

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

FINAL QUALIFYING WORK

**on the topic: "Organization of import of sports articles and equipment
(based on the materials of LLC "Epicenter K")"**

IV year student, group 7a,
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educational program "Management
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АНОТАЦІЯ

Міскевич Т.О. «Організація імпорту спортивного інвентаря та обладнання (на матеріалах ТОВ «Епіцентр К», м. Київ)». Рукопис.

Випускна кваліфікаційна робота за спеціальністю «Менеджмент» спеціалізацією «Менеджмент зовнішньоекономічної діяльності». Державний торговельно-економічний університет, Київ, 2023.

Випускну кваліфікаційну роботу присвячено практичним аспектам організації імпорту спортивного інвентаря та обладнання, що передбачає: дослідження функціонування виробничо-господарської діяльності та фінансового стану ТОВ «Епіцентр К», як суб'єкта ЗЕД, аналіз імпортової діяльності, основних тенденції розвитку світового ринку спортивного інвентаря та обладнання, дослідження ринку спортивного інвентаря та обладнання України, реалізацію управлінського рішення щодо імпорту ТОВ «Епіцентр К» спортивного інвентаря та обладнання з країн ЄС.

Ключові слова: суб'єкт ЗЕД, імпорт, управлінське рішення, організаційне забезпечення, спортивний інвентар та обладнання, Німеччина.

ABSTRACT

Miskevych T.O. "Organization of import of sports articles and equipment (based on the materials of LLC "Epicenter K", Kyiv)". Manuscript.

Final qualification work in the specialty "Management", specialization "Management of foreign economic activity". State University of Trade and Economics, Kyiv, 2023.

The final qualification work is devoted to the practical aspects of organizing the import of sports equipment and equipment, which includes: study of the functioning of production and economic activity and financial condition of LLC "Epicenter K" as a subject of foreign economic activity, analysis of import activities, main trends in the development of the world market of sports equipment and equipment, market research of sports equipment and equipment of Ukraine,

implementation of management decisions on import of sports equipment and equipment from EU countries by Epicenter K LLC.

Keywords: subject of foreign economic activity, import, management decision, organizational support, sports equipment and equipment, Germany.



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INTRODUCTION

Relevance of the topic. Today, the main factor in the development of the economy of any country in the world is its foreign economic activity. Very rapid pace of development makes everyone dependent on world markets for goods and services.

For all the years of independence of our country, a model of economic development has been built, in which exports and imports play a key role as the main means of economic growth. The main goal of which is to reduce the gap in the level of development of Ukraine and the most developed countries. Ukraine's accession to the World Trade Organization has opened up new opportunities for enterprises. After all, the WTO provides technical assistance to developing countries and regulates import duties. All tariffs apply to both imports and exports. So, among the priority directions of economic development of our country is accelerating the development of foreign economic activity, establishing and developing mutually beneficial partnerships with foreign countries, namely the countries of the European Union. After all, today Ukraine is a candidate for EU membership.

Given the relevance of the topic in the course of writing the work, the following tasks were set:

- assess the production and economic activity, financial condition and total income of LLC "Epicenter K";
- analyze imports into the activities of LLC "Epicenter K";
- identify the main trends in the development of the world market of sports equipment and equipment;
- explore the market of sports equipment and equipment of Ukraine;
- analyze the organizational support for the import of sports equipment and equipment from EU countries by Epicenter K LLC;
- carry out a predictable assessment of the effectiveness of Epicenter K LLC in importing sports equipment and equipment from EU countries.

The object of the study is the organization of import supplies of sports equipment and equipment to Epicenter K LLC.

The subject of the study is practical aspects of importing sports equipment and equipment.

Research methods. Achievement of this goal was carried out using the following methods: *theoretical*: systematization of scientific literature on this problem, economic and financial analysis, statistics, graphics; abstraction and grouping of the studied material; *empirical*: system analysis of statistical and information databases of LLC "Epicenter K" grouping and generalization of data - study of organizational and economic characteristics of LLC "Epicenter K", key performance indicators of LLC "Epicenter-K"; abstraction, analogy, analysis and synthesis - to develop proposals to identify ways to improve the efficiency of managing the import of sports equipment and equipment from the EU.

Information support. Regulatory framework of the company, educational and scientific literature, analytical data on the research of the plumbing market at the world and domestic level, theoretical works of foreign and domestic authors, periodicals according to the chosen topics of research of the plumbing market, various data on the Internet.

Practical significance lies in the formation of an effective model of foreign economic activity and the development of proposals for improving the management of the organization of imports of sports equipment and equipment from the countries of the European Union.

The total amount of work is 67 pages, the main text is set out on 42 pages. The work contains 13 tables, 15 figures, 4 appendices. The list of references includes 43 titles.

CHAPTER 1. RESEARCH OF THE ACTIVITY OF THE SUBJECT OF FOREIGN ECONOMIC ACTIVITY OF EPICENTER K LLC

1.1. Assessment of production and economic activity, financial condition and total income of LLC "Epicenter K"

LLC "Epitsentr K" is one of the largest networks of shopping centers in Ukraine, Today the company owns: 75 retail outlets under the brands "Epicenter" and "New Line"; 52 INTERSPORT sports stores; online store epicentrk.ua; 5 modern sports complexes "Epicenter"; ceramic tile factories Epicentr Ceramic Corporation and Karpatska Ceramics, woodworking plant Osmoloda; own logistics capacities with a total area of 130 thousand square meters. m²; Land cultivated by the agricultural holding "Epicenter Agro" and 14 modern elevators with an area of 160 thousand hectares. The total sales area is 1.5 million square meters. m.

There is 20 years of experience in the market, because the company was founded in 2003. The first store was opened in 2005 on Bratislavska Street in Kyiv. The peak of development occurred in 2012-2013. During this short period, 18 shopping centers were opened in different cities. And in autumn 2013 purchased 16 hypermarkets "New line" . In 2016, an online store 27.ua was created. In 2019, the Epicenter K network has 60 shopping centers throughout Ukraine. In 2020, the company opened seven new and six reformed shopping centers in different regions of Ukraine. At the beginning of 2021, the retailer's retail chain already united 64 Epicenter shopping centers and 11 New Line hypermarkets. This year, IKEA appears in Ukraine – a Swedish company that becomes a worthy competitor to Epicenter K LLC. But the network continues its rapid development and in 2021 opens 13 more new and rebuilt shopping centers. But Russia's full-scale war against Ukraine on the territory of our country, which began on February 24, 2022, has made its own adjustments to business. Three hypermarkets in Mariupol, Chernihiv and Bucha were destroyed and six do not work due to the occupation. Employees were also evacuated

to safe cities. There is an internal base that helps with the move. But by the end of 2022, the beginning of 2023, market revenue has increased significantly, Ukrainians are beginning to rebuild without waiting for the end of the war.

Full name of the legal entity - LIMITED LIABILITY COMPANY
EPICENTER K - (as of 08.04.2023)

Abbreviated name - LLC "EPICENTER K"

Name in English - LIMITED LIABILITY COMPANY EPICENTR K
(EPICENTR K LLC)

Legal entity status today - not in the process of termination
Date of registration - 27.08.2003

The size of the authorized capital is UAH 158,609,700.00.

The form of ownership is non-state property.

List of founders:

- ✓ Hereha Oleksandr Volodymyrovych: contribution to authorized capital - 81366776.10 UAH; share - 51.30%;
- ✓ Halyna Fedorivna Hereha: contribution to the authorized capital - UAH 76,085,073.09, share - 47.97%;
- ✓ Surzhyk Tetyana Fedorivna: contribution to the authorized capital - UAH 1,157,850.81 - share - 0.73%.

Authorized persons:

- ✓ Mykhailyshyn Petro Yosypovych - director,
- ✓ Mykhailyshyn Petro Yosypovych
- ✓ Voznyuk Yevhenii Vasylovych

Location of legal entity – Kyiv, Berkovetska Street, **-K.

The main type of activity- 47.78 Retail sale of other unused goods in specialized stores.

Types of activities according to OKVED in LLC "EPICENTER K" on the topic of qualification work:

- 93.11 - functioning of sports facilities,
- 93.12 - activities of sports clubs,

93.13 - activities of fitness centers,

93.19 - other sports activities,

Consider the production and economic activities of the enterprise using data from the website of LLC "Epicenter K", which are presented in Table. 1.1.

Table 1.1

Receipt of funds 2018-2022

Year	Number of transactions	Funds received (UAH)
2018	33 952	390123338,6
2019	38 862	453545102,7
2020	30 463	335933581,8
2021	33 587	378531442,9
2022	659	11550147,09
total	137 523	1569683613

Source: built by the author based on .data [2]

According to Table 1.1. It can be concluded that the receipt of funds in 2019 compared to 2018 increased by UAH 63421764.15, which is 16.25%; in 2020, it decreased by UAH 117611520.94, which is 25.93%; in 2021, it increases again by UAH 42597861.1 (12.68%); In 2022, a strong decline of UAH 366981295.77. This is almost 97%. The sharp deterioration in transactions and receipt of funds occurred due to the war in Ukraine [2].

Data on the number of transactions is shown in Fig.1.1.

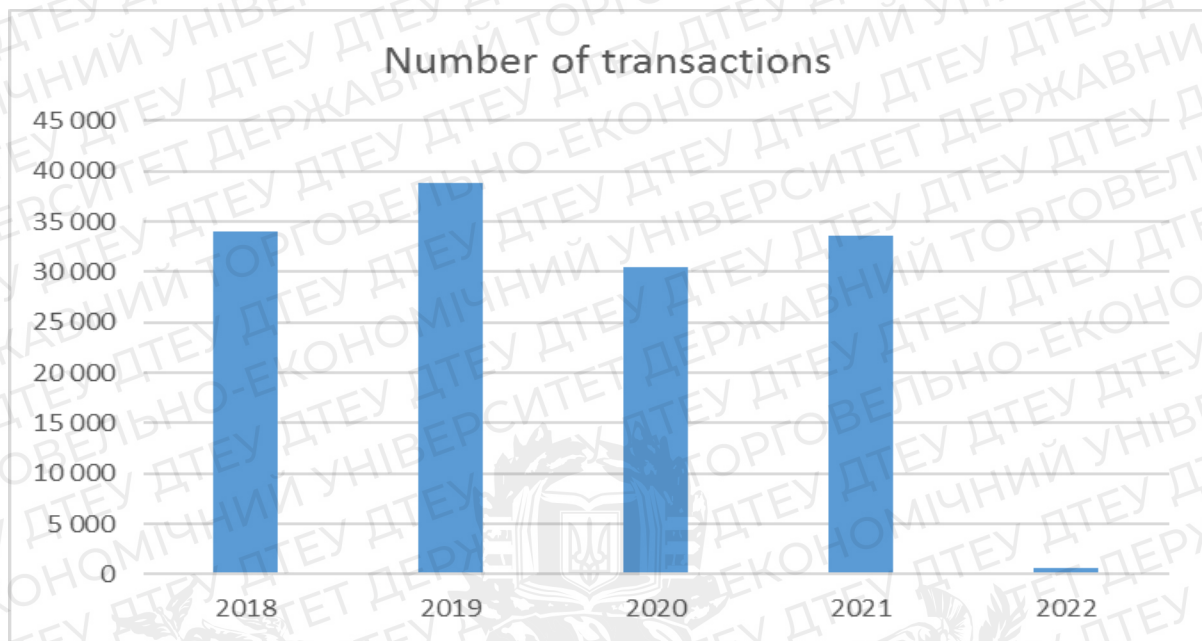


Fig. 1.1 Transactions of LLC "Epicenter K"

Source: built by the author on the basis of data [2]

Data on finances is presented in Fig.1.2.

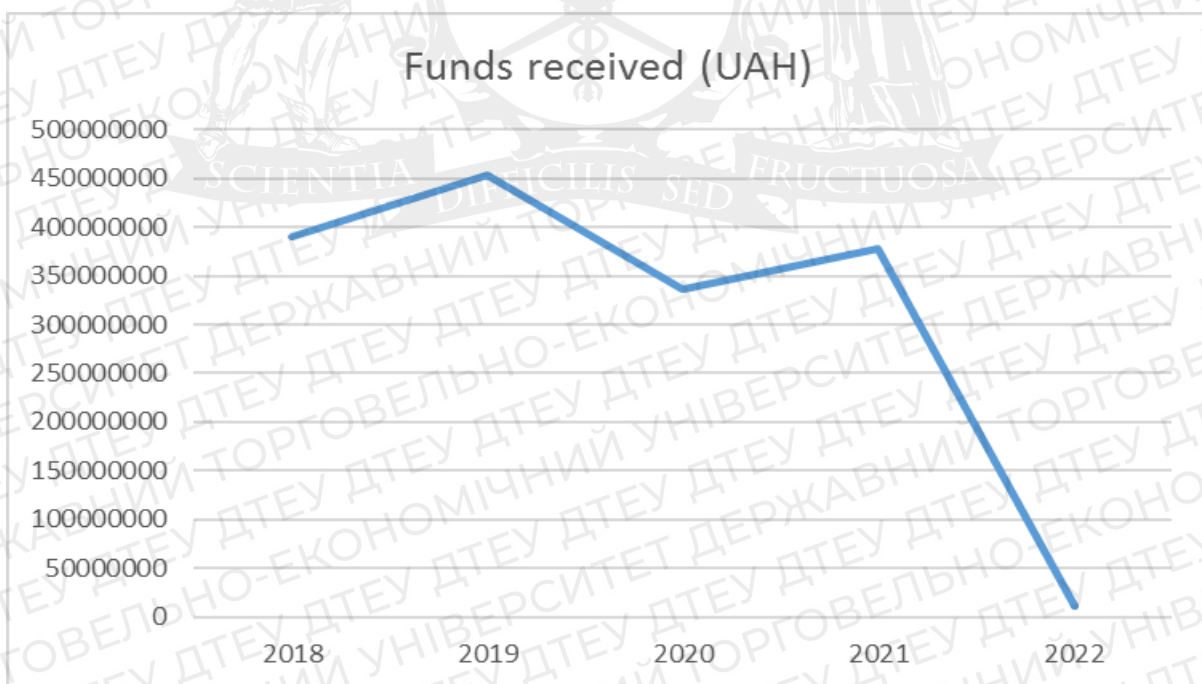


Fig. 1.2 Receipt of funds by LLC "Epicenter K"

Source: built by the author on the basis of data [2]

Data for each year are given below, fig. 1.3-1.7.

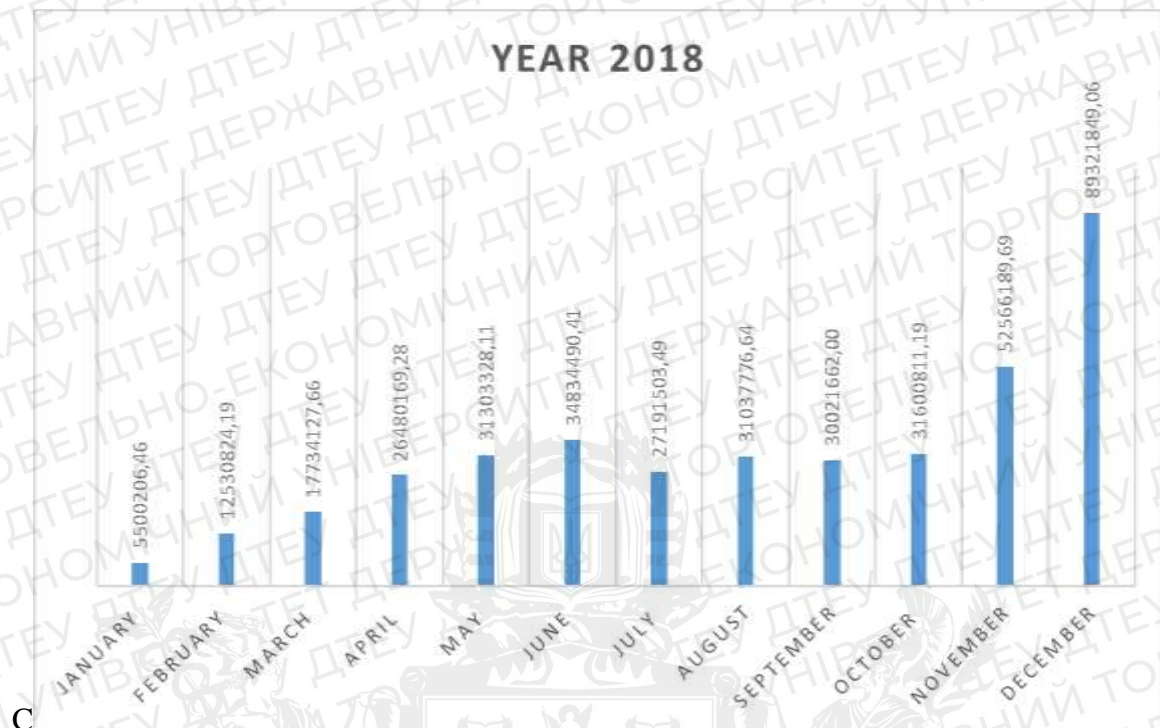


Fig. 1. 3. Receiving funds monthly for 2018

Source: built by the author on the basis of data [2]

According to Fig. 1.3, we see in 2018 the highest indicator was in December - UAH 89321849.06, and the smallest was UAH 5500206.46 in January.

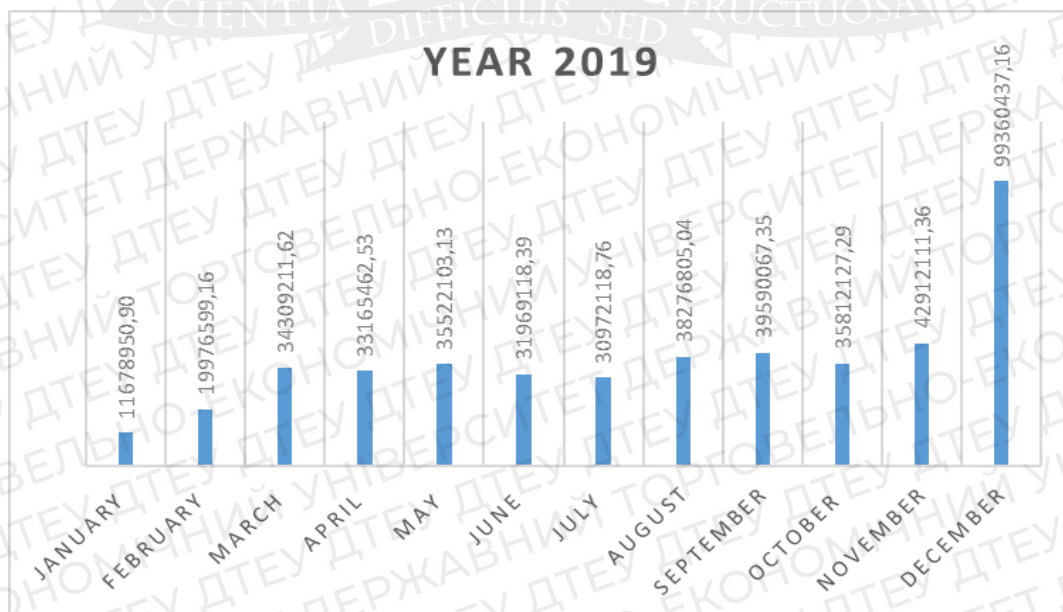


Fig. 1. 4. Receiving funds monthly for 2019

Source: built by the author on the basis of data [2]

According to Fig. 1.4, we see in 2019 the highest indicator was in December - UAH 99360437.16, and the lowest - UAH 11678950.9 in January.

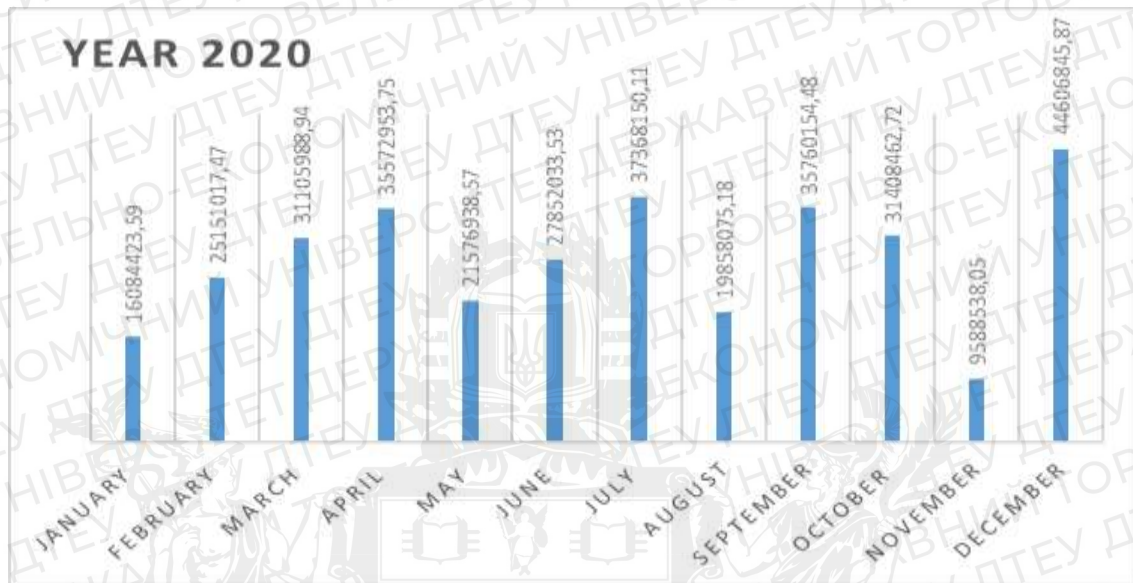


Fig. 1.5. Receiving funds monthly for 2020

Source: built by the author on the basis of data [2]

According to Fig. 1.5, we see in 2020 the highest indicator was in December - UAH 44606845.87, and the lowest - UAH 9588538.05 in November.

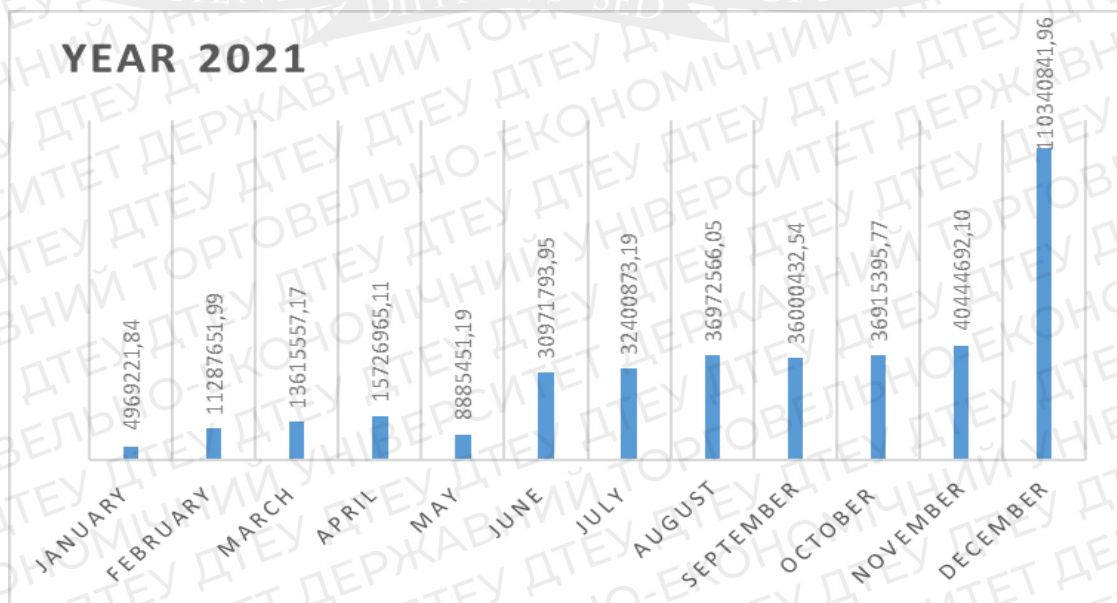


Fig. 1.6. Receiving funds monthly for 2021

Source: built by the author on the basis of data [2]

According to Fig. 1.6, we see in 2021 the highest indicator was in December - UAH 110340841.96, and the lowest - UAH 4969221.84 in January.

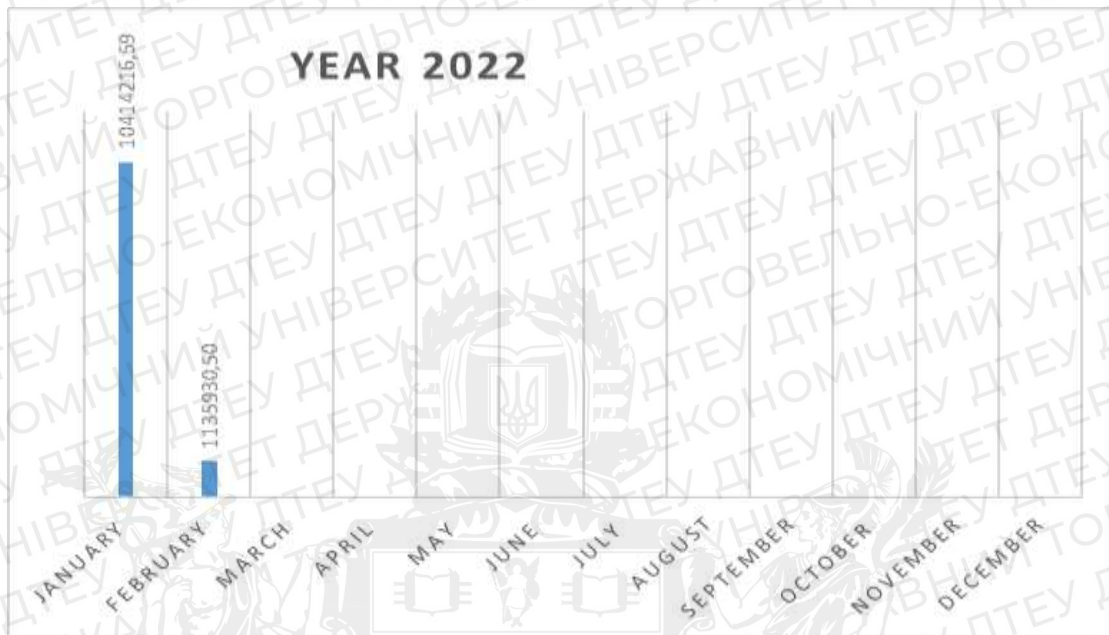


Fig. 1.7. Receiving funds monthly for 2022

Source: built by the author on the basis of data [2]

According to Fig. 1.7, we see in 2022 the highest figure was in January - UAH 10414216.59. But with the full-scale war that Russia started on February 24, 2022, the receipt of funds was temporarily suspended.

We present the data in the table for calculating the absolute deviation and growth rate of the table. 1.2.

Table 1.2

Dynamics of financial income 2018-2020 years LLC "Epicenter K"

Article	Year 2020 thousand UAH	Year 2019 thousand UAH	Year 2018 thousand UAH	Absolute deviation 2020-2019	Absolute deviation 2019-2018	Growth rate, %. 2020- 2019	Growth rate, % 2019- 2018.
Net income from the sale of products (goods, works, services)	50 382 425	43 979 194	41 400 220	6 403 231	2 578 974,00	14,56	6,23
Cost of products sold (goods, works, services)	35 593 670	30 814 751	30 400 580	4 778 919	414 171,00	15,51	1,36
Gross profit	14 788 755	13 164 443	10 999 640	1 624 312	2 164 803,00	12,34	19,68
Other operating income	737 243	530 835	260 235	206 408	270 600,00	38,88	103,98
Financial result from operating activities profit	5 084 784	4 703 248	3 700 262	381 536	1 002 986,00	8,11	27,11
Other financial income	211 555	3 851	180 000	207 704	-176 149,00	5393,51	-97,86
Other income	554 085	354 733	52 000	199 352	302 733,00	56,20	582,18
Financial result: before tax, profit	4 116 186	4 423 784	3630712	-307 598	793 072,00	-6,95	21,84
Net financial result, profit	3 171 204	3 602 109	2 960 712	-430 905	641 397,00	-11,96	21,66

Source: developed by the author on the basis of enterprise reporting

The absolute deviation was calculated as the difference between the years 2020 and 2019 years; 2019-2018 years and was recorded in the table.

The increment is equal to the absolute deviation * 100/ on the data of the corresponding year.

Analyzing Table 1.2. It can be said about the positive dynamics of income during 2018-2020 years. Net income from sales of products (goods, works, services) was the largest in 2020, and the absolute deviation of poresfrom 2020 amounted to 6 403 231 thousand UAH, an increase of 14.56% respectively. Appendix A

Next, it is advisable to analyze the dynamics of the company's financial costs, which are shown in Table. 1.3.

Table 1.3

Dynamics of financial costs 2018 -2020 years LLC "Epicenter K"

Article	Year 2020 thousand UAH	Year 2019 thousand UAH	Year 2018 thousand UAH	Absolute deviation 2020- 2019	Absolute deviation 2019-2018	Growth rate, % 2020- 2019.	Growth rate, % 2019- 2018
Administrative expenses	872 759	751 814	540 040	120 945	211 774	16,09	39,21
Sales costs	8 648 047	7 985 945	6 623 200	662 102	1 362 745	8,29	20,58
Other operating expenses	920 408	254 271	396373	666 137	-142 102	261,98	-35,85
Financial expenses	295 646	250 094	91 550	45 552	158 544	18,21	173,18
Losses from participation in capital	0	24 516	0	-24 516	24 516	-100,00	0
Other expenses	1 438 592	363 438	210 000	1 075 154	153 438	295,83	73,07
Income tax expenses (income)	-944 982	-821 675	-670 000	-123 307	-151 675	15,01	22,64

Source: developed by the author on the basis of enterprise reporting

After examining the data in the table, and non-ministerial expenditures increased more than 2020-2018 years and amounted to 211774 thousand rubles. UAH. (40%). Losses from participation in capital were observed in 2019 and amounted to 24516 thousand rubles. UAH. There were no income tax expenses.

Thus, summing up, we can say that financial, administrative and other expenses are growing every year. And income tax costs are reduced, allowing the company to reduce taxable profits and therefore the amount of tax they must pay.

1.2. Analysis of import activities of LLC "Epicenter K"

Classically, foreign trade should be considered as a system of economic relations between countries, the main purpose of which is the import and export of goods and services. Foreign trade is an integral part of the national economy, a significant source of foreign currency, the main factor in the country's integration into the system of world economic relations. All concepts of export or import should be considered through normative legal acts of foreign economic activity, namely, there is the current Law of Ukraine "On State Regulation of Foreign Trade Activity".

The main indicators for analyzing the volume of foreign trade are:

- firstly, the export of goods and services, which is determined by the volume of exported goods and services rendered outside the country;
- secondly, the import of goods and services is characterized by the quantity of imported goods and services provided within the country;
- thirdly, foreign trade turnover is the total volume of export-import of goods and services for a certain period of time;
- fourthly, the balance of foreign trade balance is defined as the difference between the volume of exports and imports of goods and services of the country.

The objects of foreign trade are goods that include such components as finished products, raw materials and semi-finished products, as well as transport, insurance, intermediary, international tourism, construction operations, etc. Foreign trade strengthens the tendency to deepen the international division of labor, that is, enables countries to specialize in those activities in which they have comparative advantages, disciplines domestic producers and causes higher labor productivity.

Import is the purchase of goods with their import into the territory of Ukraine by Ukrainian subjects of foreign economic activity from foreign economic entities.[4]

Imports can be visible (goods) and invisible (services).

Import provides the following benefits:

- access to cheaper and better quality goods;
- filling the market with scarce goods;
- increased competition;
- networking;
- technology development.

The import motives for the activities of Epicenter K LLC are as follows:

First, differences in the quality of products manufactured abroad. Many products have better characteristics: durability and ease of use.

Secondly, a large assortment.

Thirdly, the level of costs. Every company wants to increase profits by reducing costs by purchasing them abroad.

Fourth - improvement of technical equipment. Procurement that has higher technical characteristics.

The main forms of import activity are: the first is import for own use or to increase production; The second is to import for resale and profit due to the difference in purchase price and sale price. It is the second form of import activity that suits our LLC, which has a network of hypermarkets, the main purpose of which is the sale of goods. Imported goods are superior in price and quality in terms of sports equipment and equipment.

The main forms of organization of import operations:

- ✓ Direct import, involving the supply of goods, is carried out directly to a foreign buyer;
- ✓ Indirect import, involving the sale and purchase of goods through intermediaries.

When importing expensive and large equipment, the company applies a direct method of import operations. This has the following advantages: close direct contacts with counterparties; improving knowledge of market conditions; quick adaptation to consumer needs. The main disadvantage may be economic losses due to the incompetence of the manufacturer's seller. Import operations directly depend on the methods of delivery: delivery by road, rail transportation, air transport. Today, air transport in Ukraine almost does not work for the import of goods. But the company has its own logistics facilities for transportation. A significant role is played by terms and payments – short or long term and prepayment or cash on delivery.

Considering a wide range of sporting goods, which are grouped together, Epicenter K LLC has the main importer country of origin China. After all, they have cheap labor and global brands. For example, sports shoes, the manufacturer is China, and the country of registration of the brand is Germany.

The main range of sports products of LLC "Epicenter K" is shown in Fig. 1.8.



Fig. 1.8. Catalog of sporting goods LLC "Epicenter K"

Source: built by the author on the basis of data [5]

The website of the national network of shopping centers Epicenter is available only in two languages: Ukrainian and Russian. The company's management needs to pay attention to this and, if possible, add English.

In addition to the assortment, which is in Fig. 1. 8. Hypermarkets offer the following: sports shoes and sportswear; goods for boxing and martial arts; goods for game sports and outdoor activities; skateboards; electric transport; sports equipment; sports grounds; smart watches; sports accessories and sports nutrition. When looking through goods, for example, sports grounds, the manufacturers are the USA and Ukraine. And if you need a simulator, then most of them are China.

The geographical structure of foreign trade in goods has changed dramatically over the past year and already in 2022 the EU occupied a significant place, the share of imports amounted to 46.7%. The share of EAEU countries in the geographical structure of Ukraine's foreign trade in goods has decreased and will continue to decline because this customs union includes Belarus, Armenia, Kazakhstan, Kyrgyzstan and Russia. The share of other countries also declined due to the war.

Commercial work in trade requires inventory. They should be formed in accordance with demand and ensure uninterrupted satisfaction of consumer needs. Therefore, successful work on inventory management in the company is extremely important and allows you to make timely decisions to avoid the costs associated with saving. Sometimes there are situations that some stores have a surplus of goods, while others have a shortage. To improve logistics, a trading enterprise should ensure

periodic replenishment of stocks because the widest possible range. The activity of Epicenter K LLC is highly profitable and profitable. Growth rates have been observed since its inception to the present day. The scheme of commodity supply of hypermarkets "Epicenter K" is satisfactory. The current problems are the improvement of claims work and greater use of the latest information technology. And managers need a mechanism that allows them to calculate batches of new orders and expenses, take into account marketing and logistics, and conduct financial analysis.

Thus, Epicenter K LLC is today a successful and large company in Ukraine, which has a capital of billions of dollars, is constantly developing and opening new facilities in the country, pays taxes on time and provides employment opportunities for thousands of Ukrainians.

The structure of imports of Epicenter K LLC depends on the quality of products in different countries, the range, the level of development of technical means and equipment. After analyzing the financial statements of Epicetr K LLC, the volumes in 2021 amounted to UAH 15,389,033 thousand, in 2020 - UAH 13,885,925 thousand, in 2019 - UAH 13,250,000 thousand. Annex A. Hence the conclusion that the volume of imports was constantly increasing. In 2020, compared to the previous year, by UAH 635925 thousand, which is 4.79%. In 2021, compared to 2020, imports doubled 150108 thousand UAH, and amounted to 10.82%. The European Union is one of the largest trading partners, both Epicenter K LLC and our country, and the volume of imports from EU countries to Ukraine is constantly growing.

CHAPTER 2. JUSTIFICATION FOR CHOOSING A COUNTERPARTY COUNTRY FOR ORGANIZING THE IMPORT OF SPORTS EQUIPMENT AND EQUIPMENT

2.1. Identification of the main trends in the development of the world market of sports equipment and equipment

Today, a healthy lifestyle is becoming very popular all over the world. This contributes to an increase in demand for the services of sports sections and an increase in sales of sports equipment, sports paraphernalia and sports nutrition.

The market of sporting goods is developing rapidly and successfully and therefore is considered one of the largest in the world.

Import activities in modern conditions are regulated at the world and national levels. International regulation is carried out within the framework of the WTO, as well as various integration associations. The World Trade Organization (WTO) is an international body with supervisory functions in the field of world trade. The organization, which is the successor to the General Agreement on Tariffs and Trade (GATT), which has been in force since 1947, began its activities on January 1, 1995.

The WTO performs control functions, conducts trade negotiations between WTO members, settles disputes between WTO members, controls and evaluates trade policies of WTO member countries; provides technical assistance to developing countries, cooperates with international organizations in certain areas. The importance of WTO activity plays in the regulation of import duties. The tariff-setting policy applies to both imports and exports. The WTO establishes different duties for different groups of goods. The negotiation process is conducted at the state level. Each country sets its own import duties, depending on the outcome of negotiations. Import duties affect the value of goods in the importing country [9].

You can explore the international demand for your product using TradeMap. There is so much powerful base here, which contains indicators of exports and imports in 220 countries and 5300 product groups. There is a directory of importing

and exporting companies. The data is updated monthly. There is also the possibility of quarterly and annual data.



Fig. 2.1. Map of market imports in 2021

Source: built by the author on the basis of data [11]

Ukraine imported most goods in 2021 from China (by USD 10.97 billion; by 31.9% more than in 2020); Germany (6.28 billion US dollars; 17.7% more) and the Russian Federation (6.08 billion US dollars; 33.9% more).

The main commodity items of Ukrainian imports in 2021 were: mineral fuels, oil and products of its distillation (by \$ 14.33 billion, by 79.5% more than in 2020), machinery, equipment and mechanisms (by \$ 14.20 billion, by 22.9% more), chemical products and related industries (by \$ 9.74 billion, by 32.8% more) [11].

The list of importing countries for all goods for 2021 is shown in Fig. 2.2.

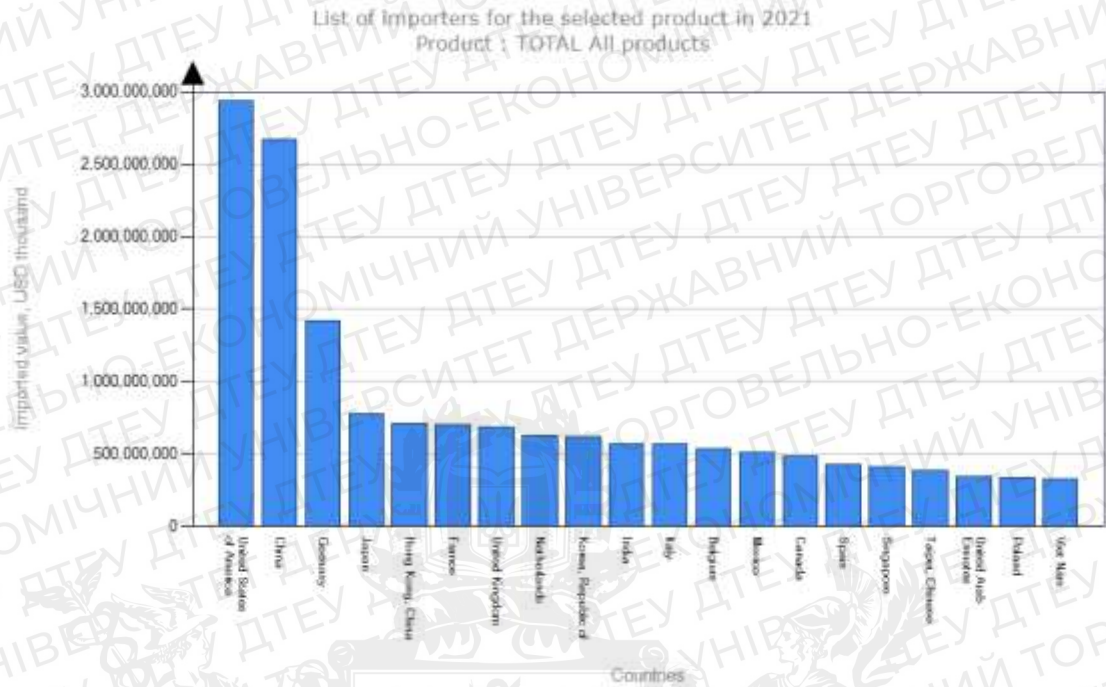


Fig. 2.2. Importing countries in 2021

Source: built by the author on the basis of data [11]

As can be seen from Fig. 2.2, the constant leaders in the world are the United States of America, China and Germany.

Concentration of importing countries and average distance with their supplying countries for the selected product in 2021
Product: 9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports, incl. table-tennis, or outdoor games, not specified or included in this chapter or elsewhere; swimming pools and paddling pools.

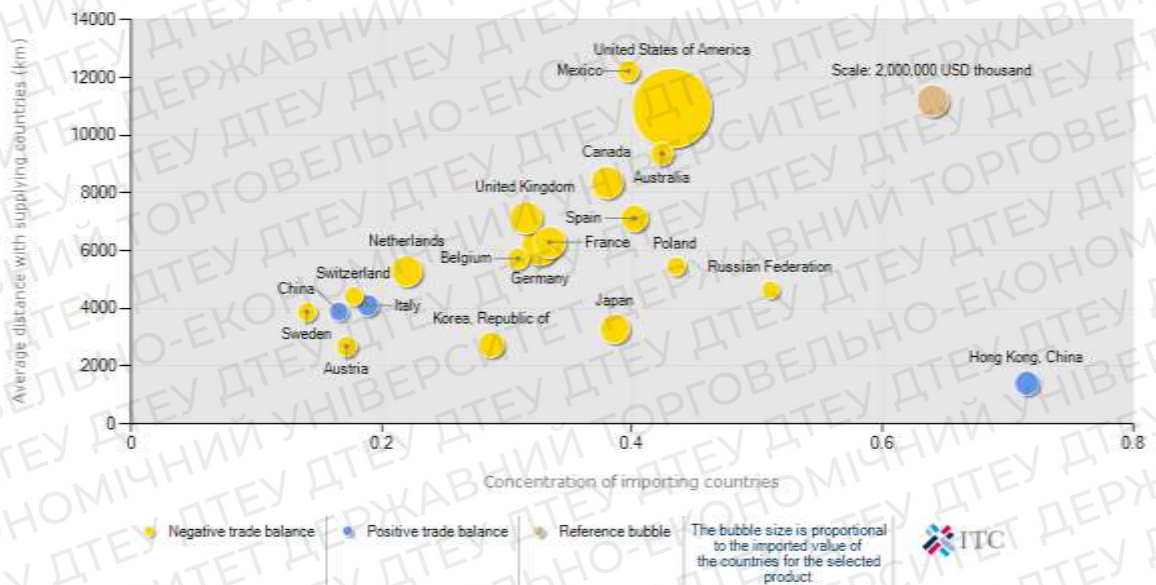


Fig. 2.3. Import product 9506 in 2021

Source: built by the author on the basis of data [11]

Having considered the product, which includes sports equipment and equipment for sports, the largest importers in 2021 are the United States of America – \$ 13065764 thousand and Germany – \$ 2739533 thousand.

It is advisable to analyze the volume of world imports during 2017-2021, which are shown in Table. 2.1.

Table 2.1

Study of world imports

Country	Import cost (thousand USD) in 2021	Annual cost growth 2017- 2021, %	Annual volume growth 2017- 2021, %	World imports, country share, %
United States	44 179 532	18		29,6
Germany	2 739 533	12	19	6,2
Canada	2 028 851	14		4,6
France	1 939 184	9	11	4,4
Netherlands	1 831 142	21	23	4,1
Japan	1 700 074	3		3,8
Spain	1 319 582	14	14	3
China	668 814	0	0	1,5
Italy	863 922	8	11	2
Poland	634 447	15	18	1,4

Source: built by the author on the basis of data [11]

According to the table, the world import leaders are the countries: USA, Germany, Canada and France for 2017-2021. Annual volume growth was observed in the Netherlands, Germany and Poland.

For volumes of world imports of goods, subgroup code 9506 - Products and equipment for general physical exercises, gymnastics, athletics, other sports was used TradeMap and the following table was formed. 2.2.

Table 2.2

Volumes of world imports of goods for 2018-2021.

Produkt	Import 2018 thousand US dollars	Import 2019 thousand US dollars	Import 2020 thousand US dollars	Import 2021 thousand US dollars
9506	28066233	28414946	30200891	44179504

Source: built by the author on the basis of data [11]

**Fig. 2.4. Import of goods for 2017-2021.**

Source: built by the author on the basis of data [11]

Analyzing 2018-2021. We can conclude that imports grew markedly every year, but the biggest jump was in 2021 and amounted to 44179504 thousand US dollars, which is 13978613 thousand US dollars more - 31.64%.

Very big changes have occurred in the market in 2022. For 10 months of 2022, total imports of goods amounted to about \$ 44 billion. (76.8% compared to the same period last year). But the drop in imports was not as significant as exports. The volume of purchases of foreign goods by Ukrainians decreased by less than a quarter, which was less than 25%, and sales abroad fell by 1/3 (33%) of the pre-war level.

How the change of import leaders occurred in Ukraine will be considered in Table 2.3.

Table 2.3

Change of leaders in imports of goods in Ukraine

N	2021	%	2022	%
1	China	15%	China	15,1%
2	Russia	9,1%	Poland	9,9%
3	Germany	8,2%	Germany	8,3%
4	Poland	6,8%	Turkey	5,2%
5	Belarus	6,6%	USA	4,2%
6	USA	4,5%	Russia	3,6%
7	Turkey	4,4%	Bulgaria	3,3%
8	Italy	3,7%	Italy	3,3%
9	Hungary	3,3%	Belarus	3,2%
10	Switzerland	2,6%	Czech Republic	2,9%

Source: built by the author on the basis of data [13]

According to Table 2.3, we see how the share of commodity imports has changed compared to 2021 and 2022. Analyzing 2022, we can draw the following conclusion: China does not change its position and increases imports by 0.1%, Poland rises to second place, increasing imports by 3.3%, Germany remains in third place, increasing imports by only 0.1%, as does China. The Russian Federation ranks sixth from the second.

If we consider the consumption of sporting goods, the leaders are the United States and the EU. If we take production, the unchanged leaders are China (about 28%), the USA (about 25%) and the EU (about 15%). In 2022, the global sports industry continued to chew a lot of money and the sports business has many opportunities. These can be: the creation of a sports radio station, a sports club, sports consulting, sports equipment stores, sports magazines, a sports blog and much more.

Thus, in 2022, Poland and Germany became good partners and friends for our state of Ukraine, but China occupied and occupies the first place.

2.2. Market research of sports equipment and equipment of Ukraine

In the world market, sporting goods of Ukrainian production represent an insignificant part. It is in its infancy. But the share of Ukrainian producers in the total volume of this market ranges from 0 to 10%, depending on the categories of goods. There is a tendency of annual growth of 10 -20%.

View the dynamics of imports of sports equipment by Ukraine to the world market using TradeMap data, which is presented in *Table. 2.4*.

Table 2. 4

Volumes of world imports of goods by Ukraine for 2018-2021.

Produkt	Import 2018	Import 2019	Import 2020	Import 2021
9506	25624	34573	45746	49639

Source: built by the author on the basis of data [11]

According to these tables, a chart of imports of sporting goods for four years from 2018 to 2021 is constructed, as seen in Fig.2.5

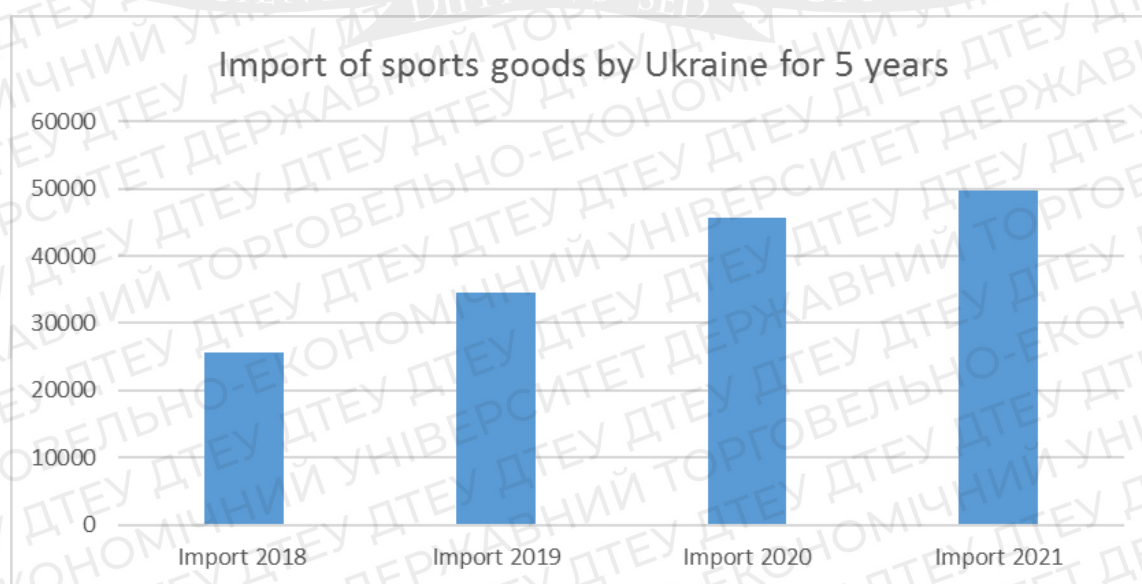


Fig. 2.5. Dynamics of imports of sporting goods by Ukraine

Source: built by the author on the basis of data [11]

If we analyze 2019, then imports increased by 8949 thousand US dollars, which is almost 35%, in 2020 it increased by 11173 thousand US dollars, which is 32.3%, in 2021 3893 thousand US dollars increased, which was only 8.5%. But in 2022, imports of sporting goods in Ukraine were significantly suspended, with the war on the territory of our state.

The positive dynamics in the sports industry market in Ukraine today is influenced by a number of factors:

1. popularity of sports lifestyle;
2. about 32% of the population of Ukraine, according to statistics, goes in for sports;
3. the constant increase in shopping centers where there are sports departments;
4. fashion for sports style, which increases a large number of buyers.

In Ukraine, there is a production of sporting goods, which includes inventory, equipment for sports and sports games: equipment for gymnasiums and fitness centers; accessories for hunting, mountaineering, namely, sport fishing; swimming pool equipment, rowing pools. There are also many goods that are produced in Ukraine: hard, soft and inflatable balls; Rackets; skis and poles and much more.

The largest share in the Ukrainian market falls on winter sports, although the cost of accessories for this is much high. Summer sporting goods account for less than a third of sales.

A number of studies and surveys have been conducted to determine how it is preferred by ordinary Ukrainians see Table. 2.5.

Table 2. 5

Advantages of Ukrainians in sports

%	Format of sports
30	Yourself
16	Running in the fresh air
10	Active game sports: football, mini-football, tennis, etc
9	Swimming pool - swimming
9	Group classes - fitness and yoga
7	Solo with a coach
7	Professional occupation of a certain sport - boxing, wrestling, football, hockey, tennis
7	Independently, but using ready-made programs or online resources
9	Other
21	Difficult to say

Source: built by the author on the basis of data [16]

Thus, we can conclude that only 7% are professionally involved in sports, 10% prefer active game types, and 16% run outdoors. There are a large number of stadiums and stadiums for sports in Ukraine. But with the full-scale war that continues to this day, it has destroyed a lot. Now it is extremely difficult for our athletes to train, and ahead of the Olympics - 2024.

Over the past few years, official representative offices of Adidas Group (Adidas and Reebok brands) and Puma have opened in Ukraine. Adidas Group has opened 73 stores in Ukraine. The company "Delta Sport Ukraine" is the official representative of Nike in Ukraine, which also has a network of its own stores. In recent years, the Joma and Umbro brands have come.

One of the largest domestic manufacturers of goods for sports is the Kharkiv plant Sportinventory - a company that is the only manufacturer of sports equipment

and equipment in Ukraine in accordance with quality standards. All products of the plant with quality and conformity certificates. The company produces more than 500 items of sports products for various sports, namely gymnastics equipment and equipment for gyms and outdoor areas. The entire range of products is contained on the site.

STREET SPORT is a leader in the Ukrainian market for the production of Workout complexes. On the market for more than 7 years. During this time, more than 2000 sports grounds have been installed. The company is located in Kyiv and is the official sponsor of the Ukrainian Workout Federation. Conducts an active part in the popularization of sports. It is engaged both in the production of complexes and in the construction and arrangement of sports fields and coverage for them. The assortment can be seen on the website <https://streetsport.ua/>. [21]

Harbel LLC is a Ukrainian manufacturer of branded sports, travel, business bags, backpacks, baseball caps and other various accessories with the customer's logo. The assortment includes more than 400 models of travel and sports bags, backpacks, knapsacks, briefcases, folders, cases, cooler bags, cosmetic bags. [22]

The leaders in the sporting goods market in Ukraine include: "Sportmaster" and "Delta-sport" - stores of sportswear and goods that are often found in sports supermarkets. "InterAtletika" and "Vasil" - simulators and sports equipment.

Today, the trends in the development of the Ukrainian sports market are:

- ✓ growing interest in sports;
- ✓ high growth rates;
- ✓ formation of infrastructure;
- ✓ strengthening the position of international companies;
- ✓ competition.

The main problems of the sporting goods market in Ukraine are:

1. smuggled sporting goods imported into Ukraine;
2. old unsuccessful models and low quality products brought from Europe, which cannot be sold in your own country;

3. the problem of Ukrainian manufacturers is that the quality is good, but the model is not modern;

4. lack of Ukrainian qualified personnel.

Thus, the rapid development of sports infrastructure, namely fitness centers, sports clubs, gyms, swimming pools and playgrounds directly affect the demand for goods for sports. The main factor today in Ukraine is to increase the popularity of a healthy lifestyle, that is, sports among our population. With the increase in quantity, the market for sporting goods will constantly grow. The development of e-commerce in Ukraine allows consumers to conveniently order sports equipment and equipment on the Internet. Online shopping is becoming more popular. All this is an opportunity for a successful business in this area.

But while there is a full-scale war in Ukraine, it is difficult now for athletes to train and the population even to go to gyms. But we hope for victory and rebuild everything. After all, Ukraine has a rich sporting heritage and is known for its success in various sports. This stimulates the demand for specialized sports equipment and equipment for various sports.

CHAPTER 3. IMPLEMENTATION OF A MANAGEMENT DECISION ON THE IMPORT OF SPORTS EQUIPMENT AND EQUIPMENT FROM EU COUNTRIES BY EPICENTER K LLC

3.1. Organizational support for the import of sports equipment and equipment from EU countries by Epicenter K LLC

The European Union is Ukraine's largest trading partner. Today, the EU is also a friend for us who supports and helps our country. We have been working closely with our neighbors for many years. The volume of imports of EU countries has been steadily increasing since 2015. 2020 was a crisis year, both for the EU and for the world. In 2021, imports of goods to Ukraine amounted to USD 28.9 billion [26].

To organize the import of goods to any company, for example, LLC "Epicenter K" in Ukraine, it is necessary to perform a number of tasks:

- Prepare a contract;
- Prepare documents for payment, adjust if necessary;
- Analyze logistics;
- Prepare a declaration for customs control on the cord;
- Prepare a declaration of arrival;
- Analyze the documents that accompany the goods;
- Find the UKTZED Code for selected goods (Inventory and equipment for physical education – 9506);
- Prepare a certificate of goods;
- Get a license;
- Get permission to import goods;
- Carry out customs clearance already in Ukraine.

Having passed all stages of import into Ukraine – order, payment, documents, transportation across the border and customs clearance, it is necessary to clarify the terms of import. The term for customs clearance usually occurs in a day. It is possible

to receive goods, for example from Poland, in 3 days. Let's analyze the product by code 9506 in Table 3.1. according to the customs tariff of Ukraine.

Table 3.1

Duty rates on goods

Code	Name	Preferential duty rate	Full duty rate	Additionally
9506	Equipment and equipment for physical education, gymnastics, athletics, other sports (including table tennis) or for outdoor play, not elsewhere specified; Swimming pools and swimming pools for children:			
	Skis and other skiing equipment:			
9506 11 10 00	cross-country skis	10	10	vapor
9506 11 21 00	monoskis for snowboarding	10	10	Piece
9506 11 29 00	Other	10	10	vapor
9506 11 80 00	Other skis	10	10	vapor
9506 12 00 00	Ski mounts	10	10	-
9506 19 00 00	Other	10	10	-
9506 21 00 00	windsurfing boards	10	10	-
9506 29 00 00	Other	10	10	-
9506 31 00 00	clubs, kits	5	5	Piece
9506 32 00 00	Balls	10	10	Piece
9506 39 10 00	Golf club parts	5	5	-
9506 40 00 00	table tennis equipment and inventory	10	10	-
	Tennis, badminton or similar rackets, without strings or with strings:			
9506 51 00 00	tennis rackets, without strings or with strings	10	10	-
9506 61 00 00	tennis balls	10	10	-
9506 62	Inflatable	20	20	-

00 00					
9506 70	ice and roller skates, including shoes to which skates are attached:				
9506 70 10 00	ice skates	10	10		vapor
9506 70 30 00	Roller skates	10	10		vapor
9506 70 90 00	Part and Supplies	10	10		-
	Other:				
9506 91	Equipment and accessories for physical education, gymnastics or athletics:				
9506 91 10 00	simulators with interchangeable weighting mechanisms	10	10		-
9506 91 90 00	Other	10	10		-
9506 99 10 00	cricket or polo equipment other than balls	10	10		-
9506 99 90 00	Other	10	10		-

Source: built by the author on the basis of data [32]

From the table we can conclude that the duty ranges from 5 to 20%. Customs rates depend on the country of origin of goods and the availability of a certificate of origin.

If you look at hypermarket sites, almost all of these products are on the shelves and are available to our consumers. The main countries producing ski equipment are Spain, Austria, Bulgaria and Poland. The countries of registration of the brand are Italy, Austria and France.

Particular attention should be paid to the regulatory policy of the country of origin of goods. All companies have been operating for ten years in accordance with the Customs Code of Ukraine and the Law of Ukraine dated June 7, 2012 No. 4915-VI, "On approval of the Procedure for adoption, withdrawal of a preliminary decision on the country of origin of goods, approval of the form of a preliminary decision on the country of origin of goods".

Order No. 112 of February 28, 2023 of the Ministry of Finance of Ukraine is now coming into force.

The first important document is a preliminary decision, its validity period is three years. The customs authority keeps a copy, the original with the owner. Product information is extremely important to our businesses and consumers. Here you can find information about the origin of raw materials, manufacturer, country and place where it is produced. The company, having previous solutions, keeps logs (Appendix C).

The second document that affects the customs rate is a certificate of origin of goods, which indicates the country of origin of goods and is issued by the exporting country. In order to obtain this certificate, you must contact the Chamber of Commerce and Industry of Ukraine. There, for an indefinite period and for an appropriate payment, this document will be issued.

Consider more Detail Employment Ensure LLC "Epicenter K". Managing Composition: Head Society deputy Head Society, Financial director General director Regional director Western Region and Regional director East Region. Organization Structure management LLC "Epicenter K" is Hierarchical and Has few Departments: Marketing Orders, Financial, Transport and Department Frames. All they Closely Work and Subordinate Chiefs Functionalных and Operating Units, see Fig. 3.1.

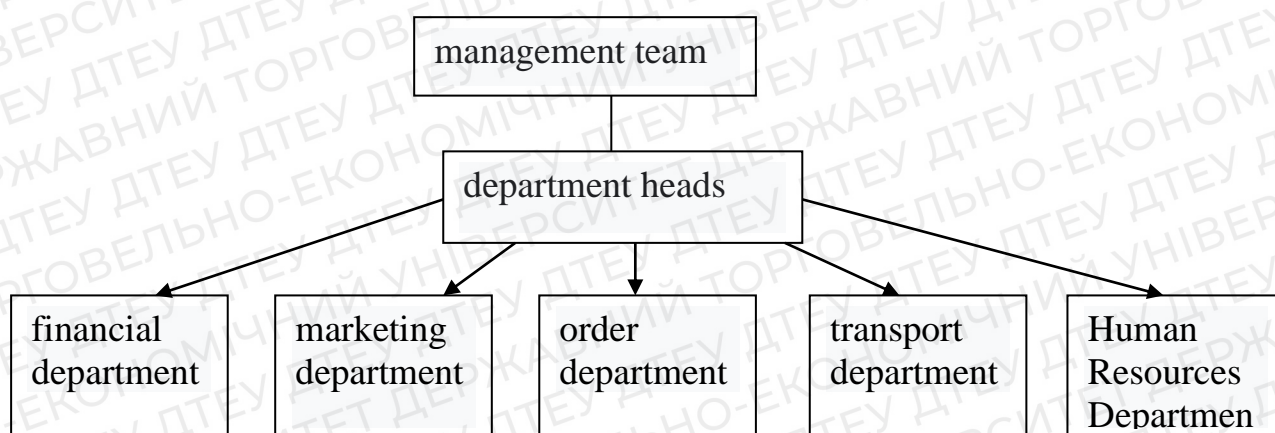


Fig. 3. 1. Management structure of Epicenter K LLC

Source: built by the author on the basis of data [5]

The main incentives for quality workers are wages, bonuses and internships abroad. Thanks to the internship, knowledge about products improves and all this makes it possible to increase sales. Goods arrive in large quantities, hence the lower price and there is the possibility of controlling the cost. Managers pay attention to those products that are most sold, because it brings more income. The great advantage of hypermarkets is that many goods are bought in bulk and at discounts from suppliers. But the company has strict requirements for product quality. The success of large companies also depends on quality workers. They provide all processes - from planning to delivery of goods to hypermarkets.

The logistics support of Epicenter K LLC is very powerful, because it has an extensive logistics system. Logistics center "Kalinovka", which provides 75% of the supply of goods and has an area of 100 thousand square meters. There is a customs terminal on the territory, providing customs services for road and rail transport. The company includes a powerful fulfillment center "Viscose", fulfillment center on the street. Polar in Kyiv. These centers process online orders quickly and efficiently. One order takes less than 30 minutes. It has a modern automated system, like in Amazon warehouses. The company's fleet includes more than 1000 units, including 250 internationally licensed trucks. Analyzing the scale of logistics support, the company has super-large capacities. [38]

The search for potential partners abroad is a necessity of many enterprises in Ukraine. In Europe, there is an enterprise support network (EEN). She has been working since 2008. Our country provides an opportunity to attract investments from the European Network, as it is a member of it – with the name "EEN-Ukraine".

With the help of EEN, Epicenter K LLC can be one of the investor partners from the European Union, searching for partners for the import of sports equipment and equipment, creating joint ventures and searching for innovative technologies. You can join EEN through members of the consortium, which our country also includes and apply.

Thus, the organization of structures and management of Epicenter K LLC is matrix. Namely, specialists of departments are subordinate to their managers

vertically, and to the project manager - horizontally. Epicenter K LLC is a powerful company in Ukraine and international cooperation is its priority.

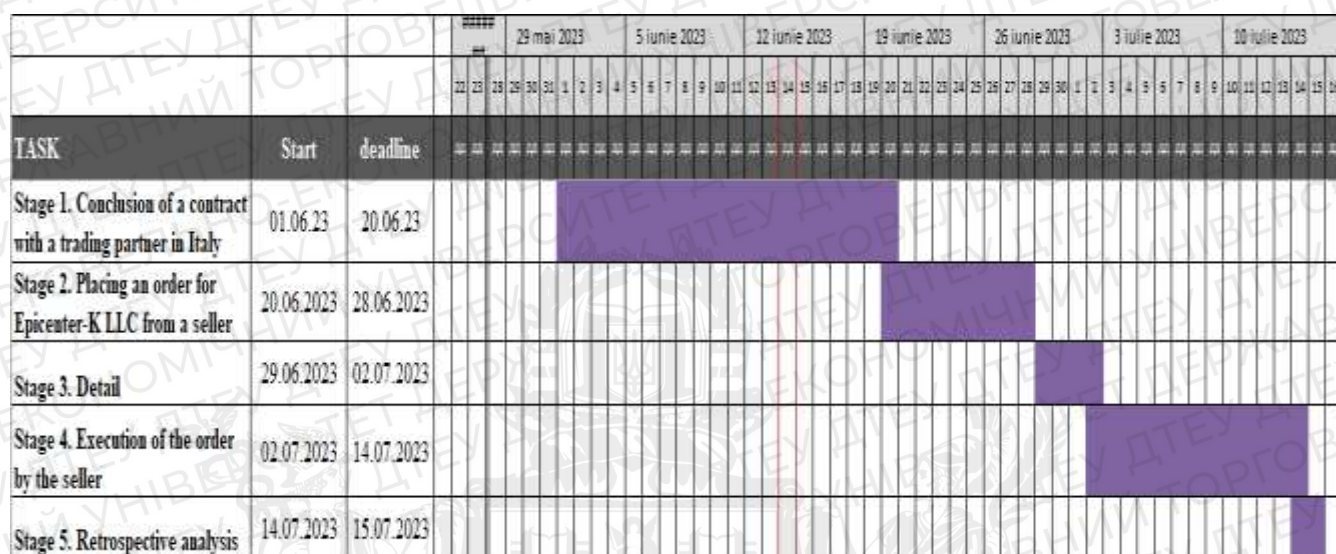


Fig. 3. 2. Gantt chart

Source: built by author

3.2. Forecast assessment of the effectiveness of imports of sports equipment and equipment from EU countries by Epicenter K LLC

The conclusion of the Contract is the most important element of a foreign economic transaction, which spells out all the conditions, responsibilities of each of the parties in accordance with the Law of Ukraine "On Foreign Economic Activity". The conditions and forms are specified in Articles 638-647 of the Civil Code of Ukraine. Sample foreign economic contract – Annex D.

Let us consider in more detail its structure and the most important points. The Subject of the contract spells out the obligations of the Seller and the Buyer, the Annexes and the Specification of the goods. In chapter 2 - the total amount of the contract indicate the final amount under the contract and the cost of a unit of goods, the cost of certification of goods, the cost of packaging, labeling, but not taxes on customs duties on the territory of Ukraine. The name, price and quantity are in the Specification. In chapter 3 - Term and terms of payment, the company indicates the currency code and the amount in currency. Bank expenses are assumed by the Seller

in his country, the Buyer in Ukraine, possible delays in payment of the Buyer are also spelled out. In Chapter 4 – Delivery time and terms of delivery are clearly indicated dates and all terms. The buyer is provided with the following documents: certificate of origin, packing list, quality certificate. Risks with loss or damage to the goods are transferred to the Buyer. In Chapter 5 – Quality, packaging and labeling of goods specified in the Annexes and Specifications. For defects, the quality of raw materials is the responsibility of the Seller. Labeling of goods according to requirements. In Chapter 6 – Conditions of delivery and acceptance of goods it is stated that the Buyer, accepting the goods, draws up an act on the actual quality of the goods in the warehouse of the Consignee. If there is a shortage, low-quality goods draw up a complaint act with the participation of a representative of the Ukrainian Chamber of Commerce and Industry. Chapter 7 of the Sanctions and Complaints specifies the possible amounts of penalties or unilateral termination of the contract. There are also clauses on the amount of fines within three days. Chapter 8 – Arbitration, which states that if the parties do not resolve disputes, then this issue is dealt with by the International Commercial Arbitration Court at the Ukrainian Chamber of Commerce and Industry in Kyiv. Chapter 9 of Force Majeure spells out various circumstances of non-fulfillment of the terms of the contract, for example, earthquake, fire, flood.. In 2022, the war in Ukraine has become such a circumstance. Chapter 10 of the Anti-Corruption Clause describes the points of violation of the law, namely, giving or receiving bribes, bribery, money laundering. If there is confirmation for a period of ten days, a written notice must be submitted. A party has the right to terminate the contract unilaterally and demand compensation. In Chapter 11 – Clause on personal data (information), the parties give consent to the data in the database of the "Counterparty", because the subject's data are protected in accordance with the Law of Ukraine "On Protection of Personal Data", In Chapter 12 – Assurances and Guarantees, the parties confirm and guarantee the grounds under the contract. And the contract ends with a CHAPTER – Other conditions.

Let us turn to the issue of risks that are possible for Epicenter K LLC. These may be the following concepts:

- risk is the uncertainty of outcomes in the future, especially now that there is a war in Ukraine;

- risk - the probability of loss and damage,
- risk - shortfall in the planned profit;
- risk – danger and threat of losses;
- risk - the probability of loss of financial, material values.

Entrepreneurial activity is always associated with risk. Usually, the riskiest moments bring the greatest income. The subject of risk is the management of the company. The object of risk is the resource – the company's net income. Therefore, Epicenter K LLC has a document that defines operational actions and manages risks. To do this, it is necessary to constantly monitor and collect information on control measures. After all, often there are risks of operational, financial and investment activities. The investment ratio in 2020 was 0.979; in 2021 – 0.992; in 2022 – 0.947. The figure decreased by 0.043.

The influence of exogenous (external) and endogenous (internal) factors for enterprises is very important.

Instability of the financial market and national currency, inflation, political instability, socio-economic tensions, national, interethnic clashes; regional and sectoral features of development; The need for investment, consumer demand are all factors of exogenous risks.

Endogenous factors include: competitiveness of the enterprise; structure of fixed assets; profitability of production; return on invested and equity; volume of production; sales market; sources of financing for the enterprise. Consequently, endogenous risks are completely dependent on Epicenter K LLC itself and it is impossible to fully predict them. Exogenous risks are currently experienced by many enterprises in Ukraine. We will form a table of financial risks of Epicenter K LLC, see. table., 3.2.

Table 3.2

Possible financial risks of Epicenter K LLC

Types of financial risks	Production activity	Commercial activity	Investment activity	Credit activity	Currency transactions	Tax calculations	Settlement Operation
Internal risks							
The risk of declining financial stability			+	+			
Insolvency risk							
Investment risk			+	+			
Credit risk							
External risks							
Inflationary.	+	+	+	+	+		+
Deposit			+		+		
Tax		+			+		+
Interest			+	+			
Currency			+		+		

Source: built by author

The world uses methods: expert assessments of the Swiss banking corporation and the German company BERI of the feasibility of risk tabs, which is given in Table. 3.3.

Table 3.3

BERI Index Evaluation Criteria

Evaluation criteria	Maximum share, %
Political stability	12
Attitude towards foreign investment	6
Degree of nationalization	6
The probability and degree of devaluation of the domestic currency	6
Balance of payments status	6
The degree of development of bureaucracy	4
The pace of economic development	10
Currency convertibility	10
Quality of contract execution	6
The level of wage costs and labor productivity	8

Ability to use the services of external and internal experts	2
The effectiveness of the organization of communications	4
The relationship between business entities and the state, public relations	4
Conditions for obtaining short-term loans	8
Conditions for obtaining long-term loans	8

Source: built by author

From the table we can conclude that the share of more than 10% is the pace of economic development, currency convertibility and political stability. The ability to use the services of external and internal experts is the smallest share of 2%.

Calculate the cost and selling prices of imported goods in the domestic market on the example of cardio machines from Italy.

Table 3.4

Cardio import output

Code Product name Country of origin	Import volume	Customs value, UAH	Overhead costs after crossing the border of Ukraine, in 8,75 % of customs value	Planned rate of return, 30%
9506 91 10 00 Orbitrek Toorx Elliptical ERX 500 (ERX-500) Italy	300	30123		
9506 91 10 00 Orbitrek Toorx Elliptical ERX 300 (ERX-300) Italy	500	21450		
9506 91 10 00 Orbitrek Toorx Elliptical ERX 400 (ERX-400) Italy	700	25165		
9506 91 10 00 Orbitrek Toorx Elliptical ERX 100 (ERX-100) Italy	500	17712		
Just	2000	46233400		

Source: built by the author on the basis of calculations

Product – cardio machines

Product code 9506 91 10 00

Import volume – 2000 pcs

Official exchange rate 1 euro= UAH 38.82 as of February 3, 2023

1. The customs value is equal to UAH 46233400.
2. Import import duty is equal to 10% calculated $46233400 * 10\% =$ UAH 4623340
3. The rate of a single fee per unit of vehicle for control over 20 to 40 tons is 20 euros.

For travel on the roads of Ukraine for 1 km – 0.04 euros.

The distance between the cities of Kyiv, Ukraine and Bratislava, Slovakia, calculated using the direction of the route on the map. – 1320 km.

Thus, the single customs duty is equal to $(20 + 0.04 * 1320) * 38.82 =$ UAH 2826.096

4. VAT – 20% we calculate (customs value + import import duty + single customs duty)*20%

$(46233400 \text{ UAH} + 4623340 \text{ UAH} + 2826,096 \text{ UAH}) * 20\% = 10171913,22 \text{ UAH}$

5. The total amount of customs payments is calculated (import import duty + single customs duty + VAT)

$(4623340 \text{ UAH} + 2826,096 \text{ UAH} + 10171913,22 \text{ UAH}) = 14798079,32 \text{ UAH}$

6. The total amount of customs payments as % of the customs value of the goods is equal to

Total amount of customs payments/customs value

$14798079,32 \text{ UAH} / 46233400 \text{ UAH} = 0,32\%$

7. The total amount of customs payments that increase the value of imported goods equal import duty + single customs duty

$4623340 \text{ UAH} + 2826.096 \text{ UAH} = 4626166.1 \text{ UAH}$

8. The value of the cleared capitalized goods is equal to the customs value + the total amount of customs payments

$46233400 \text{ UAH} + 4626166.1 \text{ UAH} = 50859566.1 \text{ UAH}$

9. Additional total overhead costs incurred in the customs territory of Ukraine and can be attributed to the cost of UAH, per unit of goods, UAH:

$$46233400 \text{ hrn.} * 8.75\% / 2000 \text{ pcs} = 4022305.8 / 2000 = 2011.15 \text{ UAH}$$

10. The cost of a consignment of goods, taking into account additional overhead costs incurred on the territory of Ukraine and can be attributed to the cost price, UAH

Cost of cleared capitalized goods + Additional aggregate overhead costs incurred in the customs territory of Ukraine

$$50859566,1 \text{ UAH} + 4022305,8 \text{ UAH} = 54881871.9 \text{ UAH}$$

11. The unit cost, UAH is equal to the cost of a consignment of goods, taking into account additional overhead costs incurred on the territory of Ukraine and can be attributed to the cost price, UAH divided by the quantity

$$54881871.9 \text{ UAH} / 2000 \text{ pcs} = 27440.9 \text{ UAH}$$

12. Planned profit, UAH

$$27440,9 \text{ UAH} * 30\% = \text{UAH } 8232.28$$

13. Price taking into account the planned rate of return – trading margin, UAH, pcs

$$27440,9 \text{ UAH} + 8232.28 \text{ UAH} = \text{UAH } 35,673.22$$

14. The selling price of a unit of imported goods including VAT on goods subject to sale on the domestic market UAH, pcs

$$35\,673,22 \text{ UAH} * (1 + 0,2) = 42807,86 \text{ UAH}$$

In Table 3.5. analyze the components of the selling price of a unit of imported goods of cardio machines in the domestic market of Ukraine, see Table. 3.5.

Table. 3.5

Initial conditions for calculating the efficiency of the operation "Import of goods to Ukraine from Italy" (9506 91 10 00)

№	Indicator	Fact/Plan
1	Cost of cleared capitalized goods, UAH	50859566,1
2	Additional comprehensive overheads	4022305,8
3	The cost of a consignment of goods, taking into account additional overhead costs	54881871,9
Calculation of the import price of the contract		
4	Customs value, UAH	46233400
5	Import import duty, UAH	4623340
6	Unified customs duty, UAH	2826,096
7	VAT	10171913,2
8	Total amount of customs payments	14798079,3
Calculation of the effectiveness of the implementation of the import contract		
9	The selling price of a unit of imported goods in Ukraine on the domestic market, UAH	42807,86
10	The total value of imported goods in Ukraine, UAH	85615720
11	Planned profit, UAH	16464560

Source: built by the author on the basis of calculations

Thus, based on the analysis of possible risks for Epicenter K LLC and the organization of import, it is necessary to know well the rules for importing goods into the territory of Ukraine in accordance with the established laws of our state. The import operation consists in the fact that the goods imported from Europe under the customs regime become Ukrainian according to a confirming document – a customs declaration. If the company ignores the requirements of the customs and tax legislation of Ukraine, it is responsible for this, which is provided for in Part 1. Article 485 of the MK of Ukraine. Any Ukrainian company must pay taxes and customs duties when importing

Therefore, for the best performance of Epicenter K LLC, it is necessary to focus on the overall economic situation and competition in the domestic market. The efficiency of the enterprise is the maximum profit from the sale of goods at the lowest cost. It is necessary to justify their future plans for a better result of activities, analyze the performance indicators of foreign economic activity and constantly improve. The quality of management is also of great importance, because heads of departments must develop strategies and make the right decisions. Financial managers should plan the budget and control all costs. The main task is to effectively manage all the capital of the enterprise. Skilled workers are of great importance for efficiency. Therefore, Epicenter K LLC motivates its employees and constantly attracts new talented specialists. Market competition constantly stimulates the company to improve its services and products, improve quality and develop innovative activities. Today, modern technologies and the use of the latest methods are extremely important for enterprises as well. The stability of the company depends on the political and legal situation.

Forecasting the performance of the enterprise in import activities includes the analysis of many factors, such as market trends, competition, economic conditions, currency fluctuations, tariffs. For an accurate forecast, it is necessary to have access to the current financial data of the enterprise, analyze the market situation and conduct a detailed study of the sports equipment sector.

CONCLUSIONS AND RECOMMENDATIONS

In the course of the study, the following conclusions can be drawn:

The organization of import of sportsequipment and equipment based on the materials of Epicenter K LLC, which is currently a powerful group of companies in Ukraine, with a billion state and more than 38 thousand employees, was considered. The structure includes multi-brand sports stores "Intersport-Ukraine". Their products are on the shelves of Epicenter hypermarkets. To meet the needs of consumers, the company's activities are closely related to foreign economic activity, namely the import of these goods. Import sports inventory and equipment is carried out from many countries around the world.

The leaders are China and Europe. LLC "Epicenter K" has a separate division of a legal entity - Shanghai representative office "Ukraine LLC "Epicenter K", its location is IP: China, Shanghai city, Pudon district, Century Avenue,

The analysis of production and economic activity in recent years has been successful, except for 2020, where the global crisis began, and in 2022, the war in Ukraine. But many years of experience in the market made it possible to develop further with the best financial indicators. After all, in 2021, the profit amounted to UAH 3.2 billion, among the hundred largest companies in Ukraine, Epicenter K LLC took 9th place. Currently, the company has switched to short-term planning due to changes in consumer sentiment and logistics from Europe, having its own fleet of trucks.

The international demand for sports equipment and equipment is investigated using TradeMap – the largest and best import database, covering 220 countries and updating product data monthly. According to them, imports of the subgroup of goods 9506 constantly increased in Ukraine: in 2018 – 25624 thousand US dollars; in 2019 – 34573 thousand USD; in 2020 – 45746 thousand USD; in 2021 – 49639 thousand USD.

In the world, the sporting goods market is considered one of the largest, which is developing very rapidly and successfully. The development of sports industries has

a direct impact on the quality and standard of living of the population. In Ukraine, in recent years, there is also a tendency to popularize sports. In the economy, this will make a profit, as people's demand for gym services is growing, sales of sports equipment and equipment, sportswear and sports nutrition are growing. Today, sports style for modern youth is a very relevant and fashionable trend in the market. The management of Epicenter K LLC organizes football competitions for its employees and gives them the opportunity to train for free in gyms.

The field of activity of Epicenter K LLC in terms of sports equipment and inventory fully meets the needs of the Ukrainian consumer under the slogan The Heart of Sport. Being engaged in the import of the relevant product from the European Union is primarily paid to the quality of the goods. Experts from Europe note the creativity, convenience and atmosphere of any Epicenter hypermarket, calling it the "shopping center of the future".

The activity of Epicenter K LLC is efficient and profitable. Despite the difficult investment climate, which now depends on the full-scale war in Ukraine and its end, the company wants to actively develop its business in Ukraine, create new jobs, pay taxes and invest in the future of its European state.

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APPENDICES

**LLC «EPICENTER-K»
Financial statements for the year ended December 31, 2020**

Balance Sheet (Statement of Financial Position)
As of December 31, 2020
Form No1

Asset	Code	At the beginning of the year, thousand UAH.	At the end of the year, thousand UAH
I. Non-current assets			
Intangible assets	1000	12 543	32 720
Initial cost	1001	44 846	73 004
Accumulated depreciation	1002	32 303	40 284
Pending capital investments	1005	1 869 460	3 692 156
Fixed assets	1010	12 304 648	15 231 712
Initial cost	1011	17 210 534	21 335 058
Wear	1012	4 905 886	6 103 346
Investment real estate	1015	0	0
Long-term biological assets	1020	0	0
Long-term financial investments: which are accounted for by the method of participation in the capital of other enterprises;	1030	0	0
other financial investments	1035	1 755 267	3 129 633
Long-term receivables	1040	0	0
Deferred tax assets	1045	68 629	23 116
Other non-current assets	1090	0	0
Chapter 1 total	1095	16 010 547	22 109 337
II. Current assets			
Stocks	1100	13 885 925	15 389 033
Current biological assets	1110	0	0
Accounts receivable for products, goods, works, services	1125	1 467 824	2 182 479
Accounts receivable for calculations:			
on advances issued	1130	0	0
with a budget	1135	0	1
including income tax	1136	0	0
Other current receivables	1155	4 381 455	3 859 491
Current financial investments	1160	0	0
Money and cash equivalents	1165	921 054	642 802
Deferred costs	1170	7 322	5 399
Other current assets	1190	217 473	336 837
Total under Chapter II	1195	20 881 053	22 416 054
III. Non-current assets held for sale and disposal groups	1200	21	0
Balance	1300	36 891 621	44 525 391
Passive	Code	At the beginning of the year, thousand UAH.	At the end of the year, thousand UAH
I. Equity			
Registered (share) capital	1400	158 610	158 610
Capital in revaluations	1405	0	0
Additional capital	1410	0	0
Reserve capital	1415	0	0
Retained earnings (uncovered loss)	1420	14 542 267	17 688 086
Unpaid capital	1425	0	0
Withdrawn capital	1430	0	0
Chapter I total	1495	14 700 877	17 846 696
II. Long-term liabilities and collateral			
Deferred tax liabilities	1500	0	0

Long-term loans from banks	1510	2 008 688	4 142 910
Other long-term liabilities	1515	256 738	312 170
Long-term collateral	1520	0	0
Targeted financing	1525	0	0
Total under Chapter II	1595	2 265 426	4 455 080
III. Current liabilities and collateral			
Short-term bank loans	1600	0	0
Current accounts payable for:			
long-term commitments	1610	776 000	767 497
goods, works, services	1615	14 514 081	16 290 054
budget calculations	1620	273 257	326 833
including income tax	1621	215 457	244 727
insurance calculations	1625	24 716	17 379
payroll calculations	1630	160 208	137 988
Current collateral	1660	509 245	539 038
Deferred revenues	1665	0	0
Other current liabilities	1690	3 667 811	4 144 753
Total under Chapter III	1695	19 925 318	22 223 615
IV. Liabilities related to non-current assets held for sale and disposal groups	1700	0	0
Balance	1900	36 891 621	44 525 391

LLC «EPICENTER-K»

Financial statements for the year ended December 31, 2019

Balance Sheet (Statement of Financial Position)

Form No1

Asset	Code	At the beginning of the year, thousand UAH.	At the end of the year, thousand UAH
I. Non-current assets			
Intangible assets	1000	4 870	12 543
Initial cost	1001	32 540	44 846
Accumulated depreciation	1002	27 670	32 303
Pending capital investments	1005	1 500 430	1 869 460
Fixed assets	1010	8 568 122	12 304 648
Initial cost	1011	11 500 250	17 210 534
Wear	1012	2 932 128	4 905 886
Investment real estate	1015	0	0
Long-term biological assets	1020	0	0
Long-term financial investments: which are accounted for by the method of participation in the capital of other enterprises;	1030	0	0
Other financial investments	1035	1 750 200	1 755 267
Long-term receivables	1040	0	0
Deferred tax assets	1045	0	68 629
Other non-current assets	1090	0	0
Chapter 1 total	1095	11 823 622	16 010 547
II. Current assets			
Stocks	1100	13 250 000	13 885 925
Current biological assets	1110	0	0
Accounts receivable for products, goods, works, services	1125	770 000	1 467 824
Accounts receivable for calculations:			
on advances issued	1130		0
with a budget	1135		0
including income tax	1136		0
Other current receivables	1155	3 320 100	4 381 455
Current financial investments	1160		0
Money and cash equivalents	1165	690 000	921 054

Deferred costs	1170	2 800	7 322
Other current assets	1190	270 000	217 473
Total under Chapter II	1195	18 302 900	20 881 053
III. Non-current assets held for sale and disposal groups	1200	0	21
Balance	1300	30 126 522	36 891 621

Passive	Code	At the beginning of the year, thousand UAH.	At the end of the year, thousand UAH
I. Equity			
Registered (share) capital	1400	158 610	158 610
Capital in revaluations	1405	0	0
Additional capital	1410	0	0
Reserve capital	1415	0	0
Retained earnings (uncovered loss)	1420	12 300 000	14 542 267
Unpaid capital	1425		0
Withdrawn capital	1430		0
Chapter I total	1495	12458 610	14 700 877
II. Long-term liabilities and collateral			
Deferred tax liabilities	1500	0	0
Long-term loans from banks	1510	910 000	2 008 688
Other long-term liabilities	1515	0	256 738
Long-term collateral	1520	0	0
Targeted financing	1525	0	0
Total under Chapter II	1595	910 000	2 265 426
III. Current liabilities and collateral			
Short-term bank loans	1600	0	0
Current accounts payable for:			
long-term commitments	1610	776 000	776 000
goods, works, services	1615	13 454 053	14 514 081
budget calculations	1620	180 545	273 257
including income tax	1621	130 000	215 457
insurance calculations	1625	62528	24 716
payroll calculations	1630	140 000	160 208
Current collateral	1660	250 620	509 245
Deferred revenues	1665	0	0
Other current liabilities	1690	1891166	3 667 811
Total under Chapter III	1695	16 754 912	19 925 318
IV. Liabilities related to non-current assets held for sale and disposal groups	1700		0
Balance	1900	30 126 522	36 891 621

Income statement
(Statement of comprehensive income)
for 2020 year
Form 2
I. FINANCIAL RESULTS

Article	Code	During the reporting period, thousand UAH.	For the same period of the previous year, thousand UAH.
Net income from the sale of products (goods, works, services)	2000	50 382 425	43 979 194
Net earned insurance premiums	2010	0	0
Cost of products sold (goods, works, services)	2050	35 593 670	30 814 751
Net losses incurred on insurance payments	2070	0	0
Gross profit	2090	14 788 755	13 164 443
Damage	2095	0	0
Other operating income	2120	737 243	530 835
Administrative expenses	2130	872 759	751 814
Sales costs	2150	8 648 047	7 985 945
Other operating expenses	2180	920 408	254 271
Financial result from operating activities			
profit	2190	5 084 784	4 703 248
Damage	2195	0	0
Income from participation in capital	2200	0	0
Other financial income	2220	211 555	3 851
Other income	2240	554 085	354 733
Financial expenses	2250	295 646	250 094
Losses from participation in capital	2255	0	24 516
Other expenses	2270	1 438 592	363 438
Financial result before tax			
profit	2290	4 116 186	4 423 784
Damage	2295	0	0
Income tax expenses (income)	2300	-944 982	-821 675
Profit (loss) from discontinued activities after tax	2305	0	0
Net financial result			
profit	2350	3 171 204	3 602 109
Damage	2355	0	0

II. TOTAL REVENUE

Revaluation (markdown) of non-current assets	2400	0	0
Revaluation (markdown) of financial instruments	2405	0	0
Accumulated exchange rate differences	2410	0	0
Share of other comprehensive income of associates and joint ventures	2415	0	0
Other comprehensive income	2445	0	0
Other comprehensive income before tax	2450	0	0
Income tax related to other comprehensive income	2455	0	0
Other comprehensive income after tax	2460	0	0
Total revenue (sum of lines 2350, 2355, 2460)	2465	3 171 204	3 602 109

III. ELEMENTS OF OPERATING EXPENSES

Material costs	2500	1 254 935	887 499
Labor costs	2505	5 208 532	4 711 766
Deductions for social events	2510	1 056 667	952 162
Depreciation	2515	1 667 998	1 096 995
Other operating expenses	2520	3 465 135	2 581 842
Together	2550	12 653 267	10 230 264

IV. CALCULATION OF STOCK PROFITABILITY INDICATORS

Average annual number of ordinary shares	2600	0	0
Adjusted average annual number of ordinary shares	2605	0	0
Net profit (loss) per common share	2610	0	0
Adjusted net profit (loss) per common share	2615	0	0
Dividends per common share	2650	0	0

Income statement
(Statement of comprehensive income)
for 2019 year

I. FINANCIAL RESULTS
Form 2

Article	Code	During the reporting period, thousand UAH.	For the same period of the previous year, thousand UAH.
Net income from the sale of products (goods, works, services)	2000	43 979 194	41 400 220
Net earned insurance premiums	2010	0	0
Cost of products sold (goods, works, services)	2050	30 814 751	30 400 580
Net losses incurred on insurance payments	2070	0	0
Gross profit	2090	13 164 443	10 999 640
Damage	2095	0	0
Other operating income	2120	530 835	260 235
Administrative expenses	2130	751 814	540 040
Sales costs	2150	7 985 945	6 623 200
Other operating expenses	2180	254 271	396373
Financial result from operating activities			
profit	2190	4 703 248	3 700 262
Damage	2195	0	0
Income from participation in capital	2200	0	0
Other financial income	2220	3 851	180 000
Other income	2240	354 733	52 000
Financial expenses	2250	250 094	91 550
Losses from participation in capital	2255	24 516	0
Other expenses	2270	363 438	210 000
Financial result before tax			
profit	2290	4 423 784	3630712
Damage	2295	0	0
Income tax expenses (income)	2300	-821 675	-670 000
Profit (loss) from discontinued activities after tax	2305	0	0
Net financial result			
profit	2350	3 602 109	2 960 712
Damage	2355	0	0

II. TOTAL REVENUE

Revaluation (markdown) of non-current assets	2400	0	0
Revaluation (markdown) of financial instruments	2405	0	0
Accumulated exchange rate differences	2410	0	0
Share of other comprehensive income of associates and joint ventures	2415	0	0
Other comprehensive income	2445	0	0
Other comprehensive income before tax	2450	0	0
Income tax related to other comprehensive income	2455	0	0
Other comprehensive income after tax	2460	0	0
Total revenue (sum of lines 2350, 2355, 2460)	2465	3 602 109	2 960 712

III. ELEMENTS OF OPERATING EXPENSES

Material costs	2500	887 499	750 000
Labor costs	2505	4 711 766	3 950 230
Deductions for social events	2510	952 162	805 124
Depreciation	2515	1 096 995	602 365
Other operating expenses	2520	2 581 842	1 806 236
Together	2550	10 230 264	7 913 955

IV. CALCULATION OF STOCK PROFITABILITY INDICATORS

Average annual number of ordinary shares	2600	0	0
Adjusted average annual number of ordinary shares	2605	0	0
Net profit (loss) per common share	2610	0	0
Adjusted net profit (loss) per common share	2615	0	0
Dividends per common share	2650	0	0

*Appendix B***APPROVED**

Order of the Ministry of Finance of Ukraine 19.06.2012 N 737

PRELIMINARY DECISION ON THE COUNTRY OF ORIGIN OF GOODS

N _____ from " ____ " _____ 20____

1. Applicant
2. Name and code of goods according to [UKT FEA](#)
3. Country of origin
4. Information about the goods necessary to determine the country of origin of goods
5. Normative legal acts on the basis of which a preliminary decision was made on the country of origin of goods
6. Conclusion
7. For service notes

____ (position of the head (deputy)
of the customs authority) _____ (signature) M. P. _____ (initials, surname)

**Director of Tax, Customs Policy and
Accounting Methodology Department**

M.O. Chmeruk

Appendix C

to the Procedure for adoption, withdrawal of a preliminary decision on the country of origin of goods

Log book of previous decisions on the country of origin of goods, duplicates of previous decisions on the country of origin of goods

N/n	Incoming number and date of application/application for a preliminary decision on the country of origin of goods or a duplicate of the previous decision on the country of origin of goods	Applicant (location, name of legal entity/place of residence, surname, name, patronymic of an individual)	Product name (product code according to UKT FEA)	Date and number of the previous decision on determining the country of origin of goods/duplicate	F. I. O. of the official who prepared the preliminary decision on the country of origin of goods, and F. I. O. of the official by whom it was signed	Notes
1	2	3	4	5	6	

FOREIGN ECONOMIC CONTRACT No _____
for the supply of goods

_____ m. Kyiv "___" ___ 20___
_____, Ukraine, _____, in the person of _____, acting on the basis of _____, hereinafter referred to as the **"Buyer"**, on the one hand, and
_____, _____, represented by _____, acting on the basis of _____, hereinafter referred to as the **"Seller"**, on the other hand, collectively referred to as **the "Parties"**, have entered into this contract as follows:

1. Subject of the contract.

- 1.1. The Seller undertakes to deliver the goods, and the Buyer to accept and pay for them on the terms specified in this contract.
- 1.2. The supplied goods must be manufactured and delivered in batches in full compliance with the requirements, on the terms and at the prices specified in the **Annexes** and **Specifications** to this contract, which is an integral part of it.
- 1.3. The seller guarantees that he is the owner of the goods supplied under this contract (or has the right to alienate the goods on other legal grounds), and that the goods are not alienated in any way, pledged, are not in dispute and under arrest, third parties have no rights in relation to it.

2. The total contract amount and price.

- 2.1. The approximate amount of the contract is: _____ (_____ The total final amount of the contract is the sum of all Specifications to be signed by the parties during the term of this contract. The unit price is specified in the Specifications for this contract.
- 2.2. The price of the goods is understood in accordance with the terms _____ «_____»
- 2.3. **The name, price and** quantity of the delivered goods are agreed by the parties in the Specifications, which are signed for each individual delivery and are an integral part of this contract. The change in the price of goods during the execution of the contract is agreed by the parties.

3. Term and terms of payment.

- 3.1. Payment for the goods is made in the currency _____, currency code _____, in the form of a bank transfer to the Seller's account in the following order: _____

3.2. Payment for the goods under this contract is made by the Buyer in _____, currency code _____
(*specify the type and code of currency*), according to the following details:

3.3. All bank overhead costs in the Buyer's country shall be borne by the Buyer, all other bank charges shall be borne by the Seller.

3.4. The buyer has the right to delay payment for the goods if the shipping documents are not provided or are not timely provided, do not meet the requirements stipulated by the current legislation of Ukraine or contain errors or inconsistencies – in proportion to the number of days during which the documents will be provided, errors or inconsistencies will be corrected or the documents will comply with the current legislation of Ukraine and transferred to the Buyer.

4. Term and terms of delivery.

4.1. The goods under this contract must be delivered on the terms ____ "____" (specify the exact address of the place of delivery) (in accordance with "Incoterms-2010") within ____ The Seller must notify the Buyer in writing of the date of delivery (shipment) of the goods ____ (____) days before the date of such delivery (shipment).

4.2. The Seller together with the goods is obliged to transfer (or simultaneously with the shipment of the goods send by mail or courier delivery) to the Buyer the originals of the following documents:

4.2.1. invoice;

4.2.2. ____ (specify the shipping document depending on the type of transport: CMR international waybill (in case of automobile delivery), bill of lading (in case of sea delivery), etc.);

4.2.3. certificate of origin;

4.2.4. packing list;

4.2.5. quality certificate;

4.2.6. _____;

4.2.7. _____.

4.3. Within _____ hours after shipment of the goods, the Seller is obliged to transmit to the Buyer by facsimile or otherwise by agreement of the Parties copies of the following documents:

4.3.1. invoice;

4.3.2. ____ (specify the commodity transport document depending on the type of transport: CMR international waybill (in case of road delivery), bill of lading (in case of sea delivery), etc.);

4.3.3. certificate of origin;

4.3.4. packing list;

4.3.5. quality certificate;

4.3.6. _____;

4.3.7. _____.

4.4. The consignee of the goods under this contract (hereinafter referred to as the "Consignee") is:
Name: _____

Address: Ukraine, ____

Tel. +38056 - _____,

Fax +38056 - ____.

4.5. All risks associated with death or damage to the goods shall be transferred to the Buyer in accordance with the conditions stipulated by Incoterms-2010 for the type of delivery specified in clause 4.1. of this contract.

- 4.6. If necessary, at the request of the Buyer, before shipment by the Seller of each or a separate consignment of goods to the address of the Buyer, an authorized representative of the Buyer and / or an independent company in the warehouse of the Seller checks the quality of the shipped goods. The seller must provide all necessary documents and samples of the shipped goods to these representatives for inspection/inspection of the quality of the goods. The Buyer undertakes to notify the Seller by e-mail, facsimile or otherwise of the quality inspection no later than ___ days before the expected date of shipment of the goods.
- 4.7. If the parties agree to deliver the goods, which will be produced by the Seller at the request of the Buyer under a certain trademark (the right to use which belongs to the Buyer), the parties sign an additional agreement to this contract, which stipulates all essential conditions for such deliveries.

5. Quality, packaging and labeling of goods.

- 5.1. The quality of the goods must meet the requirements specified in the **Annexes** and/or **Specifications** to this contract, as well as the requirements that are usually imposed on the quality of this type of product, and be confirmed by relevant documents. The quality of the goods must correspond to the information about such goods specified in the accompanying documents and on its packaging and / or packaging. In case of discrepancy between the quality of the goods, the Buyer reserves the right to refuse the specified consignment, or demand a reduction in its price.
- 5.2. The goods must be packed and / or packed in accordance with the requirements of the Buyer specified in the **Annexes** to this contract, as well as the requirements that usually apply to the packaging and / or packaging of this type of product. The goods must be delivered in undamaged packaging and / or containers, which must ensure the complete safety of the goods from any damage during transportation, taking into account several overloads in transit and storage during the shelf life of the goods.
- 5.3. Responsibility for damage to the goods due to hidden defects in packaging and/or packaging rests entirely with the Seller.
- 5.4. Under this contract, the Seller is responsible for the quality of raw materials and packaging and / or containers to be used in the process of manufacturing the goods, and provided to the Buyer, in accordance with the provisions of the current legislation of Ukraine, which establishes the responsibility of the Seller to the Buyer for the delivered goods of inadequate quality.
- 5.5. The seller is obliged to draw up a packing list for each batch of goods.
- 5.6. Labeling of goods shall be carried out in accordance with the requirements specified in the **Annexes** to this contract. Packaging and/or containers must necessarily contain a clear labeling on the date of manufacture of the goods and the expiration date. Requirements for labeling of goods are agreed by the parties in the **Annexes**, which are an integral part of this contract.

6. Terms of delivery – acceptance of goods.

- 6.1. Acceptance of the Goods is carried out by the Buyer in the warehouse of the Consignee.
- 6.2. Acceptance of goods for quality is carried out in accordance with standards, technical specifications, other rules binding on the parties, as well as accompanying documents certifying the quality of the delivered goods (certificate of conformity, quality certificate, etc.). In the absence of these documents or some of them, the Buyer has the right to accept the delivered goods, in this case, an act on the actual quality of the goods is drawn up and the act indicates which documents are missing.
- 6.3. The buyer has the right to carry out selective (partial) inspection of the quality and / or quantity of goods with the distribution of the results of the inspection of any part of the goods to the entire consignment. If during the acceptance of the goods there is a shortage, non-compliance

- of quality or completeness with the requirements established in the documentation for the goods or the requirements established by this contract, the Buyer enters into a complaint act.
- 6.4. The complaint act is duly concluded if it is drawn up with the participation of an authorized representative of the Chamber of Commerce and Industry of Ukraine or an independent company. Calling the authorized representative of the Seller to participate in the preparation of the complaint act is not mandatory.
- 6.5. If at the time of acceptance of the goods it is established shortage, non-compliance of quality or quantity of goods with the requirements set forth in this contract, the Buyer has the right to demand additional delivery of goods or replacement of defective goods, reduction of the price of goods or refund in the amount of the value of undelivered or delivered goods of inadequate quality. In this case, the Seller is obliged within _____ (_____) calendar days from the date of receipt of the Buyer's request at his own expense to make additional delivery or replacement of defective goods, return funds or, in agreement with the Buyer, include the cost of undelivered goods in payment for the next batch of goods.

7. Sanctions and complaints.

- 7.1. In case of delay in delivery of the goods for reasons that exclusively depend on the Seller, the Seller is obliged to pay the Buyer penalties in the amount of ____% of the value of the goods not delivered on time for each day of delay. Accrual of penalties is carried out during the entire period of delay, regardless of its duration.
- 7.2. If the Seller cannot deliver the goods agreed by the Parties within _____ days from the date of such delivery, the Seller is obliged to immediately return to the Buyer the prepayment received (if the goods are fully or partially paid) and pay the penalties provided for in this contract to the Buyer's account. In this case, the Buyer has the right to terminate this contract unilaterally by notifying the Seller in writing, without reimbursement to the Seller of any costs or damages caused by termination of this contract.
- 7.3. In case of violation by the Seller of the requirements specified in paragraphs. 4.6, 5.1 – 5.6, 6.5 of this contract, the Seller is obliged to pay the Buyer a fine in the amount of ____ (____) _____ (specify currency) for each fact of such violation.
- 7.4. In case of failure to provide or late provision by the Seller of all necessary shipping documents for the delivered goods, the Seller shall bear all risks and losses associated with possible delay in delivery of goods, transport downtime (including costs associated with the return of goods and / or their re-delivery, etc.), delay in customs clearance of goods and other risks and losses arising from the failure to provide (late submission) of shipping documents for the goods. In this case, at the request of the Buyer, the Seller is obliged to pay the Buyer a fine in the amount of ____ (____) _____ (specify currency) for each fact of such violation.
- 7.5. In case of delivery by the Seller of defective goods, the Seller is obliged to pay the Buyer a fine in the amount of ____ (____) _____ (specify currency) for each fact of such violation.
- 7.6. The limitation period for penalties under this contract is 3 (three) years.

8. Arbitration.

- 8.1. The Buyer and the Seller will take all measures to resolve disputes and disagreements arising during the performance of the terms of this contract and / or in connection with it, through mutual negotiations.
- 8.2. If the parties cannot agree in this way, all disputes, controversies or claims arising out of or in connection with this contract, including those relating to its performance, breach, termination or invalidity, shall be resolved by the ANZA in accordance with its Rules and Regulations. The law governing this contract is the substantive law of Ukraine. The arbitral tribunal shall

consist of a sole arbitrator. The venue of the meeting of the Arbitral Tribunal is Kyiv. The language of arbitration proceedings is Ukrainian.

8.3. The decision of the International Commercial Arbitration Court at the Ukrainian Chamber of Commerce and Industry will be binding on both parties.

9. Force majeure.

9.1. In the event of certain circumstances that prevent any party from fulfilling its obligations under this contract, the defaulting party is fully released from liability for non-performance, provided that:

a) the circumstance that has arisen could not be taken into account by it at the time of concluding this contract; (b) it could not avoid or overcome this obstacle in the performance of the obligation; (c) the aforementioned obstacle or its consequences result from causes beyond the control of the non-performing party. The circumstances meeting the above conditions are, in particular: a) fires; b) floods; c) war; d) strikes; e) blockade; f) earthquake.

9.2. The party for which it will be impossible to fulfill its obligations under this contract due to the circumstances specified above is obliged to immediately notify the other party in writing of the occurrence and termination of the above-mentioned circumstances, their possible consequences, and confirm such events with an official document issued by the relevant authority (chamber of commerce and industry) of the country of occurrence and force majeure. In the event of the above-mentioned circumstances, the term of fulfillment of contractual obligations is postponed in accordance with the time during which these circumstances or their consequences will operate, but not more than 30 calendar days. If the above circumstances and their consequences last more than 30 calendar days, the parties on the basis of mutual negotiations decide on the further fate of this contract. If this contract is canceled in whole or in part, neither party is entitled to claim damages from the other party.

10. Anti-corruption clause.

10.1. During the performance of their obligations under this Agreement, the Parties, their affiliates, employees or intermediaries do not pay, offer to pay or allow the payment of any funds or valuables, directly or indirectly, to any persons, to influence the actions or decisions of these persons in order to obtain any unlawful advantage or pursue other unlawful goals.

10.2. During the performance of their obligations under this Agreement, the Parties, their affiliates, employees or intermediaries shall not perform actions qualified by the legislation applicable to this Agreement as providing/receiving bribes, commercial bribery, as well as actions violating the requirements of current legislation and international acts on counteraction to legalization (laundering) of proceeds from crime.

10.3. If the Party suspects that a violation of any provisions of paragraphs has occurred or may occur. 10.1, 10.2, the Party concerned undertakes to notify the other Party in writing. After written notice, the relevant Party has the right to suspend the performance of obligations under this Agreement until confirmation is received that the violation has not occurred or will not occur. This confirmation must be sent within ten working days from the date of written notification.

10.4. In a written notification, the Party is obliged to refer to the facts or provide arguments about a possible violation of any provisions of paragraphs. 9.1, 9.2 by the counterparty, its affiliates, employees or intermediaries, which is expressed in actions qualified by current legislation as providing/receiving bribes, commercial bribery, as well as actions that violate the requirements of current legislation and international acts on counteraction to legalization (laundering) of proceeds from crime.

10.5. In case of violation by one Party of obligations to refrain from actions prohibited in Chapter 9 of this Agreement and / or failure by the other Party to receive confirmation that violations have not occurred or will not occur within the period established by this Agreement, the other

Party has the right to terminate the agreement unilaterally in whole or in part by sending a written notice of termination. The Party on whose initiative this Agreement was terminated in accordance with the provisions of this chapter has the right to claim compensation for actual losses arising from such termination.

11. Disclaimer of personal data (information).

11.1. By concluding this Agreement, the Parties confirm that:

- they know their rights as subjects of personal data defined by the Law of Ukraine "On Protection of Personal Data", the purpose of collecting such data and the persons to whom their personal data may be transferred;
- The Parties give mutual consent to enter into the database of the other Party - "Counterparties" (or similar in essence) their personal data (information provided) in order to ensure the implementation of administrative, legal, tax relations, relations in the field of accounting and audit, etc.

11.2. Representatives of the Parties authorized to sign this Agreement agree that their personal data, which became known to the Parties in connection with the conclusion of this Agreement, are included in the personal databases of the Parties (if any). By signing the Agreement, representatives of the Parties confirm that they know their rights in accordance with the Law of Ukraine "On Protection of Personal Data".

By signing this Agreement, the authorized representatives of the Parties give consent (permission) to process their personal data in order to confirm the authority to conclude, amend and terminate the Agreement, ensure the implementation of administrative, legal and tax relations, relations in the field of accounting and statistics, as well as to ensure the implementation of other relations provided by law.

11.3. By signing this Agreement, the Parties, in accordance with the Law of Ukraine "On Protection of Personal Data", give mutual consent to the processing of their personal data, namely: name, location/place of residence, registration data (state registration number in the United State Register of Legal Entities and Individual Entrepreneurs), information on the taxation system (individual tax number, registration number of the taxpayer's account card, status certificate number VAT payer), bank details, electronic identification data (IP address, telephone, e-mail), surname, name, patronymic, personal signature and other data that allow identifying a person acting in the interests and / or on behalf of one of the Parties and other data transmitted by one Party to another in order to establish tax, economic relations, relations in the field of accounting and audit, in the field of economic, financial services and insurance, the study of consumer demand and statistics, for marketing, information, advertising or other similar purposes. The parties are informed that their personal data are included in the personal database, as well as informed about their rights under the Law of Ukraine "On Protection of Personal Data".

12. Representations and warranties.

12.1. When concluding this agreement, the parties confirm and warrant the following so that this creates the basis for this agreement, remains in full force as of the date of its conclusion, and is considered repeated on the date of its completion:

- The parties are properly established, registered and legally functioning in accordance with the requirements of the law, have full corporate rights and powers to own, use and dispose of their property, assume and fulfill obligations under this Agreement;
- The Parties shall take all necessary corporate, legal and other measures necessary to authorize this Agreement, as well as all other documents to be concluded in connection with this Agreement;
- this Agreement has been duly concluded by legal and duly authorized representatives and contains legal, final and valid obligations secured by all necessary legal sanctions, the conclusion and execution of this Agreement does not contradict and does not lead to any violation or non-

compliance with any law or regulation, or order of any governmental, judicial, other authority, constituent documents, rules and regulations of the Parties, or any agreements or documents in which the Party to this Agreement is a binding person, or which are binding on the Party for any reason;

- all consents, permits, approvals, registration with the relevant state bodies and institutions of power required by the Parties in connection with the conclusion, execution, observance, validity of this Agreement have been obtained and are fully valid;
- there are no pending legal proceedings or lawsuits that threaten a Party and which contain a reasonable likelihood of adverse effects on this Agreement;
- there are no strikes or labour disputes against the Party that have not been resolved, which contain the possibility of adverse effects on this Contract;
- The parties do not have overdue tax liabilities that may adversely affect this Agreement;
- this Agreement is not subject to any taxes, fees, penalties, other mandatory payments, including any registration or stamp duties and similar payments, except those expressly and expressly stated in this Agreement.

13. Miscellaneous.

13.1. This agreement enters into force from the moment of its signing by authorized representatives of the Parties and is valid for _____ (____) ____ (specify: days, months, years). If either party fails or both parties fails to perform or improperly performs its obligations under this contract, it shall be extended until such obligations are properly performed.

13.2. After signing this contract, all previous documents (agreements, protocols of intent) and correspondence become invalid.

13.3. Any changes and additions to this contract are considered valid only if they are made in writing and signed by authorized representatives of both Parties.

13.4. In cases not provided for in this contract, the parties shall be guided by the current legislation of Ukraine, INCOTERMS Rules as amended in 2010, UN Convention "On Contracts for the International Sale of Goods".

13.5. Neither party has the right to transfer to third parties the rights and obligations stipulated in this contract and / or in connection with it without the written consent of the other party.

13.6. All Charges, including Customs Duties and Taxes, Related to Conclusion and Execution of this contract, charged in Ukraine, are paid by the Buyer, and outside Ukraine – by the seller.

13.7. All annexes to this contract are an integral part thereof.

13.8. This agreement is made in 2 copies, each of which is identical, has the same legal validity, in Ukrainian, accompanied by simultaneous translation of the text of the contract into ____ In case of discrepancies between ____ and the Ukrainian texts of this contract, the text written in Ukrainian shall be crucial.

14. Legal addresses of the Parties

Salesperson:

Name _____

Address: _____

Bank details _____

.SWIFT: _____

Buyer:

Name _____

Address: _____

Bank details _____

.SWIFT: _____

SELLER:BUYER:

_____ / _____ / _____	_____ / _____ / _____
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Date _____

Annex No. 1 to the Contract _____ dated "_____"_ 200____

№.	Quantity (unit of measure)	Name	Code	Packaging	Notes
1					
2					

SELLER:BUYER:

_____ / _____ / _____	_____ / _____ / _____
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Annex No. 2 to the Contract _____ dated "_____"_ 200____

Specification No. 1 of "_____"_ 200____

№	Product name	Quantity (unit of measure)	Price for Unit (currency)	Amount (currency)
1				
2				
			Together:	

Delivery terms: _____**Country of origin:** _____**Shipper:** _____

SELLERBUYER:

_____ / _____ / _____	_____ / _____ / _____
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Date _____

Annex No. 3 to the Contract _____ dated "_____"_

Product labeling requirement

№	Name	Labeling requirement	Application method	Notes
1		1.	1. Sticker / on the packaging.	

2			
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1. Labeling of goods must be carried out in Ukrainian.

2.

SELLER: BUYER:

_____ / _____ /	_____ / _____ /
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Appendix E

Certificate of goods UKTZED

Product code : **9506 91 10 00**

as of 13.06.2023

Inventory and equipment for physical education, gymnastics, athletics, other sports (including table tennis) or for playing in the fresh air are not specified in another place; Swimming pools and pools for children:

- other:

- - equipment and accessories for physical education, gymnastics or athletics:

- - - simulators with changing encumbrance mechanisms

Basic unit: **kg (code 166)**

Additional unit of measure: **None**

1. Import duty

It is a tax on the movement of goods across the customs border of Ukraine. See. additionally "Classifier of exemptions from payment of customs payments when importing goods into the customs territory of Ukraine", approved [by the order of the Ministry of Finance of 20.09.2012 No 1011](#).

Preferential rate **10%**

Full rate **10%**

Acts **from 01.01.2023**

Base:

- [Law of Ukraine VR No 2697-IX of 19.10.2022](#)

- About the Customs Tariff of Ukraine

Comments:

Inventory and equipment for physical education, gymnastics, athletics, other sports (including table tennis) or for playing in the fresh air are not specified in another place; Swimming pools and pools for children:

-other:

- -equipment and accessories for physical education, gymnastics or athletics:

- -simulators with changing encumbrance mechanisms

