	19,39
Portugal	1106756	1243689	1129894	1197260	1326862	12,37	-9,15	5,96	10,82
Danmark	586972	649887	606249	583445	768109	10,72	-6,71	-3,76	31,65

Source: developed by the author based on [11-17; 20; 22-23; 27]

The top ten alcohol exporting countries in the EU are included in this table. Over all, they account for approximately 90% of all EU exports in terms of value. France (approximately 30% of all EU alcohol exports), Italy (16 % on average of all exports), and the United Kingdom are the biggest exporters (15 % in average of all exports). Based

on the dynamics given on the right side of the table, we can detect a positive trend in the market's development. During the time period under consideration, alcohol exports increased by more than 23% on average. The countries with the biggest growth include Italy, Belgium, Ireland, and Denmark. Every country is growing at a pace of more than 30%. Belgium has a growth rate of around 50%. Significant rises have also been recorded in France, the Netherlands, and Spain. The top three countries have growth rates of more than 25%, while Spain has a rate of more than 16%. The UK and Germany have the weakest growth rates, with the UK at 2% and Germany at -1.39 percent.

In all of the analyzed periods, we can distinguish two phases of deterioration: 2018-2019 and 2019-2020. The second phase may be explained simply by coronavirus restrictions, which have severely damaged foreign trade. The trade war between the United States and the European Union, which began as a result of aviation sector subsidies, explains the first phase. During this period, the US increased import levies on common EU products including cheese and wine, as well as non-aviation items. Scotch and Irish whiskey import levies have also been raised. Despite this, income from Irish spirits exports to the United States climbed by 20%, and the number of deliveries increased by more than 13%. Overall, earnings from the export of strong alcohol from Ireland climbed by 38.16 percent, the highest rise during this time period. The recovery from the epidemic, as well as the conclusion of the US-EU confrontation, have marked recent time. [18; 25; 26].

The commodity structure of EU alcohol exports is the next significant factor to analyze. As shown in figure 2.1, one aspect of the alcohol market is that it clearly demonstrates country specialization in the manufacturing of certain appellation groupings of items.

Country	Code	Product label	Average share in volume of exported value
France	2204	Wine of fresh grapes, incl. fortified wines...	65,80%
Italy	2204	Wine of fresh grapes, incl. fortified wines...	80,00%
United Kingdom	2208	Undenatured ethyl alcohol of an alcoholic strength of < 80%...	85,25%

Country	Code	Product label	Average share in volume of exported value
Spain	2204	Wine of fresh grapes, incl. fortified wines...	73,63%
Germany	2203	Beer made from malt	33,76%
	2208	Undenatured ethyl alcohol of an alcoholic strength of < 80%...	33,73%
Nether	2203	Beer made from malt	58,77%
Belgium	2203	Beer made from malt	68,86%
Ireland	2208	Undenatured ethyl alcohol of an alcoholic strength of < 80%...	79,50%
Portugal	2204	Wine of fresh grapes, incl. fortified wines...	81,29%
Danmark	2203	Beer made from malt	44,48%
	2204	Wine of fresh grapes, incl. fortified wines...	30,29%

**Fig. 2.1. The main nomenclature group of goods in the export structure of the EU countries for 2017-2021**

Source: developed by author based on [ Appendix B.1]

The primary export product of the country is clearly indicated in this table. It is the wine for France, Italy, Spain, and Portugal. This is beer in the Netherlands, Belgium, Germany, and Denmark. This is a strong alcoholic beverage in Ireland and the United Kingdom. Nonetheless, their percentage of overall export volume stays relatively consistent.

The changes in absolute values confirm the findings reached based on the data in the preceding table. Almost all commodity groups in the nations under consideration are seeing a significant increase, with the group 2206 and 2205 experiencing particularly rapid growth. The countries with the highest rates are Portugal (1094.73%) and Ireland (373%). Wine exports from non-wine-producing nations like Belgium, Denmark, and the Netherlands are also on the rise (see appendix B.1). The trade war between the US and the EU explains these trends.

The actual volume of exports and the price level are the next things to look at. Appendix B.2 contains information on the physical amount of exports.

Based on these statistics, we can see that the main difference in the structure of exports is that beer ranks first in terms of volume in many countries. So, in the wine-

producing states, wine occupies the first place, and the goods of group 2203 take the second place instead of the usual strong alcohol, as shown in table 2.1. Beer in this situation is explained simply. Let's start with the fact that beer is a product that is consumed regularly. Second, as seen in Appendix C, beer is much cheaper than alternatives. Despite general increases in export quantities in absolute terms, the percentage of beer in the export structure of the top beer exporting nations, such as Germany, the Netherlands, Belgium, and Denmark, is declining. For the whole time under consideration, Italy has the highest growth rate of 35.3 %, while France has the highest declining rate of 21.81 %.

In terms of strong alcohol, the United Kingdom is the clear leader, accounting for 77.81% of overall exports of all considered countries in 2021. In second and third position, respectively, are France (17.53 %) and Italy (12.14 %). In Germany, the percentage of strong alcohol in the physical structure of exports remains steady at around 10%, with an annual growth rate of 0.7 %. Strong alcohol accounted for around 20% of all alcohol exports in Ireland. However, in 2021, there was a significant increase to 32.2%, which may be explained by the conclusion of the US-EU trade war. The largest growth for the entire period under review was observed in Belgium - 457.79%. The largest drop was seen in Denmark - 43.24%.

The figures on wines will come as no surprise. except that the top three from the previous ranking will be inverted here. Spain comes in top, Italy second, and France third. Their overall wine export share is roughly 80% of all EU wine exports. Spain accounts for almost 30% of total European wine exports, with a minor positive growth tendency of 0.76 % each year. Italy also accounted a nearly 30% of a market and an annual growth rate of 0.95 %. France has a negative trend of 5.56 % of declining each year, with a maximum of 20%. Germany and Portugal are two other major EU wine producers. Their proportion of pan-European wine exports is less than 10%, yet they produce distinctive goods like port wine and German varietal wines. Reverse growth tendencies also exist in countries. A 1% annual decrease in the number of physical exports in Germany. Portugal

has an average annual growth of 2.59 %. Belgium had the highest growth rate, at 332.76% over five years. Ireland's largest decline in 5 years is 34.95 %.

The price dynamics, which are illustrated in Appendix B.3, are the third factor to evaluate.

At \$16,430 per ton, the UK offers the most expensive wines from the nations in question. The French and the Danish are in second and third position, respectively. German, Italian, and Portuguese wines are all in the mid-price bracket. Spanish wines are the cheapest wines in the entire EU, only Slovak wines (611\$ per ton) are cheaper than Spanish wines. Malta sells the most expensive wines in the EU, at \$53,500 per ton. Ireland had the highest growth rate over the last five years, averaging over 30% every year.

Maltese beer is the most costly in the EU, costing \$1,444 per ton. The most expensive beer comes from the United Kingdom, followed by the Netherlands and Belgium. Beer from Germany and Denmark falls into the middle-range group. At \$706 per ton, Ireland has the cheapest beer among the countries studied. Hungarian beer is the cheapest in the European Union, costing \$429 a ton. Spain has the best growth pattern of all the countries studied, with an average annual growth rate of 6.36%. Portugal saw the highest loss of 0.63%. The Netherlands has the fastest growth rate among beer-producing countries, at 3.04 % each year. Germany has the lowest annual rate of 2.06%.

France produces the most expensive beverages in terms of strong alcohol, at \$13,647 per ton in 2021. Following that are the watched countries of Denmark, Ireland, and the United Kingdom, in that sequence. German strong alcohol is in the middle-range group. Portugal and the Netherlands make the cheapest beverages. Slovakia has the cheapest beverages in the entire EU, at \$2,118 per ton. Denmark had the greatest average annual growth rate of 15.61%. Belgium saw the steepest loss, at -20.04% each year [27].

The last factor to consider is rivals importing alcoholic beverages from the EU. As shown in Appendix D, the top 10 richest nations in the world account for more than 60% of total imports; in these lists, the United States leads in wine and spirits imports, followed by developed Asian countries such as China and Japan, with other EU countries



occupying the remaining positions. The percentage of these ten nations represented has a primarily negative trend. Only beer imports have maintained a consistent growth rate of about 2% each year.

To round off this part, based on the data obtained in table 2.2, forecast the likely positions of the alcohol market in the European Union for 2022.

Table 2.2

**Commodity structure of exported value of alcohol of EU for 2017-2021 in ths. USD**

Code	Product label	2017	2018	2019	2020	2021
2204	Wine of fresh grapes, incl. fortified wines...	24670379	26862827	25932392	24864118	3070792
2208	Undenatured ethyl alcohol of an alcoholic strength of < 80%....	19674453	21580290	22109973	18239553	2323867
2203	Beer made from malt	7986120	8542095	8588638	8551078	9015991
2206	Cider, perry, mead and other fermented beverages...	839380	912104	871002	924048	1044745
2205	Vermouth and other wine of fresh grapes...	412273	472286	476696	502539	588412
	Total	53582605	58369602	57978701	53081336	6459574

Source: developed by the author based on [27]

For forecasting, we need the mean and standard deviation.

$$\text{Standard Mean} = \frac{\text{Sum of all values}}{\text{number of all values}} \quad (2.1)$$

$$\text{Standard Deviation} = \frac{\sum(x-\bar{x})^2}{n-1} \quad (2.2)$$

where  $x$  is each of the values in the data

$\bar{x}$  is mean of  $x$

$n$  is the number of data points

Calculations will be made for the last five and three periods MA(5) and MA(3) respectively. we can see the results of the calculations in table 2.3

Table 2.3

**Forecast of exported value of alcohol beverages from EU countries for 2022  
in ths. USD**

Code	MA(3)			MA(5)		
	Sample mean	Standard deviation	possible value	Sample mean	Standard deviation	possible value
2204	27168145	3111725	24056420- 30279870	26607528	2455925	24151603- 29063453
2208	21196067	2621874	18574193 - 23817941	20968589	1997039	18971550- 22965627
2203	8718569	258259	8460310 - 1034538	8536784	365989	8170795 - 8902773
2206	946598	89040	857559 - 1035638	918256	78303	839953 - 996558
2205	522549	58484	464065 - 581033	490441	63979	426462 - 554421
TOTAL	58551928	5778569	52773359 - 64330498	57521598	4642285	52879313 - 62163884

Source: developed by the author based on table 2.2

In total, we can see a prediction of the possible range of exported value for 2022 by product groups. for each group, either MA(3) or MA(5) gives a more accurate prediction, depending on where the standard deviation is lower. For the total amount of exported value, the prediction for the last 5 periods is more accurate. Based on this, we can make a statement that in 2022, in the absence of significant changes in trends, the total value of all exported goods will be in the range with a minimum value of 52879313 thousand dollars and a maximum value of 62163884 thousand dollars.

## 2.2. Research into the market for alcoholic beverages in Ukraine

The commodity and regional structure of alcoholic beverage imports to Ukraine will be discussed in this section. The domestic market will be examined, including the overall amount of items sold and their commodity structure, as well as general market development patterns and the major importers.

Table 2.4 contains information on the total volume of items sold.

Table 2.4

### Commodity structure of alcohol imports to Ukraine for 2017-2021 years.

CODE	2017		2018		2019		2020		2021	
	mln.UAH	% of the total	mln.UAH	% of the total	mln.UAH	% of the total	mln.UAH	% of the total	mln.UAH	% of the total
TOTAL	37849,0	6,5	47127,9	7,10	53483,7	6,70	59846,0	6,90	68360,0	6,60
2208	15966,7	2,70	19303,4	2,90	20890,3	2,60	22830,1	2,70	26362,3	2,60
2204	8390,6	1,40	10501,9	1,60	11870,0	1,50	14069,5	1,60	16575,9	1,60
2203	12047,1	2,10	15359,1	2,30	18403,5	2,30	20356,2	2,30	22382,3	2,10
Other	1444,6	0,20	1963,5	0,30	2319,8	0,30	2590,1	0,30	3039,5	0,30

Source: developed by the author based on [28]

Based on the data in the table, we see that the largest income comes from the sale of strong alcohol, about 40% of the total income. In second place is beer, about a third of all income. In third place is wine, up to a quarter of all income. Low-alcohol drinks are at the very bottom, taking up to 5% of total income.

In terms of growth trends, we see the following patterns:

1. Strong alcohol annually loses its share in the total income from sales, on average by 0.91% per year.
2. Wines, on the contrary, show the highest growth rates over the past 3 years, on average by half a percent per year for the entire period under review.
3. Beer also shows a stable upward trend in revenue share at an average of 0.23%.
4. In absolute terms, all product groups are growing by more than 15% per year, only strong alcohol is growing by an average of 13.47% per year.

It's also worth noting that the sale of alcohol accounts for around 7% of the overall amount of items sold. Only the sale of automobiles and components has a higher percentage, over 8%, and pharmaceutical items have the highest percentage, at around 10%.

It's also worth noting that, as shown in table 2.5, domestic items account for a major portion of the alcohol market.

Table 2.5

**Share of domestic goods in total sales of alcoholic beverages for 2017-2021**

CODE	2017		2018		2019		2020		2021	
	mln.UAH	% of the total	mln.UAH	% of the total	mln.UAH	% of the total	mln.UAH	% of the total	mln.UAH	% of the total
2208	11718,	73,39	13535,	70,12	13729,	65,72	14615,	64,02	15006,	56,92
2204	5537,1	65,99	6447,2	61,39	6509,8	54,84	7151,9	50,83	5772,7	34,83
2203	10724,	89,02	13644,	88,84	16823,	91,41	18335,	90,07	15208,	67,95
Other	1355,4	93,82	1846,7	94,05	2186,7	94,26	2460,6	95,00	2013,8	66,25
TOTA	29335,	77,51	35473,	75,27	39248,	73,38	42564,	71,12	38000,	55,59

Source: developed by the author based on [28]

Based on the statistics in the table, we can see that domestic alcohol accounts for more than 70% of the total market. However, in 2020, when zero tariffs on alcohol imports from the EU are implemented, the situation changes radically. [5]. This results in a significant rise in the percentage of imported items, particularly in the 2204 and 2203 categories. The percentage of these categories has decreased by 16% and 22%, respectively. strong alcohol consumption has declined by more than 7%. Domestic low-alcohol beverages lost over 30% of their market share. Consumption of domestic alcohol declined by 15.53% overall. The decrease in tariffs accelerated the trend toward an increase in the percentage of imported beverages. Their average annual growth rate is 5.5%.

The next important thing to consider is the commodity structure of imports, which is shown in table 2.6. studying it will show us the preferences of buyers in the domestic market. Which will give us direction in the further planning of alcohol import operations. As well as the overall potential of these operations in comparison with the share of domestic products.

Table 2.6

**Commodity structure of imported value of alcohol beverages for 2017-2021  
in ths. USD**

Code	Product label	2017	2018	2019	2020	2021
2208	Undenatured ethyl alcohol of an alcoholic strength of < 80%...	182337	231181	227867	226941	294542
2204	Wine of fresh grapes, incl. fortified wines...	104071	125256	146709	179224	210676
2203	Beer made from malt	35820	51233	57156	67112	70807
2206	Cider, perry, mead and other fermented beverages...	8367	23899	29917	36394	29537
2205	Vermouth and other wines of fresh grapes...	7323	7547	9250	8086	10005
Total		337918	439116	470899	517757	615567

Source: developed by the author based on [27]

According to the table, strong alcohol accounts for half of all imports, wines account for a third, beer for a tenth, and low-alcohol beverages account for the remainder. Strong alcohol's proportion of the market is constantly lowering for benefit of wines, beers, and low-alcohol beverages. All product groupings have favorable growth rates in terms of growth trends. They increase by roughly 20% every year on average. The value of imported goods is increasing at a rate of 16.51% every year. These rates are also in line with the physical import quantities shown in Table 2.7.

*Table 2.7*

**Commodity structure of physical volumes of import of alcoholic beverages  
for 2017-2021 in tons.**

Code	Product label	2017	2018	2019	2020	2021
2208	Undenatured ethyl alcohol of an alcoholic strength of < 80%...	44689	66012	66031	73394	90114
2204	Wine of fresh grapes, incl. fortified wines... .	46578	48091	55710	64428	74667
2203	Beer made from malt	29437	42233	53849	69858	74202
2206	Cider, perry, mead and other fermented beverages ...	4745	14472	18395	22339	18269
2205	Vermouth and other wine of fresh grapes, flavored with plants....	3420	3399	3740	3794	4589
TOTAL		128869	174207	197725	233813	26184

Source: developed by the author based on [27].

The information in this table is not new to us; all of the positions are unchanged; the only difference is that the share of wine and beer is identical, with each accounting for more than 28%. Low-alcohol beverages account for around 8% of the total. Throughout the observed timeframes, this position remains unchanged.

However, the situation is different when it comes to prices. Table 2.8 contains information on them.

*Table 2.8*

**Commodity structure of unit price for 2017-2021 in USD per ton.**

Code	Product label	2017	2018	2019	2020	2021
2208	Undenatured ethyl alcohol of an alcoholic strength of < 80%...	4080	3502	3451	3092	3269
2204	Wine of fresh grapes, incl. fortified wines...	2234	2605	2633	2782	2822
2203	Beer made from malt	1217	1213	1061	961	954
2206	Cider, perry, mead, and other fermented beverages...	1763	1651	1626	1629	1617
2205	Vermouth and other wine of fresh grapes, flavored with plants or aromatic substances	2141	2220	2473	2131	2180

Source: developed by the author based on [27].

Here we can observe the differences between the price growth trends in the Ukrainian market and in the EU market. While the global alcohol market tends to increase prices, the Ukrainian market shows a reverse trend.

Which is a very bad sign. This may indicate that due to either the regulatory policy, which is excluded since recently the policy of Ukraine is aimed at deregulating the economy and the abolition of customs duties, or that the standard of living of Ukrainians is gradually decreasing, and they are no longer able to consume high-quality expensive alcohol. This leads to the fact that sellers, directed by the invisible hand of the market, are forced to meet demand by supplying cheap alcohol. Such tendencies will lead to nothing else, as to the deterioration of the health of the nation. And given that the alcohol market accounts for almost 7% of all sales, the problem can lead to irreversible

consequences in the shortest possible time. Evaporating this situation will require fundamental changes in the country's policy.

Among competitors in the domestic market, in addition to supermarket chains, several companies can be distinguished. In the production of vodka and other strong drinks, Nemiroff, Bayadera Group, and Global Spirits are leading, together they share more than half of the domestic strong alcohol market and a significant share of vodka exports. Obolon, Carlsberg, and InBev Efes are leaders in the production and export of beer. Among the wine producers stands out "Artwinery", better known as the Artyomovsk factory of champagne wines [30].

Based on the earlier data, we can conclude that the target audience of alcoholic beverages in Ukraine is quite wide. The culture of drinking alcohol is developed among the population, which contributes to the high demand for this product. Consequently, it can be argued that the target audience of this product is the entire able-bodied population, that is, 18 to 60 years and older.

Alcohol is an excisable product, which means they need to pay the excise tax, a full list of excise tax rates can be seen in Appendix C. As already mentioned, from 2020, import duties on alcohol from EU countries have been reduced, in many cases to zero. Non-tariff regulation is carried out on the basis of Law No. 481 issued by the Verkhovna Rada of Ukraine [12]. Sections 2, 3, and 4 describe the methods and principles of attestation of producers of alcoholic products, the principles of pricing, regulation of the place and time of sale of alcoholic products, and rules and procedures for the import and export of alcohol.

In connection with the beginning of full-scale aggression from the Russian Federation, the prospects for the Ukrainian economy in general and the alcohol market, in particular, are rather vague. the introduction of the so-called "dry law" in many regions of the country since February 27 obviously caused serious damage to the alcohol market. Unfortunately, the definition of further prospects is not possible [8].

## **CHAPTER 3. IMPLEMENTATION OF THE MANAGEMENT DECISION ON IMPORTS OF ALCOHOLIC BEVERAGES FROM THE EU BY "YULANA" LLC**

### **3.1. Organisational support for the import of alcoholic drinks from the EU by "Yulana" LLC**

This part will be devoted to organizing the provision of import operations, analyzing the possibilities of the company's material support for such operations, creating a list of potential partners, as well as describing the project execution schedule. Yulana LLC is not included in any sanctions list, which means that the company has no formal reason not to import from the EU countries.

To carry out an import operation as a whole, it is necessary to prepare the following package of documents:

Of the required:

1. foreign economic agreement (see appendix D);
2. consignment note (CRM, bill of landing, air waybill) (see appendix J);
- 3 Invoice (see appendix K);
4. Packing list (see appendix F);
- 5 Supplier's export declaration (see appendix I) [2].

Of the customs authorities required upon request:

6. Declaration of customs value (submitted in cases determined by the Cabinet of Ministers of Ukraine;
7. Declaration of the maximum retail prices for excisable goods set by the manufacturer or importer;
8. Registration card of the subject of foreign economic activity or its copy certified by this subject;



9. Letter of approval (submitted by the enterprise located outside the area of activity of the customs authority);
10. Document of control over the delivery of goods;
11. Documents on the provision of financial guarantees;
12. License of the customs carrier;
13. TIR Carnet, ATA carnet, CPD carnet;
14. Certificate of admission of the vehicle to the carriage of goods under customs seals and seals;
15. Acts of acceptance-transfer (electricity, gas, oil, ammonia, etc.);
16. Mediation agreement;
17. Document on the right to conduct customs brokerage activities;
18. Documents used to determine the customs value of goods;
19. Documents determining the country of origin of goods;
20. Documents containing information necessary to determine the product code in accordance with UCGFEA;
21. Payment orders, cash orders confirming payment of taxes and fees (mandatory payments);
22. Promissory notes (according to the law);
23. Documents confirming the right to apply preferential tax treatment to goods;
24. Documents confirming the right to dispose of, own, or use the goods and/or vehicle;
25. Application of the enterprise for customs clearance of goods (in a simplified manner, for placing them in customs regimes, for filing a temporary, incomplete, periodic customs declaration);

26. Documents issued by state bodies in accordance with legislative acts for customs control and customs clearance of goods and vehicles moving across the customs border of Ukraine [7].

In addition, for the import of alcohol, a certificate of origin (see appendix G) is also required, for the possibility of customs clearance at preferential rates; a health certificate (see appendix H), to confirm the safety of the product for consumption; as well as a document confirming the payment of excise tax, which is basically an excise stamp on the product.

To obtain excise stamps, in turn, you must go through the following procedure:

1. prepare a package of documents from specification (order), the original contract, as well as an application-calculation in 4 copies, bank payments confirming the payment of both excise tax and the cost of the excise stamps themselves, about 20 kopecks per piece.
2. submit a package of documents to
3. in 5 calendar days to receive excise stamps

The turnover of excise stamps is regulated by the Law of Ukraine dated September 15, 1995 No. 329/95-VR according to which payment, receipt, use, and liquidation of excise duty stamps are carried out [1].

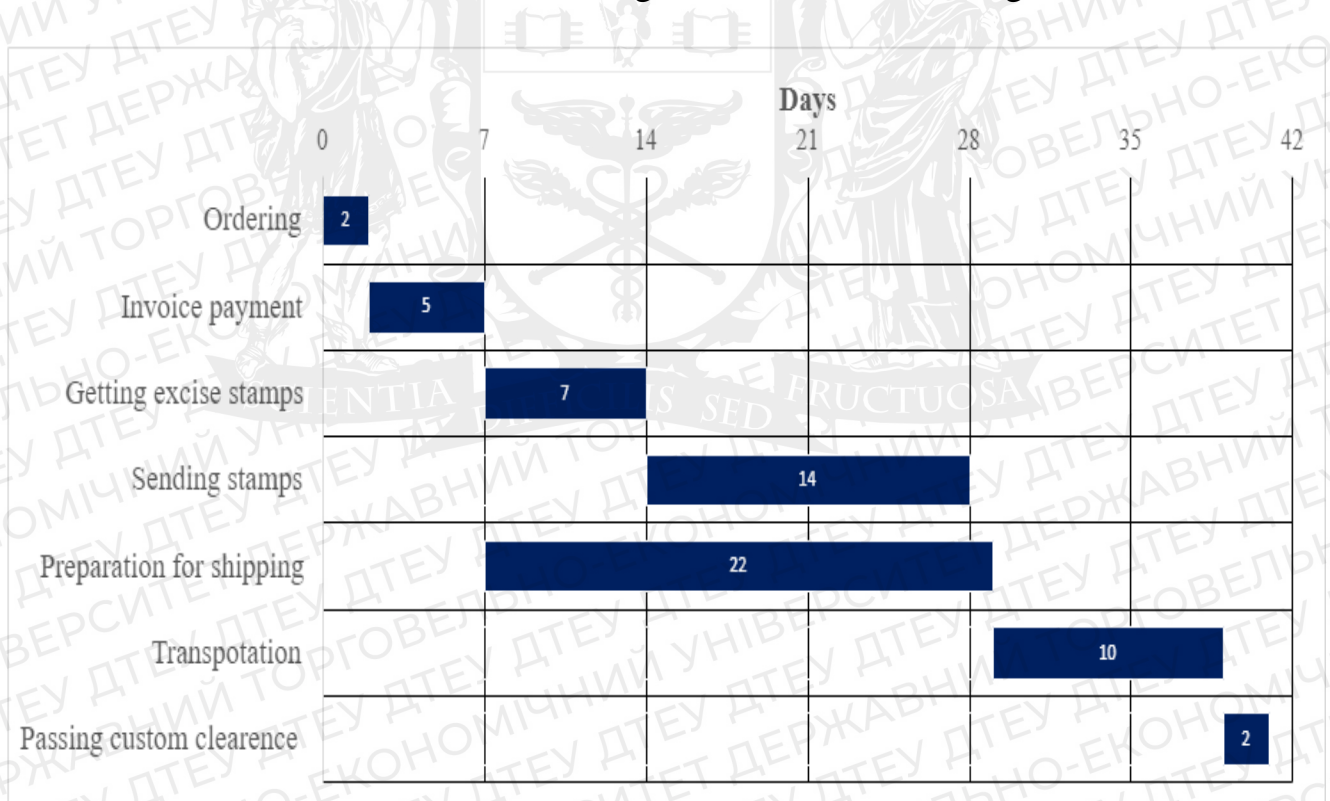
As we have already noted in section 1.1, Yulana LLC has all the possibilities to conduct import activities. Having a stable financial condition, as well as the ability to freely use credit funds, the amount of which can exceed the current one and a half times. The current volumes of imported cargo are processed with sufficient speed by the current number of employees. With the same number of workers, the company can meet an increase in the volume of imported cargo. The only thing that can cause concern is the size of the warehouse, but given the fact that the basis of the company's income is technical imports, i.e. import by order of the buyer, an increase in import volumes, in

turn, means a directly proportional increase in the number of orders, which compensates for the possible shortage of warehouse space.

The procedure for importing alcoholic products consists of several stages:

- 1 Completion of an order (receipt and payment of an invoice);
- 2 Receiving and sending excise stamps;
- 3 Collection of suppliers' orders and shipment planning;
- 4 Shipment and transportation of goods;
- 5 Passage of customs clearance and unloading at the company's warehouse.

The time intervals of each of the stages can be observed in figure 3.1.



**Fig. 3.1 Gant's diagram for import of alcohol from EU countries**

In this diagram, we can see the sequence and timing of each of the stages. The procedure for making an order is individual and is described in a special paragraph of the contract, basically it is the creation of a specification for the goods. After the specification is created, it is sent to the supplier, who generates an invoice with the total order amount, after further clarification of the SKU and their quantity, the supplier sends the final

proforma invoice. The whole process takes up to 2-3 days. Payment of the invoice on average takes up to 7 days. After payment, the supplier starts collecting the order, while the importer starts the procedure for obtaining excise stamps. The whole procedure also takes up to 7 days. Once received, the stamps are sent to the supplier, and the transportation process can take, depending on the country and the state of the postal service, up to three weeks in the worst case. After receiving the stamps, the supplier sticks them on the products, and loads and ships the goods. The process of transportation to the border of the importing country, depending on the distance and type of transport, may vary. On average, delivery by land transport across Europe takes about a week. As a result, the entire procedure for importing alcohol from EU countries, in the absence of any difficulties, takes about a month, month and a half.

About potential partners. As already mentioned, the company specializes in the import of alcohol with a possible high margin, that is, in wines and spirits. Such a solution is excellent because the company is small and not able to compete with the giants of the market mentioned in section 2.2. Consequently, the only way out is to buy exclusive little-known drinks in order to have a kind of monopoly on their import. The products of the 2203 group are unpromising for the company, because, firstly, they go beyond the company's specialization, that is, it will be more difficult to find a buyer for them. Secondly, it must be imported in large volumes, which increases costs significantly, which the company cannot afford. Thirdly, they have a lower cost, that is, the income from sales is much lower, not to mention the shorter shelf life, and the dominance of domestic producers in this market.

The following step will be to compile a list of potential import suppliers. Finding a possible supplier is no longer a problem thanks to contemporary technology. We'll build a list of strong alcohol vendors based on the broad information we collected before. We need Scottish and Irish distilleries for spirits because Scotch and Irish Whiskeys are famous enough, so they don't need a significant promotion. and we'll develop a shortlist of suitable partners based on that. The shortlist of potential suppliers is shown in figure 3.2.

Company's name	Email	Phone number	Address	Postcode	Country
Blackwater distillery	<a href="mailto:hello@blackwaterdistillery.ie">hello@blackwaterdistillery.ie</a>	+353 (0) 58 60732	Blackwater Distillery Ballyduff Upper Co Waterford	P51 C5C 6	Ireland
Dingle Whiskey Distillery,	<a href="mailto:info@dingledistillery.ie">info@dingledistillery.ie</a>	+353-66-4029011	Dingle, Farranredmond Co. Kerry,		Ireland
<b>Persie Distillery</b>	<a href="mailto:snifter@persiedistillery.com">snifter@persiedistillery.com</a>		Glenshee Road (A93), Bridge of Cally, Perthshire	PH10 7LQ	Scotland
<b>Strathearn Distillery</b>	<a href="mailto:info@strathearn-distillery.com">info@strathearn-distillery.com</a>	+44 1738 840100	Bachilton Farm Steading	PH1 3QX	Scotland
<b>Argyll Cadenhead William Ltd</b>	<a href="mailto:Info@Cadenhead.scot">Info@Cadenhead.scot</a>	+44 (0)1586 554 258	9 Bolgam Street Campbeltown	PA28 6HZ	Scotland

**Fig. 3.2 list of potential suppliers of spirits.**

Source: structured by author based on [21].

The products of these distilleries are not inferior to popular branded drinks, such as Bushmills, Jack Daniels, Ballantines, and others [29]. They are in the same price category, but at the same time, they are not in any grocery or alcohol chain stores. What makes them a priority in comparison with others.

### **3.2. Forecast of the effectiveness of imports of alcoholic beverages from the EU by "Yulana" LLC.**

Regarding the contract itself, the subject of the contract specifies the product itself, which will be supplied, it is also important to clarify the product group: wines, beer, and strong alcohol. Payments can be made in any convenient currency, but given that in this case transactions will be carried out with EU countries, the key currencies will be pounds, euros, and US dollars.

Due to the fact that alcoholic beverages have an expiration date, it is also important to note that before shipping, the expiration date is at least 80% of the total.

There are also subtleties with the terms of delivery. For the most part, contracts with manufacturers of alcoholic beverages are made on an ex-works or FCA basis. This is due, firstly, to the simplicity of calculating the contractual cost of a consignment. Secondly, most manufacturers do not have their own logistics department and/or do not want to be engaged in the transportation of goods, in addition to the main field of activity. And thirdly, which is most likely, manufacturers do not trust companies from Ukraine, for a combination of reasons. In this connection, they want to complete the operation as quickly as possible and thereby avoid possible risks. And given the conditions in which Ukraine found itself after February 24, 2022, the ability to agree on any conditions other than ex-factory or free carrier seems to be an unreasonably difficult task.

An important point is also the marking of goods with excise stamps. Since stamps are a document of strict accountability, therefore, when sending stamps to the supplier, all responsibility for its storage lies with the supplier. This means that it is necessary to outline the procedure for storing, marking, and sending back unused or damaged stamps, coupled with a report on their use.

According to the terms of payment, the problem is the same as with the terms of delivery of Incoterms, all manufacturers agree to cooperate either on the terms of 100% prepayment, the maximum concessions can be in the form of 50% prepayment. Such conditions, as well as delivery conditions, have negative consequences, since they do not allow taking large volumes of cargo, and more often ordering goods, due to lack of funds for the purchase. It also increases the risk of non-payment of debts in case of force majeure.

Force majeure includes fires, floods, earthquakes, epidemics, strikes, sanctions and other restrictions, and, more relevant in our time, military operations. Force majeure actions are confirmed by the Chamber of Commerce of the country to which the company that has encountered them belongs.

We can identify many dangers based on these circumstances and Yulana LLC's techniques for executing import operations. The lack of insurance among the exogenous is noteworthy. This is mostly due to a desire to cut transportation costs. Such action makes

sense since, in practice, using a land method of transportation has very few hazards, and using the services of a logistics company frequently lowers those risks to a bare minimum.

Excise stamp turnover can also be identified as an issue. The company does not have direct accountability or control over them by forwarding them to the provider. As a result, there may be issues with stamps being pasted incorrectly, being damaged, or being returned in the case of the supplier's bankruptcy.

The political stability of surrounding states is an undeniable external element. The political stability of the nations through which the delivery route traverses is a vital factor since it ensures cargo security, expedited customs clearance, and a reasonable transit cost. The Belarusian border is the shortest route because the company transfers the majority of its freight through Riga. Unfortunately, it has recently stopped being safe and stable.

Internal risks include a lack of operating capital, as previously indicated, which means the firm cannot frequently acquire big quantities of items or fulfill all of its commitments without difficulty in the event of force majeure. What this indicates is that the operation's risk is relatively high, because any errors or delays will result in severe financial and reputational damage. However, the minimal degree of transportation risk noted earlier compensates for this.

A low level of margin is an issue for the same reason because a low level of profitability indicates a low growth in working capital and a low return on risk. But as practice shows, the company copes with the tasks set and even prepares for active expansion.

We might also call the company's approach to purchasing unique branded beverages incredibly dangerous, because despite their similarities to current drinks' attributes, it's hard to precisely anticipate potential demand for a new product. Import operations are likewise exposed to severe risk as a result of this.

Finally, the start of full-scale aggression by the Russian Federation carries both external and internal threats. Indeed, as a result of this, a "dry law" was passed, restricting the sale of liquor, as well as the purchase of foreign currency, which makes it difficult to

further deliver goods, since payment is made only in hard currency. It also led to a large number of people migrating abroad, which led to a reduction in the number of potential consumers who was retailers in its majority, and therefore the market as a whole. That is, Russian invasion has called into question the import activity in Ukraine in general.

To finish this subsection, let's make calculations of potential income from alcohol imports. Let's say that there is an import of 15,000 bottles of Irish blended whiskey (UCGFEA code: 2208 30 71 00) with a volume of 0.7 liters and a strength of 40%, according to the ex-works rule [18].

The total weight of these bottles, together with boxes, is about 20 tons, which are placed in an ordinary truck.

The cost of each bottle is 15 EUR per unit.

Transportation from Dublin to Kyiv by a logistics company, using the example of Inka-trans, will cost 73 thousand UAH or 2361,69 EUR at the exchange rate of 30,91 UAH/EUR as of 23/05/2022 [5; 12]. Based on the managerial decisions of “Yulana” LLC, there will be no insurance of the cargo. Since Ireland is an EU member, there are no export duties.

So, the customs value of the cargo is equal to the sum of the contract value of the cargo + spending on transportation.

$$(15000*15) + 2361.69 = 227361.69 \text{ EUR.}$$

According to the agreement of the Association of Ukraine and the EU dated 06/24/2014, there are no import duties with Ireland for the supply of strong alcohol [9].

According to Article 215 of the Tax Code of Ukraine, the excise tax rate for our product is UAH 133.31 per 1 liter of 100% alcohol. thus, the excise tax on our product is:

$$133.31 * 0.7 * 0.4 = 37.32 \text{ UAH per bottle or } 559800 \text{ UAH in total.}$$

The fee for stamps of the excise tax is calculated according to the formula:

$$\text{Number of bottles} * 0,1926 \text{ UAH} \quad (3.1)$$



$$15000 * 0,1926 = 2889 \text{ UAH}$$

$$\text{Total amount of excise tax} = 2889 + 559800 = 562689 \text{ UAH or } 18204,10 \text{ EUR}$$

$$\text{Total cost of import operation} = 227361,69 + 18204,10 = 245565,79 \text{ EUR or } 7590438.56 \text{ UAH or } 506.02 \text{ UAH per bottle.}$$

The popular Irish whiskey of the Jameson brand can serve as a guideline in setting the price of a product. On the site "Rozetka" the cost of a bottle of 0.7 liter costs 799 UAH. Due to the fact that our product is not inferior to the opponent in quality, we will set the same price, but a little lower, to attract buyers, about 760 UAH. As a result, taking into account VAT, our marginal income per bottle will be:

$$760/1.2 - 506.02 = 127.31 \text{ UAH}$$

In total, all calculations, as well as indicators of the profitability of the import operation, we can observe in table 3.1

Table 3.1

**Possible costs, profits and indicators of efficiency of import operation by the Ex-works rule.**

Costs of import operation		Income and indicators of efficiency of import operation	
Quantity of SKU	15000	price per SKU	760 UAH
Price per SKU	15 EUR	Total sales	11400000 UAH
Total contract price	225000 EUR	Net sales	9500000
Export fees	0 EUR	EBIT (net sales- total cost)	190561,44 UAH
Cost of transportation	2361,69 EUR	Net Profit (EBIT * 0,82)	156260,38 UAH
Total custome value	227361,69 EUR	Profitability of sales in % (net profit/net sales)	1,64%
Import fees	0 EUR	Profitability of costs of operation in % (net profit/ total cost)	2,06%
Total excise tax	18204,10 EUR	Economic efficiency of operation in %	25,16%
Total cost	245565,79 EUR/7590438,56 UAH	Currency efficiency (net sales in UAH / total cost in EUR)	38,69 UAH/EUR

Source: structured by author based on [3; 6; 9; 19].

Thus, the profitability of the entire operation will be 25,15%. Which is, in general, a good indicator, moreover, an average one for Yulan LLC, as we saw in section 1.1. In

total, we see that the import operation is cost-effective, the efficiency, including VAT, is 1.25 or 25%.

Currency efficiency of the operation is 38,69 UAH/EUR. That means that import operation is currency effective because the currency ratio is higher than the official exchange rate held by the national bank almost a third.

The only thing that causes indignation is the overall profitability of the operation, which barely reaches 2%. This confirms what was said in the previous sections. The alcohol market in Ukraine is very difficult for small companies, forcing them to greatly reduce prices, which leads to increased risks in doing business.

Moreover, the severity of the market is due to its monopolization, a small number of companies, moreover, domestic ones, occupy it almost completely, which allows them to work on low margins, while the rest do not.

And thirdly, the alcohol market of Ukraine tends to reduce prices, which may mean a drop in real incomes for citizens and, accordingly, the inability to buy good, expensive alcohol. Which also naturally forces sellers to reduce product prices.

## CONCLUSIONS AND SUGGESTIONS

Based on our research, we can state the following:

1. The financial condition of Yulana LLC is in a good condition, the company has good financial stability indicators.
2. According to available data, the company is approaching a state in which it will be ready to actively expand by taking loans. This moment can come in 1 - 2 years.
3. Despite all of the above, the company bears significant risks, since it operates with low profitability, due to the small amount of working capital and high competition in the market. Because of this, she is not able to quickly and painlessly cope with the coverage of her obligations in case of force majeure.
4. The EU alcohol market is the largest among the world markets, about 60% of the world alcohol turnover belongs to the EU countries.
5. 90% of the entire EU alcohol market belongs to 10 countries, among them there is a clear specialization in the production of certain commodity groups, due to geographic and historical conditions.
- 6 The alcohol market has a worldwide trend of growth, both in value and in physical volumes of exports, as well as in prices per unit of goods.
7. The alcohol market in Ukraine takes about 7% of all sales in the country in terms of value. On average, one person spends about 200 thousand hryvnias per year on alcohol.
8. Most of all expenses fall on strong alcohol - about 40%. the second and third places are wine and beer, respectively. As of 2021, both positions account for 28% of all alcohol sales.
9. Unlike the European market, the Ukrainian market tends to reduce prices for alcoholic products. Which means that over a long distance the Ukrainian market may cease to be profitable for the import of alcoholic beverages. In addition, the country has

a significant share of domestic products, which still dominate some commodity groups, such as beer and spirits.

10. As far as regulations are concerned, neither the European Union nor Ukraine have recently had duties on the import and/or export of goods to each other. Which naturally reduces prices and increases the attractiveness of import operations, and hence increases competition in the domestic market.

11. Alcohol is included in the group of excisable goods, which means that there are special procedures for accounting, labeling and sale of this product, as well as the presence of a special tax on them. Such measures certainly complicate the processes of both production and foreign economic activity associated with it. Moreover, given the trend towards a decrease in the cost of imported goods, excise tax will be an increasing share of the cost of the goods themselves, which may also lead to the termination of the import of this product into the country.

12. At the moment, operations related to the import and sale of alcohol in Ukraine, as we found out, are still profitable, despite all the difficulties and risks that accompany working with excisable goods. There is an increase in both value and physical volumes of imports, which indicates a high demand for this product. And that means about the trends towards the growth of the alcohol market.

13. Of the problems with the bark, not only importers had to face, but all people in Ukraine, this was the beginning of a full-scale aggression on the part of the Russian Federation. This catastrophe has already led to significant losses in all spheres of human activity, with the exception of cultural ones. the restriction on the purchase of foreign currency, the migration of a huge number of people, the "dry law", all this brought the alcohol industry into a crisis, causing severe damage to it. because of this, the future prospects of the market remain unknown. Naturally, it will suffer significant losses, slow down its growth, falling into suspended animation, but based on all the above data, we can confidently say that after the end of this madness, all growth will begin to experience an unprecedented rise, including the alcohol market.

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## APPENDICES

## Appendix A.1

## Balance sheet 2017

Актив			
Необоротні активи	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Незавершені капітальні інвестиції	1005	10 – 15	10 – 15
Основні засоби	1010	0	540 – 550
первісна вартість	1011	0	690 – 700
знос	1012	0	140 – 150
Довгострокові біологічні активи	1020	0	0
Довгострокові фінансові інвестиції	1030	0	0
Інші необоротні активи	1090	0	0
Усього	1095	10 – 15	560 – 570
Оборотні активи			
Запаси	Код	На початок року, тис.грн.	На кінець року, тис.грн.
у тому числі готова продукція	1100	1 400 – 1 500	5 300 – 5 400
у тому числі готова продукція	1103	1 400 – 1 500	5 300 – 5 400
Поточні біологічні активи	1110	0	0
Дебіторська заборгованість за товари, роботи, послуги	1125	8 900 – 9 000	11 000 – 12 000
Дебіторська заборгованість за розрахунками з бюджетом	1135	до 10	до 10
у тому числі з податку на прибуток	1136	0	0



Інша поточна дебіторська заборгованість	1155	170 – 180	110 – 120
Поточні фінансові інвестиції	1160	0	0
Гроші та їх еквіваленти	1165	220 – 230	260 – 270
Витрати майбутніх періодів	1170	240 – 250	220 – 230
Інші оборотні активи	1190	до 10	90 – 95
Усього	1195	10 000 – 11 000	17 000 – 18 000
Необоротні активи, утримувані для продажу, та групи вибуття	1200	0	0
Фінансово-майновий стан	1300	10 000 – 11 000	17 000 – 18 000
Пасив			
Власний капітал	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Зареєстрований (пайовий) капітал	1400	2 000 – 2 100	2 000 – 2 100
Додатковий капітал	1410	0	0
Резервний капітал	1415	0	0
Нерозподілений прибуток (непокритий збиток)	1420	1 000 – 1 100	2 100 – 2 200
Неоплачений капітал	1425	1 300 – 1 400	460 – 470
Усього	1495	1 600 – 1 700	3 600 – 3 700
Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	0	120 – 130
Поточні зобов'язання	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Короткострокові кредити банків	1600	0	810 – 820
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	0	0
товари, роботи, послуги	1615	8 100 – 8 200	9 700 – 9 800

розрахунками з бюджетом	1620	420 – 430	240 – 250
розрахунками зі страхування	1625	0	0
розрахунками з оплати праці	1630	0	0
Доходи майбутніх періодів	1665	0	0
Інші поточні зобов'язання	1690	680 – 690	3 000 – 3 100
Усього	1695	9 200 – 9 300	13 000 – 14 000
Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	0	0
Фінансово-майновий стан	1900	10 000 – 11 000	17 000 – 18 000

## Income statement for 2017

Стаття	Код	За поточний рік, тис.грн.	За попередній рік, тис.грн.
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	27 000 – 28 000	-
Інші операційні доходи	2120	160 – 170	-
Інші доходи	2240	0	-
Разом доходи	2280	27 000 – 28 000	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	20 000 – 21 000	-
Інші операційні витрати	2180	5 600 – 5 700	-
Інші витрати	2270	120 – 130	-
Разом витрати	2285	26 000 – 27 000	-
Фінансовий результат до оподаткування	2290	1 300 – 1 400	-
Податок на прибуток	2300	230 – 240	-
Чистий прибуток (збиток)	2350	1 000 – 1 100	-

Appendix A.2

Appendix A.3

## Balance sheet for 2018

Актив			
Необоротні активи	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Незавершені капітальні інвестиції	1005	10 – 15	10 – 15
<b>Основні засоби</b>	<b>1010</b>	<b>540 – 550</b>	<b>440 – 450</b>
первісна вартість	1011	690 – 700	730 – 740
знос	1012	140 – 150	280 – 290
Довгострокові біологічні активи	1020	0	0
Довгострокові фінансові інвестиції	1030	0	0
Інші необоротні активи	1090	0	0
Усього	1095	560 – 570	460 – 470
Оборотні активи			
Запаси	Код	На початок року, тис.грн.	На кінець року, тис.грн.
у тому числі готова продукція	1103	5 300 – 5 400	7 000 – 7 100
Поточні біологічні активи	1110	0	0
Дебіторська заборгованість за товари, роботи, послуги	1125	11 000 – 12 000	16 000 – 17 000
Дебіторська заборгованість за розрахунками з бюджетом	1135	до 10	65 – 70
у тому числі з податку на прибуток	1136	0	0

Інша поточна дебіторська заборгованість	1155	110 – 120	270 – 280
Поточні фінансові інвестиції	1160	0	0
Гроші та їх еквіваленти	1165	260 – 270	250 – 260
Витрати майбутніх періодів	1170	220 – 230	220 – 230
Інші оборотні активи	1190	90 – 95	190 – 200
Усього	1195	17 000 – 18 000	24 000 – 25 000
Необоротні активи, утримувані для продажу, та групи вибуття	1200	0	0
Фінансово-майновий стан	1300	17 000 – 18 000	25 000 – 26 000
Пасив			
Власний капітал	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Зареєстрований (пайовий) капітал	1400	2 000 – 2 100	2 000 – 2 100
Додатковий капітал	1410	0	0
Резервний капітал	1415	0	0
Нерозподілений прибуток (непокритий збиток)	1420	2 100 – 2 200	5 900 – 6 000
Неоплачений капітал	1425	460 – 470	330 – 340
Усього	1495	3 600 – 3 700	7 500 – 7 600
Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	120 – 130	90 – 95
Поточні зобов'язання	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Короткострокові кредити банків	1600	810 – 820	1 000 – 1 100
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	0	0
товари, роботи, послуги	1615	9 700 – 9 800	11 000 – 12 000

розрахунками з бюджетом	1620	240 – 250	260 – 270
розрахунками зі страхування	1625	0	0
розрахунками з оплати праці	1630	0	0
Доходи майбутніх періодів	1665	0	0
Інші поточні зобов'язання	1690	3 000 – 3 100	5 000 – 5 100
Усього	1695	13 000 – 14 000	17 000 – 18 000
Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	0	0
Фінансово-майновий стан	1900	17 000 – 18 000	25 000 – 26 000

## Appendix A.4

## Income statement 2018

Стаття	Код	За поточний рік, тис.грн.	За попередній рік, тис.грн.
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	41 000 – 42 000	27 000 – 28 000
Інші операційні доходи	2120	320 – 330	160 – 170
Інші доходи	2240	до 10	0
Разом доходи	2280	41 000 – 42 000	27 000 – 28 000
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	28 000 – 29 000	20 000 – 21 000
Інші операційні витрати	2180	7 900 – 8 000	5 600 – 5 700
Інші витрати	2270	200 – 210	120 – 130
Разом витрати	2285	36 000 – 37 000	26 000 – 27 000
Фінансовий результат до оподаткування	2290	4 500 – 4 600	1 300 – 1 400
Податок на прибуток	2300	820 – 830	230 – 240
Чистий прибуток (збиток)	2350	3 700 – 3 800	1 000 – 1 100

## Appendix A.5

## Balance sheet 2019

Актив			
Необоротні активи	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Незавершені капітальні інвестиції	1005	10 – 15	10 – 15
<b>Основні засоби</b>	<b>1010</b>	<b>440 – 450</b>	<b>1 100 – 1 200</b>
первісна вартість	1011	730 – 740	1 800 – 1 900
знос	1012	280 – 290	700 – 710
Довгострокові біологічні активи	1020	0	0
Довгострокові фінансові інвестиції	1030	0	0
Інші необоротні активи	1090	0	0
Усього	1095	460 – 470	1 100 – 1 200
Оборотні активи			
Запаси	Код	На початок року, тис.грн.	На кінець року, тис.грн.
у тому числі готова продукція	1103	7 000 – 7 100	10 000 – 11 000
Поточні біологічні активи	1110	0	0
Дебіторська заборгованість за товари, роботи, послуги	1125	16 000 – 17 000	15 000 – 16 000
Дебіторська заборгованість за розрахунками з бюджетом	1135	65 – 70	10 – 15
у тому числі з податку на прибуток	1136	0	0

Інша поточна дебіторська заборгованість	1155	270 – 280	1 800 – 1 900
Поточні фінансові інвестиції	1160	0	0
Гроші та їх еквіваленти	1165	250 – 260	580 – 590
Витрати майбутніх періодів	1170	220 – 230	220 – 230
Інші оборотні активи	1190	190 – 200	85 – 90
Усього	1195	24 000 – 25 000	28 000 – 29 000
Необоротні активи, утримувані для продажу, та групи вибуття	1200	0	0
Фінансово-майновий стан	1300	25 000 – 26 000	30 000 – 31 000
Пасив			
Власний капітал	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Зареєстрований (пайовий) капітал	1400	2 000 – 2 100	2 000 – 2 100
Додатковий капітал	1410	0	0
Резервний капітал	1415	0	0
Нерозподілений прибуток (непокритий збиток)	1420	5 900 – 6 000	8 800 – 8 900
Неоплачений капітал	1425	330 – 340	10 – 15
Усього	1495	7 500 – 7 600	10 000 – 11 000
Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	90 – 95	150 – 160
Поточні зобов'язання	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Короткострокові кредити банків	1600	1 000 – 1 100	1 500 – 1 600
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	0	0
товари, роботи, послуги	1615	11 000 – 12 000	14 000 – 15 000

розрахунками з бюджетом	1620	260 – 270	350 – 360
розрахунками зі страхування	1625	0	0
розрахунками з оплати праці	1630	0	0
Доходи майбутніх періодів	1665	0	0
Інші поточні зобов'язання	1690	5 000 – 5 100	2 900 – 3 000
Усього	1695	17 000 – 18 000	19 000 – 20 000
Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	0	0
Фінансово-майновий стан	1900	25 000 – 26 000	30 000 – 31 000

## Income statement 2019

Стаття	Код	За поточний рік, тис.грн.	За попередній рік, тис.грн.
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	48 000 – 49 000	41 000 – 42 000
Інші операційні доходи	2120	500 – 510	320 – 330
Інші доходи	2240	до 10	до 10
Разом доходи	2280	49 000 – 50 000	41 000 – 42 000
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	33 000 – 34 000	28 000 – 29 000
Інші операційні витрати	2180	11 000 – 12 000	7 900 – 8 000
Інші витрати	2270	230 – 240	200 – 210
Разом витрати	2285	45 000 – 46 000	36 000 – 37 000
Фінансовий результат до оподаткування	2290	3 500 – 3 600	4 500 – 4 600
Податок на прибуток	2300	630 – 640	820 – 830
Чистий прибуток (збиток)	2350	2 900 – 3 000	3 700 – 3 800

Appendix A.6



## Balance sheet 2020

Актив	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Необоротні активи			
Незавершені капітальні інвестиції	1005	11.3	11.3
Основні засоби	1010	1125.2	921
первісна вартість	1011	1827.1	2118.3
знос	1012	701.9	1197.3
Довгострокові біологічні активи	1020	0	-
Довгострокові фінансові інвестиції	1030	0	-
Інші необоротні активи	1090	0	-
Усього	1095	1176.7	953.7
Оборотні активи	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Запаси	1100	10989.7	18794.4
у тому числі готова продукція	1103	10986.2	18789.6
Поточні біологічні активи	1110	0	-
Дебіторська заборгованість за товари, роботи, послуги	1125	15290.2	14152.6
Дебіторська заборгованість за розрахунками з бюджетом	1135	11.5	125.7
у тому числі з податку на прибуток	1136	0	-

Інша поточна дебіторська заборгованість	1155	1802.8	1561.9
Поточні фінансові інвестиції	1160	0	-
Гроші та їх еквіваленти	1165	583.2	155.2
Витрати майбутніх періодів	1170	226.8	222.6
Інші оборотні активи	1190	87.5	64
Усього	1195	28991.7	35076.4
Необоротні активи, утримувані для продажу, та групи вибуття	1200	0	-
Фінансово-майновий стан	1300	30168.4	36030.1
Пасив			
Власний капітал	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Зареєстрований (пайовий) капітал	1400	2 000	2 000
Додатковий капітал	1410	0	-
Резервний капітал	1415	0	-
Нерозподілений прибуток (непокритий збиток)	1420	8844.8	11106.5
Неоплачений капітал	1425	12.4	12.4
Усього	1495	10832.4	13094.1
Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	153.1	314
Поточні зобов'язання	Код	На початок року, тис.грн.	На кінець року, тис.грн.
Короткострокові кредити банків	1600	1 550	1 300
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	0	-
товари, роботи, послуги	1615	14357.6	18709.9

розрахунками з бюджетом	1620	351.4	288.1
розрахунками зі страхування	1625	0	-
розрахунками з оплати праці	1630	0	-
Доходи майбутніх періодів	1665	0	-
Інші поточні зобов'язання	1690	2923.9	2 324
Усього	1695	19182.9	22 622
Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	0	-
Фінансово-майновий стан	1900	30168.4	36030.1

## Appendix A.8

## Income statement

Стаття	Код	За поточний рік, тис.грн.	За попередній рік, тис.грн.
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	56 378	48503.4
Інші операційні доходи	2120	255.4	507.9
Інші доходи	2240	6.7	1.1
Разом доходи	2280	56640.1	49012.4
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	36933.5	33343.2
Інші операційні витрати	2180	16711.1	11879.7
Інші витрати	2270	237	235.2
Разом витрати	2285	53881.6	45458.1
Фінансовий результат до оподаткування	2290	2758.5	3554.3
Податок на прибуток	2300	496.5	639.8
Чистий прибуток (збиток)	2350	2 262	2914.5

## Appendix B.1

**Commodity structure of exported value of EU countries for 2017-2021 in ths. USD**

Country	CODE	2017	2018	2019	2020	2021	The average share of the total volume
France	2204	10283094	11069717	10970813	9974609	13116149	65,55%
	2208	5011858	5341638	5495328	4530366	6085364	31,31%
	2203	405606	408019	352590	388528	403495	2,34%
	2205	50488	64547	73858	88646	108235	0,45%
	2206	54145	64705	61695	55591	60918	0,35%
Italy	2204	6781493	7368016	7200831	7220946	8418481	80,00%
	2208	880557	1154334	1391014	1227974	1564903	13,32%
	2203	197541	233797	253959	256787	283647	2,64%
	2205	183381	207951	222781	225289	268761	2,39%
	2206	82796	112779	118846	206502	263121	1,65%
UK	2208	7283313	7963256	7878884	6255227	7671700	83,80%
	2204	722709	825314	837690	673680	642478	8,38%
	2203	676819	653183	638787	528582	568021	6,94%
	2206	78334	86180	79819	78900	57717	0,87%
	2205	437	634	393	556	752	0,01%
Spain	2204	3270131	3513593	3066796	3059557	3481080	73,67%
	2208	649789	761550	896994	722532	991612	18,02%
	2203	205833	246194	243166	285205	316246	5,82%
	2205	85174	96606	75390	74287	90926	1,89%
	2206	22419	26817	21195	25766	38896	0,60%
Germany	2203	1291051	1378517	1350889	1288869	1395649	33,76%
	2208	1547785	1519684	1367175	985290	1343213	33,73%
	2204	1142429	1225688	1168349	1047027	1174898	28,93%
	2206	85126	96864	91909	82631	102158	2,30%
	2205	53559	54783	49183	48947	46628	1,27%
Netherlands	2203	1902178	1993773	2015905	2111279	2184475	58,77%
	2208	861828	937723	1034023	860363	1121394	27,64%
	2204	327397	379615	347835	440670	598299	11,90%
	2206	53855	60813	52791	50957	50704	1,56%
	2205	5649	4532	3911	4023	5218	0,13%

## Continuation of appendix B.1

Country	CODE	2017	2018	2019	2020	2021	The average share of the total volume
Belgium	2203	1674772	1834193	1961066	1986616	2010792	68,86%
	2208	389652	486107	539965	550563	709369	19,12%
	2204	160494	191779	198768	200899	634338	9,45%
	2206	63570	61833	50586	50524	61942	2,12%
	2205	6613	12894	13381	13569	17821	0,45%
Ireland	2208	1013080	1171067	1326485	1146310	1496876	76,01%
	2203	311608	332820	343762	291158	278589	19,50%
	2206	48634	53805	68203	68200	26573	3,35%
	2204	9962	15107	20129	14702	15666	0,93%
	2205	1314	1035	1935	7344	6215	0,22%
Portugal	2204	878452	1014760	917374	979388	1094800	81,29%
	2203	177473	163071	147273	154058	155569	13,35%
	2208	48172	62092	60703	53603	62444	4,78%
	2206	797	1599	1850	6539	9522	0,33%
	2205	1862	2167	2694	3672	4527	0,25%
Denmark	2203	284766	293192	276217	256106	301878	44,48%
	2204	138025	176907	174844	200414	288319	30,29%
	2208	130399	144575	114195	89893	131867	19,17%
	2206	33236	34552	40598	36627	45569	5,98%
	2205	546	661	395	405	476	0,08%

## Appendix B.2

## Physical volumes of export of alcohol of EU countries for 2017-2021 in tons.

Country	Code	2017	2018	2019	2020	2021	The average share of the total volume
France	2204	1553571	1466146	1489131	1414895	1515455	59,56%
	2203	648506	600558	498511	536745	507059	19,93%
	2208	409025	422743	429066	389176	445921	17,53%
	2206	42306	46776	38165	41158	47281	1,86%
	2205	20435	21637	24360	26499	28684	1,13%
Italy	2204	2169019	1970974	2145904	2071860	2227315	69,00%
	2208	234597	288685	342293	334635	391900	12,14%
	2203	285152	304956	347715	331832	385804	11,95%
	2205	116296	113761	118617	122682	130407	4,04%
	2206	34962	42967	52968	82050	92768	2,87%

## Continuation of appendix B.2

Country	Code	2017	2018	2019	2020	2021	The average share of the total volume
UK	2208	N/A	1122565	1146622	N/A	1074892	-
	2203	568954	536947	540508	462100	N/A	-
	2206	N/A	68285	65314	N/A	45227	-
	2204		134921	N/A	N/A	39103	-
	2205	N/A	120	73	117	234	-
Spain	2204	2381227	2063069	2239392	2103732	2396286	78,58%
	2203	265498	296689	293571	339641	321413	10,54%
	2208	159483	189821	240518	170130	241117	7,91%
	2205	73707	64431	51684	53266	65393	2,14%
	2206	1692	1678	1431	1703	25436	0,83%
Germany	2203	1577960	1584926	1598818	1533094	1577689	68,28%
	2204	383591	374526	383891	366426	367300	15,90%
	2208	248950	246351	226930	202172	247954	10,73%
	2206	75932	78996	79338	74028	86778	3,76%
	2205	29933	29100	29196	30789	31047	1,34%
Netherlands	2203	1832304	1849200	1819895	1827563	1866289	80,49%
	2208	177357	177615	193909	203552	290920	12,55%
	2204	74639	69641	60711	90845	115146	4,97%
	2206	48258	54321	50419	42279	45180	1,95%
	2205	1200	882	890	908	1128	0,05%
Belgium	2203	1585612	1656677	1773050	1709977	1750450	82,30%
	2208	28243	43220	50276	51757	157536	7,41%
	2204	34237	38822	43631	47478	148164	6,97%
	2206	66193	57684	54046	68159	65610	3,08%
	2205	1772	3349	3658	3586	5184	0,24%
Ireland	2203	445917	489106	511289	456925	394634	63,81%
	2208	147695	142657	161361	155203	199150	32,20%
	2206	59088	75220	118535	116962	20044	3,24%
	2204	4629	7467	9022	5650	3011	0,49%
	2205	355	261	512	1900	1583	0,26%
Portugal	2204	298900	319096	296575	315782	328963	61,16%
	2203	204069	186935	189594	207823	186533	34,68%
	2208	6329	8325	10497	10252	15734	2,93%
	2206	632	1228	1431	3372	4914	0,91%

## Continuation of appendix B.2

Country	Code	2017	2018	2019	2020	2021	The average share of the total volume
Portugal	2205	795	718	1167	1388	1750	0,33%
	2203	306208	312992	305988	310472,5	314957	77,95%
	2204	29889	31165	32359	38267	46047	11,40%
	2206	35713	29899	34001	28128	32020	7,92%
	2208	19250	19226	13496	8675	10927	2,70%
Danmark	2205	158	140	122	102	124	0,03%

## Appendix B.3

**Commodity structure of prices per one ton of exported alcohol of EU countries for  
2017-2021 in USD**

Country	Code	years in USD					Diviation				
		2017	2018	2019	2020	2021	2017-2021	2017-2018	2018-2019	2019-2020	2020-2021
France	2204	6619	7550	7367	7050	8655	30,76%	14,07%	-2,42%	-4,30%	22,77%
	2203	625	679	707	724	796	27,36%	8,64%	4,12%	2,40%	9,94%
	2208	12253	12636	12808	11641	13647	11,38%	3,13%	1,36%	-9,11%	17,23%
	2206	1280	1383	1617	1351	1288	0,63%	8,05%	16,92%	-16,45%	-4,66%
	2205	2471	2983	3032	3345	3773	52,69%	20,72%	1,64%	10,32%	12,80%
Italy	2204	3127	3738	3356	3485	3780	20,88%	19,54%	-10,22%	3,84%	8,46%
	2208	3753	3999	4064	3670	3993	6,39%	6,55%	1,63%	-9,69%	8,80%
	2203	693	767	730	774	735	6,06%	10,68%	-4,82%	6,03%	-5,04%
	2205	1577	1828	1878	1836	2061	30,69%	15,92%	2,74%	-2,24%	12,25%
	2206	2368	2625	2244	2517	2836	19,76%	10,85%	-14,51%	12,17%	12,67%
UK	2208	-	7094	6871	-	7137			-3,14%		
	2203	1190	1216	1182	1144	1278	7,39%	2,18%	-2,80%	-3,21%	11,71%
	2206	-	1262	1222	-	1276			-3,17%		
	2204	11949	6117	-	10481	16430	37,50%	-48,81%			56,76%
	2205	-	5283	5384	4752	3214			1,91%	-11,74%	-32,37%
Spain	2203	775	830	828	840	984	8,39%	7,10%	-0,24%	1,45%	17,14%
	2204	1373	1703	1369	1454	1453	5,90%	24,03%	-19,61%	6,21%	-0,07%
	2208	4074	4012	3729	4247	4113	4,25%	-1,52%	-7,05%	13,89%	-3,16%
	2206	1325	1598	1481	1513	1529	14,19%	20,60%	-7,32%	2,16%	1,06%
	2205	1156	1499	1459	1395	1390	20,67%	29,67%	-2,67%	-4,39%	-0,36%
Germany	2203	818	870	845	841	885	2,81%	6,36%	-2,87%	-0,47%	5,23%
	2204	2978	3273	3043	2857	3199	-4,06%	9,91%	-7,03%	-6,11%	11,97%

## Continuation of appendix B.3

Country	Code	years in USD					Diviation				
		2017	2018	2019	2020	2021	2017-2021	2017-2018	2018-2019	2019-2020	2020-2021
Germany	2208	6217	6169	6025	4874	5417	-12,87%	-0,77%	-2,33%	-19,10%	11,14%
	2206	1121	1226	1158	1116	1177	5,00%	9,37%	-5,55%	-3,63%	5,47%
	2205	1789	1883	1685	1590	1502	-16,04%	5,25%	-10,52%	-5,64%	-5,53%
Netherlands	2203	1038	1078	1108	1155	1170	12,72%	3,85%	2,78%	4,24%	1,30%
	2208	4859	5280	5333	4227	3855	-20,66%	8,66%	1,00%	-20,74%	-8,80%
	2204	4386	5451	5729	4851	5196	18,47%	24,28%	5,10%	-15,33%	7,11%
	2206	1116	1120	1047	1205	1122	0,54%	0,36%	-6,52%	15,09%	-6,89%
	2205	4708	5138	4394	4431	4626	-1,74%	9,13%	-14,48%	0,84%	4,40%
Belgium	2203	1056	1107	1106	1162	1149	8,81%	4,83%	-0,09%	5,06%	-1,12%
	2208	13796	11247	10740	10637	4503	-67,36%	-18,48%	-4,51%	-0,96%	-57,67%
	2204	4688	4940	4556	4231	4281	-8,68%	5,38%	-7,77%	-7,13%	1,18%
	2206	960	1072	936	741	944	-1,67%	11,67%	-12,69%	-20,83%	27,40%
	2205	3732	3850	3658	3784	3438	-7,88%	3,16%	-4,99%	3,44%	-9,14%
Ireland	2203	699	680	672	637	706	1,00%	-2,72%	-1,18%	-5,21%	10,83%
	2208	6859	8209	8221	7386	7516	9,58%	19,68%	0,15%	-10,16%	1,76%
	2206	823	715	575	583	1326	61,12%	-13,12%	-19,58%	1,39%	127,44%
	2204	2152	2023	2231	2602	5203	141,78%	-5,99%	10,28%	16,63%	99,96%
	2205	3701	3966	3779	3865	3926	6,08%	7,16%	-4,72%	2,28%	1,58%
Portugal	2204	2939	3180	3093	3101	3328	13,24%	8,20%	-2,74%	0,26%	7,32%
	2203	870	872	777	741	834	-4,14%	0,23%	-10,89%	-4,63%	12,55%
	2208	7611	7458	5783	5229	3969	-47,85%	-2,01%	-22,46%	-9,58%	-24,10%
	2206	1261	1302	1293	1939	1938	53,69%	3,25%	-0,69%	49,96%	-0,05%
	2205	2342	3018	2308	2646	2587	10,46%	28,86%	-23,53%	14,64%	-2,23%
Danmark	2203	930	937	903		958	3,01%	0,75%	-3,63%		
	2204	4618	5676	5403	5237	6261	35,58%	22,91%	-4,81%	-3,07%	19,55%
	2206	931	1156	1194	1302	1423	52,85%	24,17%	3,29%	9,05%	9,29%
	2208	6774	7520	8461	10362	12068	78,15%	11,01%	12,51%	22,47%	16,46%
	2205	3456		3238	3971	3839	11,08%			22,64%	-3,32%



## Excise tax rates

Код товару (продукції) згідно з УКТ ЗЕД	Опис товару (продукції) згідно з УКТ ЗЕД	Одиниця виміру	Ставка податку
2203 00	Пиво із солоду (солодове)	гривень за 1 літр	2,78
2204 (крім 2204 10, 2204 21 06 00, 2204 21 07 00, 2204 21 08 00, 2204 21 09 00, 2204 29 10 00), 2205 10 10 00, 2205 90 10 00, 2206 00 59 00, 2206 00 89 00	Звичайні (неігристі) вина, сушло виноградне, зброджені напої, фактична міцність яких вища за 1,2 відсотка об'ємних одиниць етилового спирту, але не вища за 15 відсотків об'ємних одиниць етилового спирту, за умови що етиловий спирт, який міститься у готовому продукті, має повністю ферментне (ендогенне) походження	гривень за 1 літр	0,01
2204 10, 2204 21 06 00, 2204 21 07 00, 2204 21 08 00, 2204 21 09 00, 2204 29 10 00, 2205 10 10 00, 2205 90 10 00, 2206 00 39 00	Вина ігристі та вина газовані, зброджені напої, вина (напої) ароматизовані ігристі (газовані), фактична міцність яких вища за 1,2 відсотка об'ємних одиниць етилового спирту, але не вища за 15 відсотків об'ємних одиниць етилового спирту, за умови що етиловий спирт, який міститься у готовому продукті, має повністю ферментне (ендогенне) походження, які розливаються у пляшки, закорковані спеціальними пробками для таких напоїв типу «гриб», що утримуються на місці за допомогою стяжок або застібок, та/або мають надмірний тиск, спричинений наявністю діоксиду вуглецю у розчині на рівні не менше 1 бар при температурі 20°C	//	11,65
2204, 2205, 2206 (вина та інші зброджені напої без додання етилового спирту в іншому місці не зазначені; вина та інші зброджені напої з доданням етилового спирту)	Вина та інші зброджені напої (у тому числі суміші із зброджених напоїв та суміші на основі зброджених напоїв), фактична міцність яких вища за 1,2 відсотка об'ємних одиниць етилового спирту, але не вища за 22 відсотки об'ємних одиниць етилового спирту	гривень за 1 літр	8,02
2204, 2205, 2206 (алкогольні напої з доданням або без додання етилового спирту в іншому місці не зазначені)	Алкогольні напої, фактична міцність яких вища за 22 відсотки об'ємних одиниць етилового спирту, інші суміші із зброджених напоїв та суміші на основі зброджених напоїв	гривень за 1 літр 100-відсоткового спирту	126,96
2206 00 31 00, 2206 00 51 00, 2206 00 81 00	Сидр і перрі (без додання спирту)	гривень за 1 літр	1,06
2207	Спирт етиловий, неденатурований, з концентрацією спирту 80 відсотків об'ємних одиниць або більше; спирт етиловий та інші спиртові дистиляти та спиртні напої, одержані шляхом перегонки, денатуровані, будь-якої концентрації	гривень за 1 літр 100-відсоткового спирту	126,96
2208	Спирт етиловий, неденатурований, з концентрацією спирту менш як 80 відсотків об'ємних одиниць, спиртові дистиляти та спиртні напої, одержані шляхом перегонки, лікери та інші напої, що містять спирт	//	126,96
2103 90 30 00, 2106 90	Тільки продукти з вмістом спирту етилового 8,5 відсотка об'ємних одиниць та більше	//	169,27



до дійсного Контракту, яка підписується обома Сторонами.

2.2. Якість Товару, що постачається відповідно до дійсного Контракту, повинна відповідати вимогам, що надаються до якості цих Товарів в країні їхнього виготовлення та Покупця, що обов'язково підтверджується відповідними сертифікатами якості країни походження, завіреними Торгівельно-промисловою палатою країни походження Товару.

2.3. Товар, що постачається відповідно до дійсного Контракту, повинен відповідати узгодженим зразкам та вимогам санітарно-епідеміологічних норм відповідно до законодавства, що діє на території реалізації Товару. Етикетки та контретикетки повинні бути наклеєні без складок, рівномірно по всій площі наклеювання та не мати відхилень від вертикальної осі.

2.4. Покупець має право перевірити якість Товару відповідно до діючих правил приймання товарів, за участю незалежного експерта.

2.5. На момент відвантаження Товару термін придатності повинен складати не менше 80% його загального терміну придатності. Товар з терміном придатності менше 80% від загального терміну придатності може постачатись за умови отримання на це письмової згоди Покупця.

2.2 The quality of the Goods supplied under the present Contract shall meet the requirements of the country of production and the country of the Buyer and has to be approved by the appropriate quality certificates assured by the Chamber of Industry and Commerce of the country of origin.

2.3 The Goods to be supplied according to the Present Contract shall conform to the samples-references agreed by the Parties and correspond to the requirements of the official sanitary-epidemiologica<sup>1</sup> norms according to the current legislation within the Goods' realization territory. Labels and back labels shall be smoothly glued on the whole stamping area without wrinkles and deviations from the vertical axis.

2.4. The Buyer shall be entitled to check the quality of the Goods according to the current regulations for acceptance with the participation of the independent expert.

2.5. At the moment of shipment of the Goods their shelf life period should consist of not less than 80% of the total shelf life period. The Goods, whose shelf life period expired 80% might be only sent only upon written approval of the Buyer.

### 3. Ціна та загальна вартість Контракту.

### 3. Price and the Total Cost of the Contract

3.1. Ціни на Товар визначені в Євро.

3.1. Prices are defined in EUR.

3.2. Ціни надаються на одній із нижчевказаних умов поставки:

3.2. The prices shall be on the one of following basis:

EXW-Cambeo – Coles – Ourense (Італія) (Incoterms – 2020);

EXW-Cambeo – Coles – Ourense (Італія) (Incoterms – 2020);

Ціни включають в себе вартість упаковки та маркування Товару.

The prices including cost of standard package and marking of the Goods.

<p>3.3. Загальна вартість Контракту складається із суми всіх інвойсів, поставлених на адресу Покупця відповідно до даного контракту.</p>	<p>3.3. The total cost of the Contract is the sum of all invoices delivered to the Buyer in accordance with the contract</p>
<p><b>4. Умови та строки постачання Товару.</b></p>	<p><b>4. Terms and Dates of Delivery and Acceptance</b></p>
<p>4.1. Покупець направляє на адресу Продавця замовлення у вигляді Специфікації за допомогою факсимільної копії. Сторони мають узгодити асортимент, ціни, кількість та інші характеристики Товару і підписати Специфікацію протягом 3-х робочих днів з моменту отримання Продавцем замовлення.</p> <p>4.2. Відвантаження Товару здійснюється Покупцю за адресою: ...</p> <p>4.3. Разом з Товаром Продавець надає Покупцеві наступні документи:</p> <ul style="list-style-type: none"> <li>• інвойс - 4 примірника (оригінали);</li> <li>• пакувальний лист - 3 примірники (оригінали);</li> <li>• Специфікація - 3 примірники (оригінали).</li> </ul> <p>Продавець надає Покупцеві не пізніше ніж через 10 (десять) днів після відвантаження наступні документи:</p> <ul style="list-style-type: none"> <li>• сертифікати якості/аналізу товару;</li> <li>• сертифікат походження товару (оригінал);</li> </ul> <p>Всі документи складаються на англійській мові.</p> <p>4.4. Датою відвантаження вважається дата оформлення товарно-транспортних документів на Товар. Усі товарно-транспортні документи мають бути попередньо відправлені на адресу Покупця за допомогою електронної пошти і узгоджені Покупцем.</p> <p>4.5. Товар приймається Покупцем:</p> <ul style="list-style-type: none"> <li>- за кількістю - згідно з транспортними документами на Товар, інвойса та пакувального листа;</li> <li>- за якістю - згідно з документами, що підтверджують якість Товару (сертифікати якості та аналізу) і видаються виробником Товару або Продавцем, і згідно фактичному стану вантажу, що прибув.</li> </ul>	<p>4.1. The Seller sends to The Buyer the order as Specification by e-mail or Fax-copy. Parties have to agree assortment, prices, quantity and other Good's characteristics and sign the Specification during 3 working days from receiving the order by Seller.</p> <p>4.2. Shipment of the Goods shall be made to Buyer to address: ...</p> <p>4.3. Together with the Goods he Seller shall transfer to the Buyer the following documents:</p> <ul style="list-style-type: none"> <li>• Invoice – 4 originals;</li> <li>• Packing list – 3 originals;</li> <li>• Specification – 3 originals.</li> </ul> <p>The Seller shall transfer to the Buyer not later than the 10 (ten) days from shipment the following documents:</p> <ul style="list-style-type: none"> <li>• Certificate of Quality/Analysis;</li> <li>• Certificate of Origin – original;</li> </ul> <p>All the documents are to be drawn in English.</p> <p>4.4. The date of shipment shall be considered the date of issuing transportation (shipment) documents. All transportation documents have been sent to Buyer by e-mail advance and agreed by Buyer.</p> <p>4.5. The Goods shall be accepted by the Buyer:</p> <ul style="list-style-type: none"> <li>- by quantity: in accordance with the transportation (shipping) documents, the packing list and the invoice;</li> <li>- by quality: in accordance with the documents that certify Goods quality (certificates of quality/analysis), issued by the Producer of the Goods and real state of the delivered Goods.</li> </ul>

<p>4.6. Право власності на Товар переходить у момент повної оплати за Товар та ризик його випадкової загибелі переходить до Покупця в момент передачі Товару Покупцеві або зазначеній ним особі.</p>	<p>4.6. The right of the property for the Goods is handled over to the Buyer at the moment the Goods have been paid of in full and the risk of their accidental loss are handled over to the Buyer at the moment the Goods are shipped to the Buyer or to the person appointed by the Buyer.</p>
<p><b>5. Терміни постачання.</b></p>	<p><b>5. Dates of Delivery</b></p>
<p>5.1. Товар постачається партіями згідно додатків-Специфікацій до дійсного Контракту. Продавець зобов'язується здійснити відвантаження Товару не пізніше, ніж через 21 (двадцять один) календарний день після підписання Специфікації.</p> <p>5.2. Продавець є дистрибутором компанії, яка здійснює діяльність по виготовленню алкогольних напоїв за адресою:</p>	<p>5.1. All the Goods shall be supplied by single consignments in accordance with the supplements – Specifications. The Seller is obliged to load the ordered Goods during 45 (twenty one) calendar days from signing the Specification.</p> <p>5.2. The Seller is the distributor of company which carries out activity on producing spirits according to address:</p>
<p><b>6. Пакування та маркування</b></p>	<p><b>6. Packaging and Marking</b></p>
<p>6.1. Товар повинен поставлятися в упаковці, що відповідає характеру данного Товару. Упаковка повинна забезпечувати повну безпеку Товару від будь-яких ушкоджень при його перевезенні, беручи до уваги можливість декількох перевантажень у дорозі, а також тривалого зберігання.</p> <p>6.2. На кожен короб Продавець наносить за допомогою стикеру коротке маркування англійською мовою: найменування товару, найменування категорії продукції, штрих-код, номер лоту, дата пакування, об'єм пляшки. Відповідальність за маркування несе Продавець.</p> <p>6.3. Товар, що постачається, маркується марками акцизного податку й контр-етикетками українською мовою, які завчасно (не пізніше ніж за 15 днів до підтвердженої дати відвантаження) надає Покупець Продавцеві з відповідними документами. З моменту</p>	<p>6.1. The Goods are to be shipped in durable cardboard boxes. The packing shall wholly protect the Goods against direct damage during the transportation: by sea or ground transportation, or mixed one; taking into account some shiftings along the road as well as durable saving.</p> <p>6.2. The following short marking in English shall be marked by sticker each cardboard box: name of the Good, the category of product, bar code, lot number, packing date; volume of bottle. This marking is Seller's responsibility.</p> <p>6.3. The delivered Goods shall be marked with the excise stamps and back labels in the Ukrainian language. The excise stamps are provided by the Buyer together with the corresponding documents in advance (not later than 15 days before the approved date of the shipment). Since the moment of receiving the excise stamps and till the transfer of the Goods</p>

отримання марок акцизного податку та до моменту передачі Товару перевізникові Продавець несе повну відповідальність за належне використання й цілісність невикористаних акцизних марок.

6.4. Продавець є виробником алкогольних напоїв. Покупець надає Продавцеві акцизні марки України та контретикетки на українській мові для маркування алкогольних напоїв в процесі їх виробництва за місцем здійснення діяльності Продавця за адресою:

Контактна особа:

Тел: ...

Всі витрати, пов'язані з пересиланням акцизних марок та контретикеток Продавцеві, несе Покупець.

6.5. Продавець повинен наклеїти українські марки акцизного податку на кожну пляшку таким чином, щоб вони розривалися при відкритті (відкорковуванні) і виключалася можливість їх зняття без ушкодження.

6.6. На кожну пляшку алкогольних напоїв марки акцизного податку наклеюються П-подібним способом через горловину пляшки.

6.7. Акцизні марки за законодавством України є документами суворої звітності, і Продавець відповідає за належне використання, цілісність невикористаних акцизних марок з моменту їх одержання і є зобов'язаним повернути кожну з них Покупцеві протягом одного місяця з моменту їх одержання в одному з наступних станів:

- наклеєною на Товар, що постачається за даним Контрактом, з документальним підтвердженням поставки маркованого Товару;
- невикористані;
- ушкоджені марки повинні бути наклеєні на окремі аркуші паперу формату А3 (290 x 420 мм) таким чином, щоб було чітко видно центральну частину марки, окремі частини розірваних марок повинні бути з'єднані, а загальна частина

to the carrier, the Seller bears full responsibility for an inappropriate use and safe keeping of the unused excise stamps.

6.4. The Seller is the producer of the alcohol drinks. The Buyer provides the Seller with the Ukrainian excise stamps and back labels in the Ukrainian language for marking the alcohol drinks during the manufacturing process at the place of the Seller's activity located at the address: ...

Contact person: ...

Tel: ...

All the expenses, connected with sending the excise stamps and back labels to the Seller, shall be covered by the Buyer.

6.5 The Seller shall glue the Ukrainian excise stamps upon each bottle in the way they break at the moment of opening the bottle. Any possibility of opening without breaking the excise stamp shall be avoided.

6.6. On each bottle excise stamps are to be glued in П-shape across the bottle's neck.

6.7. According to the legislation of Ukraine, excise stamps are the documents of strict accountability and the Seller bears responsibility of proper using and secure keeping of unused excise stamps from the moment the stamps are received by the Seller; the Seller is obliged to return each of them to the Buyer within one month from the moment of getting them in one of the following states:

- glued on the Goods, shipped according to the present Contract with the documentary confirmation of the shipment of the stamped Goods;
- unused;
- damaged stamps shall be glued on separate sheets of paper of A3 format (290 – 420 mm) in such a way that the central part of stamp is shown clearly; separate parts of torn stamps should be connected, and the general surface of each returned stamp must make not less than

кожної повернутої марки повинна становити не менш 60% від початкового розміру. Продавець зобов'язується повернути такі марки на вимогу Покупця протягом 10 днів з моменту звернення Покупця.

Повернення марок здійснюється за рахунок Сторони, винної у псуванні марок і/або розірванні даного Контракту.

У випадку встановлення факту нестачі марок акцизного податку (розкрадання, знищення) Продавець зобов'язаний відшкодувати Покупцеві вартість марок і розрахункову суму акцизного податку, а також сплатити будь-які штрафи, що будуть накладені на Покупця у зв'язку з фактом нестачі, розкрадання або знищення акцизних марок державними органами України.

У випадку невезення готового маркованого товару з об'єктивних причин або неможливості повернення ушкоджених марок Продавець зобов'язаний видати Покупцеві документ Торгово-промислової палати або іншого органу (про підтвердження цього факту з обов'язковою вказівкою кількості використаних і/або ушкоджених акцизних марок).

60% of its original size. The Seller is obliged to return unused excise stamps on the request of the Buyer within 10 days from the date of the Buyer's request;

The excise stamps are returned at the expense of the Party that was guilty in the damage of the excise stamps and/or Contract rescinding.

In case the lack of the excise stamps (stealing, destroying) is found out, the Seller must compensate to the Buyer the stamps' cost and the calculation sum of the excise fee.

In case the marking the Goods was not carried out due to certain objective reasons or in case returning of the damaged stamps is impossible, the Seller shall prove this fact to the Buyer by the document issued by Chamber of Industry and Commerce or any other competent authority, with a compulsory indication of the quantity of the used and/or damaged stamps.

#### 7. Умови платежу

#### 7. Terms of Payment

7.1. Оплата за Товар здійснюється протягом 45 (сорока п'яти) календарних днів з моменту відвантаження товару зі складу Продавця.

7.1. The payment for the Goods is carried out within 45 (forty five) days from the date of shipment from the Seller's warehouse.

#### 8. Відповідальність та претензії сторін

#### 8. Responsibility of the Parties and Claims

8.1. Сторона, яка порушила умови даного Контракту, зобов'язана відшкодувати іншій Стороні усі збитки, що надані даним порушенням.

8.1 The Party which violated conditions of the present Contract is obliged to compensate other Party for direct losses caused by such violation.

8.2. У випадку невідповідності по маркуванню, упакувці, неналежному оклеюванню контретикетками/стикерами, або розбіжності фактичної кількості Товару із зазначеним у

8.2. In case of non-conformity in marking or discrepancy between the real quantity of the Goods and the quantity specified in the shipping

товаросупроводжувальних документах, Покупець має право надати Продавцеві претензію не пізніше 20 днів з моменту приймання товару на складі Покупця.

8.3 Датою надання претензії вважається дата одержання її Продавцем. Продавець зобов'язаний розглянути її протягом 30 днів з моменту її одержання.

8.4. Якщо претензія щодо якості (кількості) буде визнана обґрунтованою, Сторони узгоджують строки і умови заміни неякісного Товару (доставлення неповністю відвантаженого Товару), але така заміна (поставка) повинна бути здійснена не пізніше 30 календарних днів з дати визнання претензії обґрунтованою. У цьому випадку всі витрати, пов'язані з поставкою і проведенням незалежної експертизи, несе Продавець.

8.5. Продавець має право направити свого уповноваженого представника для розгляду претензії, а Покупець зобов'язаний пред'явити йому Товар, який не відповідає вимогам даного Контракту.

8.6. У випадку неналежного маркування Товару, упакуванню, неналежному оклеюванню контретикетками/стикерами, Продавець повинен замінити цей Товар на Товар з правильним маркуванням, упакуванням, правильно наклеєними контретикетками/стикерами, за свій рахунок, включаючи витрати з доставки та митного оформлення Товару.

documents, the Buyer will be entitled to make a claim to the Seller not later than within 20 days of the goods acceptance at the Buyer warehouse.

8.3. The date for making a claim shall be considered the date of its receipt thereof by the Seller. The Seller shall be obliged to consider it within 30 days from the moment of its receipt thereof.

8.4. Should a claim in relation to quality (quantity) be recognized well-grounded, the Parties shall come to the agreement of the dates and terms to replace the non-quality or ship the non-shipped Goods, and such replacement (delivery) shall be made not later than 30 calendar days from the date the claim is recognized well-grounded. In this case, the Seller shall incur all expenses connected with the shipment and arrangement of the independent expert examination.

8.5. The Seller shall be entitled to send its authorized representative to consider the claim and the Buyer shall be obliged to show him thereto the Goods that do not meet the requirements of this Contract.

8.6. In case of incorrect marking of the Goods, the Seller shall replace the Goods for the Goods with the correct marking for his own account including the cost of shipping and customs clearance of Goods.

#### **9. Термін дії Контракту.**

#### **9. Validity of the Contract**

9.1. Контракт набуває чинності з моменту підписання і діє протягом 12 місяців з дати

9.1. The Contract shall come into force from the moment of signing it thereof and shall be valid for



<p>підписання, або до його дострокового розірвання за взаємною згодою Сторін, чи до повного виконання Сторонами зобов'язань за Контрактом.</p>	<p>12 months from the date of signing it thereof or until it is terminated at the mutual consent of the Parties or until complete fulfillment by the Parties of their obligations under the present Contract.</p>
<p><b>10. Спори і розгляди.</b></p>	<p><b>10. Dispute and Litigation</b></p>
<p>10.1. Сторони намагатимуться вирішувати суперечки та протиріччя, що виникають з Контракту або у зв'язку з Контрактом, шляхом переговорів та консультацій протягом 30 робочих днів починаючи з дати збудження скарги однією з Сторін.</p> <p>10.2. В разі недосягнення згоди усі суперечливі питання, розбіжності та скарги які виходять із даного Контракту або пов'язані з ним, а також стосовно його виконання, порушення, ануляції або недійсності є предметом розгляду Господарським Судом позивача.</p>	<p>10.1. The Parties will strive to settle disputes and contradictions, arising out of the Present Contract or in connection with it, by means of negotiations and consultations during 30 business days starting from the date of the raise of such claim by one Party.</p> <p>10.2. Should agreement be not achieved all disputes, differences and claims arising out of or in connection with the present Contract, also concerning its fulfillment, violation, cancellation or invalidity are subject to claim before the claimant's Commercial Court.</p>
<p><b>11. Форс – Мажор.</b></p>	<p><b>11. Force- Majeure</b></p>
<p>11.1. В разі виникнення обставин непереборної сили (форс-мажорні обставини), що перешкоджають виконанню Сторонами зобов'язань за Контрактом, Сторони звільняються від відповідальності на термін дії цих зобов'язань, або можуть відмовитися від виконання Контракту частково або повністю без додаткової фінансової відповідальності. Постраждала Сторона зобов'язана повідомити іншу Сторону про настання форс-мажорних обставин протягом 7 (семи) робочих днів факсом або рекомендованим листом.</p> <p>У разі, якщо Продавець отримує від Покупця суму попередньої оплати за Товар на рахунок Продавця у розмірі 100 % загальної суми Товару, та у зв'язку із настанням форс-мажорних обставин Продавець не матиме змоги виконати свої зобов'язання із постачання товару, Продавець зобов'язаний якнайскоріше повернути Покупцеві отриману суму разом із</p>	<p>11.1. In case of Force Majeure that would prevent from fulfillment of the agreements of the Present Contract, the Parties are to be relieved of any obligation for the time of the force-majeure, or the Parties can refuse to fulfil agreements under the Contract, partially or fully, without taking upon any additional financial liabilities. The Party under the Force-Major conditions is obliged to inform the other Party about such conditions within 7 (seven) working days via fax or by the ordered letter.</p> <p>In case when the Seller receives 100% prepayment from the Buyer and due to force-majeure is not able to perform the delivery, he must return the full amount of money to the Buyer as soon as possible, including the commission of the banks, which is paid for the money transfer.</p>

комісією банків, що була сплачена Покупцем за переведення грошей на рахунок Продавця.

11.2. Форс-мажорними обставинами Сторони визнають: військові дії, стихійні лиха, ембарго, втручання з боку влади та ін.

11.3. Термін дії форс-мажорних обставин підтверджується Торговельно-промисловою Палатою відповідної країни, де сталися форс-мажорні обставини.

11.2. The following conditions shall be regarded by the Parties as Force-Major: the military actions, the natural cataclysms, embargo, governmental intrusion, etc.

11.3. The duration term of the force-major conditions is to be confirmed by the Chamber of Commerce and Industry of the country that is under the force-major conditions.

## 12. Інші умови.

## 12. Other conditions.

12.1. При тлумаченні дійсного Контракту, мають силу умови Інкотермс - 2020, якщо Сторони не прийдуть до іншої угоди при виконання зобов'язань за Контрактом.

12.1. When interpreting the conditions of this Contract, the conditions of Incoterms-2020 shall be regarded as valid, unless the Parties come to a different agreement while performing their obligations under the Present Contract.

12.2. Жодна із сторін не має права передавати права по дійсному Контракту третім особам без письмової на те згоди іншої Сторони.

12.2. None of the Parties his entitled to depute their right under the Contract to the third party without the written consent of the other Party for such right delegation.

12.3. Всі отримані факсимільні копії документів, а також доповнення до дійсного Контракту і додатки до нього, є його невід'ємною частиною і мають юридичну силу до моменту одержання їх оригіналу.

12.3. All received copies of documents by e-mail or fax and additions to the Present Contract are considered to be the integral part of this Contract and are considered to be executed and valid until the receipt of their originals.

12.4. Всі переговори, домовленості і письмові угоди, що йдуть всупереч дійсному Контракту і зроблені до його підписання, втрачають юридичну силу з моменту підписання Контракту.

12.4. All the agreements, both oral and written that do not fall within the conditions of the present Contract and made before it is signed, lose their juridical power starting from the moment of signing the present Contract.

12.5. Сторони мають прийняти заходи щодо обмеження доступу до інформації, що стосується умов дійсного Контракту відносно третіх осіб.

12.6. Сторони зобов'язуються завчасно повідомити одна одну про зміну юридичної, поштової адреси, банківських і інших реквізитів, що мають значення для виконання Контракту належним чином.

12.7. Цей Контракт складений в двох примірниках на українській і англійській мовах, по одному примірнику для кожної Сторони, обидва примірники мають однакову юридичну силу. У разі невідповідності між українським та англійським текстами Контракту, англійський варіант тексту має першочергове значення.

12.8. Якщо будь-яке положення дійсного Контракту стане недійсним, у зв'язку з протиріччями із оновленим законодавством, воно не повинне братися до уваги і підлягає зміні таким чином, щоб зробити його, по можливості, здатним зберегти суть Контракту. При цьому інші положення дійсного Контракту залишаються без змін.

12.5. The Parties shall take measures to restrict access to the information regarding the terms of the Contract by third parties.

12.6. The Parties are obliged to inform each other about any changes in jurisdictional, post address, banking and other details, that are important for performing their obligations under the present Contract in a proper way.

12.7. The Present Contract is drawn in the English and Ukrainian languages, 1 (one) original copy for each Party, both texts being of identical legal force. In the case of any discrepancy between the Ukrainian and the English texts of the present Contract, the English text shall prevail.

12.8. Should any provision of this Contract become invalid due to the contradictions with the new legislation, it is not to be taken into account and shall be subject to the amendment in such a way that it would be possible to retain the essence of the Contract. Other provisions of the Contract remain unchanged.

### 13. Адреси та банківські реквізити Сторін.

### 13. Addresses and Banking details of the Parties:

#### Покупець:

#### The Buyer:

**Назва компанії:** ТОВ «...»

**Name of the Company:** "...” LLC

Адреса: ...

Address: ...

ІПН ...

INN ...

ЗКПО ...

RNNBO ...

т/ф. ...

Telefax: ...

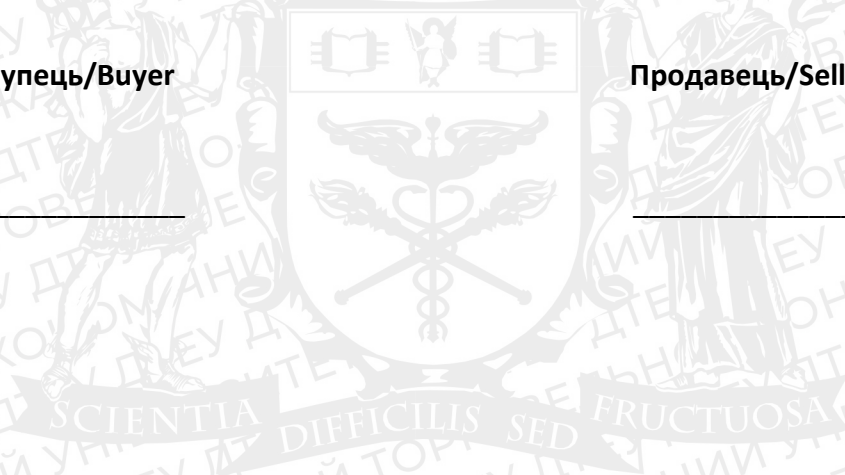
**Банківські реквізити:**

**Banking details:**

Найменування банку : ... Адреса Банку: ... IBAN: ... SWIFT: ...	Name of bank : ... Address ... IBAN : ... SWIFT: ...
<p style="text-align: center;"><b><u>Продавець:</u></b></p> <b>Назва Компанії: ....</b> Тел/Факс: ... <b>Банківські реквізити:</b> Найменування банку : ... Адреса Банку: ... IBAN: ... SWIFT: ...	<p style="text-align: center;"><b><u>The Seller:</u></b></p> <b>Name of the Company: ....</b> Address: Tel/Fax ... <b>Banking details:</b> Name of bank : ... Address ... IBAN : ... SWIFT: ...

Покупець/Buyer

Продавець/Seller



## Appendix E

## Specification

SPECIFICATION № 01 To Contract № 1 dated 03.10.2016					СПЕЦИФІКАЦІЯ № 01 до Контракту № 1 від 03.10.16 р.					
Kyiv 10.10.2016					г. Киев 10.10.2016					
Company "The seller" (Italy), represented by director ..., acting according to the Charter, hereinafter referred to as the Seller, on the one part; and ... LLC, which is a legal entity according to the laws of Ukraine, represented by director ..., acting on the basis of the Statute, hereinafter referred to as the Buyer, on the other (The Seller and the Buyer hereinafter referred to as the Parties and separately as the Party), have concluded the present Specification to the effect that:					Компанія "Продавець" (Італія), у особи директора ..., що діє на підставі Статуту, іменована надалі Продавець, з одного боку, та ТОВ "Покупець" яке є юридичною особою згідно законодавства України, у особи директора..., що діє на підставі Статуту, іменоване надалі Покупець, з іншого боку, (Продавець и Покупець далі разом іменуються Сторони, окремо – Сторона), уклали дану Специфікацію щодо нижченаведеного:					
№ / № з/п	Q-ty cases / Кі-ть, шт	Q-ty btl in case / Кі-ть, шт в шт	Q-ty btl / Кі-ть, шт	The unit of measureme nt / Од. вим.	Discription product / Ассортимент продукції	Trade Marks / Торгова марка	Volume Alcohol /Вміст спирту, %	Litr in one bottle/ Ємність, л	Price btl, Euro /Ціна за 1 шт., Євро	Total, Euro /Сума, Євро
<b>ВИНА ІГРИСТІ СУХІ ВІНОГРАДНІ. КРАЇНА ПОХОДЖЕННЯ - ІТАЛІЯ.</b>										
<b>Регіон виробництва - Конельяно-Вальдоббідене, Тревізо.</b>										
1	70	6	420	шт.	Crede Prosecco .... / Креде Вальдоббідене... ігристе біле брют	...	11,5%	0,75	5,00	2100,00
2	70	6	420	шт.	Prosecco... DOC Brut / Просеко... ДОК Брют ігристе	...	11,5%	0,75	3,20	1344,00
3	140	6	840	шт.	Extraseco... Extra Dry / Екстрасеко... сухе ігристе	...	11,5%	0,75	1,85	1554,00
	280		1 680							<b>4 998,00</b>
<b>ВСЬОГО:</b>										
1. Total amount of Specification in EUR.					1. Загальна сума за Специфікацією в Євро.					
2. The price for the Goods is defined on the condition EXW-Santa Guistina. The price of each position in the Specification includes the service of gluing the excise stamps and back labels/stickers in the Ukrainian language. The terms of payment: 100% prepayment.					2. Ціна товару визначена на умові EXW-Santa Guistina. У ціну товару за кожним найменуванням у Специфікації включені послуги з маркування марками акцизного податку, контретикетками / спікерами українською мовою. Умови платежу: 100% передплата					
3. The present Specification comes into force from the date of signing.					3. Даня Специфікація набирає чинності з дати її підписання Сторонами.					
4. Wines in quantity of 1680 bottles will be marked in the production process by the excise stamps of Ukraine at the place of the activity of "Seller name" by the following address:					4. Продукція у кількості 1680 шт. маркується у процесі виробництва марками акцизного податку України за місцем здійснення діяльності компанії "продавець" за адресою:					
5. The present Specification is drawn out in the Ukrainian and English languages in four original copies of equal legal force, two copies for each Party.					5. Даня Специфікація складена українською та англійською мовами в 4-х екземплярах, які мають однакову юридичну силу, по два екземпляри для кожної Сторони.					
6. Conditions of transportation and storage are as follows: Temperature from 10 to 15C; Avoid direct sunlight; Maintain away from heat sources.					6. Умови перевезення та зберігання наступні: Температура приміщення від 10 до 15°С. Уникати попадання прямих сонячних променів; Зберігати далеко від джерел тепла.					
<b>ПРОДАВЕЦЬ: / The SELLER:</b>					<b>ПОКУПЕЦЬ: / The BUYER:</b>					
"The Seller"					"Покупець"					
Address					Адреса					
Bank details					Банківські реквізити					
Signature					Підпис					

## Packing list



Hermes LLC

Address  
post code  
country name

### PACKING LIST

TOTAL NR. 70 CASES containing 6 BOTTLES (= 420 bottles) of Crede Valdobbiadene Prosecco  
DOCG Spumante Superiore Brut Bianco 2015

TOTAL NR. 35 CASES containing 12 BOTTLES (= 420 bottles) of Jeio Prosecco Doc Brut

TOTAL NR. 70 CASES containing 12 BOTTLES (= 840 bottles) of Jeio Cuvée Extra Dry

Total cases: 175  
Total pallets 80 x 120: 4  
Net Weight KG 1260,0000  
Gross Weight KG 2621,0200

S. Giustina 28-10-2016

**BISOL DESIDERIO & FIGLI S.R.L.**  
Società soggetta a direzione e coordinamento di Lumelli S.p.A.  
Sede Legale: Via Roma, 6 - 31049 VALDOBBIADENE (TV)  
Uffici e stabilimento: Via Follo, 33 - S. STEFANO  
31049 VALDOBBIADENE (TV)  
Cod. Fisc. - P. IVA - R.I. TV: 04618000261

Gianluca Bisol  
Legal Representative

**Bisol Desiderio & Figli S.r.l.**




Sede legale: Via Roma 6 - 31049 Valdobbiadene, Treviso – Italia

Uffici e stabilimento: Via Follo 33 - 31049 Santo Stefano di Valdobbiadene, Treviso – Italia  
t/ 0423 900 138 - f/ 0423 900 577 - bisol@bisol.it - www.bisol.it - bisolsrl@pec.it

Codice Fiscale / Partita IVA / Registro Imprese TV: IT 04618000261 – Capitale Sociale € 100.000,00 i.v.  
Società soggetta a direzione e coordinamento di Lumelli S.p.A. – Trento

Appendix G

CERTIFICATO DI CIRCOLAZIONE DELLE MERCI  
**Sertificate of origin EUR 1**

<b>1. Esportatore (nome, indirizzo completo, paese)</b> TORREVENTO SRL AZIENDA VITIVINICOLA S. P. 234 KM. 10,600 70033 CORATO <span style="float: right;">IT</span>		<b>EUR. 1 VE N. R 742361</b> <small>Prima di compilare il formulario consultare le note al retro.</small>	
<b>3. Destinataro (nome, indirizzo completo, paese) (Indicazione facoltativa)</b>  <span style="float: right;">UA</span>		<b>2. Certificato utilizzato negli scambi preferenziali tra</b> U. E. e <b>UCRAINA</b> <small>(Indicare i paesi, gruppi di paesi o territori di cui trattasi)</small>	
<b>6. Informazioni riguardanti il trasporto (indicazione facoltativa)</b>		<b>7. Osservazioni</b>	
<b>8. N. d'ordine, marche, numeri, numero e natura dei colli (*), designazione delle merci</b> WINE <span style="margin-left: 100px;">270 COLLI</span>		<b>9. Massa lorda (kg) o altra misura (l, m<sup>3</sup>, ecc.)</b> 2. 154,600	<b>10. Fatture (indicazione facoltativa)</b> 209 VE 18/04/2019
<b>11. VISTO DELLA DOGANA</b> Dichiarazione certificata conforme Documento d'esportazione (*) modello <b>EX A</b> n. <b>21514 K</b> del <b>24/04/19</b> Ufficio doganale <b>UFF. DOG. DI FERNETTI</b> Paese o territorio in cui il certificato è rilasciato <b>ITALIA</b> A <b>UFF. DOG. DI FERNETTI</b> <b>24/04/19</b> <small>addi</small> (Firma) 		<b>12. DICHIARAZIONE DELL'ESPORTATORE</b> Io sottoscritto dichiaro che le merci di cui sopra soddisfano alle condizioni richieste per ottenere il presente certificato. Fatto a <b>24/04/19</b> <b>TORREVENTO SRL AZIENDA VITIVINICOLA</b> S. P. 234 KM. 10,600 70033 CORATO (Firma) 	

(\*) Per le merci non imballate, indicare il numero degli oggetti o pacchetti, alla misura.

(\*) Da riempire solo quando le norme nazionali del paese di origine d'esportazione lo richiedono.

Stampato da: PRINTING GROUP S.r.l. - VIA GORGONIE, 3 - 0422-84101 - TEL. 0422-841200 - FAX 0422-841200 - P. IVA 0159340263 - AUTORIZZAZIONE DIREZIONALE INTERREGIONALE PER IL VENETO E FRULLI/VIENNA/EMILIA/PROTECOLO N. 00021952-RU DEL 08-08-2018

## Certificate of Health



### Certificato Sanitario di Libera Vendita e Consumo Umano Sanitary Export Certificate and Free Sale for The Human Consumption

Si dichiara che la Ditta **Torrevento Srl - AQSIQ Reg. Number: 38016000223**  
*We declare that the winery **Torrevento Srl - AQSIQ Reg. Number: 38016000223***

E' in possesso di autorizzazione sanitaria n° **13299** e registrazione **DIA Sanitaria n° IT BA 020 170**  
*It is in possession of Health Authorization n° **13299** and registration **DIA Sanitary n° IT BA 020 170***

Rilasciata dall'Autorità Sanitaria Competente in data 05/12/2009  
*Issued by Health Authority on the 5th of December 2009*

Ed è pertanto abilitata alla: Produzione di Vino  
*It is, therefore, licensed to the: Wine Production Process*

Provenienti dallo stabilimento di: Corato (Bari) Italia  
*Coming from: Corato (Bari) Italy*

Della ditta: **Torrevento Srl - per [redacted] KYIV (UA) P. IVA UA 40298045 - per il quale la cantina Torrevento ha prodotto certificati Chimico Merceologiche dal Laboratorio SAMER per i seguenti vini:**

*Of the: **Torrevento Srl - for [redacted] KYIV (UA) P. IVA UA 40298045 - for which the winery Torrevento has made Chemical Analysis from SAMER laboratory for the following wines:***

Nome Vino Denomination of Wine	N° Lotto Lot N°	RdP N° Test Report N°
È Arte Verdeca Bianco Puglia IGT 2018	L19/031/AVE	417/2019
Vigna Pedale Castel del Monte DOCG Riserva 2014	L14D/052/VP	628/2019
Pezzapiana Bianco DOC Castel del Monte 2018	L19/033/BI	756/2019
Bolonero - Rosso Castel del Monte DOC 2017	L17D/094/RO	924/2019
È Arte - Nero di Troia Rosso Puglia IGT 2018	L19/094/ANT	925/2019

Per i quali la parte, ai sensi del R.C. n°852/04, ha prodotto I certificati di analisi d'ufficio:  
*For which Torrevento Srl, according to R.C. n°852/04, has produced the Sanitary Certificates, to the office document:*

Sono liberamente vendibili in Italia ed all'estero e sono adatti per l'uso alimentare umano.  
*Are free on sale in Italy and abroad and suitable for human consumption.*

Si rilascia la presente, su richiesta dell'interessato, per gli usi consentiti dalla legge.  
*This document has been issued on the request of those concerned for the purpose of law.*

**Bari 30/04/2019**

**Il Resp.le Settore Chimico**  
 Dott. Chim. Nicola Barbieri





## Export declaration

COMUNITA' EUROPEA		1 DICHIARAZIONE		A UFFICIO DI SPEDIZIONE/ESPORTAZIONE	
3 Esemplare per lo speditore / esportatore	2 Speditore /Esportatore N. IT03995630724 TORREVENTO SRL AZIENDA VITIVINICOLA S.P. 234 KM. 10,600 70033 CORATO IT	3 Formulari 1 3	4 Dist di carico 191TQ3J010021517E8 1 021517K24/04/2019 321100	55	
	8 Destinataro N. UAO [REDACTED] KYIV UA	9 Responsabile Finanziario N.	10 Paese prima destin. 11 Paese di transazione 12 Elementi del valore 13 P.A.C.	14 Dichiarante / Rappresentante N. IT01218810321 [3] MASTERCLASS DI IRYNA PANCHENKO AUTOPORTO DI FERNETTI 34016 MONRUPINO	
	15 Paese di spedizione /esportazione ITALIA	16 Paese d'origine UCRAINA	17 C.P. destinaz. a UA b	18 Identità e nazionalità del mezzo di trasporto alla partenza 19 Ctr. AO 6688 CA/AO 6868 XP UA 0	
	20 Condizioni di consegna EXW BARI	21 Identità e nazionalità del mezzo di trasporto attivo che attraversa la frontiera AO 6688 CA/AO 6868 XP UA	22 Moneta ed importo totale fatturato EUR 5287,80	23 Tasso di cambio 1 1	24 Natura della Transazione 1
	25 Modo di traspo. fino alla frontiera 3 interno	26 Modo di trasporto 3 interno	27 Luogo di carico/scarico	28 Dati finanziari e bancari	29 Ufficio di entrata/luscita HU 724000 FE
	30 Localizzazione delle merci L.Kg.2154,6 N.Kg.1215 Val.E.5287,80	31 Colli e designazione delle merci Marche e numeri - N. contenitori - Quantità e natura 270 COLLI (PK) VINO BIANCO MRK: *	32 Articolo 1 N	33 Codice delle merci 22042179	34 Cod. P. di origine a BA b BA
	35 Massa Lordia (kg) 478,8	36 Preferenze	37 REGIME 1000 003	38 Massa netta (kg) 270	39 Contingenti
	40 Dichiarazione sommaria/Documento precedente	41 Unità supplementari 270	42 Prezzo dell'articolo 892,80	43 Codice IMV. Codice MS 45 Aggiustamento	44 Menzioni speciali Documenti presentati Certificati ed autorizzazioni ARC N. 19ITBAV00105P02732760 DOC.:N380-IT-2019 209 VE 18/04/19-/01DA-IT-2019 BAV00105P02732760001-1-- N954-IT-2019 R 742361-
	45 Valore statistico 915,03	46 Valore statistico	47 Calcolo delle imposizioni	48 Dilazione di pagamento	49 Identificazione del deposito
	50 Obbligato principale N.	Firma:	B DATI CONTABILI REG.1 N.21517K DEL 24/04/2019		
51 Uffici di passaggio previsti (e paesi) rappresentato da luogo e data:	C UFFICIO DI PARTENZA		53 Ufficio di destinazione (e paese)		
52 Garanzia non valida per	D CONTROLLO DELL'UFFICIO DI PARTENZA		54 Luogo e data: FERNETTI 24/04/19 Firma e nome del dichiarante / rappresentante MASTERCLASS IRYNA PANCHENKO		
53 Risultato: Suggeriti Apposti: Numero: marche: Termine limite (Data): Firma:	Timbro:				

**COMUNITA' EUROPEA** - EXP-001532

2 Speditore /Esportatore N. IT03995630724  
 TORREVENTO SRL AZIENDA VITIVINICOLA  
 S.P. 234 KM. 10,600  
 70033 CORATO IT 3597

**1 DICHIARAZIONE**

EXC A BIS  
 3 Formulari 2 3 **3**

A UFFICIO DI SPEDIZIONE/ESPORTAZ



1 021517K24/04/2019 321100

31 Colle e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura 0 COLLI (PK) ALTRI VINI MRK: *	32 Articolo 2 N.	33 Codice delle merci	34 Cod. P. di origine	35 Massa Lorda (kg)	37 REGIME	38 Massa netta (kg)	39 Contingenti
			22042180	a) b) BA	478,8	1000 003	270	
44 Menzioni speciali Documenti presentati Certificati ed autorizzazioni		DOC.:N380-IT-2019 209 VE 18/04/19- 01DA-IT-2019 BAV00105P02732760002--/N954-IT-2019 R 742361-		41 Unità supplementari		270		892,80

46 Valore statistico		915,02	
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31 Colle e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura 0 COLLI (PK) ALTRI VINI MRK: *	32 Articolo 3 N.	33 Codice delle merci	34 Cod. P. di origine	35 Massa Lorda (kg)	37 REGIME	38 Massa netta (kg)	39 Contingenti
			22042138	a) b) BA	399	1000 003	225	
44 Menzioni speciali Documenti presentati Certificati ed autorizzazioni		DOC.:N380-IT-2019 209 VE 18/04/19- 01DA-IT-2019 BAV00105P02732760003-3--/N954-IT-2019 R 742361-		41 Unità supplementari		225		909,00

46 Valore statistico		927,52	
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31 Colle e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura 0 COLLI (PK) ALTRI VINI MRK: *	32 Articolo 4 N.	33 Codice delle merci	34 Cod. P. di origine	35 Massa Lorda (kg)	37 REGIME	38 Massa netta (kg)	39 Contingenti
			22042178	a) b) BA	319,2	1000 003	180	
44 Menzioni speciali Documenti presentati Certificati ed autorizzazioni		DOC.:N380-IT-2019 209 VE 18/04/19- 01DA-IT-2019 BAV00105P02732760004-4--/N954-IT-2019 R 742361-		41 Unità supplementari		180		1502,40

46 Valore statistico		1517,21	
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47 Calcolo delle imposizioni	Tipo	Base imponibile	Aliquota	Importo	MP	Tipo	Base imponibile	Aliquota	Importo	MP
Totale primo articolo:						Totale secondo articolo:				

Tipo	Base imponibile	Aliquota	Importo	MP	Tipo	Importo	MP	RIEPILOGO
Totale terzo articolo:					T.G.:			
					<b>3 Esemplare per lo speditore / esportatore</b>			

C UFFICIO DI PARTENZA

**COMUNITA' EUROPEA** 9-EXP-001532

2 Speditore /Esportatore N. IT03995630724  
**TORREVENTO SRL AZIENDA VITIVINICOLA**  
 S.P. 234 KM. 10,600  
 70033 CORATO IT 3597

1 DICHIARAZIONE  
**EXC A BIS**  
 3 Formulari 3

A UFFICIO DI SPEDIZIONE/ESPORTAZ



1 021517K24/04/2019 321100

31 Colli e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura 0 COLLI (PK) ALTRI VINI MRK: *	32 Articolo	33 Codice delle merci
		5 N. 22042178	
44 Menzioni speciali Documenti presentati Certificati ed autorizzazioni	DOC.:N380-IT-2019 209 VE 18/04/19-01DA-IT-2019 BAV00105P02732760005-5--/N954-IT-2019 R 742361-	34 Cod. P. di origine	35 Massa Lorda (kg)
		a b BA 478,8	
31 Colli e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura	37 REGIME	38 Massa netta (kg)
		1000 003	270
		39 Contingenti	
		40 Dichiarazione sommaria/Documento precedente	
		41 Unità supplementari	
		270	1090,80
		Codice MS	
		46 Valore statistico	1113,02

31 Colli e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura	32 Articolo	33 Codice delle merci
		N.	
44 Menzioni speciali Documenti presentati Certificati ed autorizzazioni		34 Cod. P. di origine	35 Massa Lorda (kg)
		a b	
31 Colli e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura	37 REGIME	38 Massa netta (kg)
		39 Contingenti	
		40 Dichiarazione sommaria/Documento precedente	
		41 Unità supplementari	
		Codice MS	
		46 Valore statistico	

31 Colli e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura	32 Articolo	33 Codice delle merci
		N.	
44 Menzioni speciali Documenti presentati Certificati ed autorizzazioni		34 Cod. P. di origine	35 Massa Lorda (kg)
		a b	
31 Colli e designazione delle merci	Marche e numeri - N. contenitori - Quantità e natura	37 REGIME	38 Massa netta (kg)
		39 Contingenti	
		40 Dichiarazione sommaria/Documento precedente	
		41 Unità supplementari	
		Codice MS	
		46 Valore statistico	



47 Calcolo delle imposizioni	Totale primo articolo:					Totale secondo articolo:				
	Tipo	Base imponibile	Aliquota	Importo	MP	Tipo	Base imponibile	Aliquota	Importo	MP

47 Calcolo delle imposizioni	Totale terzo articolo:			T.G.:
	Tipo	Base imponibile	Importo	

**3** **Esemplare per lo speditore / esportatore**

C UFFICIO DI PARTENZA

CRM

Absender (Name, Anschrift, Land) <b>TORREVENTO SRL</b>  S.P. 234 KM. 10,600 70033 CORATO IT ITALIA Partita Iva: 03995630724 Telefono: 0808980923 Fax:		INTERNATIONAL CONSIGNMENT NOTE FRACHTBRIEF TRANSPORTDOKUMENT Questo trasporto è sottoposto, nonostante qualunque clausola contraria alla convenzione relativa al contratto di trasporto internazionale di merci su strada (CMR) Ce transport est soumis, nonobstant toute clause contraire, à la Convention relative au contrat de transport international de marchandises par route (CMR) Dieser Transport untersteht dem internationalen Transportvertrag von Waren auf Strassen, auch wenn irgendeine Klausel bezüglich dem Abkommen die Gegenseitlich ist.		DEL 18/04/2019  		
2 Destinatarie (cognome, nome, stato) Destinataire (nom, adresse, pays) Empfänger (Name, Anschrift, Land)  UA Ucraina		14015	16 Trasportatore (cognome, nome, indirizzo, stato) Transporteur (nom, adresse, pays) Frachtführer (Name, Anschrift, Land) P.E. CHUBIRKA S.T. Ukraine, Transkarpation region Universitetska str. 7/B/70 00000 MUKACHEVO UA			
3 Luogo previsto per la consegna della merce (località, stato) Lieu prévu pour la livraison de la marchandise (lieu, pays) Auslieferungsort des Gutes (Ort, Land) 04080 KYIV UA Ucraina		14015	17 Trasportatori successivi (cognome, nome, indirizzo) Transporteurs successifs (nom, adresse, pays) Nachfolgende Frachtführer (Name, Ans)			
4 Luogo e data della presa in carico della merce Lieu et date de la prise en charge de la marchandise (lieu, pays, date) Ort und Tag der Übernahme des Gutes (Ort, Land, Datum) CORATO ITALY		18/04/2019	18 Riserve ed osservazioni del trasportatore Réserves et observations du transporteur Vorbehalte und Bemerkungen der Frachtführers			
5 Documenti allegati Documents annexés Beigefugte Dokumente DDT - <del>DDT</del> - FATTURA N. 209 VE						
6 Contrassegni e marchi Marques et numéros Kennzeichen und Nummern	7 Numero del colli Nombre des colis Anzahl der Packstücke	8 Incasaggio Mise/Préemballage Art der Verpackung	9 Denominazione corrente della merce / Nature de la marchandise Bezeichnung des Gutes	10 N. di statistica No statistique statistiknummer	11 Peso lordo kg. Poids brut, kg. Bruttogewicht in kg.	12 Volume m3 Cubage m3 Umfang in m3
	60	E' ARTE VERDECA PUGLIA IGT - 18- 06X750ML		BT	360 KG	478,80
	60	E' ARTE NERO DI TROIA PUGLIA IGT - 18- 06X750ML		BT	360 KG	478,80
	50	PEZZAPIANA CDM DOC BIANCO - 18- 06X750ML		BT	300 KG	399
	40	VIGNA PEDALE CDM DOCG RIS - 14- 6X750ML		BT	240 KG	319,20
	60	BOLONERO ROSSO CASTEL DEL MONTE DOC - 17- 06X750		BT	360 KG	478,80
	270	TOTAL COLLI				
13 Istruzioni del mittente Instruction de l'expéditeur Anweisungen des Absenders  PLEASE SEND BACK THIS COPY SIGNED BY YOU TO: export@torrevento.it		19 Convenzioni particolari Conventions particulières Besondere Vereinbarungen		1620	2154,6000	
14 Istruzioni per il pagamento del nolo / Prescriptions d'affranchissement Franchtzahlungsaufweisungen  Causale del trasporto: Causale del trasporto:		20 Da pagare per / A payer par / Za Zahlen vom Absender Prezzo tras./Prix Transport / Fracht: Abb./Reduction Ermassigung: Saldo/Solde/Zwischensumme Tot./Tot./Gesamtsumme:				
21 Compiuto a Etablie a Ausgefertigt in CORATO		il le am 18/04/2019		15 Rimborso / Reimboursment / Ruckerstattung		
22 TORREVENTO SRL  S.P. 234 KM. 10,600 70033 CORATO IT ITALIA  		23 P.E. CHUBIRKA S.T. Ukraine, Transkarpation region Universitetska str. 7/B/70 00000 MUKACHEVO UA  A066889/A068689		24 Merce Ricevuta Marchandises reçues Gut empfangen  Luogo Lieu Ort il le am 20		
Firma e timbro del mittente Signature et timbre de l'expéditeur Unterschrift und Stempel des Absenders		Firma e timbro del trasportatore Signature et timbre du transporteur Unterschrift und Stempel des Frachtführers		Firma e timbro del destinatario Signature et timbre du destinataire Unterschrift und Stempel des Empfängers		

## Invoice



TORREVENTO

Pag. 1

<b>CONFERMA D'ORDINE</b>		<b>Destinazione Merce</b>		<b>Destinatario</b>		Cod.Cliente	14015
Data	Numero	[REDACTED]		[REDACTED]			
23/11/2018	2382	04080 KYIV UA		KYIV UA			
Riferimento Ord.		<b>Ucraina</b>		<b>Ucraina</b>			
Data Appuntamento Merce		Num. Tel. Cliente		Cod. Accisa/Excise P.IVA/VAT Num.		UA 40298045	
23/11/2018		38/44/2248215		C.Fiscale		40298045	
Cod.Agente		Rag.Soc. Agente					

Descrizione Pagamento:	BB. ANTICIPATO	Banca di appoggio:		Valuta	EUR Euro
				Cambio	

Articolo	Colli	Quantità	Peso Kg.	Conf.	Descrizione	Prezzo	Sconti %	Importo	IVA	
VIARTVEBIPUGIGT	60	BT	360	478,80	6	E' ARTE VERDECA PUGLIA IGT - 2017- 06X750ML	2,4800		892,80	NI08
VIARTTRROPUGIG	60	BT	360	478,80	6	E' ARTE NERO DI TROIA PUGLIA IGT - 2017- 06X750ML	2,4800		892,80	NI08
VIPEZZABICDMDO	50	BT	300	399,00	6	PEZZAPIANA BIANCO DOC CASTEL DEL MONTE 2017 - 06X750ML	3,0300		909,00	NI08
VIBOLONROCDMD	60	BT	360	478,80	6	BOLONERO ROSSO CASTEL DEL MONTE DOC - 2016 - 06X750	3,0300		1.090,80	NI08
VIVIGNAROCMDG	40	BT	240	319,20	6	VIGNA PEDALE CDM DOCG RIS. - 2014 - 6X750ML	6,2600		1.502,40	NI08
contract N 40 from 15.11.18										

TORREVENTO S.r.l.

%Iva o Esenti	Imponibile IVA	Importo IVA	Importo Merce	Sconto	Spese Trasporto	Spese Incasso
NI08 ART.8 C.1 a,b	5.287,80		5.287,80			
Totale Imponibile			Totale Iva		Totale fattura	
5.287,80					5.287,80	
Scadenza		13/11/18				
Importo		5.287,80				
Coord.bancarie UNICREDIT c/c 000401135134		IBAN IT83 H020 0841 4710 0040 1135 134		BBAN H 02008 000401135134		BIC UNICRITM1L21

Trasporto a cura del	Vettore	Firma del Conducente		Inizio Trasporto	Fine Trasporto
Aspetto dei beni	P.Iva	Ischr.Albo		Data	Data
	Colli	Peso Lordo	Peso Netto	Ora	Ora
				0:00	
		Firma del Destinataro			

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 C.a.p. 70018 • Integramente Versato € 0,20 000,00

