

Kyiv National University of Trade and Economics
Commodity Science and Customs Affairs Department

FINAL QUALIFYING PAPER

On the topic:

**«Implementation of tariff regulation measures of stationery import according to
EFTA countries free trade agreements»**

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АНОТАЦІЯ

Честнейшина В. Застосування заходів митно-тарифного регулювання імпорту канцелярських товарів відповідно до угод про вільну торгівлю з країнами ЄАВТ.

У випускній кваліфікаційній роботі проаналізовано стан та перспективи розвитку ринку канцелярського приладдя, обсяги імпорту кулькових ручок. Висвітлено порядок проведення експертизи та здійснення митного оформлення при імпорті кулькових ручок з країн ЄАВТ. Досліджено законодавчу базу та вимоги до кулькових ручок у Європі та Україні. Визначено код кулькових ручок, що імпортуються на митну територію України, згідно з УКТЗЕД. Розглянуто процедуру визначення митної вартості та нарахування митних платежів при імпорті кулькових ручок в Україну згідно з митною декларацією.

Ключові слова: канцелярське приладдя, кулькові ручки, експертиза, митне оформлення, митна вартість, митні платежі, імпорт, код УКТЗЕД.

ANNOTATION

Chestneishyna V. Implementation of tariff regulation measures of stationery import according to EFTA countries free trade agreements.

In the final qualifying paper the state and prospects of development of the market of stationery, volumes of import of ballpoint pens are analyzed. The procedure for examination and customs clearance for the import of ballpoint pens from the EFTA countries is highlighted. The legal framework and requirements for ballpoint pens in Europe and in Ukraine are studied. The code of ballpoint pens imported to the customs territory of Ukraine is determined, according to UCGFEA. The procedure of determining the customs value and the calculation of customs payments of the ballpoint pens which were imported to Ukraine according to the customs declaration have been analyzed.

Key words: stationery, ballpoint pens, examination, customs clearance, customs value, customs payments, import, UCGFEA code.

ABBREVIATIONS

CCU – Customs Code of Ukraine

CD – customs declaration

EU – European Union

EFTA – European Free Trade Association

FLEGT – Forest Law Enforcement Governance and Trade

GHS – the Globally Harmonised System of Classification and Labelling of Chemicals

ISO – International Standard Organization

MD-2 – customs declaration of form MD-2

MD-6 – addition to customs declaration of form MD-6

REACH – Registration, Evaluation and Authorisation of Chemicals

SCS – State Customs Service

SFS – State Fiscal Service

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

VAT – value added tax

VPA – Voluntary Partnership Agreements

WTO – World Trade Organization

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INTRODUCTION

Topic actuality. Ukrainian market of stationery is rather full of goods, but relatively few Ukrainian manufacturers are presented. The saturation of this commodity market is mainly provided by imported products from European countries, Asian countries and the USA. Most stationery are of poor quality, replacing originals with counterfeits. Entry into the market is complicated by high competition among importers. The market of stationery in Ukraine is quite saturated, has its regular customers and covers a small part of the turnover of all trade. The quantity of imported products is much higher than the export of these goods.

School-writing goods, stationery and office supplies are a wide group of non-food products, which are mostly small in size, but which are constantly needed by a person at home, at school and in the office to write, draw, study, perform mathematical calculations, for office work, for artistic and other types of work. These products must meet the requirements of standards and specifications. Materials used for the manufacture must be non-toxic or low-toxic and permitted for their manufacture. The design and shape of these goods must provide the intended purpose, convenience and comfort of use.

In the period of active development of the country's economy and simplification of customs procedures, it is necessary to conduct commodity science expert examination of goods. The examination is carried out in order to identify violations, non-payment of taxes and deficiencies in the registration of stationery when moving goods across the customs border of Ukraine.

This is due to the fact that the procedure of customs control and clearance should take place under a simplified regime, which will accelerate the flow of goods across the customs border of Ukraine and increase the number of violations of customs regulations.

Valuation of goods for customs purposes is one of the most difficult procedures in customs, and the effectiveness of tariff regulation depends on the rules of its conduct.

The ballpoint pen is a stationery item that most people use every day for work, study, as a gift, etc, which testifies to the growing demand for them. It follows that, under such conditions, the relevance and importance of the commodity science analyses of the assortment, quality and commodity science expert examination of ballpoint pens for customs purposes increases.

Research object - stationery, namely ballpoint pens, imported to Ukraine from the EFTA countries.

Research subject – identification criteria and cost of ballpoint pens.

The final qualifying paper purpose – to study tariff regulation measures of stationery import according to EFTA countries free trade agreements.

To achieve the purpose the following **tasks** of the graduation qualification work should be performed:

- to analyze the state and prospects of development of the stationery market in Ukraine and Europe;
- to analyze EU legislation governing the safety and quality of stationery;
- to research the peculiarities of tariff regulation and customs clearance of stationery imports from the EFTA countries;
- to determine the organization, object and methods of research;
- to analyze stationery brands imported from the EFTA countries;
- to conduct commodity science expert examination of stationery for customs purposes;
- to determine the country of origin of stationery;
- to conduct customs valuation and customs taxation of stationery import;
- to conduct an analysis of customs clearance of imports of stationery from the EFTA countries.

Research methods: analytical, organoleptic, measuring and general scientific methods (system analysis and synthesis, comparison).

The final qualifying paper scientific originality is the research tariff regulation measures of stationery import according to EFTA countries free trade agreements. The commodity science expert examination of ballpoint pens for

customs purposes have been conducted; the UCGFEA classification of ballpoint pens was expanded.

Obtained results practical value is that the developed recommendations can be used by manufacturers and distributors of stationery to strengthen their own brand, overcome a key feature of the market, reduce risks when stationery moves across the customs border of Ukraine.

Research results approbation. The research results were presented and discussed at the III International Student Scientific and Practical Conference "Actual problems of entrepreneurship, trade and marketing" in a report on "Commodity science expert examination of stationery for customs purposes"(Kyiv, KNUTE, June 18, 2020). According to the results of the research, an article was published in the collection of scientific articles of students: ChestneishynaV. Commodity science expert examination of stationery for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ. — К. : Київ. нац. торг.-екон. ун-т, 2020. — С. 215-223.

The final qualifying paper structure and volume. The paper consists of an introduction, three chapters, conclusions and recommendations, references, annexes. The main text of the paper includes 50 pages. The work contains 11 tables and 3 figures. The list of references includes 50 items. 16 annexes are added to the paper and placed on 19 pages.

CHAPTER 1

THEORETICAL BACKGROUND OF EXPERT EXAMINATION AND CUSTOMS TARIFF REGULATION OF STATIONERY IMPORT FROM THE EFTA COUNTRIES

1.1. European stationery market

The stationery market includes a range of products that are used as regular basis in the office operations. It includes range of paper products, filing supplies, desk supplies, computer & printing supplies, mailing supplies, and others.

Based on the product type, the Europe stationery market is segmented into desk supplies, filing supplies, supplies for hanging, marking devices, binding supplies, writing & paper based stationery, computer or printer supplies, stationary or mailing supplies, identification supplies and time tracking supplies and many other. Based on the durables, the market is segmented into gem clips & u-clips, staplers or punching machines and paper weights etc. Based on the adhesive, the market is segmented into fixer-setz and tapes. Based on the purchase, the market is segmented into centralized purchase and decentralized purchase [2].

In addition volatility in the revenue generation and low priced office supplies adds to the main challenge of this market. Moreover, some of the new trends include the rising adoption of the multi-channel marketing, introduction of the customized stationery supplies, rise in level of youth employment, growing demand for the value-added products and introduction of the customized stationery supplies. Globally, the North American region holds the largest share of revenue owing to the product innovation and the technological advancement followed by Asia-Pacific region which is expected to exhibit higher CAGR due to increase in augmentation of the overall economy. In the upcoming years, it is anticipated that the global office stationery market to grow fast on an account of evolution of new business industries [3].

The stationery market in Europe is expected to register a revenue of around 56,18 billion USD by 2022. Innovations in stationery supplies is a major factor driving the market's growth. Factors such as the evolution of new business industries and an

increase in the rate of employment are contributing to the growth of the office stationery market in Europe. The rising scope of business opportunities in the office stationery market in Europe has encouraged the market competitors to focus on improving product features in order to meet the growing demands of customers. In addition, the international and domestic players in the market are innovating in terms of packaging, form, shape, and size [4].

That is why the European stationery market is growing and expanding every day. The number of countries with which trade is established is also growing. From European countries, stationery is exported to almost every country in the world. But despite the large range and the latest technology, the number of imported products in the stationery market is also large (figure 1.1).

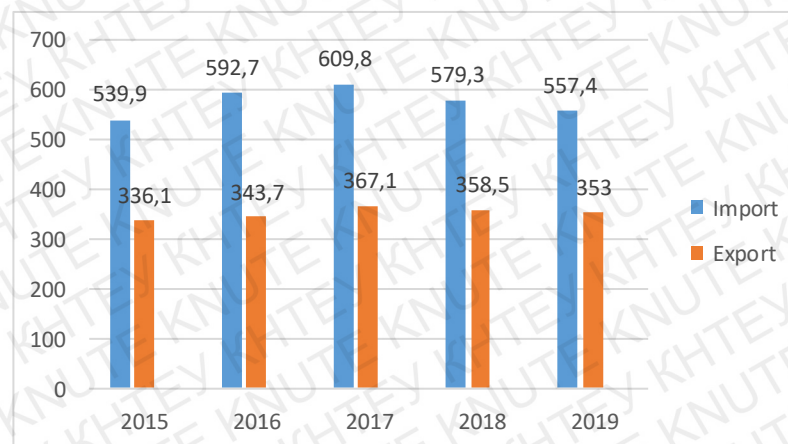


Figure 1.1. Import to and export from European countries of stationery articles in 2015-2019, million USD [5]

When calculating the import and export of stationery, we have taken into account the following groups of stationery, according to UCGFEA: 4802, 4804, 4805, 4807, 4808, 4809, 4810, 4811, 4816, 4817, 4819, 4820, 4821, 4822, 4823, 49, 8305, 9608, 9609, 9611, 9612. The figure shows the total import and export of all these group.

Import of stationery to Europe have been declining since 2017, as have export of these products compared to 2015-2016. In 2017, imports were the largest. The part of import of this product has decreased significantly over the past 3 years from 609,8 to 557,4 million USD.

The analysis of the above data shows that total import of stationery significantly exceeds the export figures. Over the past 5 years, import to Europe increased by

almost 3%, 15,5 million USD. Export increased by 5%, from 336,1 million USD up to 353 million USD.

Stationery export has some fluctuations over the period 2015-2019. In 2019, exports decreased slightly (3,8%) overall, compared with 2017. In the period from 2015 till 2017 it increased at 9,2 % from 336,1 million USD to 367,1 million USD.

The European stationery market is quite saturated with goods and has many companies engaged in their production.

Some of the major companies that are currently working in the global Europe stationery market are Ardent Group, Target Brands, WHSmith, 3M Company Ltd., Kaut Bullinger, El Corte Ingles, Metro, Hamelin Brands, Herlitz, BIC, Lyreco Group, ICO, Costco Wholesale Corp., Walmart Stores, Office Depot Inc., Tesco.com, Staples, Adveo, Amazon.com, ACCO Brands, Ryman Group, Carrefour, Alibaba Group (Annex A) [6].

The world value of ballpoint pen imports in 2019 is 6,207,612 thousand USD (table 1.1).

Table 1.1

The biggest European countries-importers of ballpoint pens in 2019

Importers	Value imported in 2019 (USD thousand)	Share in world imports (%)
Germany	368,726	5,9
France	359,848	5,8
Spain	142,376	2,3
Netherlands	136,893	2,2
Italy	134,842	2,2
Poland	119,914	1,9
Czech Republic	88,359	1,4
Slovakia	87,890	1,4
Austria	79,922	1,3
Belgium	77,771	1,3

Germany ranks first among European countries in terms of imported value in 2019, with 368,726 thousand USA. The annual increase in value in the period 2015-2019 is 5%. The share in world imports of ballpoint pens is 5,9%.

The world value of ballpoint pen exports in 2019 is 6,549,037 thousand USD (table 1.2).

Table 1.2

The biggest European countries-exporters of ballpoint pens in 2019

Exporters	Value exported in 2019 (USD thousand)	Share in world exports (%)
Germany	814,562	12,4
Italy	122,316	1,9
Czech Republic	105,991	1,6
Switzerland	99,652	1,5
Poland	95,709	1,5
Slovakia	85,429	1,3
Spain	47,570	0,7
Sweden	23,354	0,4
Hungary	15,812	0,2
Slovenia	9,315	0,1

Germany ranks first among European countries in terms of export value in 2019, with 814,562 thousand USA. The annual increase in value in the period 2015-2019 is 3%. The share in world imports of ballpoint pens is 12,4%.

Reasons for Stationery Market Growth are whilst the extensive report goes into further detail to explain the predictions of growth, analysts mention new trends and innovations as helping the market gain increasing momentum. The introduction of customized stationery supplies is just one of these trends influencing overall growth.

The market of ballpoint pens in Ukraine is quite wide and diverse. It is difficult to find a company in the Ukrainian market that can be called 100% domestic. In most cases, large companies are both manufacturers and importers. Among domestic companies are the following brands – «Economix» and «Buromax», which are the leaders of stationery market in Ukraine, according to sales volume. Both trademarks are produced in Ukraine from different domestic and imported materials. Other domestic production of ballpoint pens is represented at a lower level [8]. Among the well-known manufacturers are the following: Zebra, Pilot, Pentel, Uni (Japan); Schneider, Pelican, Waterman, Senator (Germany); Paper, Bic, Elysee (France); Universal (Italy); Caran d'Ache (Switzerland); Parker (USA) and others [9].

We have analyzed the total volume of ballpoint pens import to Ukraine and export outside Ukraine by the heading 9608 "Ballpoint pens; pen and markers with felt tip and other porous material..." by the period of 2015-2019 (figure 1.2).

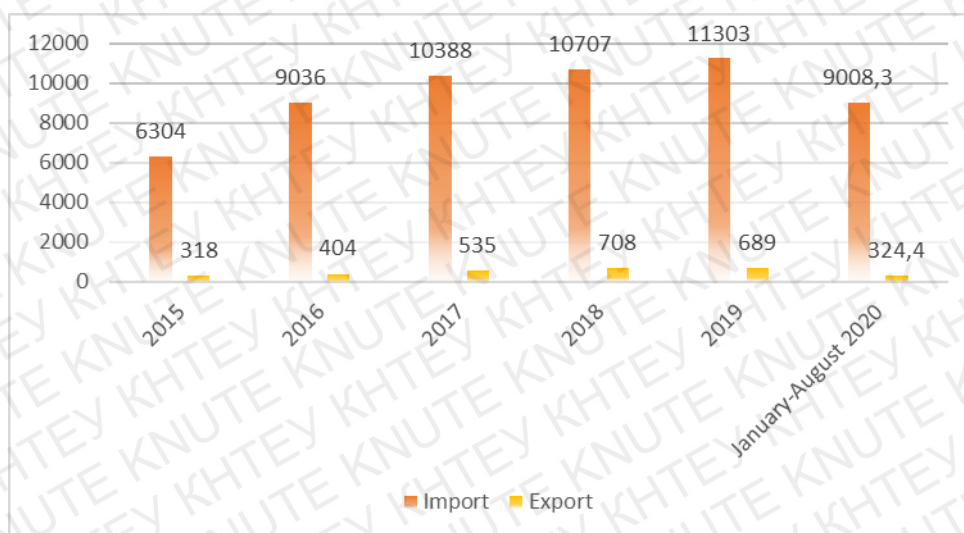


Figure 1.2. The total volume of import and export of ballpoint pens in Ukraine (heading 9608 of UCGFEA) in 2015-2020, thousand USD [10]

Import to Ukraine by the heading 9608, which includes ballpoint pens, increased during 2015–2019, by 79,3% in 2019 compared with 2015. In 2019, imports were the largest. The part of import of this item has almost doubled during the period from 6304 till 11303 thousand USD (figure 1.2).

The analysis of the above data shows that the total import of ballpoint pens far exceeds the export figures. Over the past 5 years import to Ukraine increased by 79,3%, from 6,3 million USD up to 11,3 million USD. Export increased by 116,7%, from 318 thousand USD till 683 thousand [10].

Concerning exports of goods, there were some fluctuations over the period 2015-2019: in 2019, exports slightly decreased by 2,7% overall, compared with 2018. In the period from 2015 till 2018, there was an increase in export, in 2018 export of ballpoint pens increased in more than 2 times compared with 2015.

Among the countries to which the products by the heading 9608 are exported the "Ballpoint pens; pen and markers with felt tip and other porous material...", Belarus, the Republic of Moldova, Poland, the Czech Republic, and the Russian Federation are to be mentioned (Annex B) [11]. The largest number of ballpoint pens was exported from Ukraine to the Republic of Moldova, amounting to 137,9 thousand USD in 2019. Exports to other countries were lower (thousand USD): Russian

Federation (96,1), Belarus (65,5), Azerbaijan (22,2), Germany (4,8), Poland (2,9), America (1,5) and Switzerland (0,6).

With regard to importers, the volume of goods sold under heading 9608 was dominated by China throughout the period. India comes second (Annex C). In 2019-2020, ballpoint pens imported from Germany, Japan, America, Poland and Switzerland [12]. The largest number of ballpoint pens was imported to Ukraine from China, amounting to 4287 thousand USD in 2019. Imports from other countries were lower (thousand USD): India (866,9), Germany (858,5), Japan (254,9), America (220,3), Poland (135,7), Switzerland (39,4) and the Russian Federation (3,2).

Thus, the most famous stationery brands are represented on the European market. Imports and exports of stationery increased until 2017, after which these figures gradually decreased. The range of stationery is expanding, this is due to the use of the latest technologies and materials, as well as focus on the needs of hopefuls. Import of ballpoint pens to Ukraine are growing rapidly every year, while export of ballpoint pens are declining.

1.2. Analysis of the EU legislation that regulated the safety and quality of stationery

In several world regions, many stationery companies have sought to reduce their environmental impacts by establishing environmental management systems in their factories and certifying their products with one or several ecolabels. This is especially true in Europe, North America and Japan. The market availability of certified stationery varies between countries.

Ecolabel criteria normally comprise, on the one hand, of product specific criteria and, on the other hand, the assessment or verification methods aimed at checking compliance with these criteria [13].

The environmental impacts of writing implements are notable considering the number of end users and thereby the quantities purchased globally. The most significant impacts on the environment are associated with waste generation and the use of heavy metals and

harmful substances. Substituting some materials with recycled material is one good alternative.

Waste from the disposal of single-use pens and markers can be substantially reduced if refillable pens and markers are purchased. This is because the ink is the only consumable part, while the barrels are durable. Not only is less waste generated but the resources used in the manufacturing process are also spared. Heavy metals and harmful substances Switching to purchasing water-based markers eliminates the sustainability impacts associated with petroleum-based solvents (SO_1 , SO_2), including the health impacts (SO_4); most permanent markers are solvent-based. For most general office purposes, non-toxic, water-based markers can be substituted for permanent or waterproof ink [14,15].

Inks should not contain any heavy metals, such as antimony, arsenic, barium, cadmium, mercury, selenium, lead and/or hexavalent chromium. They should also not be based on volatile organic compound solvents. The criteria of the Nordic Swan ecolabel for Writing Instruments provide an exception for certain writing implements: overhead markers, white board markers and text markers.

There are several elements of writing implements that can be made from recycled material, for instance, reducing the amount of virgin wood used for the production of pencils. Forest hardwoods and cedar are commonly used to make pencils.

The ink tube from inside a pen can be made from recycled plastic, the ballpoint can be made from recycled metal and the barrel can be made from a variety of materials, such as unbleached recycled paper, recycled plastic or rubber.

For wood-based stationery products, reference should be made to the FLEGT action plan adopted by the EU in 2003. The Action Plan outlines a series of measures to address illegal logging both in the countries concerned and within the EU as a timber importer. The Plan has defined a timber licensing system to warrant the legality of imported wood products. In order to obtain the FLEGT licence, VPA have to be signed between timber producing countries and the EU. Timber products, which have been legally produced in VPA partner countries, will be licensed for the legality of production by a third party [13].

In addition, wood treatment shall comply with the relevant provisions in Directive 79/117/EEC that prohibits the placing on the market and the use of plant protection products containing certain active substances which, even if applied in an approved manner, could give rise to harmful effects on human health or the environment.

Many countries have a hazardous chemical labelling system which provides information to end users on the health and environmental impacts of the products they are using. Several countries and regions have developed these systems independently meaning there are many different labelling requirements around the world. To align the requirements of systems the GHS was developed. The GHS is a non-legally binding international agreement established by the United Nations. The agreement provides international harmonized criteria for classifying substances and mixtures according to their health, environmental and physical hazards. It also provides harmonized hazard communication symbols and statements, including requirements for labelling and safety data sheets (table 1.3).

Table 1.3

The labelling requirements of the GHS

Indicator	Explanation
Symbol	A pictogram must be displayed depending on the specific hazard category or class the substance belongs to under the scheme (annex D)
Signal word	Means a word used to indicate the relative level of severity of hazard and alert the reader to a potential hazard on the label. The signal words used in the GHS are “Danger” and “Warning” (annex E)
Hazard statement	A phrase assigned to a hazard class and category that describes the nature of the hazards of a hazardous product (e.g. may be harmful if inhaled)
A precautionary statement	A phrase (and/or pictogram) that describes recommended measures that should be taken to minimize or prevent adverse effects resulting from exposure to a hazardous product, or improper storage or handling of dangerous product. Product identifier – this includes chemical identity of the substance, for mixtures the label should include the chemical identities of all the hazardous ingredients.
Supplier identification	The name address and phone number of the supplier. A safety data sheet (or Material Safety Data Sheet) must be provided.

This document provides information on the hazards of the product and safe storage, handling and disposal techniques. Once the GHS is in force in all countries common purchasing criteria that exclude certain categories of harmful substances will be able to be developed. The common labelling requirements will also make it easier for suppliers to demonstrate that their products meet the criteria.

The current labelling requirements are that the label must contain (amongst other information):

- the danger symbol;
- “Risk phrase” (or R-Phrase) which indicates the precise nature of the risk (such as R45: May cause cancer or R50: Very toxic to aquatic organisms);
- the “Safety phrase” (S-Phrase) which provides advice on safety practices relating to the substance (such as S17: Keep away from combustible material or S49: Keep only in the original container).

Chemical materials are used in the production of stationery. For marketing and labelling of chemical products there are several relevant pieces of legislation. Some substances and preparations are not considered dangerous and circulate freely on the European market without any particular rules. Others are classified as dangerous and can circulate freely only when packaged and labelled in accordance with Directive 67/548/EEC or Directive 1999/45/EC. In a relatively small number of cases the rules for classification, packaging and labelling are insufficient to reduce risks and are hence supplemented by rules to restrict marketing and use under the Limitations Directive, i.e. Directive 76/769/EEC and REACH Regulation (1907/2006) [13].

Writing instruments and stationery classified as toys have to comply with the Toy safety directive 2009/48/EC and other applicable EU legislation, e.g. entries 51 and 52 of the REACH2 Regulation related to phthalates. Requirements covered by harmonized and referenced standards benefit presumption of conformity. Manufacturers may also refer to international standards such as ISO 11540 "Caps for writing and marking instruments intended for use by children up to 14 years of age - Safety requirements" when assessing the hazards the toy may present.

Writing or drawing articles which can not only write, but can also be used for play are considered as toys and have to comply with the Toy safety directive's requirements. Pens of which one end is shaped like a clown's head, or animal's body or head are classified as toys. Colouring and painting articles are considered as toys according to the Toy safety Directive 2009/48/EC, provided that these products are not intended for artistic use (annex F) [13].

Elaborated coloring or painting articles, sold in shops or departments which are specialized in artists' equipment are not considered as toys (Annex G).

However, these products have to comply with the general safety requirement contained in Directive 2001/95/EC (General Product Safety Directive).

During the study of literature sources, the following criteria for assessing the quality of ballpoint pens have been found: compliance with regulatory requirements, position of the writing node, protrusion of the tip of the writing node, free fall of the handle from a height of 1 m on a wooden surface a thickness of not less than 0,03 m, the mechanism of nomination, compliance with the standard sample, the length of the writing line, the presence of the manufacturer's trademark, the warranty period of the pens[14,15].

1.3. Peculiarities of tariff regulation and customs clearance of stationery import from the EFTA countries

The conclusion of free trade agreements provides for the creation of favorable conditions for trade and economic cooperation with individual countries or groups of countries. Free trade agreements open opportunities for Ukrainian business in the short and long term, as well as provide an opportunity to diversify trade flows from Ukraine. Thus, these agreements, allow Ukrainian businesses to gain greater benefits by taking advantage of duty-free access to new markets, and open opportunities for imports of raw materials and advanced technologies that will promote economic growth.

On June 24, 2010, Ukraine concluded free trade agreements with the European Free Trade Association (EFTA) - a free trade area uniting the customs territories of four European countries that have not joined the European Union, including the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and Swiss Confederation. As a result of the customs union established by the Agreement of March 29, between Switzerland and the Principality of Liechtenstein, Switzerland represents the Principality of Liechtenstein on the issues set out in this Agreement.

On December 7, 2011, the Verkhovna Rada of Ukraine ratified Law № 4091: Free Trade Agreement between Ukraine and the EFTA States [16].

This agreement provides for specific tariff concessions, according to which the amount of import duty on a particular product is calculated using the base duty rate and one of the six categories of reduction of such rate, except for those goods for which the Agreement provides for the abolition of import duty.

The agreements provide for an annual gradual reduction to the 0 level of import duty rates on goods until January 1, 2022, originating from the EFTA countries, 6% of the duty rates are unchanged and correspond to the base rate of the Customs Tariff of Ukraine [16].

Stationery, according to the Interstate Agreement of 24.06.2010 "Free Trade Agreement between Ukraine and the EFTA States", which are imported into Ukraine under the Intergovernmental Agreement of Ukraine with the EFTA States are taxed at the import duty at reduced rates, rate of 0%, preference for duty - 403.

Goods imported into Ukraine and originating in the EU are on the list of reductions in import duties of Ukraine, calculated for the years provided by the Interstate Agreement of 27.06.2014 "Association Agreement between Ukraine and the European Union, the European Atomic Energy Community energy and their member states", Letter of the SFSU № 21/99-99-25-02-02-18 from 06.01.2016" On schedules for reducing import duties of Ukraine ": rate -%, tariff preference: 410.

In accordance with the provisions of the Free Trade Agreement between Ukraine and Canada, import duty rates reduced from Canada: 3,3% rate, duty preference: 420.

Value added tax is an indirect tax that is accrued and paid in accordance with the provisions of Section V of the Tax Code of Ukraine. The object of taxation (Article 185 of the Tax Code of Ukraine) are the transactions of taxpayers with [26]:

- import of goods into the customs territory of Ukraine under the customs regimes of import or re-import, including the supply of goods from the customs regimes of a duty-free shop, customs warehouse or special customs zone for their further free circulation on the territory of Ukraine;

- export of goods under the customs regime of export or re-export, including the supply of goods in free circulation on the territory of Ukraine to the customs regimes of a duty-free shop, customs warehouse or special customs zone.

Rate 20%. Free trade (import): tariff preference: 400 - CIS countries; preference for duty: 401 - Republic of Georgia; tariff preference: 402 - Republic of Macedonia.

Within the framework of the current interstate agreements on free trade it is possible to be exempted from paying customs duties on the import of ballpoint pens.

Goods destined for the customs territory of Ukraine and imported under free trade agreements with the EU, EFTA, Montenegro and the Republic of Macedonia are exempt from import duty or the rate of import duty is reduced for the following conditions: to confirm the origin of goods to customs authorities provided [19]:

- certificate of carriage (origin) of goods of the form "EUR.1", a sample of which is given in the annexes to the agreements; or
- invoice declaration issued by the exporter, the text of which is given in the annexes to the agreements (except for the Republic of Macedonia);
- the rule of "direct transportation" is complied with, which is as follows.

If the goods constitute a single consignment of goods, they may be transported through the territory of other countries in case of transshipment or temporary storage in such territories, provided that in the country of transit or warehousing they remain under customs supervision and are not subject to operations other than operations. unloading, reloading or other operations necessary to keep them in good condition.

To confirm the rule of "direct transportation" the customs authorities of the importing country are provided with [20]:

- a single transport document for transportation from the exporting country through the country of transit; or
- a certificate issued by the customs authorities of the country of transit, containing a detailed description of the products and indicating the dates of unloading and transshipment of products and, if necessary, the names of vessels or other means of transport used, and certifying the conditions under which the products were in transit;
- any supporting documents.

The procedure for completing customs formalities is approved by the Order of the Ministry of Finance of Ukraine № 631 dated 30.05.2012. "On approval of the Procedure for execution of customs formalities in the implementation of customs clearance of goods with the use of a customs declaration on the form of a single administrative document" [36].

Customs clearance is a mandatory procedure that must be carrying out when goods cross the customs border. Customs clearance is carried out in accordance with current legislation by declaring the data to the customs authorities.

The declaration is made by submitting information in the prescribed form about the goods being transported or exported, indicating the purpose of their movement.

Traditionally, a written form of declaration is used, which in turn allows you to submit information in both hard (paper) and electronic form.

List of documents for customs clearance of ballpoint pens (approved by part three of Article 335 of the Customs Code of Ukraine [25]): foreign trade contract, transport documents, commercial documents, packing list, documents confirming the cost of delivery of goods to the border of Ukraine, documents confirming the cost of insurance of the goods, documents confirming the country of origin of the goods.

The country of origin of the goods is the country in which the goods were fully manufactured or subjected to sufficient processing in accordance with the criteria established by the Customs Code of Ukraine (Part 2 of Article 36 of the CCU) [25].

If the documents on the origin of goods have discrepancies in the information on the country of origin of the goods or the fiscal service body establishes other information on the country of origin of the goods than those specified in the documents, the declarant or his authorized person has the right to provide the fiscal service additional information about the declared country of origin (Part 8 of Article 43 of the CCU) [25].

Such additional information is information contained in consignment notes, packing lists, shipment specifications, certificates, declaration of the exporting country, passports, technical documentation, expert opinions of relevant authorities, other materials that can be used to confirm the country of origin [25].

After submission of the declaration for customs clearance it is necessary to pass the following stages: acceptance of the customs declaration (CD) for customs clearance; registration of the CD; control using a risk management system; checking the correct classification and coding of goods; carrying out customs inspection of goods; checking the correctness of determining the customs value of goods; checking the correctness of customs payments; completion of customs clearance.

Therefore, Ukraine has concluded 20 multilateral and bilateral free trade agreements with 45 countries: the EU (28 countries); EFTA (Switzerland, Norway, Iceland, Liechtenstein); Macedonia; Georgia; Montenegro. Ballpoint pens, according to the Interstate Agreement of 24.06.2010 "Free Trade Agreement between Ukraine and the EFTA States", which are imported into Ukraine are taxed at the import duty at reduced rates, rate of 0%, preference for duty - 403.

Conclusion: stationery in Europe have adopted the mass customization processes. Such mass customization and personalization of stationery supplies are allowing the market competitors to further attract consumers and help them build strong brand loyalty. The stationery market in Ukraine is quite saturated, has its regular customers and covers a small part of the total trade turnover. This market is highly dependent on seasonality, business needs, the development of modern technologies.

The analysis of the European stationery market showed that in 2015-2019 imports ranged from 539,9 to 609,8 million USD, the largest value of imports was in 2017, in 2019 imports decreased to 557,4 million USD. Stationery exports ranged from 336,1 to 367,1 million USD, the highest value was in 2017, in 2019 the import of stationery decreased to 353 million USD. When calculating the import and export of stationery, we have taken into account the following groups of stationery, according to UCGFEA: 4802, 4804, 4805, 4807, 4808, 4809, 4810, 4811, 4816, 4817, 4819, 4820, 4821, 4822, 4823, 49, 8305, 9608, 9609, 9611, 9612.

When importing goods into the customs territory of Ukraine, the tax base is the contractual value, but not less than the customs value of these goods, including customs duties and excise tax payable, except for value added tax, which are included in the price of goods in accordance with law.

CHAPTER 2

COMMODITY SCIENCE EXPERT EXAMINATION OF STATIONERY

2.1. Organization, object and research methods

The purpose of the study is to conduct a commodity science expert examination of ballpoint pens for customs purposes, to determine tariff regulation measures of stationery import according to EFTA countries free trade agreements.

The study of ballpoint pens was conducted on the basis of the Specialized Laboratory of Expert Examination and Research (SLEER) [27].

Object of research is stationery, namely ballpoint pens, TM “Caran d'Ache” imported to Ukraine from Switzerland according to the customs declaration № UA100010/2020/000333.

For the study, we selected three samples of ballpoint pens that were identified as objects in the case of violation of customs regulations, namely:

- sample №1 - Ballpoint pen Caran d'Ache 825 Eco;
- sample №2 - Ballpoint pen YES, "Capital";
- sample №3 - Ballpoint pen Wilhelm Buro WB157.

Sample №2 and Sample №3 were selected for the study as such samples, similar in characteristics, to compare quality, price formation and imported from European countries.

The subject of the study is the structural features, quality and cost of ballpoint pens.

The organization and procedure for the study of ballpoint pens is presented in figure 2.1.

The Ukrainian market sells a wide range of ballpoint pens of foreign production, the level of retail and wholesale prices for these products, and the value largely depends on their technical characteristics and quality. Ballpoint pens are complex objects that can have different structures, made of different materials, which can significantly affect the cost. That is why the topical issue is the commodity science expert examination of ballpoint pens for customs purposes, which involves

establishing their characteristics, determining the classification according to UCGFEA, and the correct determination of their value [29].

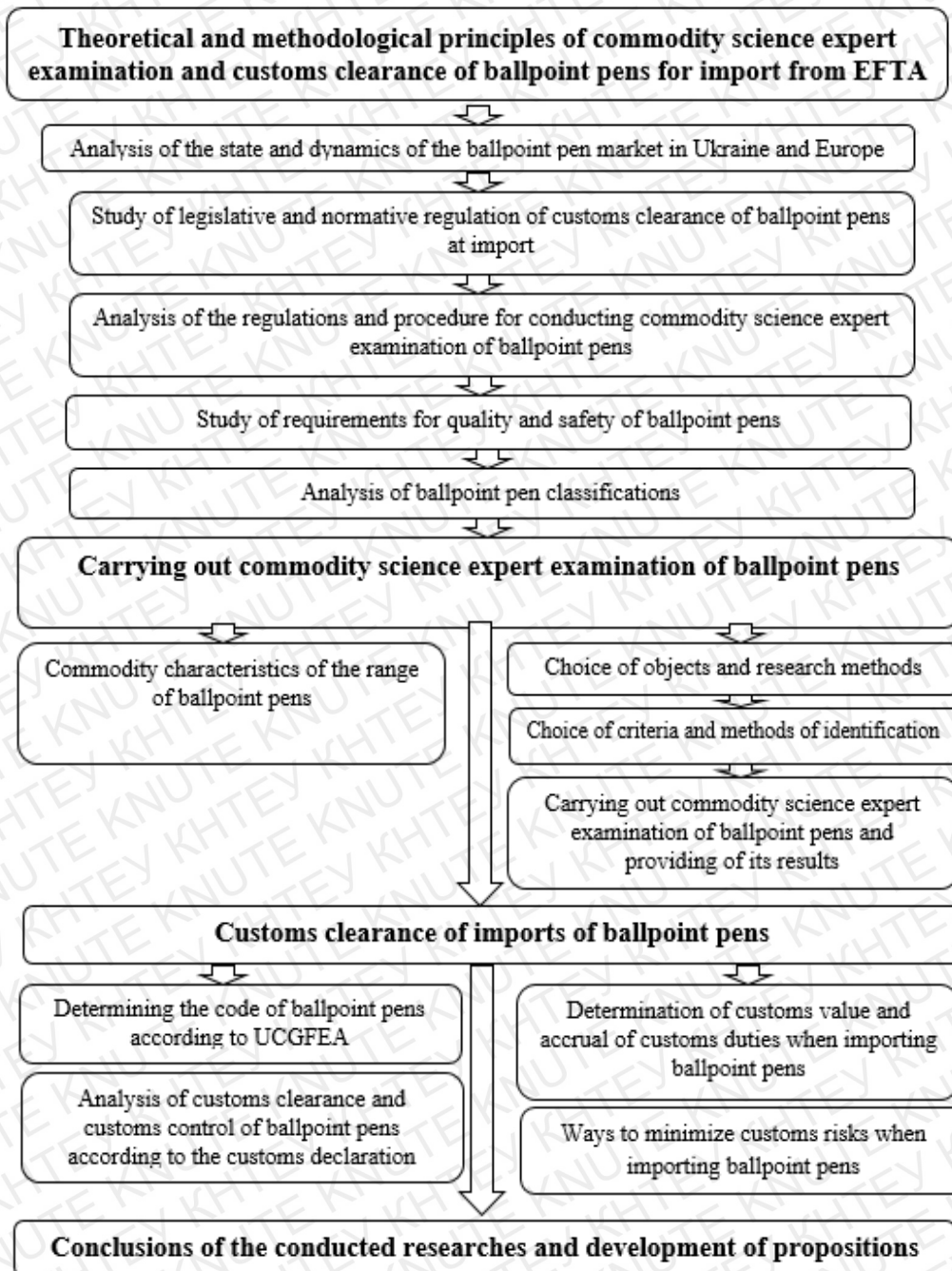


Figure 2.1. Organization and procedure of ballpoint pens research

Based on application, the market can be segmented into school-writing goods, stationery and office supplies (annex H) [1]. Almost all segments of the population use of these goods. The range of these products has expanded, but a large number of competitors have appeared on the market, which leads to falsification of these products.

During customs clearance it is important to conduct identification of ballpoint pens, which provides for the establishment of their characteristics, in order to determine for classification in accordance with UCGFEA and correct determination of their customs value [27]. To establish the reliability of the data specified in the certificate of goods origin from Ukraine, details of products and their conformity to the description of classification groups according to the UCGFEA customs authorities may demand from enterprises, manufacturers, and FEA subject or citizens the presenting of technical and technological documentation on these products for research, particularly originals or copies of the materials about physical and chemical properties certified by sender (recipient), basic technological stages of production and purpose of ballpoint pens use.

Therefore, the criteria for identification during research of ballpoint pens in order to determine the conformity of their textural and customs value specified in the shipping documents may be the case material, the size of the writing node, the number of writing nodes, the method of feeding the rod, the type and color of ink, etc. The means of identification of ballpoint pens include normative documents that regulate quality indicators and can be used for identification purposes, as well as technical documents, including consignment notes.

During the study of literature sources, the following criteria for assessing the quality of ballpoint pens have been found [14,15]:

- pen should be manufactured in accordance with the requirements of the standard, regulatory and technical documentation for handles of specific models;
- the writing node in the working position should not be moved when writing with an axial force of 9,8 N;
- the free fall of the handle from a height of 1 m on a wooden surface with a thickness of not less than 0,03 m, there should be no destruction of the parts of the handle that prevent its use for its intended purpose;
- the tip of the writing unit in the working position should protrude from the body of the pen by 1,5 mm, not less;

- the writing node in the idle position must not protrude from the housing of the handle with a retractable writing node;
- the mechanism of nomination must ensure uninterrupted nomination of the writing node in the working position and return it to inoperative state;
- the appearance of the handle must correspond to the sample standard, approved in the prescribed manner;
- pens without variable writing nodes must have a length of writing line of 2500 m;
- the exterior surface of the handles must bear the trademark of the manufacturer;
- warranty period of operation - 9 months from the date of their sale through the retail trade network, subject to the conditions of operation, transportation and storage.

According to the order of Ministry of Finance №1058 the labels are imposed on each taken sample (basic and control) [29]. The labels have to contain: name of the good, the quantity of taken sample, the time and date of sampling. The label is sealed by the stamp of authorized person who has taken samples.

Organoleptic method is based on analysis of the human sensory perception characteristics of materials, products (ratio of weight and volume) that belong to its quality and diagnostic features and indexes. Organoleptic method, we determined the following quality indicators of ballpoint pens: general (marking completeness) and specific (type of ballpoint pens, case material, the state of the writing node in the working position, the state of the retractable writing node is idle, removing the cap from the pen case under its own weight, durability on impact, condition of operation of the sliding mechanism, external defects, compliance with the sample-standard).

The analytical method is based on the analysis of shipping documentation. It is used to establish the conformity of the characteristics specified in the documents. We determined the following quality indicators: general (trademark, name of the manufacturer's company, country of origin, marking completeness) and specific (type of ballpoint pens, case material, condition of operation of the sliding mechanism, external defects).

Measuring method - the process of determining the numerical value of the measured value, aimed at establishing compliance with the values specified in the

regulation documents by experiment, using measuring equipment. We determined the following quality indicators: rod length, writing node size / line thickness, the protrusion of the writing node in working order, removing the cap from the pen case under its own weight, durability on impact, condition of operation of the sliding mechanism.

Thus, the organization and procedure of commodity science expert examination of ballpoint pens involves determining the market value (price) of these products, which will further determine the amount of the fine for violating customs rules when moving ballpoint pens across the customs border of Ukraine.






2.2. Analysis of stationery brands imported from the EFTA countries

Ukraine's market is heavily dependent on imported products. The largest number of stationery among the EFTA countries imported from Switzerland.

We highlight the main companies-manufacturers of stationery, whose products imported into Ukraine (table 2.1).

Table 2.1

Stationery brands imported by Ukraine from Switzerland as EFTA country

Brand	Brand's image
Peach Office Products Ltd	
Premec	
Stewo	
Caran d'Ache	
IBICO	

These stationery brands are imported to Ukraine from Switzerland, namely: Peach Office Products Ltd - Schindellegi, Premec - Cadempino, Stewo - Wolhusen, Caran d'Ache - Thônex-Geneva, IBICO - Gretzenbach.

Peach Office Products is a Swiss brand for inexpensive but high-quality products for digital office supplies. The development, production and sale of high quality inks and cartridges for printers in the office and home is the core activity of Peach [30].

In addition, accessories for processing digital photos such as ink paper and ink / paper packs as well as general office products such as binding, laminating and cutting devices are part of the Peach range. Pens, pencils, markers, and other stationary supplies are used to write down information and create eye-catching notices. Binders, clipboards, file folders, and file boxes keep office papers organized. Calendars and dry-erase boards can help workers keep track of their schedules and projects. True to the 'Made in Switzerland' quality mark. The construction of the ink cartridges and the equipment for assembling and filling the ink cartridges is also done in Schindellegi.

One of Premec's top priorities is to bring innovative technology and creative solutions to the pen industry. The company has managed not only to gain recognition around the world, but also to establish itself as an industry innovator. The highest quality of production provided with a completely new level of product development. The company has made it clear to its customers that a stationery pen can have exceptional carrying out and still be more than affordable. The rich assortment includes all types of writing instruments. The special patented writing system features smooth glide and excellent ink delivery reliability. Handles do not dry out or leak. The range of markers and liners is tailored to any customer [31].

About Stewo International Ag: giftwrap paper, gift boxes, bags, napkins and all sorts of other products makes Stewo to an all-round supplier when it comes to gift packaging. At the Stewo customers can find a large selection of items for giving gifts, items for laying tables and stationery. These are high-quality products from current and previous collections, from overproduction or from series with minor faults. The product range: wrapping paper and gift ribbons, gift bags and boxes, everyday school articles, handicraft articles and paper, motif napkins, tablecloths and placemats [32].

Caran d'Ache is a Swiss company that produces exclusive writing instruments, accessories and painting supplies. Reliable and precise writing instruments and drawing products have achieved true international recognition, combining creativity, nobility and sophistication in materials [33].







Caran d'Ache cherishes loyalty to tradition and love of color in the hearts of its Geneva masters. Selected cedar wood of all Caran d'Ache pencils, without exception,

undergoes mandatory FSC certification, and leads and crayons are produced using special environmentally friendly technologies.

Caran d'Ache remains the only Swiss manufacturer of exclusive writing instruments. Along with expensive and exclusive models, Caran d'Ache also produces several popular series of inexpensive fountain pens (table 2.2).

Table 2.2

The assortment of ballpoint pen TM "Caran d'Ache"

The sample	Name	Type	Variability of the rod	Case material	Construction	
					Rod length, mm	Writing node size / line thickness, mm
Economy segment						
	Caran d'Ache 825 Eco	automatic	Yes	Plastic + flexible plastic clip	110	0,7
	Caran d'Ache 849 Claim Your Style	automatic	Yes	Metal + metal clip	112	0,7
	Caran d'Ache 888 Infinite Cyborg	automatic	Yes	Plastic + flexible plastic clip	110	0,7
Premium segment						
	Caran d'Ache Alchemix	automatic	Yes	Futuristic body, chrome elements, clip	133,5	0,7
	Caran d'Ache Original	automatic	Yes	Aluminum, special matt finish, silver-plated clip and cap	127	0,7
	Caran d'Ache Alexander Girard	automatic	Yes	Aluminum hex housing, clip	127	0,7

In the market of Ukraine ballpoint pens TM "Caran d'Ache" economy segment are presented by three positions: Caran d'Ache 825, Caran d'Ache 849, Caran d'Ache 888. The premium segment represented by a wide range of ballpoint pens, the most popular of which are: Caran d'Ache Alchemix, Caran d'Ache Original, Caran d'Ache Alexander Girard.

The case material can be plastic or metal. The ballpoint pens TM "Caran d'Ache" do not have ergonomic inserts, but there is a flexible plastic clip. The thickness of the writing unit is 0,7 mm. These ballpoint pens are automatic. The bodies of ballpoint pens TM "Caran d'Ache" can be different colors, in some cases the color corresponds to the color of the ink [33]. The case can be hexagonal and rounded.

Ibico stationery offer the most established brands in our amazing online Stationery Shop. It is fantastic range of stationery cover all the essentials that every office needs, from paper clips to presentation products. Below is a list of categories that are included in the office supply range of stationery products. These includes Envelopes, paper, filing, notebooks and notepads, mailroom supplies, diaries, presentation and conference products for office needs. The company is specialized on Laminators, bookbinding equipment, punched binders, paper shredders and consumables. Presentation equipment: magnetic whiteboards, flip charts, electronic and copying boards, accessories (sponges, magnets, markers) [34].

Thus, the most famous brands of stationery imported into Ukraine from the EFTA countries: Peach Office Products Ltd, Premec, Stewo, Caran d'Ache, IBICO. The most famous on the Ukrainian market are the Swiss ballpoint pens TM Pencil, which are cheaper pens for everyday use, as well as a premium segment.

2.3. Commodity science expert examination of stationery for customs purposes

Commodity science expert examination of ballpoint pens is carried out in order to determine the market value on the basis of their quality indicators and basic properties, to determine the code of ballpoint pens according to UCGFEA, when goods moving across the customs border of Ukraine [35].

The identification of ballpoint pens involves the development of criteria, means and methods of identification (table 2.3). Identification criteria are the characteristics of the goods that allow the name of the presented product to be identified with the name indicated on the marking or in regulatory, shipping documents. Identification criteria are divided into two groups: general, specific, which depend on the specifics

of a particular product, in our case, ballpoint pens, the choice of which is determined for identification purposes.

Table 2.3

Criteria, indicators, means and methods of identification of ballpoint pens

Criteria and indicators	Means	Method
General		
Trademark	Marking, accompanying documents	Analytical
Name of the manufacturer's company	Marking, accompanying documents, packaging, good	Analytical
Country of origin	Marking, accompanying documents	Analytical
Marking completeness	Regulatory document, marking, good	Analytical, organoleptic
Specific		
Type of ballpoint pens	Marking, accompanying documents, packaging, good	Analytical, organoleptic
Case material	Marking, accompanying documents, good	Analytical, organoleptic
Rod length, mm	Marking, accompanying documents, good	Measuring
Writing node size / line thickness, mm	Marking, accompanying documents, packaging, good	Measuring
The state of the writing node in the working position	Good, accompanying documents	Organoleptic
The protrusion of the writing node in working order, mm	Good, marking, accompanying documents	Measuring
The state of the retractable writing node is idle	Good, accompanying documents	Organoleptic
Removing the cap from the pen case under its own weight	Good, accompanying documents	Organoleptic, measuring
Durability on impact (the state falling from a height of 1 m to a wooden surface)	Good, accompanying documents	Organoleptic, measuring
Condition of operation of the sliding mechanism	Good, accompanying documents	Analytical, organoleptic, measuring
External defects	Regulatory document, packaging, good	Analytical, organoleptic
Compliance with the sample-standard	Regulatory document, accompanying documents, packaging, good	Organoleptic

When identifying ballpoint pens use the following means: regulatory document, accompanying documents, packaging, good and marking; the following methods: analytical, organoleptic, measuring [38].




For commodity science expert examination, we have taken 3 samples of ballpoint pens of different brands:

- sample №1 - Ballpoint pen Caran d'Ache 825 Eco;
- sample №2 - Ballpoint pen YES "Capital";
- sample №3 - Ballpoint pen Wilhelm Buro WB157.

The procedure of carrying out the commodity science expert examination of ballpoint pens allows determining the conformity of their characteristics to the data indicated on the marking and in the normative documents, to establish whether the established sample corresponds to its assortment. Examination of ballpoint pens marking conducted in accordance with Article 15 of the Law of Ukraine «On Protection of Consumers' Rights» from 12.05.1991 № 1023-XII [41]. For this purpose, the study of marking of ballpoint pens was carried out (table 2.4).

Table 2.4

The result of the expert examination of ballpoint pens by general indicators

Indicator	Sample №1	Sample №2	Sample №3
Appearance of the goods			
Trademark	Caran d'Ache	Yes	Wilhelm Buro
Name of the manufacturer's company	Caran d'Ache SA	Yes	Heidelberg Germany
Country of origin	Switzerland	UK	Germany
Production date	28.01.2020	06.08.2019	-
Shelf life	3 years	3 years	2 years
Storage conditions	Store in a dry place at 0 °C to + 30 °C, prevent direct sunlight	Store in a dry place at 0 °C to + 30 °C, prevent direct sunlight	Store in a dry place at 0 °C to + 28 °C, prevent direct sunlight

Therefore, the analysis of ballpoint pens according to the general results is given in the table: sample №1 - country of origin Switzerland, made on 28.01.2020, sample №2 country of origin UK, made on 06.08.2019. These samples have a shelf life of 3 years under storage conditions: store in a dry place at 0 °C to + 30 °C, prevent direct sunlight. Sample №3 - country of origin Germany, shelf life 2 years under storage conditions: store in a dry place at 0 °C to + 28 °C, prevent direct sunlight. Sample №3 does not contain information about the date of manufacture.

The study was conducted based on developed criteria, methods and means of identification of ballpoint pens. The results are shown in table 2.5. Pens are subjected

to acceptance, periodic, standard testing and inspection controls. Periodic testing of the pen shall be carried out on samples of those who have passed the acceptance tests, at least once every 3 months, with the pen being checked for compliance with all the requirements of the standard.

Table 2.5

The result of the expert examination of ballpoint pens

Indicator	Sample №1	Sample №2	Sample №3
Type of ballpoint pens	automatic	automatic	automatic
Case material	Plastic+ flexible clip	Plastic+metal clip	Metal + metal clip
Rod length, mm	127	117	127
Writing node size / line thickness, mm	0,7	0,7	0,7
The state of the writing node in the working position	does not move while writing	does not move while writing	does not move while writing
The protrusion of the writing node in working order, mm	4,0	3,8	3,5
The state of the retractable writing node is idle	Not protruding beyond	Not protruding beyond	Not protruding beyond
Removing the cap from the pen case under its own weight	-	-	-
Durability on impact (the state falling from a height of 1 m to a wooden surface)	No damage	No damage	No damage
Condition of operation of the sliding mechanism	Unchanged	Unchanged	Unchanged
External defects	missing	missing	missing
Compliance with the sample-standard	the same	the same	the same

Analysis of the results of examination of ballpoint pens by specific indicators showed that the sample №1 - automatic ballpoint pen, case material - plastic with a flexible clip, rod length 127 mm, writing node size unit 0,7, the protrusion of the writing node in working order 4,0 mm; sample №2 - automatic ballpoint pen, case material - plastic with a metal clip, rod length 117 mm, writing node size unit 0,7, the protrusion of the writing node in working order 3,8 mm; sample №3 - automatic ballpoint pen, case material - metal with a metal clip, rod length 127 mm, writing node size unit 0,7, the protrusion of the writing node in working order 3,5 mm. Based on the results of the research, we can conclude that all samples of ballpoint pens meet

the requirements specified in the regulatory documentation and accompanying documents.

As the result of commodity science expert examination we calculated the average cost of ballpoint pens. The price is obtained on the basis of data from online stores: "Rozetka", "KanzExpert", "MixColor" as the arithmetic mean of the prices of products in each store (table 2.6).

Table 2.6

Calculation of the average price of ballpoint pens sold on the Ukrainian market, UAH

Sample	Rozetka	KanzExpert	Mixcolor	Average price
1	110,00	120,00	99,50	109,85
2	98,00	109,00	108,70	108,25
3	115,68	100,75	124,57	113,70

The average price of ballpoint pens sold in online stores "Rozetka", "KanzExpert" and "MixColor" was calculated: ballpoint pen Caran d'Ache 825 Eco – 109,85 UAH, ballpoint pen YES "Capital" – 108,25 UAH and ballpoint pen Wilhelm Buro WB157 – 113,70 UAH.

The situation was analyzed on the example: during the customs clearance of goods moving across the customs border of Ukraine in the regime import by a citizen on vehicles, undeclared ballpoint pens Caran d'Ache 825 Eco in the amount of 600 pcs. Subsequently, according to the court decision, for violation of customs rules on the citizen were imposed administrative penalties in accordance with Art. 472 of the CCU [25]: «Non-declaration of goods, commercial vehicles moving across the customs border of Ukraine, ie failure to declare in the prescribed form accurate and reliable information of goods, commercial vehicles, which are subject to mandatory declaration in case movement across the customs border of Ukraine, - entails the imposition of a fine of 100 % of the value of these goods, vehicles with confiscation of these goods».

To determine the amount of the fine, it is necessary to establish the market value of ballpoint pens, for which the customs officers sent the goods to the Specialized Laboratory of Expert Examination and Research of the SCS of Ukraine [38].

After examining samples, the expert of the SLEER in the conclusion reflected the following results of the study:

- the sample with the marking designation " Caran d'Ache 825 Eco ballpoint pen" is a ballpoint pen, plastic white body, with a flexible clip and blue ink, writing knot 0,7 mm, according to these criteria has an average market value – 109,85 UAH. ($109,85 \times 600 = 65910,00$ UAH).

Thus, according to the court decision, for violation of customs rules, in accordance with Art. 472 of the CCU, the citizen was fined in the amount of 100 percent of the value of these goods, ie 65910,00 UAH with confiscation of ballpoint pens as objects of permanent residence.

The conclusion of the Specialized Laboratory of Expert Examination and Research (SLEER) is given in annex P. The level of product quality is set taking into account the nature of the detected defects, their quantity, the possibility of elimination and the suitability of the product for its intended use. The results of determining the actual condition of the product and its level of quality are indicated in the expert's opinion.

Conclusion: commodity science expert examination of ballpoint pens for customs purposes is the basis for establishing the market value of this product, which allows to correctly determine the amount of the fine for violation of customs rules when moving ballpoint pens across the customs border of Ukraine. The following specific criteria were developed for the commodity examination: type of ballpoint pens, case material, rod length, writing node size/line thickness, the state of the writing node in the working position, the protrusion of the writing node in working order, the state of the retractable writing node is idle, removing the cap from the pen case under its own weight, durability on impact, condition of operation of the sliding mechanism, external defects, compliance with the sample-standard.

As a result of the commodity science expert examination of ballpoint pens imported into Ukraine, their code was determined according to UCGFEA - this group of stationery belongs to heading 9608, classified in the product subcategory 9608101000 - ballpoint pens with liquid ink. Using this code, the customs value of the goods can be determined, and the customs duties payable can be calculated.

CHAPTER 3

CUSTOMS CLEARANCE OF STATIONERY IMPORT FROM THE EFTA COUNTRIES

3.1. Determining of the stationery country of origin

To confirm the origin of ballpoint pens, the customs authority in the cases provided by law has the right to require the submission of a certificate of origin of such goods (annex N) [35].

A certificate of origin is a document that certifies the country of origin of a product and is issued by an authority of the exporting country authorized in accordance with national law. It is the basis for granting the subject of foreign economic activity preferences and benefits for the payment of customs duties under the most-favored-nation treatment or other legal regime.

In case of import of goods into the customs territory of Ukraine, the certificate of origin of goods must be submitted [39]:

- for goods passing from countries to which Ukraine provides preferences under the Customs Tariff of Ukraine;
- for goods, the import of which from the respective country is regulated by quantitative restrictions or other measures to regulate foreign economic activity;
- if it is provided by international agreements of Ukraine concluded in accordance with the law, as well as the legislation of Ukraine in the field of environment, public health, consumer protection, public order, state security and other vital interests of Ukraine;
- in cases where the documents submitted for customs clearance do not contain information about the origin of goods or the customs authority has sufficient grounds to believe that the information about the origin of goods is declared.

Ballpoint pens are imported into Ukraine from Switzerland in accordance with the Interstate Agreement of 24.06.2010 "Free Trade Agreement between Ukraine and the EFTA States" [16], taxed at the import duty at reduced rates, rate of 0%, preference for duty - "403". The exporter is a manufacturer of ballpoint pens - Caran d'Ache SA, Chemin du Foron 19, Po Box 332, CH-1226 Thônex-Geneva, Switzerland.

Importer is LLC "ROZETKA. UA", address: 01103, Kyiv, bul. Drujby Narodiv, house 8-A, Ukraine.

Certificate of Origin has been issued by Chamber of Commerce and Industry of Switzerland, located at Corso Elvezia 16 Casella postale 5399 6901 Lugano (Designated as an issuing authority by the Government).

Phone: +41 91 911 51 11.

Email: info@cc-ti.ch.

Website: <https://www.sihk.ch>.

The certificate of origin of ballpoint pens must at the same time certify that the specified goods originate from the respective country and must contain [42]:

- written statement of the exporter about the country of origin of the goods;
- a written certificate from the competent authority of the exporting country which issued the certificate stating that the information given on the certificate is correct.

The certificate of origin of ballpoint pens is submitted together with the customs declaration, the declaration of customs value and other documents submitted for customs clearance.

The certificate states:

- Particulars of transport (as far as known) - CMR dated 08.06.2020 (annex M);
- Number and kind of packages – cartons;
- Description of goods – ballpoint pens, made in Switzerland, TM Caran s`Ache;
- Gross weight or other quantity – 300 pieces (9,00 Kg).

In case of doubt as to the authenticity of the certificate or the information contained therein, including information on the country of origin of the goods, the customs authority may apply to the issuing authority or to the competent authorities of the country of origin to provide additional information. The goods shall not be considered as originating in the country concerned until the customs authorities, in the cases established by the Customs Code of Ukraine, have received a duly executed certificate of origin or the additional information requested by them [40].

The customs authority may refuse to release goods for the purpose of moving across the customs border of Ukraine only if there are sufficient grounds to conclude

that the goods originate from a country whose goods are not subject to release under Ukrainian law and international treaties concluded by law [37].

Failure to submit a properly executed certificate or information on the origin of goods is not grounds for refusal of customs clearance and release of goods for the purpose of its movement across the customs border of Ukraine.

Goods, the origin of which is not reliably established, are issued by the customs authority subject to payment of duty at full rates.

The country of origin code is indicated in box 34a MD-2 №UA100010/2020/000333 (Annex I) - CH.

Data on the certificate of origin are entered in box 44 MD-2 №UA100010/2020/000333 - document code 0861, document date 08.06.2020.

The procedure for submitting samples of goods and documentation, the terms and procedure for conducting an examination, as well as the procedure for disposing of samples of goods shall be determined by the Cabinet of Ministers of Ukraine [29].

Therefore, the certificate of origin provided by the exporter Caran d'Ache SA confirmed the country of origin of ballpoint pens Caran d'Ache 825 Eco - Switzerland.

3.2. Customs valuation and customs taxation of stationery import

Import (release for free circulation) is a customs regime according to which foreign goods after payment of all customs duties established by the laws of Ukraine on import of these goods and fulfillment of all necessary customs formalities are released for free circulation in the customs territory of Ukraine. During the passage of this customs regime, all the necessary customs formalities are carried out and customs duties are paid.

The customs value is the value declared by the declarant or designated by the customs authority of goods moving across the border of Ukraine, which is calculated at the time of crossing the customs border of Ukraine by goods (part 1 of art. 49, ch. 8, III of the CCU) [25].

Information on the customs value of ballpoint pens is used for [46]:

- calculation of customs duties;

- maintenance of customs statistics;
- calculation of payment of taxes determined as a result of documentary verification.

The declarant or a person authorized by him, declaring the customs value of the goods, are obliged (part 2 of article 52, chapter 8, section III of the CCU) [25]:

- declare the customs value determined by them independently, including based on the results of consultations with the controlling authority;
- provide the supervisory authority with reliable information on the determination of the customs value, which must be based on objective, documented, measurable data;
- bear all additional costs associated with adjusting the customs value or providing the regulatory authority with additional information. of the SFS of Ukraine with documents and information necessary for customs control and customs clearance.

The document that confirms the customs value of ballpoint pens is invoice № 02.6.1702 dated 02.06.2020, confirming the numerical values of the customs value components, on the basis of which the customs value was calculated.

Determination of the customs value of goods imported into Ukraine in accordance with the customs regime of import is carried out by the following methods (part 1 of article 57, chapter 9, section III of the CCU): main - at the price of the agreement (contract) for the goods that are imported; minor (at the contract price for identical goods, at the price of a contract for similar (identity) goods, based on cost deduction, based on added value (estimated value), backup [47].

The main method for determining the customs value of ballpoint pens that are imported into the customs territory of Ukraine in accordance with the customs regime of import is the first method - at the price of the contract (cost of the operation) in accordance with the foreign economic agreement №1 dated 02.05.2020 (annex J).

Import duty is calculated and paid in accordance with art. 272, 277, part of the first art. 286 of the CCU in compliance with the conditions and restrictions established by ch.13 of the CCU [38].

Import duty rates are applied in accordance with art. 280 of the CCU [25].

It should be noted that the Customs Tariff of Ukraine provides for the application of preferential import duty rates. In Ukraine, preferential import duty rates are applied exclusively on the basis of international agreements [48].

Thus, preferential rates of import duty are applied to goods originating from the EFTA States imported into the customs territory of Ukraine under the following agreements [16]: Free Trade Agreements between Ukraine and the EFTA States of June 24, 2010. In accordance with the provisions of the Free Trade Agreement between Ukraine and the EFTA States of June 24, 2010, the EFTA States include the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation.

Ballpoint pens imported to Ukraine according to the customs declaration №UA100010/2020/000333 are imported from Switzerland. Preference for duty 403, indicated in box 36 of the customs declaration, duty rate 0%.

Ballpoint pens intended for the customs territory of Ukraine and imported under the terms of free trade agreements with the EFTA countries are exempt from import duties under the following conditions:

- to confirm the origin of goods to customs authorities are provided:
- certificate of country of origin dated 08.06.2020 (annex N);
- invoice declaration issued by the exporter № 02.6.1702 dated 02.06.2020 (annex L);

Ballpoint pens TM Caran d'Ash were imported in the amount of 600 pieces, which is specified in the specification to the foreign trade agreement №1 from 08.06.2020 (annex O). The contract price is 3,80 USD.

For the calculation of customs payments, the invoice value is determined, according to invoice № 02.6.1702 dated 02.06.2020 – 2285,00 USD, which is specified in box 22 of the customs declaration №UA100010/2020/000333.

To calculate customs payments, it is necessary to recalculate the customs value in UAH at the rate of the Ministry of Finance of Ukraine [47]. Conversion of the exchange rate of Ukraine to foreign currency specified in box 23 with the official exchange rate of Ukraine to foreign currency, in which the invoices and information

about which are indicated in the left subsection of box 22 on the day of submission of customs declaration MD №UA100010/2020/000333. In this case, the exchange rate as of 20.06.2020 was 26,0256 UAH and the total amount on the account was 59468,50 UAH.

Calculation of customs payments is indicated in box 47 of the customs declaration №UA100010/2020/000333 (table 3.1).

Table 3.1

**Calculation of customs payments for ballpoint pens imported to Ukraine
according to MD-2 №UA100010/2020/000333**

Type	Basis for calculation	Rate	Amount
020	59468,50	0%	0
028	59468,50	20%	11839,70

The VAT rate is 20% of the customs value, which is 11839,70 UAH. Accrual and payment in accordance of Art. 185 TCU, subject to the provisions of Art. 191 TCU. VAT rates are applied in accordance with Art. 193 TCU [26].

Thus, when importing ballpoint pens from Switzerland to Ukraine, the price of the goods was specified in the foreign trade agreement – 3,85 USD, the invoice value is 2285,00 USD according to invoice № 02.6.1702 dated 02.06.2020, also basis for calculated VAT 20% of the customs value 59468,50 UAH, in the amount of 11839,70 UAH.

3.3. Analysis of customs clearance of stationery import from the EFTA countries

Customs control is a set of measures carried out by the customs authorities of the State Fiscal Service of Ukraine to ensure compliance with the Customs Code of Ukraine, laws of Ukraine and other regulations on state customs, international treaties of Ukraine, concluded in the manner prescribed by law [25].

Customs clearance is carrying out customs formalities by customs officials of the State Fiscal Service of Ukraine, necessary for the release of goods, including ballpoint pens [37].

At the same time, customs formalities are understood as a set of actions to be carrying out by the relevant officials and customs authorities in order to comply with the requirements of the legislation of Ukraine on customs issues.

Consider the procedure for customs procedures for the import of ballpoint pens in accordance with the customs declaration №UA100010/2020/000333, which was submitted for customs clearance by the declarant Petryk Eugene.

The first stage of customs procedures is customs control of ballpoint pens imported into the customs territory of Ukraine in the import regime according to the customs declaration MD №UA100010/2020/000333.

According to the Customs Code of Ukraine, persons moving goods, including ballpoint pens, across the customs border of Ukraine are obliged to provide the customs authorities of the State Fiscal Service of Ukraine with documents and information necessary for customs control and customs clearance.

Further customs clearance and customs control of a batch of ballpoint pens was carried out by an official of the customs clearance department of the Kyiv Customs of the State Customs Service of Ukraine by checking the documents and information submitted for customs control and customs clearance - documentary control [37].

Declarant Petryk Yevhen submitted the documents specified in Table 3.2 to the customs control of ballpoint pens together with the customs declaration.

Table 3.2

Documents submitted to the customs control of ballpoint pens

Document code	Document number	Document date	Document name
0271	1	08.06.2020	Packing list
4100	1	02.05.2020	Foreign economic agreement (contract) of purchase and sale of goods
0380	02.6.1702	02.06.2020	Invoice (Commercial invoice)
0730	Б/Н	08.06.2020	Road consignment note (CMR)
0861	Б/Н	08.06.2020	Certificate of origin
4103	1	08.06.2020	Specification to the foreign trade agreement (contract)

An invoice is a document in international commercial activity provided by the seller Caran d'Ache SA to the buyer - LLC "ROZETKA. UA". The invoice states that the ballpoint pens moved:

- name of the product - ballpoint pens;
- quantity - 600 pieces;
- total invoice value – 2285,00 USD;
- terms of delivery - FCA Kyiv.

The fact of issuing an invoice (invoice) indicates that the buyer is obliged to pay for the goods in accordance with these conditions.

The information specified in the accompanying documents for ballpoint pens moving across the customs border of Ukraine in the import regime corresponds to the data specified in the boxes of the customs declaration MD №UA100010/2020/000333 dated 20.06.2020.

Customs clearance begins with the registration of customs declaration UA100010/2020/000333. At registration of the customs declaration the following customs formalities are carried out [37]:

- 1) verification of compliance of the electronic customs declaration format with the established requirements;
- 2) fixing the date and time of submission of the customs declaration for customs clearance by assigning the customs declaration registration number using the Automated Customs Clearance System and entering it in the prescribed manner in box A of the customs declaration on paper MD-2 and the upper right corner of additions forms MD-6.

After registration of the customs declaration MD №UA100010/2020/000333 submitted for customs clearance by the official of the customs clearance department of the Kyiv customs of the State Fiscal Service, its verification is carried out, which is based on [37]:

- 1) reconciliation of the invoice submitted together with the customs declaration on 02.6.1702 dated 02.06.2020;
- 2) checking by software the correctness of filling in the box of the customs declaration MD №UA100010/2020/000333 in accordance with the requirements established by the legislation on state customs;

3) verification of compliance of the information entered in the electronic customs declaration with the information entered in the customs declaration submitted by the declarant Petryk Eugene on paper to an official of the Kyiv Customs SCS.

After submission of all documents together with the customs declaration of MD №UA100010/2020/000333 its registration begins. When carrying out customs clearance of a customs declaration, an official of the customs clearance department of the Kyiv Customs SFS performs the following customs formalities [49]:

- 1) checks compliance with the deadlines for filing a customs declaration;
- 2) checks the presence of marks on the completion of the movement of ballpoint pens across the customs border of Ukraine;
- 3) control the comparison of data contained in the electronic copy of the customs declaration and the documents submitted for customs clearance.

The control of data comparison is carried out by comparing the details of the authorized bank specified in box 28 with the data contained in the list of authorized banks of Ukraine in the Unified Automated Information System (UAIS) of the customs authorities of Ukraine. In this case, the details of the authorized bank - PJSC "Alfa-Bank", USREOU code: 23454314, MFI code: 300346; comparison of the exchange rate of Ukraine to foreign currency specified in box 23 with the official exchange rate of Ukraine to foreign currency, in which the invoices and information about which are indicated in the left subsection of box 22 on the day of submission of customs declaration MD №UA100010/2020/000333. In this case, the exchange rate as of 20.06.2020 was 26,0256 and the total amount on the account was 59468,50 UAH.

Control using a risk management system is carried out by [50]:

- 1) verification of the document containing information on the cost of transportation of ballpoint pens, in particular, the document under the code "3007" - a document confirming the cost of transportation of ballpoint pens №20 from 05.06.2020;
- 2) checks for forgery of documents and discrepancies in these documents, which confirm the customs value of ballpoint pens.

When checking the calculation and numerical value of the declared customs value, check the availability of supporting documents of all information in the value ratio used in calculating the customs value of ballpoint pens in box 12, box 20, box 22, box 31 of the customs declaration MD №UA100010/2020/000333 and invoice 02.6.1702 dated 02.06.2020 [50].

Next, an official of the Customs Clearance Department of the Kyiv Customs SFS checks the correct classification of ballpoint pens, which is carried out by checking the compliance of the description of this product in boxes 31 and 33 of the customs declaration MD №UA100010/2020/000333, submitted by the declarant Petryk Eugene.

The next step in the implementation of customs procedures according to the customs declaration MD №UA100010/2020/000333 is to verify the correctness of determining the country of origin of ballpoint pens moving across the customs border of Ukraine in the import regime. This procedure is done by using the information entered by the declarant Petryk Eugene in box 34 of the customs declaration MD №UA100010/2020/000333. In our case, in subsection "a" of box 34 the letter code of the country of origin of ballpoint pens - CH (Switzerland) is specified [47].

At the stage of checking compliance with the non-tariff regulation measures established for the declared ballpoint pens, based on the absence of prohibitions on movement or placing in the customs regime of import of the declared goods and the availability of relevant documents.

Verification of the correctness of determining the customs value of ballpoint pens is carried out by checking the numerical value of the declared customs value of the goods in box 45 of the customs declaration MD №UA100010/2020/000333. In this case, the customs value of ballpoint pens is 59468,50 UAH; checks of account 02.6.1702 dated 02.06.2020 and additions to the foreign trade agreement (contract) to confirm the customs value of ballpoint pens.

As a result of carrying out of all customs procedures at import of ballpoint pens according to the customs declaration of MD №UA100010/2020/000333 the official

of department of customs registration of the Kiev customs of SFS completes customs registration.

Completion of customs clearance of ballpoint pens is carried out by [37]:

- 1) affixing in the customs declaration of MD №UA100010/2020/000333 the imprint of the personal number seal. In this case, in the box D / J of the sheet of the form MD-2 ПМК 101/100 20.06.2020 ОНП 10/100 20.06.2020 is put down;
- 2) entering with the help of the Automated customs clearance system into the electronic customs declaration a note on the completion of customs clearance and the number of the personal number of the official of the customs clearance department who completed the customs clearance of ballpoint pens according to customs declaration MD №UA100010/2020/000333.

Thus, customs clearance involves the completion of a set of customs formalities for goods and other items moving across the customs border of Ukraine. In our case, the customs clearance of a batch of ballpoint pens imported to Ukraine from Switzerland in accordance with MD №UA100010/2020/000333 dated 05.02.2019, provided for the implementation of such basic customs formalities as the preparation of the declarant LLC "ROZETKA.UA" the necessary package of documents for customs clearance, declaration of goods on the form MD-2, determination and control of the correctness of the customs value, checking the completeness of customs payments calculation by an official of the Kyiv Customs SCS and other customs formalities that were completed.

CONCLUSIONS AND RECOMMENDATIONS

Implementation of tariff regulation measures of stationery import according to EFTA countries free trade agreements were studied during the research in the paper.

In the first chapter analyzed the state and prospects of the stationery market in Ukraine and Europe, analyzed EU legislation governing the safety and quality of stationery, examined the peculiarities of tariff regulation and customs clearance of stationery imports from the EFTA countries.

The analysis of the European stationery market showed that in 2015-2019 imports ranged from 539,9 to 609,8 million USD, the largest value of imports was in 2017, in 2019 imports decreased to 557,4 million USD. Stationery exports ranged from 336,1 to 367,1 million USD, the highest value was in 2017, in 2019 the import of stationery decreased to 353 million USD. When calculating the import and export of stationery, we have taken into account the following groups of stationery, according to UCGFEA: 4802, 4804, 4805, 4807, 4808, 4809, 4810, 4811, 4816, 4817, 4819, 4820, 4821, 4822, 4823, 49, 8305, 9608, 9609, 9611, 9612.

During the study of literature sources, the following criteria for assessing the quality of ballpoint pens were developed: compliance with regulatory requirements, position of the writing node, protrusion of the tip of the writing node, free fall of the handle from a height of 1 m on a wooden surface a thickness of not less than 0,03 m, the mechanism of nomination, compliance with the standard sample, the length of the writing line, the presence of the manufacturer's trademark, the warranty period of the pens.

When importing goods into the customs territory of Ukraine, the tax base is the contractual value, but not less than the customs value of these goods, including customs duties and excise tax payable, except for value added tax, which are included in the price of goods in accordance with law. Stationery, according to the Interstate Agreement of 24.06.2010 "Free Trade Agreement between Ukraine and the EFTA States", which are imported into Ukraine under the Intergovernmental Agreement of

Ukraine with the EFTA States are taxed at the import duty at reduced rates, rate of 0%, preference for duty - "403".

Commodity science expert examination of ballpoint pens for customs purposes is the basis for establishing the market value of this product, which allows to correctly determine the amount of the fine for violation of customs rules when moving ballpoint pens across the customs border of Ukraine.

Therefore, the analysis of ballpoint pens according to the general indicators showed that the sample №1 - country of origin Switzerland, made on 28.01.2020, sample №2 country of origin UK, made on 06.08.2019. These samples have a shelf life of 3 years under storage conditions: store in a dry place at 0 °C to + 30 °C, prevent direct sunlight. Sample №3 - country of origin Germany, shelf life 2 years under storage conditions: store in a dry place at 0 °C to + 28 °C, prevent direct sunlight. Sample №3 does not contain information about the date of manufacture.

Analysis of the results of examination of ballpoint pens on specific indicators showed that the sample №1 - automatic ballpoint pen, case material - plastic with a flexible clip, rod length 127 mm, writing node size unit 0,7, the protrusion of the writing node in working order 4,0 mm; sample №2 - automatic ballpoint pen, case material - plastic with a metal clip, rod length 117 mm, writing node size unit 0,7, the protrusion of the writing node in working order 3,8 mm; sample №3 - automatic ballpoint pen, case material - metal with a metal clip, rod length 127 mm, writing node size unit 0,7, the protrusion of the writing node in working order 3,5 mm. Based on the results of the research, we can conclude that all samples of ballpoint pens meet the requirements specified in the regulatory documentation and accompanying documents.

As the result of commodity science expert examination we calculated the average cost of ballpoint pens: ballpoint pen Caran d'Ache 825 Eco – 109,85 UAH; ballpoint pen YES "Capital" – 108,25 UAH; ballpoint pen Wilhelm Buro WB157 - 113,70 UAH.

As a result of the commodity science expert examination of ballpoint pens imported into Ukraine, their code was determined according to UCGFEA. Ballpoint

pens are classified in the product subcategory 9608101000 - ballpoint pens with liquid ink. Using this code, the customs value of the goods can be determined, and the customs duties payable can be calculated.

In the third chapter identified the country of origin of stationery, conducted a customs valuation and customs taxation of stationery imports, and analyzed the customs clearance of stationery imports from the EFTA countries.

The certificate of origin provided by the exporter Caran d'Ache SA confirmed the country of origin of ballpoint pens Caran d'Ache 825 Eco - Switzerland.

For the calculation of customs payments, the invoice value is determined, according to invoice № 02.6.1702 dated 02.06.2020 – 2285,00 USD, which is specified in box 22 of the customs declaration №UA100010/2020/000333.

To calculate customs payments, it is necessary to recalculate the customs value in UAH at the rate of the Ministry of Finance of Ukraine. Conversion of the exchange rate of Ukraine to foreign currency specified in box 23 with the official exchange rate of Ukraine to foreign currency, in which the invoices and information about which are indicated in the left subsection of box 22 on the day of submission of customs declaration MD №UA100010/2020/000333. In this case, the exchange rate as of 20.06.2020 was 26,0256 UAH and the total amount on the account was 59468,50 UAH.

Customs payments are accrued by the declarant or other persons who are obliged to pay customs payments, independently, unless the obligation to accrue customs duties in accordance with this Code, the Tax Code of Ukraine and other laws of Ukraine is imposed on customs authorities. the amount of customs payments is made in the currency of Ukraine. When importing ballpoint pens from Switzerland to Ukraine, the price of the goods was specified in the foreign trade agreement – 3,85 USD, the invoice value is 2285,00 USD, also basis for calculated VAT 20% of the customs value 59468,50 UAH, in the amount of 11839,70 UAH.

The customs clearance of a batch of ballpoint pens imported to Ukraine from Switzerland in accordance with MD №UA100010/2020/000333 dated 05.02.2019, provided for the implementation of such basic customs formalities as the preparation

of the declarant LLC "ROZETKA.UA" the necessary package of documents for customs clearance, declaration of goods on the form MD-2, determination and control of the correctness of the customs value, checking the completeness of customs payments calculation by an official of the Kyiv Customs SFS and other customs formalities.

The conducted researches allow us to make the following recommendations:

- to Ukrainian manufacturers should to expand the assortment and improve the quality of ballpoint pens for a possible increase of exports to the EFTA countries;
- to the Specialized laboratory for expert examination and research of the State Customs Service of Ukraine to implement in practical activity of the Department of commodity science, engineering and forensic expert examination developed by us the criteria, means and methods for conducting commodity science expert examination of ballpoint pens;
- to customs officials of the State Customs Service of Ukraine while carrying out customs control and customs clearance of ballpoint pens to pay attention to the brand, country of origin, technical characteristics of ballpoint pens, which affect their customs value.

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ANNEXES

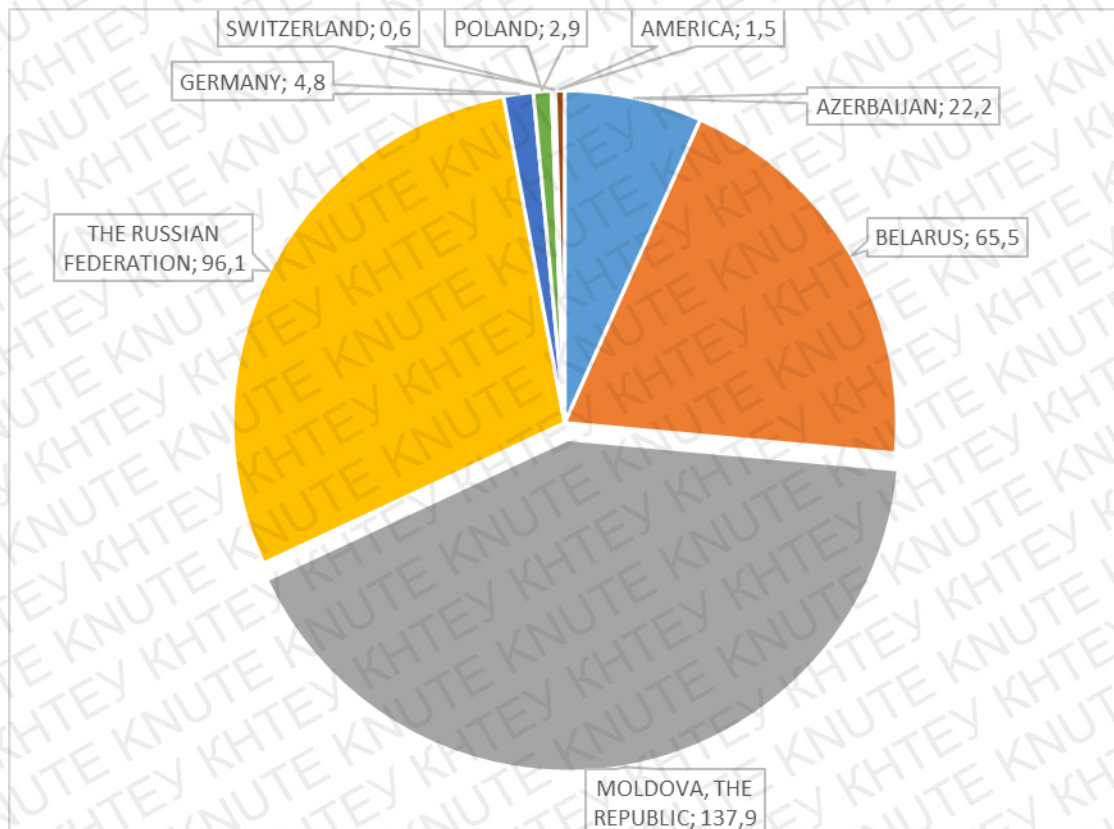
Annex A

Products that the vendors operating in European stationery market export to Ukraine

Companies	Products	Code, according to UCGFEA
3M	transport and packaging materials	3920
BIC	ballpoint pens, pencils, markers, felt-tip pens	9608
	glue	3506
	eraser	4016920000
	corrective fluid	3824909790
HAMELIN	thoughtful and convenient notebooks, organizers under the well-known European brand Oxford	4820
Caran d'Ache	exclusive writing instruments, accessories and painting supplies	9608
WHSmith	watercolor paints, pencils	9608
	pencil cases	4202

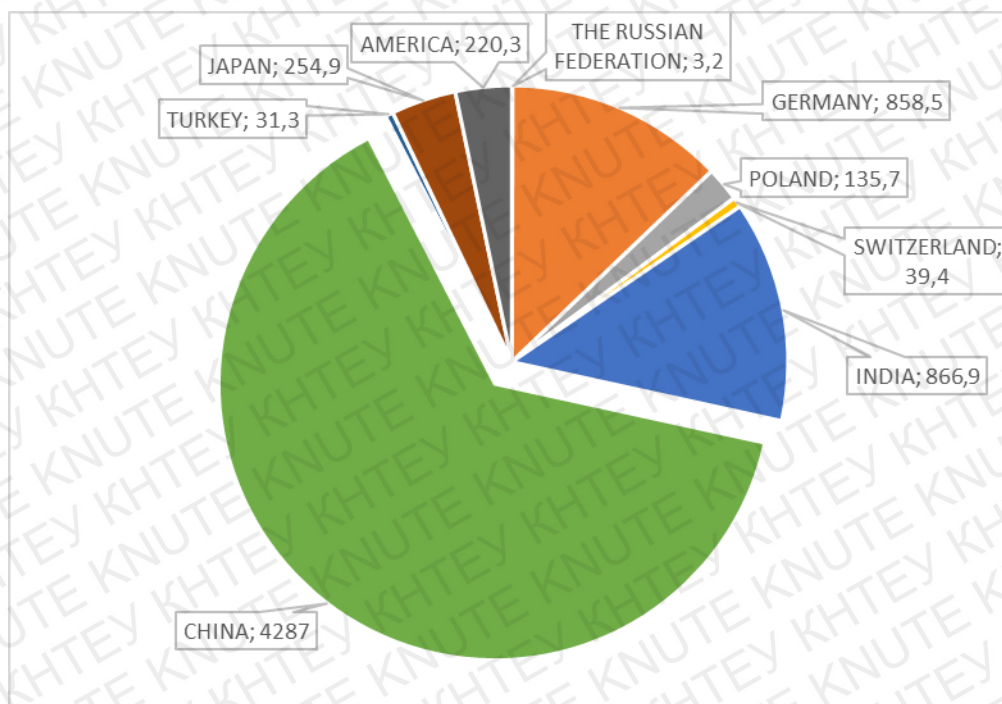
Annex B

Structure of export of ballpoint pens by country in 2019, thousand USD



Annex C

Structure of import of ballpoint pens by Country for 2019, thousand USD



Annex D

Symbols



Skull and Crossbones
Acute toxicity via oral, dermal, or inhalation



Flame Over Circle
Oxidising substances



Health Hazard
Aspiratory or respiratory hazard, carcinogenicity, mutagenicity



Environment
Hazardous to the environment



Exploding Bomb
Explosives, self-reactive substances, organic peroxides



Gas Cylinder
Compressed, liquefied, or dissolved gases



Flame
Flammable, pyrophoric, self-heating substances, water reactive



Corrosion
Corrosive, skin damage, eye damage









Exclamation Mark
May cause immediate health effect - eye, skin, respiratory





Signal word



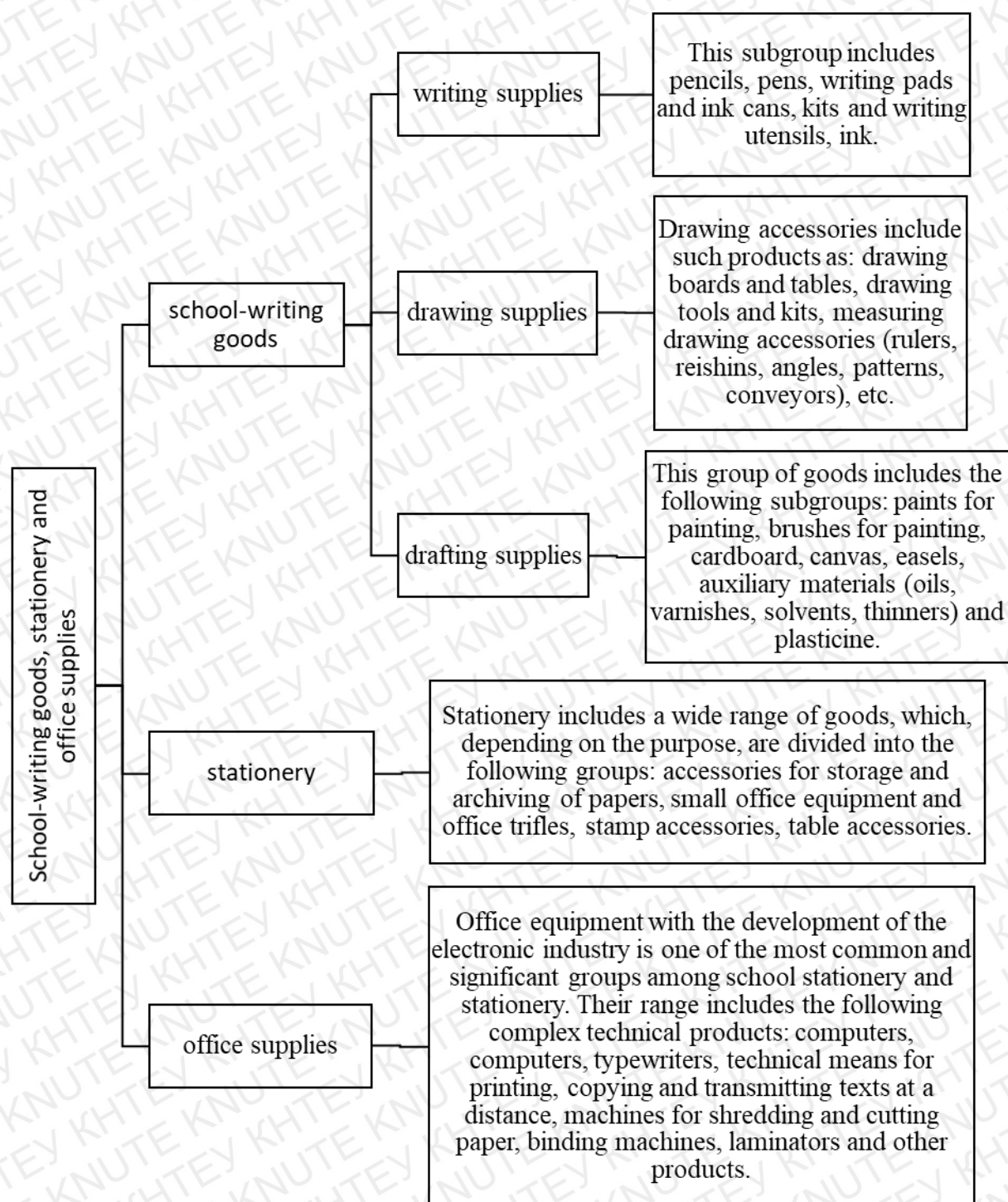
Examples of stationery intended for use in play

Stationery	Example
Blowing bubbles pens	
Colour pencils	
Felt tip pens	
Animal shaped pens	
Toy tubes of painting	
Pens with (removable) shaped ends	

Examples of stationery not regarded as toys

Stationery	Example
Gel pens	
Elaborate coloring and painting articles	
Pens and pencils having exclusively a functional writing purpose	
Pens and pencils with additional elements	

School-writing goods, stationery and office supplies as a group of non-food items



1 6		2 Відправник/Експортер № CH/0000000000 Caran d'Ache SA Chemin du Foron 19, Po Box 332 CH-1226 Thônex-Geneva Switzerland 000/0000/00000				1 ДЕКЛАРАЦІЯ		А МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ/ЕКСПОРТУ/ПРИЗНАЧЕННЯ UA100010/2020/000333			
		8 Одержувач № UA/0037193071 ТОВ "РОЗЕТКА. УА" 01103, м. Київ, бул. Дружби Народів, будинки 8-А Україна UA10037193071				3 Форми 1 1		4 Відв. спец. 1/0 Електронне декларування			
1 6		14 Декларант/Представник № UA/0037193071 ТОВ "РОЗЕТКА. УА" AA 268862 від 10.02.2010 UA10037193071				5 Всього т-ів 1		6 Всього місць 2		7 Довідковий номер Вн. №11335	
		18 Одержувач № UA/0037193071 ТОВ "РОЗЕТКА. УА" 01103, м. Київ, бул. Дружби Народів, будинки 8-А Україна UA10037193071				9 Особа, відповідальна за фінансове врегулювання № UA/0037193071 ТОВ "РОЗЕТКА. УА" 01103, м. Київ, бул. Дружби Народів, будинки 8-А UA10037193071		10 Країна перш. призн./ост. від. CH		11 Торг. країна/вироб. CH	
1 6		21 Ідентифікація і країна реєстрації транспортного засобу на кордоні AA4418BH UA				15 Країна відправлення/експорту Швейцарія		16 Країна походження		17 Код кр. відп./експ. a) CH b) 17 Код країни призн. a) b)	
		25 Вид транспорту на кордоні 30 Вид транспорту в межах країни 30 Місце навантаження/розвантаження				22 Валюта та загальна сума за разом USD 2285,00		23 Курс валюти 26,025600		24 Характер угоди 0 21 USD	
1 6		29 Митний орган видає/в'їзду UA100000 Київська митниця ДФС				32 Товар 1 № 96081010 00		33 Код товару		34 Код країни походж. a) CH b) 9	
		31 Вантажі місця та опис товарів 1. Автоматичні кулькові ручки з рідкими чорнилами синього кольору, пластиковий корпус білого кольору з гнучким кліпом, арт. 825.009 - 600 шт. Країна виробництва - CH Торговельна марка - Caran d'Ache Виробник - Caran d'Ache SA Див. доп.				35 Вага брутто (кг) 9		36 Вага нетто (кг) 8,58		37 ПРОЦЕДУРА 4000 ZZ00	
1 6		44 Додаткова інформація/Подані документи/Сертифікати і дозволи 0271 1 08.06.2020 0380 02.6.1702 02.06.2020 0730 Б/Н 08.06.2020 0861 Б/Н 08.06.2020 4100 1 02.05.2020				40 Загальна декларація/Попередній документ 1101/UA100200/2020/000333 20.06.2020/ 1		41 Додаткові одиниці виміру		42 Ціна товару 2285,0000	
		47 Нарахування платежів Вид Основа нарахування Ставка Сума СП 020 59468,50 0% 0,00 01 028 59468,50 20% 11839,70 01				43 Код МВБ 1		44 Код ДІ		45 Коригування 59468,50	
1 6		50 Приципал № Підпис: С МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ				46 Статистична вартість 59,46850		47 Додаткові одиниці виміру		48 Відстрочення платежів	
		51 Представник Місце і дата:				49 Реквізити складу		52 Митний орган (і країна) призначення		53 Митний орган (і країна) призначення	
1 6		52 Гарантія не дійсна для				54 Місце і дата: 01103, м. Київ, бул. Дружби Народів, будинки 8-А Підпис і прізвище декларанта/представника: Петрик Є.Г. +380500730813 nkozub@gmail.com		55 Митний орган (і країна) призначення		56 Митний орган (і країна) призначення	
		53 Митний орган (і країна) призначення				54 Місце і дата: 01103, м. Київ, бул. Дружби Народів, будинки 8-А Підпис і прізвище декларанта/представника: Петрик Є.Г. +380500730813 nkozub@gmail.com		55 Митний орган (і країна) призначення		56 Митний орган (і країна) призначення	

Continuation of Annex I

УКРАЇНА

(форма МД-6)

Доповнення №

1

до МД №

UA100010/2020/000333

Товар № 1 до графи 31:
Див. "електронний інвойс"
2. Місць - 2 СТ/2/картонна коробка
3. 0

Товар № 1 до графи 44:

4103 1

08.06.2020

ВІДМІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ

Печатка:

Місце і дата:

01103, м. Київ, бул. Дружби Народів,
будинки 8-А

Підпис і прізвище декларанта/представника:

Петрик Є.Г.

+380500730813

nkozub@gmail.com

КОНТРАКТ №1

м. Київ 02 травня 2020 р.

Компанія Caran d'Ache SA, Швейцарія, надалі продавець, в особі генерального директора Sergiu Japalau, який діє на підставі Статуту підприємства, який діє на підставі статуту, з однієї сторони, та ТОВ "РОЗЕТКА.УА" (Україна), надалі покупець, в особі відповідального за врегулювання фінансових питань Петрик Євгена Геннадійовича, на підставі статуту, (кожна окремо – «Страна», разом – «Сторони») уклали цей договір про наступне:

1. Предмет контракту

- 1.1. Предметом договору є імпорт кулькових ручок Caran d'Ache 825 Eco .
- 1.2. Продавець, компанія Caran d'Ache SA, зобов'язана надати партію кулькових ручок в обумовленому цим контрактом місці у кількості зазначеній у інвойсі та рахунку-фактурі, а покупець, ТОВ "РОЗЕТКА.УА, повинен сплатити 100% суми за товари.

2. Термін дії контракту

- 2.1. Цей контракт набуває чинності з дати його підписання сторонами (02 травня 2020 року) та діє протягом одного року (до 02 травня 2021 року).
- 2.2. Продавець зобов'язаний надати Покупцеві товар в обумовленому місці 02.07.2020 року.

3. Кількість і якість товару

- 3.1. Покупець купує товар або партії товару, якість якого повинна відповідати вимогам нормативних документів та вимогам підприємства, та підтверджуватись відповідним сертифікатом якості.
- 3.2. Покупець купує товар у кількості та асортименті, в одиницях виміру, прийнятих для товарів відповідного виду, визначених у накладних, рахунках (інвойсах та пакувальних листах) продавця.
- 3.3. Сертифікацією для даного контракту на товар є інвойс, який надається на кожну партію товару окремо.
- 3.4. Для даного Контракту кількість Товару буде відповідати 600 шт., документи, що це засвідчують: даний контракт, рахунок-фактура, інвойс та інші документи.
- 3.5. Відповідність товару заявленим вимогам Покупець перевіряє перед безпосереднім прийомом Товару на складі Продавця.
- 3.6. При не відповідності Товару Покупець має право звернутися з позовом до арбітражного суду протягом

CONTRACT №1

Kyiv, May 2, 2020

Caran d'Ache SA, Switzerland, hereinafter referred to as the Seller, represented by the General Manager Sergiu Japalau, acting on the basis of the Articles of Association, acting on the basis of the Articles of Association, on the one hand, and ROZETKA.UA LLC (Ukraine), hereinafter referred to as the Buyer, in the person responsible for the settlement of financial issues Petryk Eugene, on the basis of the statute, (each separately - "Party", together - "Parties") entered into this agreement as follows:

1. Subject of the contract

- 1.1. The subject of the agreement is the import of Caran d'Ache 825 Eco ballpoint pens.
- 1.2. The seller, Caran d'Ache SA, is obliged to provide a batch of ballpoint pens in the place stipulated by this contract in the amount specified in the invoice and invoice, and the buyer, LLC "ROZETKA.UA", must pay 100% of the amount for the goods.

2. Term of the contract

- 2.1. This contract enters into force on the date of its signing by the parties (May 2, 2020) and is valid for one year (until May 2, 2021).
- 2.2. The Seller is obliged to provide the Buyer with the goods in the agreed place on July 2, 2020.

3. Quantity and quality of goods

- 3.1. The buyer buys the goods or batches of goods, the quality of which must meet the requirements of regulatory documents and the requirements of the enterprise, and confirmed by the relevant quality certificate.
- 3.2. The buyer buys the goods in quantity and range, in units of measurement, accepted for the goods of the relevant type, defined in the invoices, invoices and packing lists of the seller.
- 3.3. The certification for this contract for the goods is an invoice, which is provided for each batch of goods separately.
- 3.4. For this Contract, the quantity of the Goods will correspond to 600 pieces, documents certifying it: this contract, invoice, invoice and other documents.
- 3.5. The Buyer checks the conformity of the goods to the stated requirements before the immediate acceptance of the Goods in the Seller's warehouse.
- 3.6. In case of non-compliance of the Goods, the Buyer has the right to file a claim with the arbitral tribunal

10 календарних днів.

4. Умови поставки

- 4.1. Замовлення на купівлю Товару Покупець надає Продавцю засобами факсимільного зв'язку або електронною поштою.
- 4.2. Умови поставки визначені у відповідності з міжнародними правилами тлумачення термінів **INKOTERM**.
- 4.3. Продавець зобов'язаний доставити товар до Покупця на умовах **FCA**.
- 4.4. Продавець зобов'язаний надати Товар Покупцеві в день визначений цим Контрактом.
- 4.5. Дострокова доставка Товару допускається.
- 4.6. Вантажоодержувачем Товару є ТОВ "РОЗЕТКА.УА", м. Київ, Україна.
- 4.7. На кожну поставку Постачальник видає Покупцю наступні документи:
- Рахунок-фактуру Постачальника - 3 екз.;
 - Інвойс – 2 екз.;
 - Специфікація – 1 екз.;
 - Пакувальний лист – екз.;
 - свідоцтво походження 2 екз.
- 4.8. Товар вважається. Зданим Постачальником і прийнятим Покупцем за відсутності розбіжності фактичних даних:
- За якістю - з даними свідоцтва якості та свідоцтва аналізу;
 - За кількістю - з даними рахунку-фактури, інвойсу.
- Приймання здійснюється на складі вантажовідправника.**
- 4.9. Покупець має право в 30 (тридцяти) - денний термін від дати приймання товару пред'явити Постачальнику рекламацию за кількістю товарів.
- 4.10. Продавець несе відповідальність за порушення строків поставки Товару, що спричинені з вини Продавця.

5. Ціна товару та загальна вартість Контракту

- 5.1 Ціна Товару складає 3,80 USD/шт.
- 5.2. Загальна сума Контракту по товарах складає 2285 USD.

6. Умови платежів

- 6.1. Покупець зобов'язується оплатити товар на умовах 100% передоплати.
- 6.2. Оплата за товар здійснюється банківським переказом на рахунок Постачальника у валюті договору.
- 6.3. Валюта договору – USD (долар).
- 6.4. Валюта платежу – USD(долар).
- 6.5. Всі витрати по банківським переказам за рахунок

within 10 calendar days.

4. Terms of delivery

- 4.1. The Buyer submits the order for the purchase of the Goods to the Seller by fax or e-mail.
- 4.2. Terms of delivery are defined in accordance with the international rules of interpretation of **INKOTERM** terms.
- 4.3. The Seller is obliged to deliver the goods to the Buyer under the **FCA**.
- 4.4. The Seller is obliged to provide the Goods to the Buyer on the day specified in this Contract.
- 4.5. Early delivery of the Goods is allowed.
- 4.6. The consignee of the Goods is **ROZETKA.UA LLC**, Kyiv, Ukraine.
- 4.7. For each delivery, the Supplier shall issue the following documents to the Buyer:
- Supplier's invoice - 3 copies;
 - Invoice - 2 copies;
 - Specification - 1 copy;
 - Packing list - copy;
 - certificate of origin 2 copies.
- 4.8. The goods are considered. Delivered by the Supplier and accepted by the Buyer in the absence of discrepancy of actual data:
- By quality - with the data of the certificate of quality and the certificate of analysis;
 - By quantity - with invoice data, invoice.
- Acceptance is carried out at the shipper's warehouse.**
- 4.9. The Buyer has the right within 30 (thirty) days from the date of acceptance of the goods to file a complaint to the Supplier for the number of goods.
- 4.10. The Seller is responsible for violations of the terms of delivery of the Goods caused by the fault of the Seller.

5. Price of goods and total cost of the Contract

- 5.1 The price of the goods is 3.80 USD / piece.
- 5.2. The total amount of the Goods Contract is 2285 USD.

6. Terms of payment

- 6.1. The buyer undertakes to pay for the goods on 100% prepayment.
- 6.2. Payment for the goods is made by bank transfer to the Supplier's account in the currency of the contract.
- 6.3. The currency of the contract is USD.
- 6.4. Payment currency - USD (dollar).
- 6.5. All costs of bank transfers at the expense of the Seller.

Продавця.

7. Умови приймання

- 7.1. Приймання товарів по кількості проводиться за товароспровідним документом, а за якістю по документах, які засвідчують якість (сертифікат якості).
- 7.2. Товар вважається прийнятим Покупцем, якщо у 10 (десяти) денний термін, з моменту передачі Товару, не надійшло письмової заяви від Покупця не надійде офіційна заява про інше.
- 7.3. Якість та кількість Товару Покупець погоджує відразу при прийомі його від Продавця.
- 7.4. У разі нестачі або наявності неякісного товару Продавець повинен якнайшвидше компенсувати чи замінити недоброякісний Товар на якісний.

8. Право власності. Ризики

- 8.1. Ризики випадкової втрати або пошкодження товару, купівля-продаж якого є предметом цього договору, переходять від Постачальника до Покупця згідно базису поставки.
- 8.2. Згідно базису поставки ризики переходять при передачі Товару Покупцеві на складі Продавця.

9. Права та обов'язки сторін. Санкції

- Окрім умов визначених у цьому договорі Продавець зобов'язаний:
- 9.1. Повідомляти Покупця про час, коли товар буде поставлений в його розпорядження, але не пізніше ніж за 5 робочих днів до його фактичного надходження.
- 9.2. По клопотанню Покупця допомогти останньому в отриманні документів, які видаються в державі Продавця чи державах виготівника, постачальника Товару, які необхідні Покупцю або вимагаються органами державної влади, управління країни Покупця.
- Покупець зобов'язаний:
- 9.3. Прийняти Товар у місці та в строк, вказаний у цьому контракті.
- 9.4. Розрахуватись за Товар та Послуги в порядку та на умовах, визначених цим контрактом.
- 9.5. У разі несвоєчасної поставки Товару з вини Продавця він сплачує штраф Покупцеві у розмірі 0,5% від суми несвоєчасно поставленого Товару. Штраф сплачується протягом 20 календарних днів з моменту отримання претензії Покупця.
- 9.6. У разі несвоєчасного розрахунку з вини Покупця за Товар він повинен сплатити штраф у розмірі 0,5% від суми несвоєчасного розрахунку за Товар. Штраф сплачується протягом 20 календарних днів з моменту отримання претензії Продавця.
- 9.7. Несвоєчасна поставка Товару чи несвоєчасний

7. Terms of admission

- 7.1. Acceptance of goods by quantity is carried out according to the commodity document, and by quality according to the documents certifying quality (quality certificate).
- 7.2. The Goods are considered accepted by the Buyer, if within 10 (ten) days from the date of transfer of the Goods, no written application has been received from the Buyer, no official statement will be received otherwise.
- 7.3. The Buyer agrees on the quality and quantity of the Goods immediately upon receipt from the Seller.
- 7.4. In case of shortage or availability of defective goods, the Seller must compensate or replace the defective goods with quality ones as soon as possible.

8. Property rights. Risks

- 8.1. The risks of accidental loss or damage to the goods, the purchase and sale of which is the subject of this agreement, pass from the Supplier to the Buyer according to the basis of delivery.
- 8.2. According to the basis of delivery, the risks are transferred when the Goods are transferred to the Buyer in the Seller's warehouse.

9. Rights and obligations of the parties.

Sanctions

- In addition to the conditions specified in this agreement The seller must:
- 9.1. Notify the Buyer of the time when the goods will be placed at his disposal, but not later than 5 working days before its actual receipt.
- 9.2. At the request of the Buyer to assist the latter in obtaining documents issued in the state of the Seller or the states of the manufacturer, supplier of the Goods, which are necessary for the Buyer or required by public authorities, management of the country of the Buyer.
- The buyer must:
- 9.3. Accept the Goods at the place and within the period specified in this contract.
- 9.4. Pay for the Goods and Services in the manner and on the terms specified in this contract.
- 9.5. In case of late delivery of the Goods due to the fault of the Seller, he pays a penalty to the Buyer in the amount of 0.5% of the amount of late delivery of the Goods. The fine is paid within 20 calendar days from the date of receipt of the Buyer's claim.
- 9.6. In case of late payment due to the Buyer's fault for the Goods, he must pay a fine of 0.5% of the amount of late payment for the Goods. The fine is paid within 20 calendar days from the date of receipt of the Seller's

розрахунок не звільняє Сторони від виконання умов цього контракту.

10. Форс-мажорні обставини

Сторони не несуть відповідальності за невиконання умов контракту, якщо таке невиконання було спричинене обставинами форс-мажор.

До форс-мажор обставин Сторони домовились відносити наступні обставини: військові дії, війна, стихійні лиха, ембарго, страйки на територіях, пов'язаних із виконанням умов контракту, відміна торгів на Українській фінансовій торговій біржі, та викликана цим, неможливість купити необхідну валюту для розрахунку по контракту, та інші непередбачувані природні чи техногенні обставини.

Після припинення дії форс-мажор обставин Сторони повинні узгодити відновлення поставки партії (партій) Товару.

11. Інші умови

11.1. Все що виникає між сторонами розбіжності і суперечки, неврегульовані шляхом безпосередніх переговорів, вирішуються Міжнародним Комерційним Арбітражним судом.

11.2. Засідання Арбітражного суду будуть проводитися за місцем знаходження Арбітражного суду. Кількість арбітрів Арбітражного суду – один.

11.3. Арбітражний процес буде вестися українською мовою.

11.4. Рішення Арбітражного суду буде остаточним, сторони цього договору зобов'язуються його виконати.

11.5. Всі зміни, доповнення до цього договору дійсні тільки в тому випадку, коли і вони оформлені в письмовому вигляді і є підписи і печатки обох сторін.

11.6. Цей договір набирає чинності з дня його підписання сторонами і діє до 31.08.2019. Якщо до указанного терміну сторони не закінчать фінансові взаєморозрахунки, то цей контракт діє до повного взаєморозрахунку сторін.

11.7. Договір може бути розірваний достроково:

- За згодою сторін після повного розрахунку;
- Однією із сторін у разі невиконання або неналежного виконання другою стороною своїх обов'язків по договору після повного відшкодування збитків і сплати штрафних санкцій винною стороною.

11.8. Сторони погодили можливість укладення договору за допомогою факсимільного зв'язку.

Факсимільний варіант договору визнається сторонами, які мають юридичну силу і є обов'язковим для виконання після підписання обома сторонами.

11.9. Цей договір складено в 2-х екземпляр на

claim.

9.7. Untimely delivery of the Goods or late payment does not release the Parties from fulfilling the terms of this contract.

10. Force majeure

The parties are not liable for non-performance of the contract, if such non-performance was caused by force majeure.

The parties agreed to force majeure the following circumstances: hostilities, war, natural disasters, embargoes, strikes in the territories related to the fulfillment of the terms of the contract, cancellation of trading on the Ukrainian Financial Trade Exchange, and the resulting inability to buy the necessary currency for settlement under the contract, and other unforeseen natural or man-made circumstances.

Upon termination of force majeure, the Parties shall agree to resume the delivery of the consignment (s) of the Goods.

11. Other conditions

11.1. All disputes and disputes between the parties, which are not resolved through direct negotiations, are resolved by the International Commercial Arbitration Court.

11.2. Meetings of the Arbitration Court will be held at the location of the Arbitration Court. The number of arbitrators of the Arbitration Court is one.

11.3. The arbitration process will be conducted in Ukrainian.

11.4. The decision of the Arbitration Court will be final, the parties to this agreement undertake to comply with it.

11.5. All changes, additions to this agreement are valid only if they are made in writing and have the signatures and seals of both parties.

11.6. This agreement enters into force on the date of its signing by the parties and is valid until 31.08.2019. If the parties do not complete the financial settlements by the specified deadline, this contract is valid until the full settlement of the parties.

11.7. The contract may be terminated early:

- By agreement of the parties after full settlement;
- One of the parties in case of non-performance or improper carrying out by the other party of its obligations under the contract after full compensation of damages and payment of penalties by the guilty party.

11.8. The parties agreed on the possibility of concluding an agreement by facsimile. The facsimile version of the contract is recognized by the parties, which have legal force and are binding after signing by both parties.

11.9. This agreement is made in 2 copies in Ukrainian and Polish, the Polish and Ukrainian versions of the

українській та польській мовах, польський і український варіант договору ідентичні. 1-й екземпляр переданий для виконання Постачальнику, 2-й - Покупцеві.

11.10. Сторони контракту не мають права передати ці права і зобов'язань за даним договором третім особам без попереднього письмового узгодження з іншою стороною.

12. Юридичні адреси, реквізити і підписи Сторін

Продавець / Buyer

Caran d'Ache SA

Адреса: Chemin du Foron 19

Po Box 332

CH-1226 Thônex-Geneva

Switzerland

Tel./Fax: +41 (0) 848 558 558

Покупець/ Customer

ТОВ "РОЗЕТКА. УА"

Адреса: 01103, м. Київ,

бул. Дружби Народів, будинок 8-А

Україна

Код ЄДРПОУ: 37193071

Tel./Fax: +380500730813

agreement are identical. The 1st copy is given for execution to the Supplier, the 2nd - to the Buyer.

11.10. The parties to the contract have no right to transfer these rights and obligations under this agreement to third parties without prior written consent of the other party.

12. Legal addresses, details and signatures of the Parties

Seller / Buyer

Caran d'Ache SA

Address: Chemin du Foron 19

Po Box 332

CH-1226 Thônex-Geneva

Switzerland

Tel./Fax: +41 (0) 848 558 558

Customer

LLC "ROZETKA. UA"

Address: 01103, Kyiv,

bul. Drujby Narodiv, house 8-A

Ukraine

USREOU code: 37193071

Tel./Fax: +380500730813

Caran d'Ache SA
Chemin du Foron 19, Po Box 332, CH-1226 Thônex-Geneva, Switzerland

Date 08.06.2020

Packing list № 1
(according to the Invoice № 02.6.1702 dated 08.06.2020)

Goods	Qty, pcs.	Number of seats, packaging	Net weight, kg	Gross weight, kg
Ballpoint pens article 825.009	600	2 cardboard boxes	8,58	9,00

Director

Sergiu Japalau

Custom Invoice

Date 8/6/2020


INVOICE NO: 02.6.1702

Caran d'Ache SA
Chemin du Foron 19
Po Box 332
CH-1226 Thônex-Geneva
Switzerland

Qty	Items No.	Description	Unit Price	Line total
600	Ballpoint pens	Ballpoint pens, made from Switzerland	3.80	2285.00
TOTAL				2285.00 USD

Terms of delivery: FCA Kiev

Annex M

1 Отправитель (наименование, адрес, страна) Absender (Name, Anschrift, Land) Caran d'Ache SA Chemin du Foron 19, Po Box 332, CH-1226 Thônex-Geneva Switzerland		Международная товарно-транспортная накладная Internationaler Frachtbrief Данная перевозка, несмотря на то, что она осуществляется в соответствии с условиями Конвенции о договоре международной			
2 Получатель (наименование, адрес, страна) Empfänger (Name, Anschrift, Land) ТОВ "РОЗЕТКА. УА" 01103, м. Київ, бул. Дружби Народів, будинок 8-А Україна		16 Перевозчик (наименование, адрес, страна) Frachtführer (Name, Anschrift, Land) AA4418BH		Diese Beförderung unterliegt trotz einer gegenteiligen Abmachung den Bestimmungen des Übereinkommens über den Beförderungsvertrag im	
3 Место разгрузки груза Auslieferungsort des Gutes Место/Ort Страна/Land Україна		17 Последующий перевозчик (наименование, адрес, страна) Nachfolgende Frachtführer (Name, Anschrift, Land)			
4 Место и дата погрузки груза Ort und Tag Übernahme des Gutes Место/Ort Страна/Land Швейцарія Дата/Datum		18 Оговорки и замечания перевозчика Vorbehalte und Bemerkungen der Frachtführer			
5 Прилагаемые документы Beigefügte Dokumente Рахунок-фактура № 02.6.1702 від 02.06.2020					
6 Знаки и номера Kennzeichen und Nummern	7 Количество мест Anzahl der Packstücke	8 Род упаковки Art der Verpackung	9 Наименование груза Bezeichnung des Gutes	10 Статист № Statistik-Nr.	11 Вес брутто, кг Bruttogew., kg
2 картонні коробки кулькові ручки					9,00
13 Класс Klasse	Цифра Ziffer	Буква Buchstabe	ДОПОГ ADR		
13 Указания отправителя (таможенная и прочая обработка) Anweisungen des Absenders (Zoll- und sonstige amtliche Bearbeitung)			19 Подлежит оплате Zu zahlen vom:	Отправитель Absender	Валюта Währung
			Ставка Fracht Скидки Ermäßigungen Разность Zwischensumme Надбавки Zuschläge Дополнительные сборы Nebengebühren Прочие Sonstiges Итого к оплате Zu zahlende Ges.-Summe		
14 Возврат Rückerstattung					
15 Условия оплаты Frachtzahlungsanweisungen Франко Frei Нефранко Unfrei FCA Київ			20 Особые согласованные условия Besondere Vereinbarungen		
21 Составлен в Ausgefertigt in Київ			Дата am 08.06.2020 р.		24 Груз получен Gut empfangen Дата Datum
22			23		Am „___“ 20___ Прибытие под погрузку min. Ankunft für Beladung Min. Убытие min. Abfahrt Min. Подпись и штамп получателя Unterschrift und Stempel des Empfängers
Подпись и штамп отправителя Unterschrift und Stempel des Absenders					

Annex N

Exporter (Name, address and country) Caran d'Ache SA Chemin du Foron 19, Po Box 332, CH-1226 Thônex-Geneva Switzerland		Certificate of Origin Chamber of Commerce and Industry of Switzerland Corso Elvezia 16 Casella postale 5399 6901 Lugano (Designated as an issuing authority by the Government) Phone: <u>+41 91 911 51 11</u> · Email: <u>info@cc-ti.ch</u> Website: <u>https://www.sihk.ch</u>		
Consignee/Importer (Name, address and country) LLC "ROZETKA. UA" Address: 01103, Kyiv, bul. Drujby Narodiv, house 8-A Ukraine				
Exporter's membership number				
Particulars of transport (as far as known) CMR № w/n from 08.06.2020				
Marks and numbers	Number and kind of packages	Description of goods	Gross weight or other quantity	
01-----02 CARAN D'ACHE SA	02 CARTONS	BALLPOINT PENS, MADE IN SWITZERLAND TRADEMARK: «CARAN D'ACHE »	300 PIECES (9.00 KG)	
Other information It is hereby declared that the above mentioned goods originate in: Exporter's signature ----- Name ----- Designation ----- Stamp ----- Company ----- Place ----- Switzerland Date 08.06.2020			It is hereby certified that to the best of my knowledge and according to the documents produced before me this declaration appears to be correct. Authorized signatory Place and date of issue Stamp <u>Chamber of Commerce and Industry of Switzerland</u> Certifying body	

Caran d'Ache SA
Chemin du Foron 19, Po Box 332, CH-1226 Thônex-Geneva, Switzerland

Date 08.06.2020

SPECIFICATION № 1
(according to the Invoice № 02.6.1702 dated 08.06.2020)

Goods	Qty, pcs.	Number of seats, packaging	Net weight, kg	Gross weight, kg	Price, USD
Ballpoint pens article 825.009	600	2 cardboard boxes	8,58	9,00	3,80

Director

Sergiu Japalau

**SPECIALIZED LABORATORY ON EXAMINATIONS AND RESEARCH OF
THE STATE CUSTOMS SERVICE**

Ukraine, 04073, Kyiv city, STEPAN BANDERY AVENUE, house 8, building 8

CONCLUSION № 647717-2020

Created on June 20, 2020

1. Customer: Kyiv City Customs SCS, letter from 19.06.2020 №19-06/2020.

2. Object of examination and registration number: according to the resolution on appointment of commodity science expert examination from 20.06.2020 in the case of violation of customs rules №647717-2020/1: ballpoint pens Caran d'Ache 825 Eco, article 825.009, country of production: Switzerland - 600 pcs.

3. Enterprise / citizen: LLC "ROZETKA. UA", 01103, Kyiv, bul. Drujby Narodiv, house 8-A, Ukraine.

4. Manufacturer:

- Caran d'Ache 825 Eco - Caran d'Ache SA;
- YES "Capital" – Yes;
- Wilhelm Buro - Heidelberg Germany.

5. Act on sampling (samples) of goods: absent.

6. Supporting documents (copies):

- Resolution on appointment of examination № 647717-2020 / 1 of June 20, 2020;
- inspection report № 647717 dated June 20, 2020;
- customs declaration UA100010/2020/000333 dated June 20, 2020;
- invoice 02.6.1702 dated June 2, 2020;
- packing list № 1 dated June 8, 2020;
- foreign trade agreement (contract) № 1 dated May 2, 2020;
- certificate of origin dated June 8, 2020;
- Addendum to the foreign trade agreement (specification) № 1 of March 20, 2020.

7. Rationale and purpose of the request: establishing the value of objects in the case of violation of customs regulations.

8. Tasks for research:

- do the objects submitted for examination have signs of their use?
- what is the cost of items submitted for examination, as of 20.06.2020?

9. Research:

9.1. Description of samples of goods: samples of goods for research were received in 6 cardboard boxes under customs security 138 № 167 (seal). On the box there is a paper tag of the Kyiv Customs SFS "Department of proceedings on violations of customs rules" with the number of the case on violation of customs rules and a description of the items submitted for examination.

The integrity of the packaging is not violated. When opening the package, ballpoint pens Caran d'Ache 825 Eco - 600 pcs., ballpoint pens YES "Capital" - 240 pcs., ballpoint pens Wilhelm Buro WB157 - 720 pcs. with marking of manufacturers.

9.2. Research methods: organoleptic, analytical, measuring.

9.3. Research results: according to the results of external inspection and according to the information obtained from the Internet (sites: www.kanzexpert.com, www.rozetka.ua, <https://mixcolor.ua>), the product is identified as automatic ballpoint pens with liquid ink. It is established that the ballpoint pens have no signs of use.




The expert assessment of the value of goods is based on the methodological approach to determining the market value of goods, given in the guidelines. Currently, there are three methods: cost, revenue and the method of analogues (comparative).

To determine the value of the samples submitted for research, the method of analogues was used, based on the comparison of the evaluated products, their consumer properties with similar goods, the value of which is determined on the basis of current prices in the Ukrainian market.

Information on the cost of goods was obtained from the Internet (sites: www.kanzexpert.com, www.rozetka.ua, <https://mixcolor.ua>).

The description of the goods and samples-analogues submitted for research, their characteristics, cost are given in the table.

Table

Criteria and indicators of identification	Sample №1	Sample №2	Sample №3
			
Trademark	Caran d'Ache	Yes	Wilhelm Buro
Name of the manufacturer's company	Caran d'Ache SA	Yes	Heidelberg Germany
Country of origin	Switzerland	UK	Germany
Production date	28.01.2020	06.08.2019	-
Shelf life	3 years	3 years	2 years
Storage conditions	Store in a dry place at 0 ° C to + 30 ° C, prevent direct sunlight	Store in a dry place at 0 ° C to + 30 ° C, prevent direct sunlight	Store in a dry place at 0 ° C to + 28 ° C, prevent direct sunlight
Type of ballpoint pens	automatic	automatic	automatic
Case material	Plastic+ flexible clip	Plastic+metal clip	Metal + metal clip
Rod length, mm	127	117	127
Writing node size / line thickness, mm	0,7	0,7	0,7
The state of the writing node in the working position	does not move while writing	does not move while writing	does not move while writing
The protrusion of the writing node in working order, mm	4,0	3,8	3,5
The state of the retractable writing node is idle	Not protruding beyond	Not protruding beyond	Not protruding beyond
Removing the cap from the pen case under its own weight	-	-	-
Durability on impact (the state falling from a height of 1 m to a wooden surface)	No damage	No damage	No damage

Condition of operation of the sliding mechanism	Unchanged	Unchanged	Unchanged
External defects	missing	missing	missing
Compliance with the sample-standard	the same	the same	the same
Price, UAH:			
online store "Rozetka"	110,00	98,00	115,68
online store "KanzExpert"	120,00	109,00	108,70
online store "Mixcolor"	99,50	108,70	124,57
Average price, UAH	109,85	108,25	113,70
Total cost, UAH	65910,00	25980,00	81864,00

As a result of the commodity examination of ballpoint pens, which were found as objects in the case of violation of customs rules in accordance with Article 476 of the Customs Code of Ukraine, it is established:

- the sample with the marking designation "Caran d'Ache 825 Eco ballpoint pen" is a ballpoint pen, plastic white body, with a flexible clip and blue ink, writing knot 0,7 mm, according to these criteria has an average market value – 109,85 UAH. (109,85x600 = 65910,00 UAH).

10. Conclusion:

For violation of customs rules, in accordance with Art. 472 TCU, the citizen was fined 100 percent of the value of these goods, ie 65910,00 UAH. With the confiscation of ballpoint pens as objects of permanent residence.

11. REFERENCES:

1. Закон України «Про ціни та ціноутворення» від 21.06.2012 № 5007-VI (зі змінами та доповненнями).
2. Національний стандарт № 1 «Загальні засади оцінки майна і майнових прав», затверджений постановою Кабінету Міністрів України від 10.09.2003р. №1440.
3. Методичні рекомендації «Оцінка конфіскованого та іншого майна, що переходить у власність держави» Міністерство юстиції України, Київський науково-дослідний інститут судових експертиз, Київ, 2011.
4. Постанова Кабінету Міністрів України від 25.08.1998 №1340 «Про Порядок обліку, зберігання, оцінки конфіскованого та іншого майна, що переходить у власність держави, і розпорядження ним».

Note. The results of research are valid for the provided samples of goods.

Expert

Gennady Kovalenko

**Head of the Department of Commodity,
Engineering and Forensic Examination**

Andrew Mishchenko