

FINAL QUALIFICATION WORK

On the topic:

**«Customs risk management of electric vehicles import according to
international standards»**

2nd year student of 10m group

Specialty 076 “Entrepreneurship,
Trade and Stock Exchange Activity”
Specialization “Customs Affairs”

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Kyiv 2020

АНОТАЦІЯ

Мельник Д. О. Управління митними ризиками при імпорті електромобілів згідно міжнародних стандартів.

У випускній кваліфікаційній роботі проаналізовано стан ринку, обсяги імпорту електромобілів в Україну. Досліджено міжнародний досвід управління ризиками при імпорті електромобілів. Розглянуто основні технічні параметри електромобілів, які впливають на їх ціну, а також процедуру проведення оцінки відповідності. Висвітлено порядок проведення митної експертизи та здійснення митного оформлення електромобілів, використовуючи систему управління ризиками. Розроблено профілі ризику, які використовують при імпорті електромобілів. Визначено код електромобілів згідно з УКТЗЕД, проаналізовано правильність визначення митної вартості, повноту нарахування митних платежів та митне оформлення електромобілів, що імпортувалися в Україну згідно з митною декларацією.

Ключові слова: електромобілі, експертиза, митне оформлення, митна вартість, митні платежі, імпорт, код УКТЗЕД, система управління ризиками, таргетинг, профілі ризику.

ANNOTATION

Melnyk D. O. Customs risk management of electric vehicles import according to international standards.

The state of the market, as well as volumes of electric cars import to Ukraine are analyzed in the final qualifying work. The international experience on risk management of electric cars import is investigated. The main technical parameters of electric vehicles affecting their price, as well as the procedure for conformity assessment are considered. The procedure of customs examination and customs clearance of electric vehicles using the risk management system is covered. Risk profiles have been developed, which can be used during the electric vehicles import. The code of electric vehicles according to UCGFEA is determined, the correctness of customs valuation, completeness of accrual of customs payments and customs clearance of electric vehicles imported to Ukraine according to the customs declaration are analyzed.

Keywords: electric vehicles, examination, customs clearance, customs value, customs payments, import, UCGFEA code, risk management system, targeting, risk profiles.

ABBREVIATIONS

ASaur – Automated Risk Analysis and Management System

ASCC – Automated System of Customs Clearance

BEV – battery electric vehicles

BMW – Bayerische Motoren Werke AG (company)

CCU – Customs Code of Ukraine

CD – customs declaration

CIS – Customs Information System

CMU – cabinet of Ministers of Ukraine

CO² – carbon dioxide

COVID-19 – COronaVirus Disease 2019

DSTU – State Standard of Ukraine

EU – European Union

EUR – euros

EV – electric vehicle

ISO – International Standard Organization

KRIFE – Kyiv Research Institute of Forensic Expertise

Li-Ion – Lithium-ion

MFU – Ministry of Finance of Ukraine

MP – method of payment

NBU – National Bank of Ukraine

PCD – preliminary customs declaration

PHEV – plug-in hybrid electric vehicle

Q2 – second quarter

RMS – risk management system

RMS – risk management system

SCS – State Customs Service

SCSU – State Customs Service of Ukraine

SDS – compute unified device architecture

SUV – sport utility vehicle

TM – trademark

UAH – Ukrainian hryvnia

UCC – Union Customs Code

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

UK – United Kingdom of Great Britain and Northern Ireland

UkrSEPRO – state certification system of Ukraine

USA – United States of America

USD – United States dollars

VAT – value added tax

VIN – vehicle identification number

VW – VOLKSWAGEN (company)

WCO – World Customs Organization

WTO – World Trade Organization

WV – wheeled vehicle

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INTRODUCTION

Topic actuality. Overall, world market demand for traditional cars is constantly declining – the main reason is probably the decrease of the consumer confidence index based on trade wars and geopolitical tensions in the international market. The year 2018 was the first in several decades to demonstrate the negative dynamics in traditional car sales. The landscape of the market is changing, forcing manufacturers to adapt. Due to the pandemic and the its economic impact, corporations have to rethink their 2020 sales plans.

The experts highlight the major drivers of the motor vehicle industry increased risks: increased market segmentation due to increased requirements of environmental legislation; overall slowdown in economic development; trade wars; decrease of purchasing ability of consumers; consequences of a pandemic [1].

Constant growth of fuel prices and the environment impact of traditional fuel vehicles have opened doors for alternate fuel vehicles to the world automotive market. Growing interest of consumers to hybrid or battery-powered vehicles is expected to drive the market.

The object is electric vehicles imported to Ukraine.

The subject is criteria, methods and means of EV's import using the risk management system, customs valuation and customs clearance of EV import.

Purpose of the paper (project) is analysis of expert examination and customs clearance, customs valuation and customs taxation of electric vehicles import using the risk management system.

To achieve the mentioned above purpose, the following tasks should be solved in the paper:

- to analyze world market of electric vehicles;
- to study legislation documents regulated CRM of EV's import;
- to analyze assortment and conformity assessment procedure of EV's import;
- to conduct a commodity science expert examination of EV's for customs purposes;

- to analyze customs valuation and customs taxation of EV's import;
- to study risk targeting during electric vehicles importation;
- to analyze customs clearance of EV's import using the RMS.

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

The final qualifying paper scientific originality. The commodity science expert examination of electric vehicles for customs purposes have been conducted; risk profiles have been developed.

Obtained results practical value. The result of the examination of commodity science of electric vehicles, risk profiles, description of methods of confirmation of customs value and country of origin of electric vehicles can be used by the State Customs Service to improve the risk management system.

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 electric vehicles imported to Ukraine" (Kyiv, KNUTE, June 18, 2020). According to the results of the research, an article was published in the collection of scientific articles of students: Melnyk D. O. Commodity science auto-expert examination of electric vehicles imported to Ukraine / Митна справа : зб. наук. ст. студ. – К. : КНТЕУ, 2020. – С. 230-238.

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 49 pages. The paper contains 8 tables, 9 figures. The list of references includes 60 items. 14 annexes are added to the paper and placed on 34 pages.

CHAPTER 1

THEORETICAL BACKGROUND OF CUSTOMS RISK MANAGEMENT OF ELECTRIC VEHICLES IMPORT

1.1 World market of electric vehicles

Global interest in climate change, its impact on the environment and society as a whole is constantly high. Countries around the world are increasingly acknowledging the shift that's needed from a fossil fuel-driven economy to one that is sustainable, green and attempts to mitigate climate change.

Electric cars are predicted to be the next disruptive market force for transportation and technology. They have the potential to revolutionize how energy is used, created and redirected. Electric cars are one solution to the negative environmental impact of conventional cars. However, they have also proven to have many more benefits to society.

In 2019, the number of light electric vehicles globally reached 2 264 400 units, 9 % higher than for 2018. This is a clear deviation from the growth rates of the previous 6 years, which were between 46% and 69% [1].

The reasons for this shift are due to the decrease in sales in the second half of 2019 in the two largest markets, China and the USA.

But even with the stagnant growth in the two largest markets, global EV sales still grew, largely in part to Europe, which saw 44% growth. This could be attributed to the introduction of “Worldwide Harmonized Light-Duty Vehicles Test Procedure”, along with changes in national vehicle taxation and grants [2].

In 2019, Europe secured 60 billion euros in investments to produce EVs and batteries – 19 times more than in 2018. Guided by CO² reduction targets, EU industry and governments pay 3.5 times more attention to the production of electric vehicles and batteries in Europe than in China.

The industry geared up to meet the 95 gCO²/km targets for 2020/2021. In 2019, over 30 new and improved BEV/PHEV models were introduced, which will push EV sales in this year and the next.

Amid COVID-19, the outlook for 2020 global EV sales becomes more difficult. The preliminary EV sales data for January and February is very positive in Europe, encouraging in the USA, but dismal in China, where the total vehicle market was down 80% in February. If quarantines and factory closures continue into Q2, insufficient parts supply affects the global car industry during a longer period [3].

According to the *Global EV Outlook 2020* [2], Sales of electric cars topped 1.5 million pieces globally in 2019, surpassing 2018 – already a record year – to boost the stock to 4.79 million electric cars.

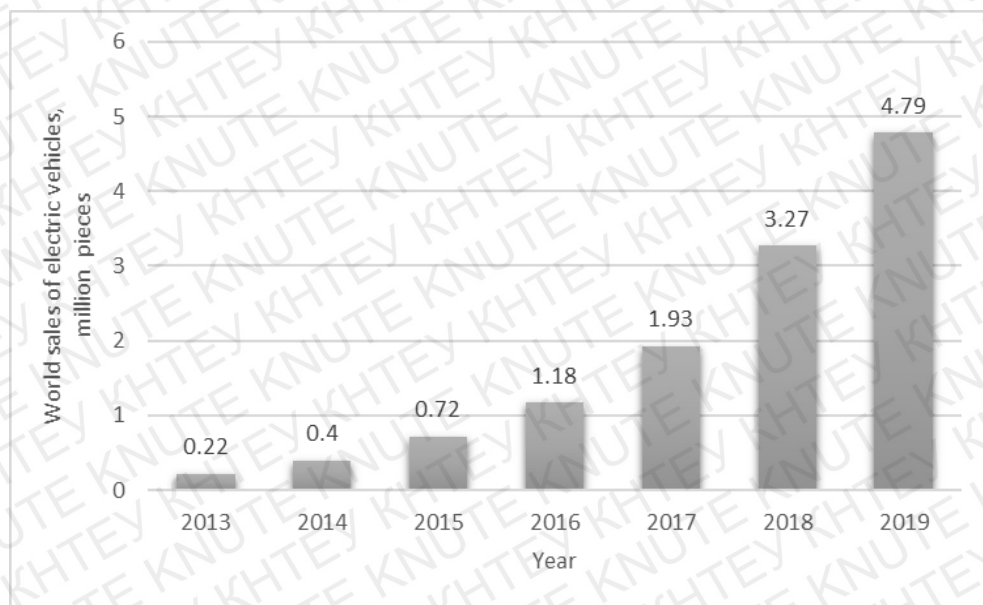


Fig. 1.1. Global electric vehicles stock, 2013-2019 [4]

In absolute terms, China remained the world's largest EV market, with 2.3 million electric vehicles in active use. To put that into perspective, that's nearly half (45%) of the global stock of EVs. Europe and the US are relatively far behind with 1.2 and 1.1 million EV's respectively.

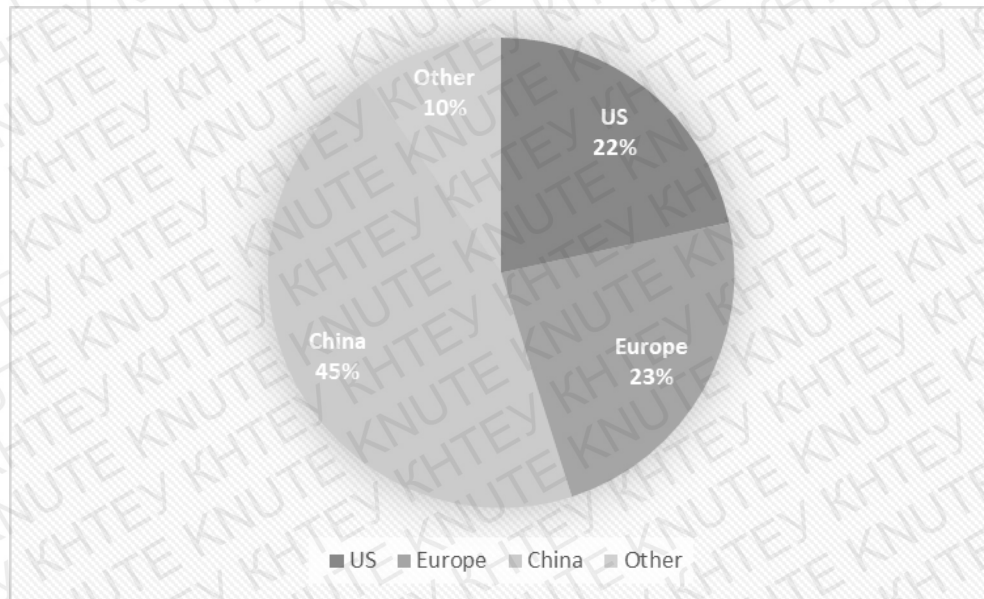


Fig. 1.2. Electric vehicles units by area [4]

But when it comes to relative terms, the situation in Europe is looking a lot more positive. While only 5.2% of China's vehicles are electric, Norway has 56% of its vehicles running on electricity in 2019. The runners up Iceland and Netherlands have reached 25.5% and 15% EV penetration, respectively.

Globally, traditional auto vehicles are among the major reasons for air pollution and as the result many governing bodies impose stringent emission regulations on automobile manufacturers to lower the emissions from vehicles. Major developing countries are providing incentives to electric or hybrid car buyers by offering them tax exemption, free charging facilities and free parking. Many governments have declared plans to stop the sale of diesel and gasoline cars for decades to come. In particular, Norway plans to completely stop selling combustion engines by 2025, and Sweden and Denmark will join it by 2030 (banned hybrids from 2035 as well) [5].

In recent years, the number of imported electric vehicles in Ukraine has increased significantly. It can be caused by the following factors:

- 1) Traditional fuel prices growth.
- 2) Infrastructure development, namely the mass installation of charging stations and the opening of specialized service centers.

3) State loyalty to electric vehicles import: the import of electric vehicles was exempted customs duties (in 2016) and later VAT (in 2017).

Ukraine is in the top 12 European countries by total amount of electric vehicles. The country is also in the top five European countries by growth in the number of electric vehicles in the first seven months of 2019, according to market research firm IRS Group. The country's total number of electric vehicles grew by 37 percent since the start of the year [6].

In March 2020, 409 electric vehicles were registered in Ukraine, which is one third more than a month earlier. Only 53 of registered electric vehicles were new (36% more than in March 2019). In total, according to the results of the first quarter of 2020, 1.7 thousand cars were cleared and registered in Ukraine, which is one third more than in the same period last year [7].

The Nissan Leaf remained the top-selling electric vehicle in Ukraine in 2019, controlling over half of the market, according to the Federation of Employers of the Automotive Industry. About 25% of the electric cars that Ukrainians are buying are four years old, according to the Association of Electric Vehicles Market Participants. Vehicles that are one year old and less than a year old comprise 7 and 6% of the market, respectively. Still, new car imports and the more upscale segments of the market are slowly gaining. Tesla's total market share is improving, reaching 12,4% percent in the first half with its Model S, the next one is BMW with 6% and Renault with 5% of the market. Fiat overtook Mercedes-Benz for fifth place in terms of brands purchased, according to Federation statistics [8].

The dynamics of the electric vehicles import to Ukraine in 2015-2019 is shown on the figure 1.3. We can see from the data of the figure 1.3 that the import of passenger electric vehicles increased almost 25 times in 5 years from 288 to 7012 pieces yearly.

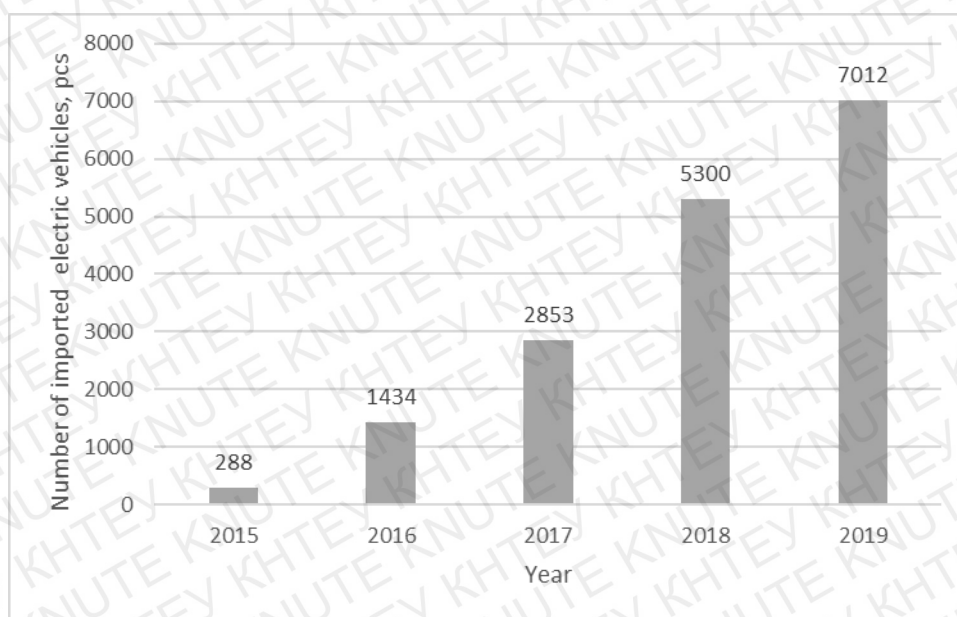


Fig. 1.3. Dynamics of electric vehicle import to Ukraine in 2015-2019 [8]

Analyzing the data provided by the national statistics official website (fig. 1.4), we can see that in 2019 electric vehicles were mostly imported from North America – 4801 electric vehicles. The second place was taken by Asia with 4201 pieces imported. 1845 cars were imported from Europe. Thus, America accounted for 44% of Ukraine's imports of electric vehicles, Asia – 39% and Europe – 17%.

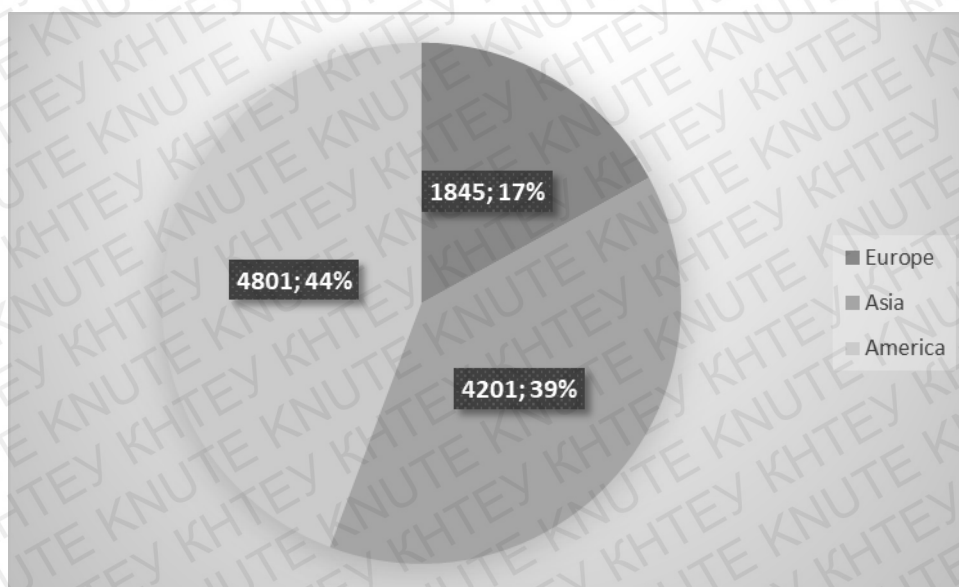


Fig. 1.4. Imports of electric vehicles by continent in 2019 [8]

Analyzing the data provided by the official website of national statistics, we can see that in 2019 most cars were imported from North America - 4801 electric

vehicles. The second place was taken by Asia - 4201 pieces. 1845 cars were imported from Europe. Thus, America accounted for 44% of Ukraine's imports of electric vehicles, Asia – 39% and Europe – 17%.

In Europe, the largest car was imported from Germany. German electric cars are the introduction of the BMW i3, which became the second most popular electric car in Ukraine. Asian countries mainly supplied low-cost electric vehicles such as the Nissan Leaf.

Only 2 electric vehicles were exported last year. This is due to the absence of a national manufacturer of electric transport.

Thus, as a result of the analysis of the world market of electric cars, we came to the conclusion that the total number of electric cars in the world is growing exponentially. The largest number of electric cars is in China - 2.3 million units, which is 50% of their total volume in the world. The analysis of the Ukrainian market of electric vehicles showed that their imports have increased 25 times over the past 5 years, which demonstrates the positive dynamics of development of the electric vehicle industry in Ukraine.

1.2 International approach to customs risk management of electric vehicles import

Having the high number of exports, imports and transit transactions, Customs administrations daily face the challenge of facilitating the movement of passengers and cargo while applying controls to detect Customs fraud and other offences [9]. As a consequence, many Customs administrations apply risk management systems to determine which persons, goods and means of transport should be examined and to what extent. Risk management offers undeniable benefits for the international customs community, which must continually improve its efficiency, effectiveness and performance, and be increasingly transparent, accountable and professional.

Indeed, customs administrations are evolving inside an economic world in continuous growth, and face a set of challenges. They must carry out their main tasks of revenue collection and protection of society, while facilitating the flow of legitimate trade. These jurisdictions are also required to provide better results based on current resources or even lower. Managing customs activities using risk management helps to meet these expectations by moving away from traditional customs control methods, based on random criteria that fail to meet current trade objectives, and adopting a system of intelligent controls in which risks will be assessed and adequate resources released accordingly.

The most powerful techniques used by Customs agencies to deliver their mission are risk management and audits proclaiming the main methods of customs control in the International Convention on the Simplification and Harmonization of Customs Procedures (hereinafter – Kyoto Convention) [10].

According to chapter 6 «Customs control» of Kyoto Convention (1999) risk is defined as the potential for non-compliance with Customs laws. So, all customs administration must use risk management system in their customs formalities.

SAFE Framework of Standards to Secure and Facilitate Global Trade provides a model for administrations and governments wishing to develop security measures to facilitate and secure global supply chains [11]. The SAFE Framework, based on this core principles, rests on three pillars ‘Customs to Customs’, ‘Customs to Business’, ‘Customs to other government and inter-government’, each of which involves a set of standards that are consolidated to guarantee ease of understanding and rapid international implementation.

The Risk Management Systems is a key element of the pillar 1 of the SAFE Framework that should include a mechanism for validating threat assessments and targeting decisions and implementing best practices. According to the SAFE Framework the Customs administration should establish a risk-management system to identify potentially high risk cargo and/or transport conveyances and automate that system [11].

The WCO develops more detailed implementing provisions for the risk management: the Risk Management Guide [12]; the Global Information and Intelligence Strategy, the Standard risk assessment methods, A general indicator of high risk [13] and the Risk Management Compendium [14].

After taking the WCO Risk Management Compendium in 2011 the customs administrations over the world should implement the principles of international standard of integrated risk management ISO 31000 [15] in their own risk management system. That methodology must allow them to achieve the balance between trade facilitation and regulatory control.

The use of RMS is quite actively practiced in the European Union, it is given special attention in the EU customs system, which covers not only the customs sphere, but also protects the economic interests of member countries, allows to ensure the movement of goods, which, in turn, is not only competitive but also safe for consumers. The EU's Risk Management rules are mainly set out in Article 46 of the Union Customs Code (UCC) [16].

Risk management in Europe is entrusted to the Risk Information and Analysis Centers: they are present in all EU countries and are structurally part of customs authorities or other government agencies. At the same time, they actively exchange information and this is the basis of their activities. For example, for interaction between customs of different countries there is a whole system called CIS (Customs Information System). It has also been introduced at ports, airports and border crossings. The system contains a database that stores information about possible or confirmed crimes in EU countries. In addition, customs authorities have access to data from other agencies – tax, law enforcement and others, which also transmit information about unscrupulous businesses.

An important feature of European RMS is that business also provides information. The company may apply to customs for poor performance of work by another member of the supply chain – the carrier, contractor or warehouse. Customs will not ignore the appeal and will carefully consider this fact. This forces many companies to maintain a high level of customer service [17].

The Ukraine also has own experience of risk management principles introduction into its customs control formalities since 2005. The key point in introducing the customs risk management methodology in Ukraine was approved Concept of the creation, implementation and development of a system for analysis and risk management in 2005. According to the Concept, the customs authorities of Ukraine during customs control should be guided by the principle of selectivity and, as a rule, be limited to the forms of customs control that are sufficient to ensure compliance with the customs legislation of Ukraine [18].

Today in Ukraine, the implementation of risk analysis and assessment, development and implementation of risk management measures in customs is regulated by the Order of the Ministry of Finance of Ukraine from 31.07.2015 № 684.

Customs control, based on the application of the Risk Management System, provides for the use of the ASACUR, which is integrated into the Automated System of Customs Clearance (ASCC) "Inspector" (Figure 1.5). They both have been developed by the Ukrainian Customs.

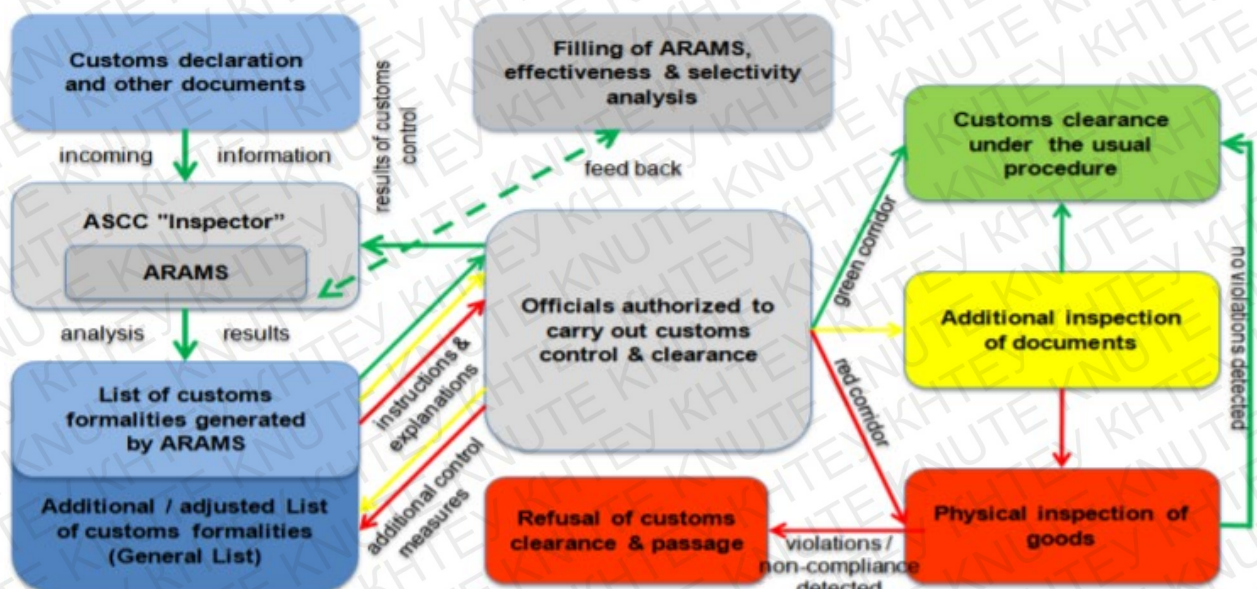


Fig.1.5. Scheme of Customs control implemented by the Ukrainian Customs administration [19]

However, ASAUR is not an artificial intellect, it is just one of the mechanisms for decision-making within Customs control. The ASAUR provides automated data comparison within particular cross border transactions, matching them with programmed algorithms of verifying (that is, electronic risk profiles).

One of the stages in the development and implementation of a risk management system is the development of risk profiles, which are the means by which customs authorities apply risk management in practice. Accordingly, the order of the State Customs Service of Ukraine "On approval of the Procedure for developing risk profiles" streamlined the terminology used in the risk management system in the activities of customs authorities of Ukraine [20].

Moreover, the values of risk indicators and their processing algorithms of the central risk profiles are not known to officials of regional Customs authorities too. This have been done to prevent them from being disclosed by unscrupulous customs officials and also in order to eliminate any manipulation during customs declaring procedure.

The Ukrainian approach to risk management in the import of electric vehicles is similar to the EU, but with some features in accordance with current legislation. As in the EU, there are risks when importing electric vehicles, which are aimed at checking the customs value of goods and checking its technical characteristics.

In Ukraine, there is a preference for the import of electric vehicles with an exclusively electric motor, which exempts from taxation and VAT. Thus, a customs inspection is carried out to verify that the imported electric vehicle is equipped exclusively with electric motors, without additional internal combustion engines.

Excise tax is charged depending on the battery capacity. Therefore, there are risks to verify the correctness of the declared battery capacity and, accordingly, the correctness of the excise tax.

Imports of electric vehicles originating from the Russian Federation are banned in Ukraine [21]. Therefore, the risk management system initiates the

verification of the correctness of the declared country of origin. Legal entities import electric cars only if they have a certificate of origin for the goods. Individuals are allowed to prove the country of origin with accompanying documents in accordance with Article 44 of the CCU [22].

Section 3 of the Work will describe in detail the operation of the risk management system for the import of electric vehicles to Ukraine.

Thus, we analyzed the legislation on the risk management system in the world and in Ukraine. Ukraine seeks to cooperate with the international community and also to integrate with the EU. Therefore, our government changes the current legislation and unifies it to the international one. One recent confirmation of this was the introduction of the Universal Declaration of Arrival [23].

1.3 Technical parameters analysis and conformity assessment procedure of electric vehicles import

Technical parameters of electric vehicles depend on their consumer properties which include properties of functional use (constructive features and functional properties); ergonomic properties (ease of driving, driving comfort, interior comfort); reliability assessed by durability and reliability; safety (structural and operational safety).

Electric vehicles technical specifications including features: range, power, performance, acceleration, top speed and charging options. Immediate, quick, smooth and silent acceleration is the electric car's feature. Most of models/versions available can do 0-60 mph (96.5 km/h) in less than eight seconds. Higher times are only in small, usually retiring models.

There are many types of batteries found in the construction of today's Electric Vehicles, being hard to decide which one fulfils best all the most important characteristics, from different viewpoints, such as energy storage efficiency, constructive characteristics, cost price, safety and utilization life.

Nowadays, the most expensive part of an electric vehicle is the battery, which represents 25-50 % of the price of the electric vehicle, depending of the technology used [24].

Production costs of the Li-Ion batteries decreased with over 50 % from 2007 until 2014. A decrease of battery cost is anticipated by 2025, reaching a price of 225 Euros/kWh, which will determine a significant decrease in the acquisition price of the electric vehicles, helping them reach a value closer to the price of internal combustion engine vehicles.

Figure 1.6 presents a comparative market price evaluation of different electric vehicles, depending on battery capacity [24]:

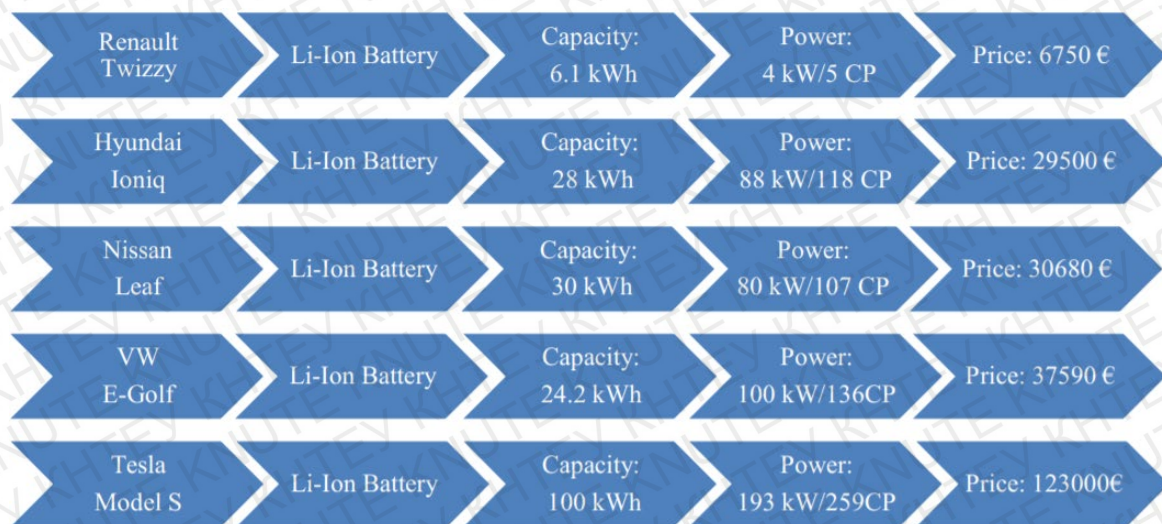


Fig. 1.6. Comparative evaluation of different electric vehicle market cost.

As observed in figure 1.6, Li-Ion batteries are nowadays representing the most used technology in electric vehicles, both thanks to high energy density and increased power per mass battery unit, allowing the development of some types of batteries with reduced weight and dimensions at competitive prices.

Analyzing these types of electric vehicles presented above, according to the studies of an approximate cost for one kWh energy is between 255 EUR (Nissan Leaf) and 388 EUR (VW E-Golf), cost calculated at a battery value of 25 % from the total vehicle amount.

The disadvantage of Li-Ion batteries is represented by high developed operational temperature, which could affect energetic performances, among with lifetime and safety in exploitation. This technology requires one management battery system in order to control and monitor internal cell temperature. Apart from the disadvantages caused by exploitation temperature, there are also problems related to high production costs, recycling capacity of batteries out of use and recharging infrastructure [25].

Conformity assessment. Today, within the framework of adaptation of national legislation of Ukraine in the field of vehicle safety to European Union legislation, the transition from the procedure of mandatory certification of vehicles in the state certification system (UkrSEPRO System) to the procedure of approval of their construction in accordance with the resolution Cabinet of Ministers dated 09.06.2011 № 738 (hereinafter – the Resolution) [26] and the Procedure for approval of the construction of vehicles, their parts and equipment, approved by the order of the Ministry of Infrastructure dated 17.08.2012 № 521, registered in the Ministry of Justice 14.09.2012 for № 1586/21898 [27].

Paragraph 1 of the Resolution provides that the passage of a wheeled vehicle subject to state registration in the State Automobile Inspectorate, items of equipment and parts that can be installed on the vehicle and / or used to equip it, to the customs territory of Ukraine for free circulation , as well as the first state registration of the vehicle, the introduction of equipment into circulation is carried out in the presence of a certificate of conformity issued in accordance with the procedure for approval of the design of vehicles, their parts and equipment.

At the same time, in accordance with the Law of Ukraine dated 15.01.2015 № 124-VIII [28], the order of the Ministry of Infrastructure dated 17.08.2012 № 521 [27] is a technical regulation which establishes mandatory requirements for vehicles, their parts and equipment, namely:

- 1) Conformity of a construction (category) of the vehicle - M, N, L, O.
- 2) Compliance with environmental standards – not lower than Euro-2.

Consider the procedure for assessing conformity for electric vehicles. Electric cars belong to M_1 category. According to the current legislation, for the first state registration, the commissioning of EV carried out in the presence of a certificate of conformity.

The procedure for assessing the conformity of electric vehicles is carried out according to the following scheme [28]:

- 1) Submission and consideration of the application for vehicle certification to the authorized certification body;
- 2) Providing the certification body with documents certifying the identity of the owner, a certificate of registration of the vehicle and the vehicle itself;
- 3) Carrying out technical control and testing of vehicles (Annex A);
- 4) Analysis of the obtained results;
- 5) Issuance of a certificate of conformity for the vehicle.

After that, the owner of the electric car can apply to the registration authority for its first state registration.

Therefore, in accordance with paragraph 12.1 of the order of the Ministry of Infrastructure from 17.08.2012 № 521 [27], vehicles (including EV) are allowed to enter the customs territory of Ukraine for free circulation, first state registration, commissioning of equipment with a certificate of conformity of the vehicle or a certificate of conformity for individual approval.

For the first state registration and commissioning of electric vehicles conduct a conformity assessment procedure. Based on its results, a certificate of conformity is issued, which indicates the compliance of cars with the mandatory requirements established by the order of the Ministry of Infrastructure dated 17.08.2012 № 521 [27], namely:

- 1) compliance with environmental standards "EURO-2" - "EURO-6";
- 2) type and category of vehicle (L, M, N, O).

Since electric cars are wheeled vehicles equipped exclusively with an electric motor (one or more), the concept of compliance with "environmental standards" does not apply to such cars, because they do not emit exhaust gases.

The type and category of electric vehicles shall be indicated in the registration documents of the exporting country from which the vehicle arrived in Ukraine.

Taking into account the above statements, we came to the conclusion that the introduction into circulation and the first state registration of electric vehicles in Ukraine can be carried out without a certificate of conformity. This requires a slight change in current legislation, namely the recognition of foreign registration documents for vehicles as containing the information necessary for the first state registration of vehicles in Ukraine.

CHAPTER 2

COMMODITY SCIENCE AUTO-EXPERT EXAMINATION OF ELECTRIC VEHICLES IMPORT TO UKRAINE

2.1 Organization, Object and Research Methods

The purpose of the study is to conduct commodity (cost) examination of electric vehicles for customs purposes.

The object of research in the work is cars equipped exclusively with an electric motor (one or more), which are imported into the customs territory of Ukraine in the import regime. For the commodity examination we selected a BMW i3 car purchased in Germany, VIN: WBY7Z61080VG62547 and imported to Ukraine according to customs declaration UA100020/2020/107468 dated 13.04.2020.

The subject of research is technical parameters, quality and cost of cars equipped exclusively with an electric motor (one or more).

Commodity science auto-expert examination consists of the following actions:

- Identification of electric cars. This step includes choosing of criteria, methods and means for electric cars identification.
- Analysis and study of world market of electric cars, in order to find analogue of researched electric cars and analysis information about price.
- Determination of market value of researched electric cars.
- Registration of results and drawing up of expert conclusions.

Commodity (cost) examination was conducted to determine the cost of electric vehicles on the basis of their quality indicators, basic properties and factors, the task of which was to determine:

- product code according to UCGFEA;
- quality indicators of this product that affect its value;
- wholesale market value of this product.

The organization and procedure of cars equipped exclusively with an electric motor (one or more) research is shown on the figure 2.1:

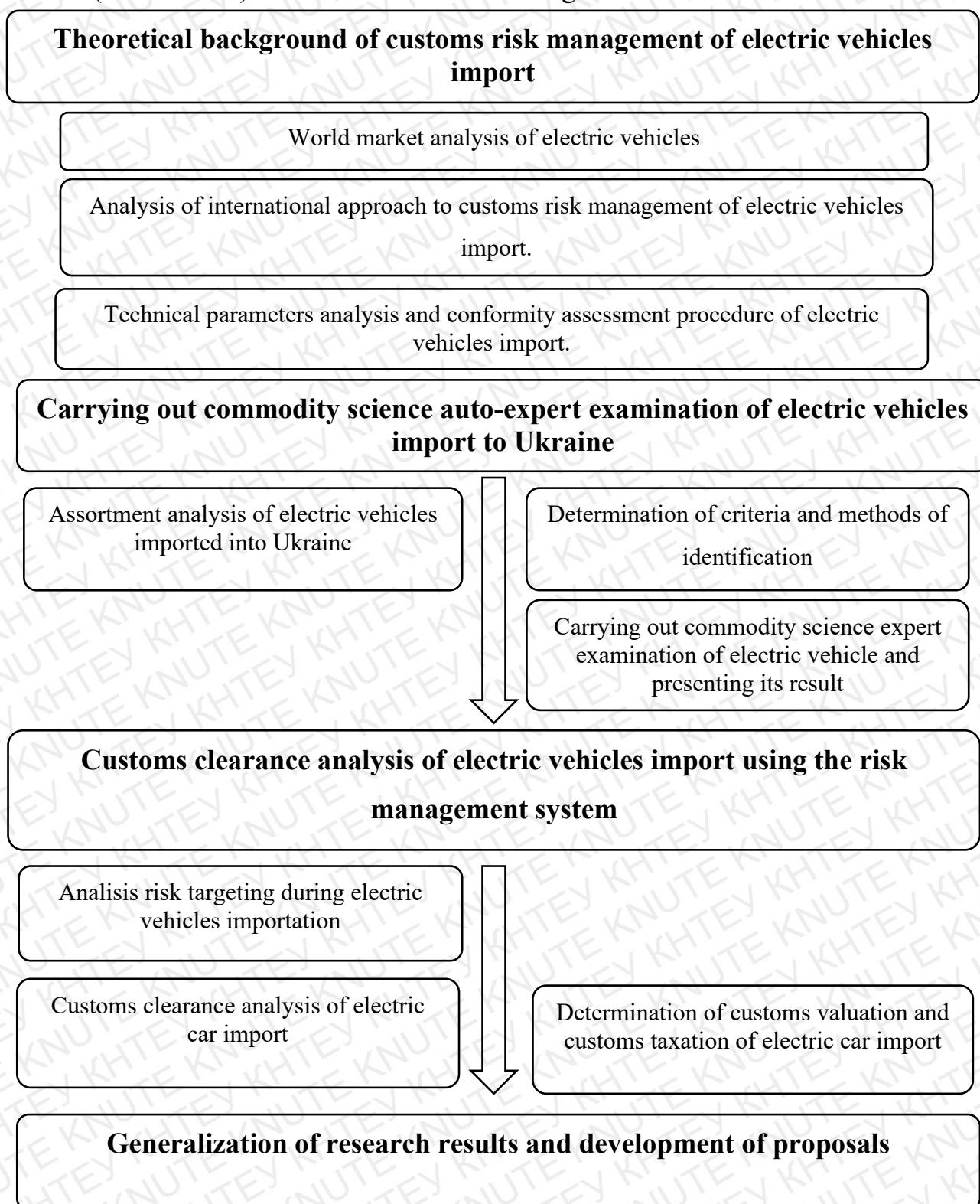


Figure 2.1. Organization and procedure of electric vehicles research

Since the Ukrainian market sells a fairly wide range of foreign-made electric cars, the level of retail and wholesale prices for these goods, and hence the value largely depends on their technical characteristics and quality. That is why an important issue is the commodity examination of electric vehicles for customs purposes, which involves establishing their characteristics, determining for classification in accordance with UCGFEA, and, as a consequence, the correct determination of their value.

2.2 Assortment analysis of electric vehicles imported into Ukraine

Ukraine has an unexpectedly high ranking among the countries promoting the use of EVs. The main reason is the rapid growth in the share of EVs among new cars bought by Ukrainians over the last few years, along with the recent introduction of tax exemptions on EV imports and sales. Further development of the charging infrastructure and the global decrease in battery prices may result in an EV miracle for Ukraine, reducing its overall dependency on oil [29].

In just ten months of 2020, Ukrainians purchased and registered 6016 electric vehicles.

The six most popular models on rechargeable power supplies include [30]:

- Nissan Leaf - 1912 pieces;
- Tesla Model 3 - 729 pcs.;
- Tesla Model S - 676 pcs.;
- Fiat 500e - 319 pcs.;
- Chevrolet Bolt - 310 pcs.;
- Tesla Model X - 310 pcs.

As of July 1, 2020, 21,836 electric cars equipped exclusively with an electric motor were registered in Ukraine. The range of electric vehicles by brand in Ukraine is shown in the figure 2.2 [31]:

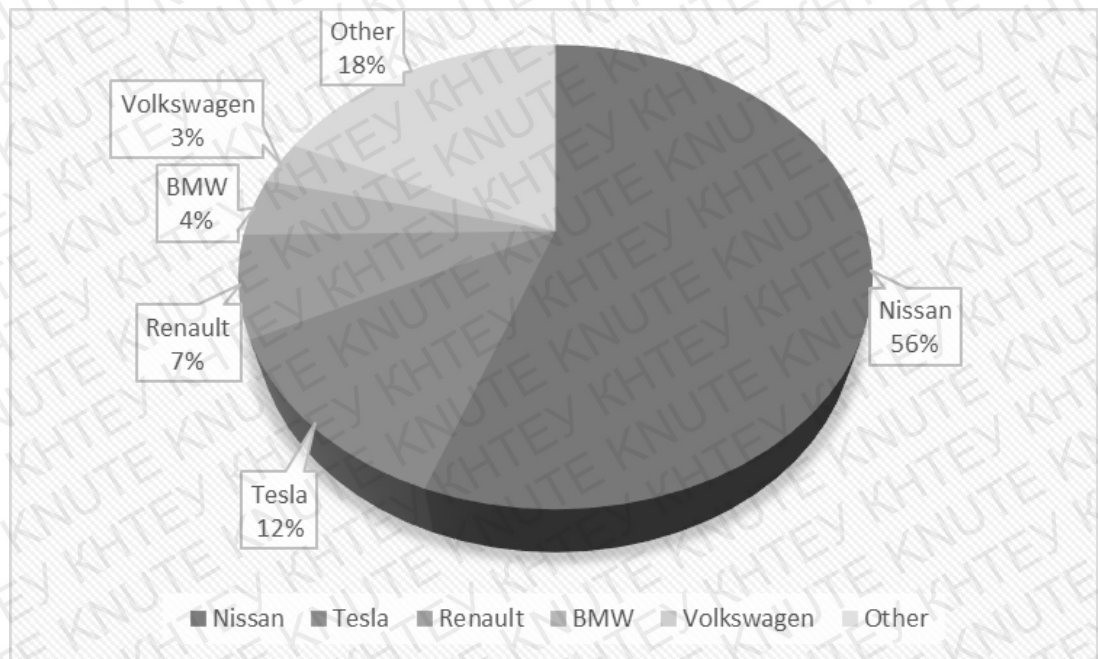


Fig. 2.2. Share of registered electric vehicles by brands in Ukraine (2020)

Nissan continues to lose its share in monthly registrations (-2%), while Tesla is gaining it at the same rate (+ 2%). However, if we talk about the total vehicle fleet, then due to the huge amount of used Nissan Leaf imported to Ukraine, the Japanese brand retains its leadership in the segment with a multiple advantage over the rest (55%) [31].

Tesla assortment. Although it wasn't the first or biggest name to produce electric cars, Tesla is considered the industry disruptor that proved long-range pure-electric models are not just possible but also fast and desirable. With its headstart over the established car makers, Tesla now has one of the most comprehensive model ranges on the market: two saloons and a large SUV are on sale right now, with orders being accepted for a Model Y compact SUV, a new Roadster supercar and even a futuristic Cybertruck pick-up truck [32].

The range of electric cars of TM "Tesla" is presented by the following models:

- 1) Model S;
- 2) Model 3;
- 3) Model X;

- 4) Model Y;
- 5) Roadster;

Nissan assortment. Despite being one of the early pioneers of modern mass-market electric cars, Nissan's electric vehicle range isn't that extensive: it currently only comprises the Leaf hatchback and van-derived e-NV200 people carrier.

But Nissan's battery-powered range is set to quadruple in size by 2022, as eight pure-electric cars have been confirmed to be in the pipeline. Though it's yet to specify how many of them will be sold in Britain, Nissan has hinted one of them could be based on the "near-production" Ariya electric SUV concept car (pictured) that was unveiled at the 2019 Tokyo Motor Show [32].

BMW assortment. BMW was pretty quick onto the electric car scene, with its Project i cars: the pure-electric i3 supermini (2013) and i8 plug-in hybrid sports car (2014). Though the German car company hasn't pushed pure-electric too hard in the intervening years, new battery-powered "i" models are now planned, with the iX3 SUV due later this year, and its i4 sports saloon and a mid-size "iNEXT" SUV model arriving in 2021.

BMW also announced in June 2019 that it has teamed up with Jaguar Land Rover to develop its next generation of electric drive systems [32].

Volkswagen assortment. Volkswagen's no stranger to pure-electric cars, but the German giant is seemingly ramping things up as it powers away from the pain of the 'dieselgate' scandal. A whole range of "ID" electric cars will be launched over the next few years, starting with the Golf-sized ID.3 hatchback that will be launched in the UK this summer.

The car maker intends to find plenty of homes for its new battery-powered models, too, as VW is expecting to sell up to 1.5m pure-electric vehicles worldwide by 2025 [32].

The e-Golf was discontinued for the 2020 model year, but remaining 2019 models are available in select markets throughout the country [32].

Chevrolet assortment. The Chevrolet Bolt EV boasts commendable range, powerful acceleration, sporty handling, and a spacious interior. It also offers adult-

friendly accommodations in both rows, though the Bolt's cabin isn't as upscale as many competing vehicles, and its seats aren't supportive for long trips. The Bolt has a sizable cargo hold thanks to its hatchback configuration.

The Bolt with price 36,620 USD receives respectable crash test scores and a slightly above-average predicted reliability rating. It's packed with standard niceties, including a Wi-Fi hot spot, GM's Teen Driver safety system, and an easy-to-use 10.2-inch touch screen with the latest smartphone app integration.

Audi assortment. Few car makers come close to matching Audi's planned pure-electric product onslaught. Including the now-available e-tron SUV, four zero emission models will be in Audi showrooms by the end of 2020 and another 15 will have been launched by 2025.

Such a scope means Audi will soon end up having a very diverse electric car range, covering everything from compact SUVs to performance saloons and even a rumoured pure-electric successor to the Audi TT sports car [32].

Jaguar assortment. A launch date for it hasn't been announced yet, but Jaguar has said its next zero emission vehicle will be a pure-electric version of the next XJ limousine. Parent company Jaguar Land Rover (JLR) has confirmed that from 2020 all its new vehicles will offer the option of electrification (at least hybrid), and that its future "portfolio of electrified products" will include pure-electric as well as plug-in hybrid and mild hybrid vehicles.

JLR announced in June 2019 that it has teamed up with BMW to develop its next generation of electric drive systems, with its own versions of the resulting developments being manufactured in the UK [32].

So, we can see that various electric cars are imported to Ukraine. From cheap models of electric cars made for the mass consumer, to expensive models which on the technical parameters are better in comparison with any car with the internal combustion engine.

Prices for the cheapest models of electric cars start at 30,000 USD and this is a great price for the average Ukrainian. As a result, most imported electric vehicles

are second-hand. To stimulate demand for the purchase of new electric vehicles, the state needs to adopt the experience of foreign colleagues.

The unprecedented measures taken in Europe to support the electric vehicle market have led to a significant increase in demand, analysts at Bloomberg NEF say. This is due to a significant reduction in the acquisition cost of such machines.

So, in Germany, a discount of 9 thousand euros is offered for the purchase of a new electric car. This allowed local dealer Autohaus Koenig to lease Renault Zoe electric cars with a zero down payment. The monthly payment will be only 69 euros, and after three years, the user will be able to redeem the car, spending only 12,999 euros on it at the recommended price of 27,675 euros.

As a result of the analysis of the assortment of electric cars, we saw that the following manufacturers are represented on the market: Tesla, Nissan, BMW, Volkswagen, Chevrolet, Audi, Renault, Jaguar etc. As of July 1, 2020, 21,836 electric cars equipped exclusively with an electric motor were registered in Ukraine. 56% of them are electric cars TM Nissan. The second place with a market share of 12% is occupied by TM Tesla.

2.3 Commodity science auto-expert examination of electric vehicles and its result registration for customs purposes

A commodity science auto-expert examination of electric vehicles is an important part of customs clearance, which includes determination of the characteristics for their classification in accordance with the Ukrainian classification of goods in foreign economic activity (UCGFEA) and correct customs valuation.

Commodity science auto-expert examination is the study of the consumer or functional properties of goods by organoleptic, physico-chemical and microbiological indicators, their quantitative characteristics, which is carried out by the expert through the study and (or) on the basis of information contained on the marking of goods or (and) in the shipping documentation. The task of

commodity science expert examination is to study the commodity (consumer) properties of products in order to determine their actual condition or (and) their value (initial, residual).

Commodity science valuation examination is carried out to determine the value of goods on the basis of their quality indicators, basic properties and is carried out in the following directions:

- determination of the customs name of the goods according to UCGFEA;
- determining the quality indicators of the product, which affect its value;
- wholesale market value of the product [33].

The main tasks to be solved in the market value determination of the electric vehicles are:

- identification of the goods in order to determine their merchandise belonging to a homogeneous group of goods, establishing of its characteristics, compliance with the quality characteristics and technical description;
- determining the actual condition and quality level of the electric vehicle;
- establishing the market value of the electric vehicle.

The customs authorities during import of electric vehicles control the correct classification of goods submitted for customs clearance in accordance with the UCGFEA. Each UCGFEA product code has a specific duty rate established by the Customs Tariff of Ukraine, which is approved by the Law of Ukraine "About the Customs Tariff of Ukraine" №674-IX dated 04.06.2020 [34].

Electric vehicles are classified as cars with only one electric motor (one or more) defined by 8703 90 10 10 UCGFEA code (table 1.1).

Table 1.1

Classification of electric vehicles in foreign trade

UCGFEA code	Description
87	Means of land transport other than railway or tramway rolling stock, parts and accessories thereof:
8703	Passenger cars and other motor vehicles intended principally for the carriage of persons (other than motor vehicles of heading 8702), including vans and vans:

Continuation of Table 1.1

8703 90	- other vehicles not conforming to the following description: vehicles specially designed for snowmobiling; special cars for the transportation of athletes to golf courses and similar vehicles; other vehicles with spark ignition internal combustion engine and crank mechanism; other vehicles with compression-ignition internal combustion engine (diesel or semi-diesel):
8703 9010	- - vehicles equipped with electric motors:
8703 901010	- - - electric vehicles with exclusively electric motors under code

To avoid disputable issues, the Ministry of Revenue and Duties has published the Letter dated 26.03.2014 №6983/7/99-99-24-02-03-17 "On Implementation of Methodological Recommendations on Classification of Individual Goods in accordance with the Requirements of UCGFEA". It identifies specific classification features of the various types of goods to be relied on while determining the UCGFEA code [35].

The other regulatory documents on the classification of vehicles in force in Ukraine are:

1. DSTU 2984-95 "Road Means of transport. Types. Terms and definitions" provides a classification of vehicles by design and equipment [36].
2. Law of Ukraine dated 05.04.2001 №2344-III "About Road Transport" is based on EU directives and regulations and provides classification of vehicles by categories [37].

Therefore, we have analyzed the data relating to the classification of motor vehicles in various regulations, combined them by common criteria and summarized. The object of our study is classified in the following groups:

- 1) Type of vehicle – a lightweight car.
- 2) Category of vehicle – M.
- 3) Code according to UCGFEA – 8703 90 10 10.

So we can see that different classifications are based on the same criteria, so they can be easily compared. However, the most important, in our opinion, is the classification of electric transport according to UCGFEA, because it is harmonized with the European classification of goods and is used for foreign economic

transactions. However, you should pay attention to the technical documentation of electric vehicles, which indicates the type of vehicle and the vehicle category for the proper classification of goods at customs clearance.

A key step in customs clearance of electric vehicles is to determine their customs value for the purpose of customs taxation. Customs value depends on the terms of delivery and should include the cost of the electric vehicle and the cost of delivery and insurance (if available) of this product to the customs territory of Ukraine.

Our task is to learn and describe the procedure of determining the cost of an electric vehicle. The main official entity in Ukraine authorized to act on issuing opinions on the value of wheeled vehicles is Kyiv Research Institute of Forensic Expertise, Ministry of Justice of Ukraine (KRIFE).

The following information sources are used when conducting commodity science auto-expert examination:

1. Law of Ukraine "On valuation of property, property rights and professional valuation activity in Ukraine" dated July 12, 2001 No. 2658-III) (as amended) [38].
2. Road transport facilities. Types. Terms and definitions. DSTU 2984-95. State standard of Ukraine. Kiev [36].
3. National standard No. 1 «General principles of property and property rights valuation», Approved by the Resolution of the Cabinet of Ministers of Ukraine dated September 10, 2003, for No. 1440 [39].
4. "Methodology of commodity science examination and evaluation of wheeled vehicles" (approved by order of the Ministry of Justice of Ukraine, State Property Fund of Ukraine dated 24 November 2003, under No. 142/5/2092) [40].

The Order of the Ministry of Justice of Ukraine, State Property Fund of Ukraine "On approval of the Methodology of commodity science examination and evaluation of wheeled vehicles" dated 24.11.2003 is the main normative document regulating the commodity assessment of electric vehicles.

The methodology establishes the mechanism of evaluation (determination of cost) of electric vehicles, as well as the requirements for the evaluation results

presentation, evaluation procedures for evaluation of electric transport. Requirements of the Methodology are obligatory during auto-expert examinations and expert researches by forensic experts of judicial research institutes of the Ministry of Justice of Ukraine, experts of research expert forensic centers of the Ministry of Internal Affairs of Ukraine, experts of other state institutions, entities the competence of which is to carry out forensic and expert studies, as well as to all subjects of evaluation activity during the evaluation of elect transport vehicles in cases stipulated by the legislation of Ukraine or agreements between the subjects of civil legal relations [40].

According to the Resolution of CMU “On Approval of the National Standard No. 1 “General Principles of Property and Property Rights Valuation” dated September 10, 2003, №1440 [39], the following basic methodological approaches are applied to property valuation.:

- cost approach;
- income approach;
- comparative approach.

The main approach to determining the market value of electric vehicles is a comparative approach. The comparative approach is based on the analysis of prices (sales) of electric vehicles identical or similar to those estimated in the primary or secondary markets of electric vehicles, with a corresponding adjustment that takes into account the differences between the object of comparison and the object of valuation.

The cost of an electric vehicle imported into the customs territory of Ukraine (C_1) is determined by the formula [40]:

$$C_1 = Avg_1 \times \left(1 \pm \frac{Mc}{100} \pm \frac{Ai}{100} \right) \pm Cadd, \text{ where:}$$

Avg_1 – the average value of the wheeled vehicles imported into the customs territory of Ukraine, in the country of purchase or in the exporting countries.

Mc – the coefficient of adjustment of the average market value of the electric vehicle in terms of mileage (number of kilometers travelled), %.

Ai – the percentage of additional increase (decrease) in the market value of the WV, which is determined in accordance with Table 4.1 of Appendix 4 of the Methodology and depends on the conditions of care, storage, operation, etc., %.

Cadd – additional increase (decrease) in the market value of an electric car based on its completeness, damage, restoration and updating of components, UAH.

The object of commodity science auto-expert examination is the electric vehicle BMW i3 purchased in Germany (Fig.2.9).

Technical examination of an electric vehicle by expert is the initial stage of the study, which allows to determine the identification features of the product; its completeness; the technical condition, presence, extent and nature of the damage; odometer mileage, other indicators at the time of inspection required for valuation.

The next step is to analyze the shipping documents: invoice, contract, registration documents of electric car and others.



Fig. 2.9. The object of commodity science auto-expert examination

To carry out the commodity science auto-expert examination of electric vehicles imported to Ukraine its criteria, means and methods were formulated by the author presented in the table 2.2.

Table 2.2

Criteria, methods and means of electric vehicles commodity science auto-expert examination

Criteria and indicators	Means	Methods
Trademark	Good, shipping documents, marking, DSTU ISO 3780:2012 [41]	Organoleptic, analytical
Model	Good, shipping documents, marking, DSTU ISO 3779:2012 [42]	Organoleptic, analytical
VIN code	Good, shipping documents, DSTU ISO 4030:2012 [43]	Organoleptic
The country of origin	Shipping documents, certificate of origin, declaration of origin of goods, Article 44 of the CCU [22]	Organoleptic, analytical
The country of export	Shipping documents	Documental
Mileage, km	Good, shipping documents, marking, DSTU 3649:2010 [44]	Organoleptic, analytical
Calendar year of manufacture	Good, shipping documents, marking, DSTU 3525-97 [45]	Organoleptic, analytical
Engine type	Shipping documents, markings, DSTU 3525-97 [45]	Organoleptic, analytical
Battery capacity, kWh	Shipping documents, marking, DSTU ISO 3779:2012 [42]	Organoleptic, analytical
The total number of seats	Good, shipping documents, marking, DSTU 3649:2010 [44], UNECE Regulation No. 36, No. 52, No. 107 [46]	Organoleptic
Additional equipment (completeness)	Good, shipping documents, marking, DSTU ISO 3779:2012[42], DSTU 3649: 2010 [44]	Organoleptic, analytical

The results of the organoleptic evaluation of the electric vehicle and the shipping documentation are presented in the table 2.3.

Table 2.3

The results of the electric vehicle and the shipping documents examination

Criteria and indicators	Value
Trademark	BMW
Model	i3
VIN code	WBY7Z61080VG62547
Country of origin	Germany
Mileage, km	22346
Calendar year of manufacture	2016
Engine type	exclusively electric motor
Battery capacity, kWh	33,2
The total number of seats	4
Completeness	Standard with Range Extender
The country of export	Germany
Existing traces of body repair	Replaced headlamp, wing, front bumper, secondary trim of body elements
Invoice price	23 500 EUR (694674.10UAH on the official NBU rate 04/13/2020)

The next step was to analyze the market value of similar vehicles in the country of export. To do this, the expert uses the <http://mobile.de> online resource [47]. The expert selected 3 models that are similar to the object of study:

1. BMW i3 2016 22250 km – 24000 EUR (694674.10UAH according to the NBU official rate as of 04/13/2020)

2. BMW i3 2016 22530 km – 22500 EUR (665113.50UAH in accordance with the NBU official rate as of 04/13/2020.)
3. BMW i3 2016 22450 km – 23100 EUR (682849.86UAH according to the NBU official rate as of 04/13/2020).

Thus, the average market value of an electric vehicle similar to the object of the study is 680879.15UAH.

The correction coefficient of the market value of the electric vehicle by the size of the test, $M_c = 0\%$, (Price Guide "SchwackeListe SuperSchwacke" Methodology), because the similar electric cars had almost identical mileage.

Percentage of additional increase (decrease) of the market value of the electric vehicle A_i , depend on the conditions of its care and storage (basis: Appendix 4 of the Technique). The decrease of the value of expertise object $A_i = -10.00\%$ is caused by the replacement of 3 car parts: left headlight, left front wing and front bumper.

Additional increase (decrease) in the market value of an electric vehicles C_{add} depends on its completeness, incompleteness, damage, restoration and tuning of components. The decrease of the market value of the object of examination C_{add} is -20426,37 UAH (the decrease the average market price of -3% due to car repainting) [40, 35].

The actual market value of the vehicle under test is, according to the formula:

$$C_1 = 680879,15 * (1 + 0,0 - 10/100) - 20426,37 = 592364,87 \text{ UAH.}$$

So the value of the used BMW i3 electro vehicle of 2016 year production with the mileage of 22346 km imported into the customs territory of Ukraine from Germany is 592364,87 UAH. As a result of the commodity science auto-expert examination of electric vehicles we have considered the current classifications of vehicles and their effect on the classification according to UCGFEA, defined the criteria, methods and means of expert examination, well as in practice demonstrated the procedure of expert evaluation for customs purposes of the electric vehicles imported to Ukraine.

CHAPTER 3

CUSTOMS RISK MANAGEMENT OF ELECTRIC VEHICLES

IMPORT TO UKRAINE

3.1 Customs valuation and customs clearance of electric vehicles import

Accrual, payment and collection of customs duties on goods is based on their customs value. According to the article 49 of the CCU the customs value is the price actually paid or payable for those goods. According to the article 58 of the CCU the customs value includes the price of the goods indicated in the invoices and the actual costs not included in these invoices [22]:

a) costs of delivery of goods to the airport, port or other place of import of goods into the customs territory of the country (cost of transportation; costs of loading, unloading, transshipment of goods; sum insured (insurance to the point of crossing the customs border);

b) costs incurred by the buyer (commissions and brokerage fees; the cost of containers and (or) other reusable packaging, if in accordance with the HS, they are considered as a whole with the assessed goods; the cost of packaging, including the cost of packaging materials and packaging work);

c) license and other payments for the use of intellectual property, which belong to these goods, which must be paid by the importer (exporter) directly or indirectly as a condition of their import (export);

d) part of the seller's direct or indirect income from any subsequent resale or transfer of the use of the goods being valued in the territory of the country.

Consider the procedure of customs clearance on the example of the import of an electric car BMW i3 VIN: WBY7Z61080VG62547 according to the CD UA100020/2020/107468 dated 13.04.2020 (Annex B). The goods were purchased by an individual in Germany and delivered to the territory of Ukraine by another individual according to the buyer's mandate. The goods moved according to the following accompanying documents:

1) Invoice № 4638/20 dated 10.04.2020 (Annex C);

- 2) Letter of costs for transportation of goods unnumbered dated 13.10.2020 (Annex D);
- 3) Electric vehicle registration certificate № FF 791765 dated 11.10.2018 (Annex E).
- 4) Export declaration № 20DE260729141100E7 dated 10.04.2020 (Annex F).

According to the article 57 of the basic method for determining the customs value of goods imported into the customs territory of Ukraine under the customs procedure of import shall be the first method to apply, i.e. on the basis of the transaction value.

According to the Letter of the SCSU 11/6-10.10/6714-EII from 14.07.2009, in case of submission by the declarant to customs registration of other documents in which the maintenance of the transaction or other bases established by the legislation for movement of the goods and vehicles across customs border of Ukraine is fixed documents (one or several) may be accepted by the customs authorities instead of foreign economic agreements (contracts), provided that they have sufficient information to fill in the CD [48].

Thus, it was chosen the first method of determining the customs value. The invoice for the goods will be used instead of the foreign trade agreement. The customs value of imported goods is determined by the price in the invoice payable for the goods at the time of crossing the customs border with the addition of transportation costs to the border, the costs incurred by the buyer, payments for the use of intellectual property, value of goods and services, provided free of charge by the buyer, and a share of the profits from any resale.

Therefore, the document that determines the transaction value of goods is Invoice with number 4638/20 from 10.04.2020 (Annex C). According to the above invoice, INTER CARGO Kauf & Verkauf, Germany, sells a car to an individual, Ivan Ivanov, Ukraine. The table 3.1 shows the basic transaction information according to the invoice 4638/20.

Table 3.1

Data on transported goods from Invoice 4638/20 dated 10.04.2020

Seller	INTER CARGO Kauf & Verkauf
Buyer	IVANOV IVAN
Product name	BMW i3 VIN: WBY7Z61080VG62547
The price of the goods	23 500,00 EUR

After analyzing the invoice, we can see that the transaction value of the goods is 23,500.00 EUR. There are no additional costs that are included in the price of the goods.

Also, when determining the customs value, it is important to take into account the costs incurred before crossing the border, such as transportation, insurance and others. Ownership of goods from seller to buyer takes place in Nurnberg, Germany. The cost of delivery of goods from the city of Nurnberg, Germany to Ukraine is not included in the invoice and is borne by the buyer.

Since the car is delivered by another individual on behalf of the buyer, the cost of delivery is zero. But the customs authority forces to declare that delivery of the car from Europe to Ukraine costs 150 Euros. In 2019, when importing cars, these costs were not included in the customs value.

Thus, the customs value of the goods will consist of the transaction value and the cost of delivery of the goods from the city of Nurnberg, Germany to the customs border of Ukraine. To confirm such costs, the buyer provided a letter n/n dated 13.04.2020, in which he stated that the cost of transporting the goods on the route of Nurnberg, Germany to the checkpoint "Yagodyn-Dorogusk" is 150 Euros. Cargo insurance was not provided (Annex D).

After analyzing the above data, we can calculate the customs value of the goods:

$$\text{Customs value} = 23\,500.00 * 29.5606 + 150.00 * 29.5606 = 699\,108.19$$

UAH

According to Order of the Ministry of Finance of Ukraine dated 30.05.2012 № 651 [49], we indicated the customs value of the goods in UAH currency in box 45 «correction» of the CD UA100020/2020/107468 dated 13.04.2020. In box 46 of the customs declaration in accordance with the Order [49], we indicate in the currency of Ukraine divided by 1000 and rounded to five digits in the fractional part the customs value of the goods is given in box 45 of the CD UA100020/2020/107468 dated 13.04.2020 (Annex B).

After correct establishment and documentary confirmation of customs value from its sum customs payments which are collected at customs declaration of the goods are calculated:

- import duty;
- excise tax;
- value added tax (VAT);

Duty is accrued, paid to customs authorities and transferred to the State Budget of Ukraine. When determining the customs value and payment of customs duties, foreign currency is converted into national currency at the official exchange rate of the NBU, as of the date of submission of the customs declaration.

Next, calculate customs duties.

According to the Law of Ukraine On the Customs Tariff of Ukraine dated 04.06.2020 № 674-IX [50] the duty rate for vehicle equipped exclusively with an electric motor under the UCGFEA code is 0%. Thus, the amount of duty will be calculated according to the following formula:

$$\mathbf{Ad} = \mathbf{Cv} \times \mathbf{Rd},$$

where **Ad** is the amount of duty; **Cv** - customs value of goods (in UAH); **Rd** - the rate of duty set as a percentage of the invoice value of the goods.

$$\mathbf{Ad} = \mathbf{699,108.19\ UAH} \times \mathbf{0\%} = \mathbf{0\ UAH}$$

One of the key points in the calculation of customs duties is the question of the country of origin of goods. Because Electric cars are subject to special measures for the import of goods originating in the Russian Federation. The

obligatory basis for customs clearance of import of electric cars into the territory of Ukraine is the presence of a document confirming the origin of the goods.

In box 31 of the CD UA100020/2020/107468 dated 13.04.2020 we indicate the phrase "According to the decryption of the VIN-code, the country of origin is: DE." "Other unclassified documents" entitled "Decryption of vin-code" (Annexes B, G).

In box 44 of the CD UA100020/2020/107468 dated 13.04.2020, the document on the origin of vehicles, drawn up by a competent person / organization in accordance with its VIN-code, is indicated by the code "7017", i. e. indicate the number of the registration document of the object of study (Annex E).

The next steps are to calculate the amounts of excise tax and VAT. For the product code according to UCGFEA - 8703 80 90 10, the excise tax rate is 1 EUR per kWh [51]. kWh is a unit of measurement that describes the volume of an electric vehicle's battery. The larger the volume of the battery - the greater the distance the electric car can travel on a single charge.

To confirm the declared battery capacity, in box 44 CD UA100020/2020/107468 dated 13.04.2020, we indicate the registration document for the electric car, which indicates the battery capacity

Calculate the amount of excise tax according to the formula (2)

$$\mathbf{Aed = 33,2 * 29.5606 = 981,41 \text{ UAH} \quad (2)}$$

VAT is calculated according to the formula:

$$\mathbf{Avat = (CV + Ad + Aed) \times VATr,}$$

where, **Avat** - the amount of VAT; **CV** - customs value (in UAH); **Ad** - the amount of duty; **Aed** - the amount of excise duty; **VATr** - VAT rate.

$$\mathbf{Aed = (699,108.19 \text{ UAH} + 0 \text{ UAH} + 981,41 \text{ UAH}) \times 20\% = 140,017.92 \text{ UAH}}$$

In accordance with the provisions of paragraph 64 of subsection 2 of section XX "Transitional provisions" of the Tax Code of Ukraine, until December 31, 2022, are exempt from value added tax transactions for the importation into the customs territory of Ukraine and the supply of vehicles in the customs territory of

Ukraine electric motors (one or more) specified in the commodity subcategory 8703 90 10 10 according to UCGFEA (including those produced in Ukraine) [51].

In July 2020, the UCGFEA 2020 entered into force, in which the code on the electric car changed from 8703 90 10 10 to 8703 80 90 10. As a result, the Order of the State Customs Service of 01.07.2020 approved the transition tables from UCGFEA 2014 to UCGFEA 2020, which allows us to take advantage of the preference for VAT exemption when importing electric vehicles [52].

Also, the customs authority published the Letter of the State Customs Service № 08-1/16-017/7375 dated 03.07.2020, which states that the preferences of customs clearance are stored in accordance with the transitional tables [53].

According to the Classifier of exemptions from customs duties when importing goods into the customs territory of Ukraine, approved by the Order of the Ministry of Finance of Ukraine dated 20.09.2012 № 1011 [54], preference for exemption of electric vehicles from VAT has the number “181”.

According to Order of the Ministry of Finance of Ukraine dated 30.05.2012 № 651 [49], to be exempt from VAT, we need to indicate the preference in box 36 of the customs declaration. Thus, in box 36 of the CD UA100020/2020/107468 dated 13.04.2020 for VAT we apply the preference "181" (Annex B).

Finally, box 47 of the CD UA100020/2020/107468 when importing a car BMW i3 according to the above accompanying documents shows in table 3.2 (Annex D):

Table 3.2

Box of the 47 CD UA100020/2020/107468

Type	Accrual basis	Rate	Amount	MP
121	699108.19	0 %	0.00	01
185	33.20	1 EUR	981.41	01
128	700089.60	20 %	140017.92	06

So, we have considered the procedure for accrual of customs duties on the BMW i3 electric vehicle, VIN: WBY7Z61080VG62547, purchased by an

individual in Germany, invoice № 4638/20 dated 10.04.2020, according to customs declaration UA100020/2020/107468 dated 13.04.2020. After analyzing the procedures for determining the customs value and calculation of customs duties and customs clearance of vehicles equipped exclusively with electric motors, we concluded that:

- 1) the customs value of the electric car BMW i3 consists of the price of goods and delivery costs to the customs territory of Ukraine;
- 2) the rate of duty on imports of electric vehicles is 0%, the rate of excise duty - 1 euro per kWh, the VAT rate – 20%, but we can take advantage of the preference for conditional accrual of VAT.

3.2 Risk targeting during electric vehicles importation

Targeting is a method of risk analysis and assessment, according to which previously analyzed, including with the use of ASRM, foreign economic transactions are subject to additional assessment for the presence of risks using available to the authorities revenues and fees (their structural units) sources of information.

Customs risk means the probability of realization of a certain customs threat, with forecasted or unforeseen possible damage, as well as its possible consequences in the customs sector. There is also a domestic interpretation of the concept of "customs risk" as a quantitative value of the call in the form of a certain risk assessment or the probability of realization in the customs sector of a potential threat in terms of undesirable consequences.

Targeting is a combined control with the use of RMS. Risk management is carried out in order to minimize them, assess the effectiveness of the system and control the implementation of customs operations [55]. Based on the results of control with the use of RMS, including ASRM, in each case the level of risk is determined, as well as the corresponding forms and scope of customs control to be performed by the bodies of revenues and fees during customs control.

Risk profiles are used for these purposes. The risk profile is the main element of the risk management system in the customs system of Ukraine. Risk profile is a description of any set of risks, including certain combinations of risk indicators, which are the result of collection, analysis and systematization of information.

One of the stages in the development and implementation of a risk management system is the development of risk profiles, which are a means by which customs authorities apply risk management in practice. The MFU order № 684 dated 31.07.2015 regulates the development, formalization, testing and approval of risk profiles. In addition, this order streamlined the terminology used in the risk management system in the activities of the customs authorities of Ukraine [56].

Most often, the risk profile is a document and is used in both documentary and automated form, it has the form of a passport and program code. The risk profile passport is developed for documentary and electronic risk profiles and is used for their documentary description. It includes data such as the date of development and approval of the latest version of the profile, number, profile name, list of areas and risk indicators, as well as a list of forms of control to be performed by the inspector in case of profile operation.

Consider the process of development risk profiles that will work for customs clearance import electric vehicle BMW i3 according to CD UA100020/2020/107468 dated 13.04.2020.

The development of a risk profile involves:

- 1) definition of risk indicators;
- 2) determining the feasibility of applying negative and positive history in the risk profile (carried out only for electronic risk profiles);
- 3) determination of the algorithm for calculating the degree of risk according to the risk profile and depending on the degree of risk of adequate measures necessary to prevent or minimize risks (forms and scope of customs control), if the need to determine such measures is provided by the risk profile.

Risk indicators - defined criteria with predefined parameters, deviation from which allows the selection of the object of control.

The WCO document "Customs Risk Management Compendium" contains 5 groups of risk indicators for customs: "mode of transport", "revenue protection", "drugs and precursors", "security", "other prohibitions and restrictions" [14].

The first risk profile will be based on checking the underestimation of the battery volume in order to reduce the excise tax. We take a car – BMW i3. And we know that this electric car has three types of batteries: 22 kWh, 33.2 kWh and 44 kW. Depending on the volume of the battery, excise tax is charged. Foreign economic operators may underestimate the value of the battery in order to reduce the number of customs duties.

The risk profile will check the information in the electronic invoice, namely: Make and Model of the electric car. If the electronic invoice indicates the brand: "BMW", model: "i3", the risk profile will check that the value of the battery volume is equal to: 22, 33.2 or 44. The table 3.3 shows the battery capacity risk profile algorithm:

Table 3.3

Battery capacity risk profile algorithm

Values that are checked					Algorithm of actions		
The brand in electronic invoice	The model in electronic invoice	Box: 47, type of payment: 085, basis of accrual			If all values are true	If the third value is false	
BMW	i3	22 or	33.2 or	44	to continue customs clearance	the provision of originals of documents specified in the customs declaration	rummage

In the event that the value of the battery volume differs from 22 or 33.2 or 44, the risk will form the appropriate forms of control, namely: rummage and the

provision of originals of documents specified in the customs declaration or certified copies of such documents (Annex L).

ASRM checked the CD UA100020/2020/107468 dated 13.04.2020 with the help of the risk profile passport developed by us. The verified values turned out to be true and the system decided to continue customs clearance.

The second risk profile will check the understatement of the customs value when importing new electric vehicles BMW i3 with a battery capacity of 44 kWh (Annex M).

The risk will work with the following indicators:

- 1) The electronic invoice states "brand: BMW"
- 2) The electronic invoice states "model: i3"
- 3) The electronic invoice states "new or used: new"
- 4) box: 42, price of goods: <30,000 EUR.

If all these indicators are true at the same time, the risk profile forms the following formalities: customs inspection, provision of additional documents to confirm the declared customs value.

The table 3.4 shows the battery capacity risk profile algorithm:

Table 3.4

New BMW i3 customs value risk profile algorithm

Values that are checked				Algorithm of actions	
The brand in electronic invoice	The model in electronic invoice	The electronic invoice states «new or used»	Box: 12	If at least one value is not true	If all values are true
BMW	i3	new	<30000 EUR	to continue customs clearance	Submission of documents in accordance with Article 53 of the CCU

After checking the customs declaration UA100020/2020/107468 dated 13.04.2020 with the help of the developed risk profile, it was established that the

electronic invoice indicated that the electric car was in use. Thus, the ASRM decided to continue customs clearance.

The third risk profile will check the understatement of transportation costs when importing electric vehicles from the Germany to Ukraine.

The risk profile will check the following criteria:

1. Box 15 CD "Country of departure": DE.
2. Box 12 "Total customs value" minus Box 22 "Currency and settlement amount" must be less than 150 EUR.

If these indicators are both true, then the risk profile forms the following customs formality: the provision of additional documents confirming the cost of transportation of goods (Annex N).

The operation of the risk profile is shown in table 3.5:

Table 3.5

Electric cars cost of transportation risk profile algorithm

Values that are checked		Algorithm of actions	
Box 15 CD	Box 12 CD "Total customs value" minus box 22 CD "Currency and settlement amount"	First value – true, second false - false	If all values are true
DE	<150EUR	to continue customs clearance	Providing additional documents to confirm the price of transportation

When checking the customs declaration UA100020/2020/107468 dated 13.04.2020, it was found that the cost of transportation is 150 Euros. Thus, the ASRM decided to continue customs clearance.

Thus, we analyzed the current trends in customs control through the use of risk-oriented customs control tools. The modern normative functioning of the system of analysis and management of customs risks is investigated. The stages of risk profile development, the algorithm of their development, as well as the process of their formation in accordance with current legislation are analyzed. Risk profiles

for electric vehicles (UCGFEA code 8307 80 90 10) when imported to Ukraine have been developed.

3.3 Customs clearance analysis of electric vehicles import using the risk management system

Risk management is the work of states customs bodies to analyze risks, identify and assess risks, develop and implement measures aimed at minimizing risks, assessing the effectiveness and monitoring the application of these measures. Risk means the probability of non-compliance with the requirements of the legislation of Ukraine on state customs matters.

States customs authorities shall apply a risk management system to identify goods, vehicles, documents and persons subject to customs control, the forms of customs control applied to such goods, vehicles, documents and persons, and the scope of customs control.

Consider the work of the Risk Management System in practice during the customs clearance of an electric vehicle, which was released for free circulation under CDN[№] UA100020/2020/107468 from 14.04.2020 (Annex B).

First of all, in accordance with Article 259 of the CCU for the passage of goods across the customs border of Ukraine it is necessary to submit to the customs authority a preliminary declaration, which will indicate the minimum data sufficient for the passage of goods across the border [22].

A preliminary customs declaration UA100020/2020/105726 dated 10.04.2020 was sent to the customs clearance department №1 of the Kyiv-Zakhidniy customs post of the Kyiv customs of the State Customs Service.

Electric cars are subject to special measures for the import of goods originating in the Russian Federation. The obligatory basis for passage of electric vehicles through the customs border of Ukraine, customs clearance of import of electric cars into the territory of Ukraine is the presence of a document confirming the origin of the goods.

At this stage, the risk management system generates risks to verify the country of origin of the goods. The official of the customs authorities at the customs border of Ukraine checkpoint checks the presence of a document confirming the country of origin of the BMW i3 electric vehicle moving on invoice 4638/20 dated 10.04.2020 (Annex C).

Documents confirming the country of origin of goods, in accordance with Article 43 of the CCU are a certificate of origin, certified declaration of origin, declaration of origin, certificate of regional name of the goods. The country of origin of the goods is declared (declared) to the customs by submitting the original documents on the origin of the goods [22].

Clause 2 of the fourth part of Article 44 of the CCU stipulates that documents confirming the country of origin of goods are not required if the goods are imported by citizens and taxed at a single rate of duty in accordance with Section XII of the CCU.

According to part nine of Article 43 of the CCU, additional information on the country of origin of goods includes information contained in consignment notes, packing lists, shipment specifications, certificates (compliance, quality, phytosanitary, etc.), the customs declaration of the country of export, passports, technical documentation, conclusions of expertise, appropriate bodies, other data that can be used for confirmation of the country of origin [22].

In this regard, the VIN-code, which is a structured combination of alphanumeric symbols provided by the manufacturer of the vehicle for the purpose of its identification and contains information about the geographical area and country of manufacture, refers to additional information about the country of origin of the goods.

Given the above, to confirm that vehicles are not prohibited for import into Ukraine, citizens declare the country of origin of vehicles (except for those that are subject to special duties) on the basis of information contained in the VIN-code, information in the technical passport for the vehicle or in other documents and is declared in box 31 of the customs declaration [57].

Thus, in box 31 of the PCD UA100020/2020/105726 dated 10.04.2020 we indicate the phrase "According to the decryption of the vin-code, the country of origin is: DE". In box 44 of the PCD UA100020/2020/105726 dated 10.04.2020 we indicate documents "9000" -"other unclassified documents" entitled "Decryption of vin-code ". We note the same information in the declaration for the release of the electric car for free circulation (Annexes B, G).

In box 44 of the previous customs declaration, "the document on the origin of vehicles, drawn up by the competent person/organization in accordance with its VIN-code", is indicated by the code "7017", i.e. indicate the registration document number of the object of study. With this document, the customs official will cover the customs risk upon confirmation of the country of origin (Annex E).

The next stage is the passage of customs formalities at checkpoints across the customs border of Ukraine. According to the Order of the Ministry of Finance of Ukraine № 1066 dated 09.10.2012 [58] during the movement of goods, commercial vehicles across the customs border of Ukraine, the declarant, his authorized person or carrier submits at the checkpoint to the customs official documents and information provided by Article 335 of the Customs Code of Ukraine [22].

At this stage, RMS initiates verification of the vehicle's document of origin and customs clearance when goods are moved across the border. Initially, an official of the customs authority checked the presence of a document under code 7017 in box 44 of the PCD UA100020/2020/105726 dated 10.04.2020, which we described above.

During the customs inspection of electric vehicles at checkpoints, inspectors first of all verify the information specified in the PCD UA100020/2020/105726 dated 10.04.2020 with the actual information, check the vin-code of the electric vehicle, body type, color, number of seats and more. Also record odometer readings and existing damage to the product. Based on the results of the customs inspection, a customs inspection report is drawn up, which is indicated in box 44 of the CD UA100020/2020/107468 dated 13.04.2020 under code 1701 (Annex H).

Completion of customs formalities at the checkpoint across the customs border of Ukraine is carried out by affixing an imprint of the PMK stamp on all copies of the submitted accompanying (freight) documents and all copies of extracts from the electronic copy of the PCD UA100020/2020/105726 dated 10.04.2020.

In the period after the passage of the electric vehicle through the Customs border of Ukraine and until its delivery to the customs office of destination, the customs authority analyzes the customs value on the accompanying documents. If the declared customs value is lower than in the price bases of the customs authority for a similar electric vehicle, then customs formalities are formed to confirm the declared customs value.

There are various methods of confirmation of customs value at import of cars by private persons in practice:

- 1) The electric car was purchased at auction in the United States.

Electric cars purchased at auctions in most cases have mechanical damage, and therefore their customs value will be lower than in the price bases of the customs authority. The price of each specific electric car is reflected in free access on the Internet. It is enough to provide the customs authority with a copy of the website autoAstat.com, which will indicate at what price the electric car was purchased [59].

- 2) The car was purchased in Europe.

The invoice value must be within the average cost of a similar car in the market of the country in which these cars were purchased. The customs authority has catalogs with price bases for such goods. If the price is lower than according to the catalog, the customs authority has the right to require the declarant to provide additional documents confirming the customs value of the goods. The list of such documents is specified in Article 53 of the CCU [22].

In this case, the declarant has two options. The first is to declare the goods according to the 6 method of determining the customs value - at the customs value for a similar goods in accordance with the price base of the customs authority. The

second option is to apply to the Institute of Forensic Examinations, which provides expert opinions on the customs value of goods. This conclusion is taken into account by the customs authority when confirming the declared customs value.

In our case, the BMW i3 electric car was purchased in Germany by invoice 4638/20 dated 10.04.2020. The customs value of the goods was not lower than the customs value of similar electric vehicles in the price base of the customs authority, so the goods were declared by 1 method of determining the customs value according to CD UA100020/2020/107468 dated 13.04.2020 (Annex B).

Therefore, we considered the work of the risk management system during the customs clearance of electric vehicles. After analyzing the current legislation, we found that to confirm that vehicles are not prohibited for import into Ukraine, citizens declare the country of origin of vehicles (except for those that are subject to special duties) on the basis of information contained in the VIN-code, information about which is indicated in the technical passport for the vehicle or in other documents and is declared in box 31 of the customs declaration. We also demonstrated a mechanism for confirming the customs value of electric vehicles purchased at auctions in the United States and electric vehicles purchased from individuals in the EU.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the study, the following conclusions can be drawn.

Analysis of the global EV's market showed that the major developing countries are providing incentives to electric or hybrid car buyers by offering them tax exemption, free charging facilities and free parking. In 2019, the number of light electric vehicles globally reached 2 264 400 units, 9 % higher than for 2018.

Ukraine is in the top 12 European countries by total amount of EV's. The dynamics of the electric vehicles import to Ukraine in 2015-2019 is shown that the import of passenger EV's increased almost 25 times in 5 years from 288 to 7012 pieces yearly.

A study of legislation documents regulated CRM of EV's import has shown that the most powerful techniques used by Customs agencies to deliver their mission are risk management and audits proclaimed the main methods of customs control in the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Convention).

The Ukraine also has own experience of using risk management principles into its customs control formalities since 2005. Today in Ukraine, the implementation of risk analysis and assessment, development and implementation of risk management measures in customs is regulated by the Order of the Ministry of Finance of Ukraine from 31.07.2015 № 684.

Analysis of assortment and conformity assessment procedure of EV's import showed that there are more than 7 manufacturers of electric vehicles on the market. The six most popular models in 2020 on rechargeable power supplies include: Nissan Leaf, Tesla Model 3, Tesla Model S, Fiat 500e, Chevrolet Bolt, Tesla Model X.

In accordance with paragraph 12.1 of the order of the Ministry of Infrastructure from 17.08.2012 № 521 first state registration of EV's (including TM "BMW"), their introduction into circulation is carried out in the presence of a certificate of conformity or certificate of conformity regarding individual approval.

The certificate shall indicate compliance with the mandatory requirements established by this order, namely:

- 1) compliance with environmental standards "EURO-2" - "EURO-6";
- 2) type and category of vehicle (L, M, N, O).

During the commodity examination of electric vehicles for customs purposes, it was found out that the Order of the Ministry of Justice of Ukraine, State Property Fund of Ukraine dated 24.11.2003 № 142/5/2092 is the main normative document regulating the commodity assessment of electric vehicles. After conducting a commodity expert assessment of the BMW i3 car purchased in Germany, VIN: WBY7Z61080VG62547, it appeared that:

- 1) UCG FEA code for which it is classified - 8703 80 90 10.
- 2) The market price of the object of study was 592364.87 UAH.

The research of customs valuation and customs taxation of EV's import showed that the customs value of the electric car BMW i3 consists of the price of goods and delivery costs to the customs territory of Ukraine. The rate of duty on imports of electric vehicles is 0%, the rate of excise duty - 1 euro per kWh, the VAT rate – 20%, but it can be taken an advantage of the preference for conditional accrual of VAT.

As a result of studying the risk targeting during electric vehicles import, it was described the operation of the risk management system, as well as demonstrated the procedure for risk profiles development, risk profiles for the import of BMW i3 have developed and proposed.

During the analysis of customs clearance of EV's imports using RMS, it was found out that:

- 1) The risk management system forms customs formalities at all stages of customs clearance of the electric vehicle: starting from crossing the border and ending with customs formalities when the electric vehicle is released for free circulation at the customs office of destination.
- 2) There are different ways to confirm the customs value depending on the country of departure;

3) EV's are subject to special measures for the import of goods originating in the Russian Federation. When citizens import EV's, they do not need to provide a certificate of origin to confirm their country of origin.

Based on the results of the study, the following recommendations can be formed:

1. Taking into account the statements at paragraph 1.3 of diploma work, it was concluded that the introduction into circulation and the first state registration of EV's in Ukraine can be carried out without a certificate of conformity. This requires a slight change in current legislation, namely the recognition of foreign registration documents for vehicles as containing the information necessary for the first state registration of vehicles in Ukraine.
2. To introduce into activity of customs authorities developed and proposed risk profiles that will work and help customs authorities to form customs formalities when importing an electric car BMW i3.
3. For customs authorities to draw up instructions on the features of customs clearance of electric vehicles, namely: confirmation of the country of origin and customs value of goods.
4. For legislative authorities to prepare a package of regulations to better stimulate the development of the electric vehicle industry in Ukraine, namely:
 - 1) extension of benefits for production of EV's in Ukraine;
 - 2) encouraging businesses to install electric charging stations on their own territory by providing tax benefits for such companies.
5. Expand the number of UCGFEA codes covered by preferential customs duty rates, namely: include in the preferential list UCGFEA codes 8703 80 10 90 and 8703 80 90 90. These codes describe EV's equipped with internal combustion engines that are used exclusively to recharge the battery and not connected to the wheels. Such electric cars include the BMW i3 REX. In our opinion, this will increase the number of imports of electric vehicles in general and will help to develop the electric transport industry in Ukraine at a faster pace.

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ANNEXES

ANNEX A

Requirements for checking the design and technical condition of a wheeled vehicle, its components

Object and subject of inspection	Verification method	Requirements for construction and technical condition
1. General characteristics of the technical condition of the vehicle and its components		
1.1. Passenger capacity (number of passenger seats, total)	Organoleptic control	<p>The vehicle must be equipped with all passenger seats provided by the manufacturer and comply with the requirements of the European Agreement¹, the Law of Ukraine², the relevant UNECE Regulations № 36, 52, № 107 annexed to the Agreement³, or EU legislation listed in Annex 3 to Requirements for inspection of construction and technical condition of wheeled vehicle, methods of such inspection, approved by the order of the Ministry of Infrastructure of Ukraine dated November 26, 2012 № 710 (hereinafter - Requirements), SDA⁴, documents on re-equipment in accordance with the Re-equipment⁵ taking into account the requirements of paragraph 6.8.9 DSTU 3649: 2010.</p> <p>Vehicles converted into buses and registered before April 1, 2008 must meet the requirements of the documents on conversion in accordance with paragraph 3 of the resolution of the Cabinet of Ministers of Ukraine "Some issues of admission of buses to operation" ⁶.</p> <p>Passenger capacity and number of seats must be indicated on the appropriate information plates in the passenger compartment of the bus.</p>
1.2. Location, condition of construction, fixing of seats (driver and passengers)	Organoleptic control	<p>The location, condition of the structure, fixing of seats must comply with the manufacturer's documentation, the requirements of the European Agreement, UNECE Regulations № 36, № 52, № 80, № 107 annexed to the Agreement-², or EU legislation listed in Annex 3 to the Requirements, documents on re-equipment in accordance with the Re-equipment Procedure⁵.</p> <p>Placement, construction, fixing of seats must meet the requirements for vehicles of categories N, adapted for the carriage of passengers, in accordance with Annex 3 to the Requirements</p>
1.3. Driver and passenger seat belts (passengers)	Organoleptic control	<p>The number, condition of the belts and their fastening elements, the belt tensioning system must meet the manufacturer's requirements, if these belts are used, the European Agreement, UNECE Regulations № 14, № 16 annexed to the Agreement², or the acts of EU legislation listed in Annex 3. to the Requirements, documents on re-equipment in accordance with the Procedure of re-equipment⁵.</p> <p>Technical condition - in accordance with paragraph 6.8.19 DSTU 3649: 2010</p>

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1.4. Cab lock, body	Organoleptic control	The number, condition of construction, operation must meet the requirements of the manufacturer, UNECE Regulations № 11 annexed to the Agreement ² , or acts of EU legislation listed in Annex 2 to the Requirements, documents on re-equipment in accordance with the Re-equipment Procedure ⁵ . Technical condition - in accordance with paragraph 6.8.8 of DSTU 3649: 2010
1.5. Anti-dazzle device of the driver (visor, curtain), devices of heating (blowing) of a windshield	Organoleptic control with verification of conformity of functioning of devices of heating (blowing) of a windshield	Availability, condition of construction, quantity, operation, technical condition must meet the requirements of the manufacturer, the European Agreement ¹ , UNECE Regulations № 122 attached to the Agreement ² , or acts of EU legislation listed in Annex 2 to the Requirements, SDA, documents on re-equipment in accordance with the Procedure re-equipment ⁵ , clause 6.8.6 of DSTU 3649: 2010
1.6. Devices to prevent the ejection of solid objects and dirt from under the pneumatic wheels	Organoleptic control, measurement of geometric dimensions by a ruler between the temples or angles mounted on the bearing surface of the vehicle and tangential to the outermost points of the tires	Mudguards, mudguards in the cases provided by the manufacturer or documents on conversion in accordance with the Procedure for conversion ⁵ must meet the requirements of paragraph 6.8.13 of DSTU 3649: 2010. In the case of twin tires, the width of the mudguards must be not less than the distance between the outermost points of these tires.
1.7. Front and rear bumpers	Organoleptic control, measurement of geometric dimensions by rulers, depth gauges, etc. and, if necessary, by means of templates	The number, condition of the structure and its fixing elements must comply with the requirements of UNECE Regulations № 42 annexed to the Agreement ² or acts of EU legislation listed in Annex 2 to the Requirements, documents on re-equipment in accordance with the Re-equipment ⁵ , requirements of paragraph 6.8.1 of DSTU 3649: 2010. Deformations of more than 10 mm for passenger cars and 50 mm for other vehicles, additionally installed elements of the front and rear bumpers not provided by the manufacturer, protruding elements, except for non-metallic elastic parts, are not allowed
1.9. Ingredients not provided by the manufacturer	Organoleptic control	Application is not allowed if the requirements of Article 32 of the Law of Ukraine "On Road Traffic" are not met

Continuation of Annex A

2. Pneumatic tires		
2.1. The number and condition of pneumatic tires	Organoleptic control	The quantity and condition of the structure shall comply with the requirements of the manufacturer, the European Agreement ¹ , UNECE Regulations № 30, № 54, № 64, № 75, № 88, № 108, № 109 annexed to the Agreement ² , or the acts of EU legislation listed in Annex 2 to Requirements, documents on re-equipment in accordance with the Procedure for re-equipment ⁵ , the requirements of paragraph 6.3.1 of DSTU 3649: 2010
2.2. Technical condition of pneumatic tires	Organoleptic control with raising the axis of the wheel on the inspection ditch or with the rolling of the vehicle; paragraph 7.3 of DSTU 3649: 2010; checking the strength of pneumatic tires during testing of brake systems; measuring the height of the drawing with a depth gauge or caliper, using templates	Technical condition - in accordance with the SDA, paragraphs 6.3.2-6.3.6 of DSTU 3649: 2010 for vehicles of categories L, M, N, O. Paragraph 6.3.6 of DSTU 3649: 2010 does not apply to tires retreaded under UNECE Regulations № 108, № 109. Tire tread wear is not allowed to at least one wear indicator in the case of uniform wear, in which the difference in tread pattern height is not more than 2 mm, and to two indicators in the case of uneven wear. Pneumatic tires shall withstand tests of brake systems without damage in accordance with the requirements of paragraph 11 of this annex.
	Organoleptic control	On traction pneumatic wheels of vehicles with a control device (tachograph), in accordance with subparagraph "a" of paragraph 3 of section VI of Annex - Annex 1 to EUTR7 is not allowed to use tires that have a date of restoration or deepening of the tread pattern later than the date
		installation (replacement) or inspection tests of the tachograph
3. Wheels		
3.1. Number and condition of wheel construction	Organoleptic control, clause 7.3.4 of DSTU 3649: 2010	The number and condition of the running wheels shall comply with the requirements of the manufacturer, the European Agreement ¹ , UNECE Regulations № 124 annexed to the Agreement ² , or EU legislation listed in Annex 2 to the Requirements, SDA4, documents on re-equipment in accordance with the Re-equipment ⁵ , requirements of paragraph 6.3 .8 DSTU 3649: 2010. The spokes of the wheels must be in full force. The use of curved Spitz is not allowed

Continuation of Annex A

3.2. Technical condition	Organoleptic control in accordance with the provisions of paragraph 7.3.3 of DSTU 3649: 2010, ruler measurement. The presence of tension of the spitz is checked by light shaking of their fingers - the spitz and the details of their fixation should not shift within the gap of the respective joints	Technical condition - in accordance with SDA ⁴ , paragraphs 6.3.1, 6.3.7 DSTU 3649: 2010 for vehicles of categories M, N, O. Wheels, the design of which provides for spokes, must be installed in accordance with the manufacturer's requirements for tension, length, placement. It is not allowed to use a spitz longer than the manufacturer's length, as well as foreign objects mounted on the spitz or between the spitz
4. Protective devices		
4.1. The presence and condition of the structure	Organoleptic control	Requirements of SDA ⁴ , paragraph 6.8.12 DSTU 3649: 2010, requirements of documents on re-equipment in accordance with the Procedure for re-equipment ⁵
4.2. Technical condition	Organoleptic control	Protective devices must be without bends with a deviation from
	in accordance with the provisions of paragraph 7.8.1 of DSTU 3649: 2010, measuring with rulers	straightness more than 50 mm due to damage, cracks, tears, without additional installed parts (to increase the seeding capacity), fixed in accordance with the manufacturer's requirements
5. Glass		
5.1. Conformity of glass construction to the requirements of the legislation, their marking	Organoleptic control	The condition of the structure and technical characteristics of the material must meet the requirements of the manufacturer, the European Agreement, UNECE Regulations № 43 attached to the Agreement ² , the requirements of DOT standards, according to their labeling, as well as SDA, the requirements of paragraphs 6.8.5, 6.8.6 DSTU 3649: 2010 . The use of unmarked vehicle windows registered after January 1, 1996, the replacement of windows with other, in particular opaque parts that impede inspection from the driver's seat, are not allowed

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5.2. Technical condition	Organoleptic control, paragraph 7.8.3 of DSTU 3649: 2010, measurement of light transmission	Technical condition - in accordance with the requirements of SDA ⁴ , paragraph 6.8.7 of DSTU 3649: 2010 for vehicles of categories M, N
6. Mirrors, other means of rear view		
6.1. Availability, design condition, functionality	Organoleptic control	The condition of the structure must meet the requirements of the manufacturer, the European Agreement ¹ , UNECE Regulations № 46, attached to the Agreement ² , DA ⁴ , the requirements of paragraph 6.8.1 of DSTU 3649: 2010
6.2. Technical condition	Organoleptic control, verification of compliance with the manufacturer's requirements by operation tests	Technical condition - in accordance with the requirements of SDA ⁴ , paragraph 6.8.1 of DSTU 3649: 2010 for vehicles of categories M, N. The technical condition and operation of the rear-view means other than mirrors must be in accordance with the requirements of the vehicle manufacturer.
7. Windshield wiper and windshield washer		
7.1. Availability, design condition, functionality	Organoleptic control	The condition of the structure must meet the requirements of the manufacturer, the European Agreement ¹ , UNECE Rules № 45, attached to the Agreement ² , DA ⁴ , the requirements of paragraphs 6.5.1, 6.5.2, DSTU 3649: 2010
7.2. Technical condition	Organoleptic control, verification of operation and measurement in accordance with paragraph 7.5 of DSTU 3649: 2010	Technical condition - in accordance with the requirements of SDA ⁴ , paragraphs 6.5.3-6.5.5 of DSTU 3649: 2010
8. External lighting fixtures		
8.1. Availability, design condition, functionality	Organoleptic control	External lighting fixtures and signaling devices must meet the requirements of the vehicle manufacturer, the European Agreement ¹ , the relevant UNECE Regulations № 48, attached to the Agreement ² , DA ⁴ , documents on re-equipment in accordance with the Re-equipment Procedure ⁵
8.2. Technical condition	Organoleptic control, measurement in accordance with paragraph 7.1 of DSTU 3649: 2010	The technical condition of external lighting devices of vehicles of categories M, N, O must meet the requirements of the manufacturer, the European Agreement ¹ , UNECE Rules № 48, attached to the Agreement ² , SDA ⁵ , the requirements of paragraph 6.1 of DSTU 3649: 2010

Continuation of Annex A

9. Engine and its systems		
9.1. Construction condition, functionality	Organoleptic control, comparison of labeling data and design features with the relevant information of the operating documentation	The state of construction of the fuel supply system and its components must not be changed, have additional elements. The number, location, fixing of the components of the exhaust system must meet the requirements of the manufacturer
9.2. Technical condition	Organoleptic control, function check	Fuel leakage, air suction are not allowed. The components of the fuel supply control components must not be
		deformed, must move without jamming in the entire range of possible movements. Requirements of clause 6.6.5 of DSTU 3649: 2010. Unsealed joints, burns of components of the exhaust system, which pass burns, are not allowed. The technical condition must meet the requirements of the manufacturer, the European agreement ¹ , DA ⁴ , documents on re-equipment in accordance with the Procedure for re-equipment ⁵
	Control methods in accordance with paragraph 7.7 of DSTU 3649: 2010	Requirements of paragraph 6.7 of DSTU 3649: 2010 for gas cylinder equipment
	Organoleptic control. If OBD, OBD-I, OBD-II, EOBD and appropriate means of inspection are available on the vehicle, inconsistencies of the technical condition from among those defined by these Requirements and inspection methods shall be detected in the memory of this system, guided by the operational documentation of the vehicle.	All OBD, OBD-I, OBDII, EOBD and their indications must be operational, and no sensor or other element of the diagnostic system shall be blocked from performing its intended functions. Paragraphs 6.6.5-6.6.8, paragraph 6.7 of DSTU 3649: 2010, requirements for operational documentation of vehicles, documents on re-equipment in accordance with the Procedure for re-equipment ⁵

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10. Factors, characteristics of negative impact on the environment		
10.1. The content in the burns of carbon monoxide,	Measure the smoke of diesel burns,	Smoky burns must comply with the standards of documents on re-equipment in accordance with
hydrocarbons and smoky burns	gas diesels in accordance with DSTU 4276: 2004	The order of re-equipment ⁵ and appendix 6 to the Requirements
	<p>Measure the concentration of carbon monoxide, hydrocarbons in the burns of vehicles with engines powered by gasoline or gas fuel, in accordance with DSTU 4277: 2004.</p> <p>The following requirements are also met: the fuel supply control body must be stationary; the engine's air supply system must be in working order in accordance with the manufacturer's instructions; during the measurement, the hole in the oil pan must be locked.</p> <p>The sampling probe should be inserted to a minimum depth of 300 mm into the exhaust pipe. If the shape of the exhaust pipe does not allow you to immerse the probe</p>	<p>The concentration of carbon monoxide, hydrocarbons in the burns must comply with the standards of documents on conversion in accordance with the Procedure for conversion and Annex 6 to the Requirements.</p> <p>If the technical condition of the vehicle complies with the provisions of sub-clause 9.2 of clause 9 of this annex, it is allowed to perform alternative technical control at high speeds of engine idling, warmed up for at least 5 minutes. The following vehicles, first registered in Ukraine after April 1, 2009, which according to the registration documents must meet environmental standards:</p> <p>"Euro 2", - must have the value $\lambda = 1 \pm 0,3$;</p> <p>"Euro 3" - "Euro 6", "EEV", - must not have according to the OBD protocol the defects of the fuel supply systems, neutralization (purification) of pollutants defined by the manufacturer's codes</p>

Continuation of Annex A

	<p>thus, use an exhaust pipe extender.</p> <p>If the wheeled vehicle has several exhaust pipes, they must be connected to form one outlet, unless another is specified by the manufacturer. The exhaust pipe connector must not cause the engine speed to change. If such a connection cannot be performed, calculate the arithmetic mean of the gas concentrations of each of the exhaust pipes</p>	
10.2. Leaks of operating fluids	<p>Organoleptic control, control over the fall of drops during the stay of the vehicle at the checkpoint of technical condition, in particular with the help of light tone screen material (eg paper, cardboard, etc.) that is installed in the area of possible droplets of operating fluids</p>	<p>Leakage of operating fluids (engine and transmission oils, coolants, fuel; working fluids of hydraulic systems, power steering, clutch actuator, special equipment; electrolyte batteries) is not allowed.</p> <p>Traces of oils without drops in the entrance area are allowed, output shafts of reducers with a cuff seal</p>

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11. Brake systems		
11.1. Functioning of brake systems and efficiency of their action	The provisions of paragraph 7.4 of DSTU 3649: 2010 for dry tire contact. The method of road tests and measurements (paragraph 5.8 of DSTU 3649: 2010) is used with the provision of dry contact of pneumatic tires only when it is impossible to apply the method of bench tests	Norms of paragraph 6.4 of DSTU 3649: 2010, documents on re-equipment in accordance with the Procedure for re-equipment ⁵
11.2. Marking, technical condition of components	Organoleptic control	Requirements of clauses 6.4.1-6.4.5 of DSTU 3649: 2010
12. Control system		
12.1. Construction condition	12.1. Construction condition	The state of construction of the components of the control system must meet the requirements of the operational documentation of the vehicle manufacturer, documents on re-equipment in accordance with the Procedure for re-equipment ⁵
12.2. Technical condition	Norms of clause 7.2 of DSTU 3649: 2010 with measurement of the total angular interval in turning of a wheel by the special device. The control system equipped with an electric or hydroelectric power steering integrated with other on-board vehicle systems is checked for compliance with the following functions: automatic return of the steering wheel to its original position, ensuring straight movement, no steering vibration, compliance with process indication	Requirements of clause 6.2 of DSTU 3649: 2010, requirements of the manufacturer's operating documentation

13. Frame, body, other non-sowing elements		
13.1. Construction condition	Organoleptic control	The state of construction of the frame, body, other non-sowing elements must meet the requirements of the operating documentation of the vehicle manufacturer, documents on re-equipment in accordance with the Procedure for re-equipment ⁵
13.2. Technical condition	Organoleptic control	Additionally installed elements to increase the rigidity of the spars, joints of crossbars and spars with welds instead of the joints provided by the manufacturer, cracks and other deformations that reduce the bearing capacity of the frame elements, change the attachment points on the body frame components of power transmission, construction or lack of fasteners are not allowed

¹ European Agreement supplementing the Convention on Road Traffic, opened for signature in Vienna on November 8, 1968.

² Law of Ukraine "On Ukraine's accession to the Agreement on the adoption of uniform technical requirements for wheeled vehicles, equipment and parts that can be installed and / or used on wheeled vehicles, and the conditions of mutual recognition of approvals issued on the basis of these instructions, 1958, as amended in 1995. "

³ Agreement on the Adoption of Uniform Technical Regulations for Wheeled Vehicles, Equipment and Parts that May Be Installed and / or Used on Wheeled Vehicles and on the Conditions of Mutual Recognition of Approvals Issued on the Basis of These Regulations, 1958, as amended in 1995.

⁴ Traffic rules approved by the resolution of the Cabinet of Ministers of Ukraine of October 10, 2001 № 1306.

⁵ The procedure for re-equipment of vehicles, approved by the resolution of the Cabinet of Ministers of Ukraine of July 21, 2010 № 607.

⁶ Resolution of the Cabinet of Ministers of Ukraine of May 21, 2009 № 524 "Some issues of admission of buses to operation".

ANNEX B.1

MD - 2 form of the customs declaration UA100020/2020/107468

УКРАЇНА		(форма МД-2)		1 ДЕКЛАРАЦІЯ		А МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ ЕКСПОРТУ/ПРИЗНАЧЕННЯ	
3	8	2 Відправник/Експортер №		ІМ 40 ДЕ		UA100020/2020/107468	
Примірник для відправника/експортера	Примірник для отримувача	8 Одержувач № UA/3225213980		3 Форми 1 1 1/0		4 Вид: спец. Електронне декларування	
		Іванов Іван Іванович Див. доп.		5 Всього т/в 1		6 Всього місць 1	
		UA03225213980		7 Довідковий номер Вн. № 1858		9 Особа, відповідальна за фінансове врегулювання № UA/3225213980	
		14 Декларант/Представник № UA/3000505230		10 Країна перш. призи./ост.вд.		11 Торг. країна/країна виробн.	
		ФОП Васильов Володимир Васильович		12 Відомості про вартість 699108.92		13 ЄСП	
		AA 000104 від 24.01.2015		15 Країна відправлення/експорту Німеччина		16 Країна походження	
		UA03000505230		17 Код країни признач. а DE б		17 Країна призначення а б	
		8 Ідентифікація і країна реєстрації трансп. засобу при відправленні/прибутті		19 Конт. 0		20 Умови поставок	
		AC2128BI/AC6006XP UA		21 Ідентифікація і країна реєстрації активностей транспортного засобу на кордоні		22 Валюта та загальна сума за рахунком	
		AC2128BI/AC6006XP UA		23 Курс валют 29.56060000		24 Характер угоди	
3	8	25 Вид транспорту на кордоні		26 Вид транспорту в межах країни		27 Місце навантаження/розвантаження	
29 Митний орган ввізду/визду UA205020		30 Місце знаходження товарів 100-001-1-1		32 Товар 1		33 Код товару № 87039010	
31 Вантажні місця та опис товарів		1. Автомобіль, легковий, пасажирський, що був у використанні, оснащений виключно електричним двигуном - BMW 13. Номер кузова - WBY7Z61080VG62547, номер двигуна - н/д, загальна кількість місць, включаючи місце водія - 4, тип двигуна - електричний, батарея - 33,2 кВт/год, потужність - 75 кВт, тип кузова - хетчбек, календарний рік виготовлення - 2016, модельний рік виготовлення - 2016, Див. доп.		34 Код країни походж. а DE б		35 Вага брутто(кг) 1340	
44 Додаткова інформація /Порядок документи/ Сертифікати і дозволи		0380 4638/20 0862 4638/20 1701 UA205020/2020/106655 2800 FF791765 4207 05.04/2020-III 3007 б/н		36 Преференція 000000181		37 ПРОЦЕДУРА 4000 ZZ00	
47 Нархован-ня плате-жів		Вид Основа нарахування Ставка Сума		38 Вага нетто(кг) 1340		39 Квота	
121 699108.19		0 %		40 Загальна декларація/Попередній документ 1801 / UA100020/2020/105726 10.04.2020 / 1		41 Додатков. одиниці виміру 796/1	
185 33.20		1 EUR		42 Ціна товару 23500.0000		43 Код МВБ 1	
128 700089.60		20 %		44 Код ДІ		45 Коригування 699108.19	
				46 Статистична вартість 699.10819			
50 Принципал №		Підпис:		48 Відстрочення платежів		49 Ревізії оплат	
51 Передба-чувані митні органи (і країна) транзиту		представлений Місце і дата:		52 Гарантія не діє для		53 Митний орган (і країна) призначення	
D/I ВІДМІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ		Результат: ПМК 333/100 13.04.2020 ОНП 333/100 13.04.2020		Печатка:		54 Місце і дата: 03022, Київська обл., м. Київ, вул. Ломоносова 26, кв. 24	
Накладання пломби:		Номер:		55 Підпис і прізвище декларанта/представника: Васильов В. В.		+380669900111 3000505230	
Тип:		Строк доставки (дата):		Підпис:		post dcl@gmail.com	

ANNEX B.2

Addition to customs declaration UA100020/2020/107468
of form MD-6

УКРАЇНА (форма МД-6)

Доповнення №	1
до ВМД №	UA100020/2020/107468

Україна, м. Київ, вул. Мате Залка, буд. 2, кв. 38 Паспорт ТТ 162441 виданий
Оболонським РУ ГУ МВС України у місті Києві 12.07.2012р.

До графи 9:

Україна, м. Київ, вул. Мате Залка, буд. 2, кв. 38 Паспорт ТТ 162441 виданий
Оболонським РУ ГУ МВС України у місті Києві 12.07.2012р.

Товар № 1 до графи 31:

колiсна формула: 4x2, колiр - сiрий.

Згiдно розшифрування vin-коду, країною походження є: Німеччина. Торговельна
марка - BMW. Призначення: для перевезення людей по дорогах загального
користування.

Див. "електронний iнвойс"

2. Місць - 1 VN

3. 0

Товар № 1 до графи 44:

7017 FF791765	26.10.20
8016 ТТ 162441	12.07.20
8016 АЮ 003083	11.05.06
9000 Довідка ІПН	07.07.03
9000 Довіреність №273	08.04.20
9000 Разова перепустка №В6-001290	13.04.20
9000 Розшифрування vin-коду	10.04.20
9000 Фото	13.04.19
9610 20DE260729141100E7	10.04.20

ВІДІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ ПРИЗНАЧЕННЯ

Печата:

Місце і дата:

03022, Київська обл., м. Київ,
вул. Ломоносова 26, кв 24

Підпис і прізвище декларанта/представника

Васильов В. В.
+380669900111 3000505230
post.dcl@gmail.com

ANNEX B.3

Declaration of customs value to CD UA100020/2020/107468, first page

ДЕКЛАРАЦІЯ МИТНОЇ ВАРТОСТІ

1. Продавець		Для відміток митного органу UA100020/2020/107468	
2(а). Покупець UA/3225213980 Іванов Іван Іванович Україна, м. Київ, вул. Мате Залка, буд. 2, кв. 38. UA03225213980			
2(б). Декларант UA/3000505230 ФОП "Васильов Володимир Васильович" AA 000104 від 24/01/15 UA03000505230		3. Умови поставки	
Увага! За подання недостовірних відомостей декларант та/або уповноважена ним особа несуть відповідальність згідно з Митним кодексом		4. Реквізити документів, що підтверджують заявлену митну вартість 0380. 4638/20 від 10.04.2020 3007. б/н від 13.04.2020 9610. 20DE260729141100E7 від 10.04.2020	
		5. Номер і дата прийняття митним органом рішень щодо відомостей, зазначених у графах 9-11 ДМБ	
6. Митна вартість товарів, визначена із застосуванням методу (необхідне позначити "х"):			
1) основного - за ціною договору (контракту) щодо товарів, які імпортується (вартість операції) <input checked="" type="checkbox"/>			
2) другорядного:			
а) за ціною договору щодо ідентичних товарів <input type="checkbox"/>			
б) за ціною договору щодо подібних (аналогічних) товарів <input type="checkbox"/>			
в) на основі віднімання вартості <input type="checkbox"/>			
г) на основі додавання вартості (обчислена вартість) <input type="checkbox"/>			
г) резервного <input type="checkbox"/>			
7. Обґрунтування обрання методу визначення митної вартості із зазначенням причини не застосування основного методу			
8. Джерела інформації, що використовувалися для визначення митної вартості			
9(а). Чи пов'язані між собою продавець та покупець? <input type="checkbox"/> так <input checked="" type="checkbox"/> ні			
9(б). Чи вплинула взаємозалежність продавця та покупця на ціну товару? <input type="checkbox"/> так <input checked="" type="checkbox"/> ні			
10(а). Чи є обмеження прав покупця (імпортера) на використання товарів, за винятком обмежень: <input type="checkbox"/> так <input checked="" type="checkbox"/> ні			
- встановлених законом чи запроваджених органами державної влади; - географічного регіону, в якому товари можуть бути перепродані (відчужені повторно); - що не впливають значною мірою на вартість товарів			
10(б). Чи є будь-які умови або застереження, які унеможливають визначення вартості оцінюваних товарів? <input type="checkbox"/> так <input checked="" type="checkbox"/> ні			
Якщо "так", то зазначте конкретні умови. Якщо умову кількісно визначено, то заповніть графу 14(б) додаткового аркушу А.			
11(а). Чи передбачено роялті та інші ліцензійні платежі, які покупець повинен сплачувати прямо чи опосередковано як умову продажу оцінюваних товарів? <input type="checkbox"/> так <input checked="" type="checkbox"/> ні			
11(б). Чи є умова, за якої частина виручки від будь-якого подальшого перепродажу, розпорядження або використання товарів покупцем надійде прямо чи опосередковано продавцеві? <input type="checkbox"/> так <input checked="" type="checkbox"/> ні			
Якщо в графах 11(а) і 11(б) дано відповідь "так", то деталізуйте її, а в графах 18 і 19 додаткового аркушу А зазначте відповідну суму.			
12. Кількість додаткових аркушів до цієї декларації 1			
13(а). Підпис та печатка декларанта або уповноваженої ним особи Дата заповнення "13" квітня 2020 р.		13(б). Прізвище, ім'я та по-батькові декларанта або уповноваженої ним особи Васильов В. В.	

ANNEX B.4

Declaration of customs value to CD UA100020/2020/107468, second page

Заповнюється у разі визначення митної вартості товарів основним методом		Аркуш № 2	Додатковий аркуш А	
Для відміток митного органу UA100020/2020/107468		Номер товару 1	Номер товару	Номер товару
		Код товару	Код товару	Код товару
		8703901010		
А. Основа для розрахунку	14(а). Ціна товару в іноземній валюті	23500.0000		
	Код валюти EUR			
	Курс перерахунку 29.5606			
	Ціна товару, гривень	694674.1000		
	14(б). Опосередковані платежі, гривень			
	15. Усього 'А', гривень	694674.1000		
Б. Складові митної вартості, гривень	16. Витрати понесенні покупцем: а) комісійні та брокерська винагорода, за винятком комісійних за купівлю			
	б) вартість ящиків, тари (контейнерів)			
	в) вартість упаковки або вартість пакувальних матеріалів та робіт, пов'язаних із пакуванням			
	17. Вартість товарів та послуг, які поставляються прямо чи опосередковано покупцем безоплатно або за зниженими цінами для використання у зв'язку з виробництвом та продажем оцінюваних товарів на експорт в Україну: а) сировини, матеріалів деталей, напівфабрикатів, комплектувальних виробів, тощо			
	б) інструментів, штамів, шаблонів та аналогічних предметів використаних у процесі виробництва оцінюваних товарів			
	в) матеріалів, витрачених в процесі виробництва оцінюваних товарів			
	г) інженерних та дослідно-конструкторських робіт, дизайну, художнього оформлення, ескізів та креслень, виконаних за межами України і безпосередньо необхідних для виробництва оцінюваних товарів			
	18. Роялті та інші ліцензійні платежі (див. гр.11(а))			
	19. Відповідна частина виручки (див. гр.11(б))			
	20. Витрати на транспортування до UA пп "Ягодин - Дорогуськ" ВМО 1-4 мп "Ягодин" місце доставки	4434.0900		
	21. Витрати на навантаження, вивантаження та обробку			
	22. Витрати на страхування			
	23. Усього 'Б', гривень	4434.0900		
В. Витрати, що не включаються до митної вартості	24. Плата за будівництво, спорудження, складання, технічне обслуговування або технічну допомогу			
	25. Витрати на транспортування після ввезення на митну територію України			
	26. Податки, які справляються в Україні			
	27. Усього 'В', гривень			
28. Заявлена митна вартість (А+Б-В):		а) у гривнях	699108.19	
		б) в іноземній валюті	23650.00	
Г. Якщо суму сплачено в іноземній валюті, в цьому розділі зазначається сума в іноземній валюті та курс перерахунку за кожним товаром і складовою митної вартості				
Номер граfi з розділів 'Б' і 'В'		Код валюти	Сума	Курс перерахунку
Товар 1 20		EUR	150.0000	29.5606
Підпис та печатка декларанта або уповноваженої ним особи				

ANNEX C

Invoice № 4638/20



INVOICE

INTER CARGO Kauf & Verkauf
 Leyher Strabe 150, 90431 Nurnberg

DATE: April 10, 2020
 INVOICE № 4638/20

*** BANK ACCOUNT ***

Bank Name: BMO Harris
 Bank Headquarters: BMO Harris
 Bank SWIFT: HATRUS44GTM
 Bank Routing No: 071025661
 Beneficiary Account No: 4823592727
 Beneficiary Name: INTER CARGO Kauf & Verkauf
 Beneficiary Address: Leyher Strabe 150, 90431 Nurnberg

BILL TO:

IVANOV IVAN
 Passport: TT162441
 Address: str. Mate Zalka 2 , ap. - 38 , c. Kyiv, Ukraine

DESCRIPTION	QTY	RATE	Country of Origin	AMOUNT
2016 BMW i3 Vin# WBY7Z61080VG62547 Lot # 37092050	1,00		DE	EUR 23 500,00
SUBTOTAL				EUR 23 500,00
SHIPPING & HANDLING				
TOTAL				EUR 23 500,00



TERMS&CONDITIONS&DISCLAIMERS

This Invoice upon its payment constitutes a valid and binding sale and purchase agreement (SAP) entered into under the laws of the Federal Republic of Germany. No rules of any foreign jurisdiction shall be applied hereto other than the laws of the Federal Republic of Germany.

While the SAP is entered into on purchase of the used and damaged vehicle within the territory of the Federal Republic of Germany, the vehicle purchased hereunder is not subject to any manufacturer, dealer, and retailer or seller warranty or guarantee of any type; no consumer protection acts shall be applied hereto.

ANNEX D

Letter of transportation costs w/n


Київська митниця ДМС України
Іванов Іван Іванович
Адреса: Україна, м. Київ, вул. Мате
Залки, буд. 2, кв. 38.
Паспорт: ТТ 162441 від 12.07.2012р.

Для митних органів України

Повідомляємо, що витрати на транспортування товару (легковий транспортний засіб, бувший у використанні, віп: WBY7Z61080VG62547), що прямує за маршрутом Нюрнберг, Німеччина – пп "Ягодин-Дорогуск" складають 150 Євро.

Страхування товару не проводилось.

13.10.2020р.

 І. І. ІВАНОВ

Registration document for an electric car № FF 791765 first
page

 Europäische Gemeinschaft Bundesrepublik Deutschland Zulassungsbescheinigung Teil II (Fahrzeugbrief)		D	
<small> Cezgünçlendirme ve senetleştirme - Yönetim / Permisos de circulación. Parte II / Dovidění o registraci - Část II / Registreringsattest. Del II / Registreringsintyg. Del II / Attestation des véhicules. Partie II / Registrocertificat. Parte II / Certificat d'immatriculation. Partie II / Prometna dozvola II / Carta di circolazione. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / Registrocertificat. Parte II / </small>			
Diese Bescheinigung nicht im Fahrzeug aufbewahren!			
A <small>Arbeitszeugnis</small> B <small>Zeichen des Zulassungsbescheinigung</small> C.3.1 <small>Name oder Firmensitz</small> C.6.1 <small>Vorname(n)</small> C.3.2 <small>Anschrift zum Zeitpunkt der Ausstellung der Zulassungsbescheinigung</small> C.6.2 <small>Anschrift zum Zeitpunkt der Ausstellung der Zulassungsbescheinigung</small> C.4c <small>Datum</small>		WN JR800 B 26.10.2018 Bort GmbH Am Schweizerbach 1 71384 Weinstadt 26.10.2018	
I <small>Datum</small> 26.10.2018		Der Inhaber der Zulassungsbescheinigung wird nicht als Eigentümer des Fahrzeugs ausgewiesen.	
 Landratsamt Rems-Murr-Kreis Kfz-Zulassungsbehörde Alte Postplatz 10 71328 Waiblingen			
F F 791765 <small>(Nummer der Zulassungsbescheinigung)</small>		WB7261080VG62547 <small>(Fahrzeug-Identifizierungsnummer als Barcode)</small>	
D.1 <small>Typ</small> BMWi-1 7261 0AW40000 13s BAYER.MOT.WERKE-BMW 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.2 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.3 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.3 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.4 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.4 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.5 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.5 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.6 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.6 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.7 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.7 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.8 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.8 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.9 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.9 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.10 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.10 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.11 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.11 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.12 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*08 K		2.12 <small>Code des Typs</small> BSI 00030 AA 75/- 0004 22.02.2018	
2.13 <small>Code des Typs</small> 0005 WB7261080VG62547 M1 Pz.2.Pers.bef.b. 8 Spl. Limousine GRAU Elektro e1*2007/46*1213*0			

[illegible]

ANNEX F.1

Customs declaration of the country of departure № 20DE260729141100E7, first page

EUROPÄISCHE GEMEINSCHAFT		VERFAHREN (1)		MRN 20DE260729141100E7	
INTER CARGO Kauf & Verkauf Leyher Strabe 15D, 9D431 Nürnberg DE		Nr. DE5243793 EX Z Vorstriche (2) 1 2 Art. (3) S			
		A. Ausfuhrzollstelle DE002607 Hauptzollamt Düsseldorf Zollamt Reisholz Bublitzer Str. 25 40599 Düsseldorf		Ausfuhrdatum 10.04.2020 14:39 Uhr	
Ausfuhrbegleiddokument	Empfänger (6) Ivan Ivanov str. Mate Zalka 2, ap. - 38 D421D Kyiv UA	Positionen (5) 1		Packst. insgesamt (6) 1	
		Bezugsnummer (7) NES UA 4638/20 / N360: 4638/20			
		Beförderungskosten, Code für die Zahlungsweise (529) DE		Vers./Ausf./L. Code (15) UA	
		Code für die zu durchfahrenden Länder (513) DE, PL, UA			
	Anmelder/Vertreter (14) (1) NES Handels GmbH Walzwerkstr. 14 40599 Düsseldorf DE (2) i.A. / i.V. Loose & Pavan ZollService GmbH Großenbaumer Weg 6 40472 Düsseldorf DE	Nr. DE5243793, DE2415682 Vertreter der Person, die summ. Anm. abgibt (140)			
	Kennzeichen des Beförderungsmittels beim Abgang (18) AC 2128 B1 AC 6006 XP	Warenart (20) Code für den Ort des Verladens bzw. des Verpackens: AA01			
	Verkehrsmittel in der Grenze (25) 3	Rücknahme (26) 1340			
	Ausgangszollstelle (29) PL401060	Nummer des Zollverschlusses (328) --		Anzahl --	
Packstücke und Warenbezeichnung (31)	Zeichen und Nummern - Container Nr. - Anzahl und Art Siehe Liste der Positionen				
E. PRÜFUNG DURCH DIE ZOLLSTELLE Ergebnis: Frist (letzter Tag):		K. PRÜFUNG DURCH DIE AUSGANGSSTELLE Anmerkungen: Prüfung der Verschlüsse: Bemerkungen:			

ANNEX F.2

Customs declaration of the country of departure № 20DE260729141100E7, second page

EUROPÄISCHE GEMEINSCHAFT			
LISTE DER WARENPOSITIONEN - AUSFUHR		MRN 20DE260729141100E7	
Vorstriche (3)			
Pos.-Nr. (32)	Anzahl und Art der Packstücke, Zeichen und Nummer der Packstücke (31.1)	Warenbezeichnung (31.4)	
Verwender/Ausführer (2)		Empfänger (8)	
Kennzeichen des Beförderungsmittels beim Abgang (18)		Warennummer (33)	
Kennnummer der Sendung (Unique Consignment Ref. Nr.) (7)		Substantielle Anmeldung/Vorpapier (40)	
Vorgelegte Unterlagen / Bescheinigungen (44.1)		Container-Nr. (31.3)	Nummer des Zollverfahrens (528)
Besondere Vermerke (44.2)		Verfahren (37)	Ausfuhrland (15a) Bestimmungspk. (17a) Rohmasse (4a) (35)
UNDG (44.4)	Beförderungskosten, Code für die Zahlungsweise (529)	Anmeldungsart (1)	Statistischer Wert (46)
1	1, 1 PK, Packung/Packstück	Cha.-Nr.:	1 PKW BMW i3s 94Ah, ausschließlich mit Elektromotor angetrieben, gebraucht, Fahrgestellnummer: WBY7Z61080VG62547, VUB beschriftet
DE5243793 NES Handels GmbH Waltzwerkstr. 14 40599 Düsseldorf (DE) Deutschland		87038090 (4099)	
		ohne	
Nationale Unterlagen: T:SLNA Q:81 R: Güter und Technologien, die nicht von Teil I Abschnitt A der Ausfuhrliste erfasst sind (nicht anwendbar bei Ausfuhr in Waffenembargoländer)			
Internationale Unterlagen: T:N380 R:4638/20 Handelsrechnung T:Y935 R: Waren, die keinen Einschränkungen nach Art. 11c LV.m. Anhang XI der VO (EU) Nr. 36/2012 unterliegen (Syrien) T:Y903 R: Die angemeldeten Waren sind nicht in der Liste der Kulturgüter enthalten T:Y920 Q:UA R: Güter und Technologien, die keinen Einschränkungen nach der VO (EU) Nr. 206/2014 und VO (EU) Nr. 269/2014 einschließlich Durchführungsverordnungen (betrifft Bereitstellungsverbote) unterliegen (Ukraine)			
		1000	DE UA 1340
			1340

Deciphering the VIN-code of the electric car part 1

Проверка авто по VIN

[Проверить другой VIN \(осталось ещё 2\)](#)

ОТЧЁТ ДЛЯ VIN WBV7Z61080VG62547

(Дополнительные отчеты)

BMW

Проверка по базе ФТС: нет записей для данного VIN

Отзывные кампании: нет записей для данного VIN

Полная история автомобиля: [перейти к проверке](#)



1. Базовая информация

Идентификационный номер WBV7Z61080VG62547

Марка BMW

Контрольный символ

успешно прошёл проверку

Страховка от коронавируса COVID-19 для всей семьи. Купить полис онлайн.

2. Даты

Данные отсутствуют

3. Трансмиссия

Данные отсутствуют

4. Параметры силовой установки

Данные отсутствуют

5. Система безопасности и тормозная система

Данные отсутствуют

Deciphering the VIN-code of the electric car part 2

Проверка авто по VIN

6. Данные о производителе и производстве

Страна происхождения

ФРГ

Страна сборки

ФРГ

Рынок сбыта

Европа

Город (и регион) сборки

Leipzig

Bayerische Motoren Werke AG

Вебсайт производителя

www.bmw.com/comp/en/

7. Массогабаритные параметры

Данные отсутствуют

Поделимся

Поделиться

Ссылка на страницу

http://vinformer.su/denkvin.php

Лайкнуть и подписаться

Follow

История автомобиля (Россия)

http://www.vinformer.su/_HNDJCnBqEBCsggoOCSu7GQdQ8qZdIBvRPtTAduPba5w8Tf-xXefQ2BVu68N01Amc07eua4/KHND30pdyckTZwF-x350N4JmTtmHq0UEYXHB83Q9RwOmORCdqDvxs5/NbUJOaz873eHmMnAcAS5HASSUcGooXKQ17.06.2020.15-4239]

Act of customs inspection № UA205020/2020/106655

Акт про проведення огляду (переогляду) товарів, транспортних засобів, ручної поклажі та багажу

(підкресити розділ)

Номер митної декларації (іншого документа) ПДГ UA 0A205020 / 2020 / 006655
та/або номер транспортного засобу 100020/2020/098378 AC2128BV/AC6006XP

Акт складено з використанням додаткового аркуша

☒ так ☐ ні

Об'єкти здійснення огляду (переогляду): ідентифікаційний «х» частковий - повний -

1. Підрозділ, що здійснив митний огляд (переогляд)
Ягодина Ірина Іванівна
(код підрозділу митного оформлення або назва структурного підрозділу в разі відсутності коду)

2. Ініціатор проведення огляду (переогляду)

3. Об'єкт огляду (переогляду) Автомобіль легковий марок "BMW", модель "ІЗ"; № КУЗОВА - WBU7Z61080VG62547, рік випуску-2016

4. Підстави для огляду (переогляду) Ч.2 СТ.338 Закону Верховної ради 4495-VI(МИТНИЙ КОДЕКС)

5. Місце проведення огляду (переогляду) м/н Воллинська м-ця

* Заповнюється залежно від об'єкта огляду (переогляду)/підстав для огляду (переогляду)/місця проведення огляду (переогляду).

6. Засоби ідентифікації:

кваліфікація	<input type="checkbox"/> так <input checked="" type="checkbox"/> ні	цілісність	<input type="checkbox"/> так <input checked="" type="checkbox"/> ні	номер
--------------	---	------------	---	-------

7. Отримувач товару, відправник товару, власник товару (для громадян)

8. Результати проведення митного огляду (переогляду)

8.1. Вид упаковки без пакування коробка шток тиск піддон мішок бочка інший

8.2. Загальна кількість вагтяжних місць/з них відкритих (розпакованих)

8.3. Шляхом огляду (переогляду) виявлено

8.3.1. Відомості про товар

	8.3.2. Графа митної декларації	8.3.3. Відмітка про відповідність характеристик товарів даним, зазначеним у митній декларації (іншому документі) (позначається знаком "X" у відповідній колонії)		
		так	ні	не перевірялось
Всього місць	6	X		
Одне	31	X		
Кількість	31	X		
Маракування	31	X		
Вага бруто	35	X		
Вага нетто	38	X		

8.3.4. Інформація щодо виконання завдань та виявлених невідповідностей. В результаті проведення ідентифікаційного митного огляду встановлено, що відомості про товар: АВТОМОБІЛЬ ЛЕГКОВИЙ ПРИЗНАЧЕНИЙ ДЛЯ ПЕРЕВЕЗЕННЯ ЛЮДЕЙ,ЩО ВИКОРИСТОВУВАВСЯ -МАРКА " BMW ", МОДЕЛЬ " ІЗ "; № КУЗОВА -WBU7Z61080VG62547, РІК ВИПУСКУ-2016; ТИП ДВИГУ-НА- ЕЛЕКТРИЧНИЙ, -КОЛІС-СПІРНІ; КРАЇНА ВИРОБНИЦТВА-НІМЕЧЧИНА;- ТОРТІВЕЛЬНА МАРКА BMW. ПРИЗНАЧЕННЯ:ДЛЯ ВИКОРИСТАННЯ ПО ДОРОГАХ ЗАГАЛЬНОГО КОРИСТУВАННЯ Відповідають зазначенню у ТСД.

Заповнено зворотний бік

9. Проби та зразки відібрано ☐ так ☒ ні

10. Здійснено фотографування ☐ так ☒ ні

11. Вагтяжні місця запаковано з накладенням засобів ідентифікації

12. Дата та час проведення огляду (переогляду) 02.04.2020 год.

Одержав:-
(посада, підпис, ініціали, прізвище посадової особи митного органу)**

(посада, підпис, ініціали, прізвище посадової особи митного органу)**

14. Особа, що була присутня під час здійснення митного огляду (переогляду)
Перевізник Р.В.Юшук в-т. ГК 367655
(посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи)**
(посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи)**
(посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи)**

07.02.2020
Місце видачі
"Особисті номери паспортів"

(посада)
(прізвище та ініціали)
(підпис)

Additional sheet to the act of customs inspection № UA205020/2020/106655

ДОДАТКОВИЙ АРКУШ до Акта про проведення огляду (переогляду) товарів, транспортних засобів, ручної поклажі та багажу
№ UA205020/2020/106655

ТРАНСПОРТНИЙ ЗАСІБ Тип: ЛЕГКОВИЙ
(вантажний, пасажирський, легковий, інше)

Марка BMW; модель 134 Новий*
Ідентифікаційний номер (кузова, шасі) Що використовувався* X

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
W	B	Y	7	Z	6	1	0	8	0	V	G	6	2	5	4	7

Двигун №* Н/В, об'єм* см3, кіловат* 75, тип двигуна*: ЕЛЕКТРИЧНИЙ
(бензиновий, дизельний, гібридний, інше)

Тип кузова

Показник одометра 416 км, маркування кузова (CL, GL, GT тощо)

Кількість дверей 5, кількість місць для сидіння 5, колір Т.З сірий

Комплектація транспортного засобу

Код	Назва складової комплектації автотранспортного засобу	Наявність	Код	Назва складової комплектації автотранспортного засобу	Наявність
01	Антиблокувальна система (ABS)	X	13	Бортовий комп'ютер	X
02	Система курсової стійкості	X	14	Багатофункціональний дисплей	X
03	Круїз-контроль	X	15	GPS-навігатор	X
04	Система допомоги паркування	X	16	CD/DVD-програвач	X
05	Камера заднього виду	X	17	TV/DVD-монітор	X
06	Система управління на рульовому колесі	X	18	Колісні диски з легких сплавів	X
07	Автоматична коробка передач	X	19	Фари з газорозрядними джерелами світла	
08	Повинний привід	X	20	Оббивка сидінь з натуральної шкіри	
09	Клімат-контроль	X	21	Оббивка сидінь зі штучної шкіри	
10	Кондиціонер		22	Люк	
11	Підігрівання передніх сидінь	X	23	Панорамний дах (люк)	
12	Підігрівання задніх сидінь		24	Кількість подушок безпеки	10

Інше:

Наявні пошкодження, ознаки експлуатації:

Огляд держ. інсп. (посада, підпис, ініціали, прізвище посадової особи митного органу)

Місце підбиття Особиста
Номерна печатка

Перевізник Р.В. Юшук п.т. FK 367655

One-time pass to the customs terminal № B6-0012904

Частина для власника території

РАЗОВА ПЕРЕПУСКА №ВБ-0012904
для в'їзду на територію Прат "КАПІ-1305А"
за адресою: 03142, місто Київ, вул. Малиновська 20

Заявда: 14.04.2020 10:15
Одержує ва ч (импортер) вантаж:

Марка ТЗ:
Номерні знаки ТЗ:
Прицеп №
Вага:
Митне забезпечення:
Водій:

МЕРС
АС2128В1
АС6006ХР
4800
Відсутнє
Іванов І

Код ЗУЖПО:
72221138

Видати митниці:
Документи на товар подані _____ годін _____ хвилин _____ місця дос.

Прат КАПІ-1305А МЛ	Місце ОНП
(підпис, підпис)	Вага на видді:




Стр. | из |

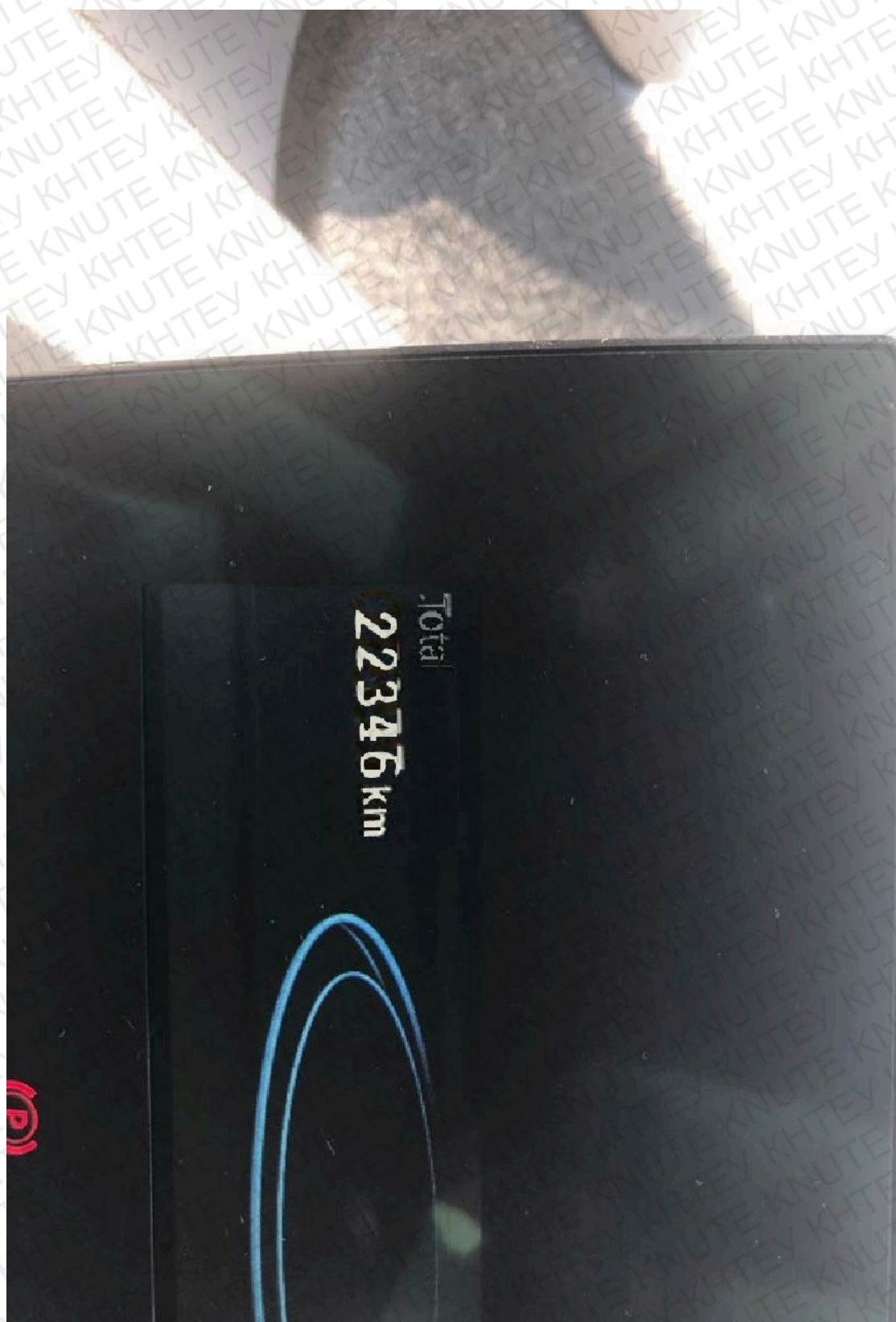
Photo of the object of study №1




Photo of the object of study №2



Photo of the object of study №3



Mandate № 273

УКРАЇНА  **UKRAINE**

ДОВІРЕНІСТЬ №273

с. Білогородка, Кисво-Святошинський район Київська область, Україна
васьмага квіння дві тисячі двадцятого року.

Я, Іванов Іван Іванович, 12 листопада 1983 року народження, місце проживання зареєстроване: місто Київ, вулиця Мате Залка, буд. 78, квартира 38, паспорт ТТ 162441 виданий Оболонським РУГУ МВС України у м. Києві, 12072012 року реєстраційний номер облікової картки платника податків 3225213980 обізнана із загальними вимогами, додержання яких є необхідним для чинності правочину, усвідомлюючи значення своїх дій та згідно зі своїм вільним волевиявленням, яке повністю відповідає моїй внутрішній волі як учасника цього правочину.

УПОВНОВАЖУЮ



кшука Романа Павловича, 06 серпня 1988 року народження, місце проживання зареєстроване: Волинська область, Ковельський район, с. Бахів, вулиця Лесі Українки будинок 21, паспорт Ак 003083 виданий н.05.2006 року Ковельським МРВ УМВС України у Волинській області

представляти мої інтереси в підприємствах, установах та організаціях незалежно від їх підпорядкування і форм власності, перед суб'єктами господарювання, які здійснюють торгівлю транспортними засобами України та інших держав, комісійних магазинах, митних органах, в органах митного контролю України та інших держав, перед органами влади та місцевого самоврядування, будь-якими державами, громадськими, колективними, приватними установами, підприємствами чи організаціями, незалежно від їх підпорядкування та форм власності, галузевої належності, а тому числі в органах Міністерства доходів та зборів України, органах Державної фіскальної служби її структурних підрозділах, митницях та митних органах, органах сертифікації, експертної оцінки, у незалежних експертів, в органах внутрішніх справ, їх структурних підрозділах, в Центрах надання адміністративних послуг, страхових компаніях, в органах та структурних підрозділах Міністерства внутрішніх справ України, Регіональних сервісних центрах МВ перед патрульною поліцією України з питань купівлі на мос ім'я за межами України з цією та на умовах на власний розсуд будь-якого транспортного засобу, перевезення його до України, розміщення транспортного засобу, проведення сертифікації реєстрації його в органах МВС, постановки на облік в будь-яких органах реєстрації транспортних засобів (сервісних центрах МВС) на мос ім'я.

Для чого надаю право: подавати від мого імені заяви, отримувати необхідні дов документи, розписуватись за мене, укласти від мого імені договір купівлі-продажу, підписувати договір купівлі-продажу, довідку-рахунок, акти прийому передачі, інші необхідні документи; прохотити експертизу, переганяти транспортний засіб, проводити відповідні розрахунки; оформляти митні документи, бути присутнім при митному огл рт отримати митне посвідчення, в разі необхідності отримати спеціальну ліцензію на імпо подавати декларацію на ввезення транспортного засобу індивідуального користування зареєструвати транспортний засіб, отримати свідоцтво про реєстрацію ТЗ або тимчасовий талон на ТЗ, отримати номерні знаки, сертифікат відповідності, сплачувати необхідні платежі та збори, керувати автомобілем та виконувати всі інші дії, пов'язані з виконан повноважень за цією довіреністю.

Ст. ст. 203, 213, 214, 237-239, 240, 244, 245, 248-250, 1000-1009 Цивільного кодексу України, ст.ст.60-61, 65, 72, 74 Сімейного кодексу України, мені, нотаріусом роз'яснені при передачі цієї довіреності моему представнику зобов'язуюсь довести до нього необхідність дотримання вищевказаних норм закону.

Довіреність видана на підставі усного договору доручення, укладеного між мною моїм представником, без права продажу, без права передоручення, строком на два

НОР 250116 Увага! Бланк містить багатоступеневий захист від підроблення

МІНІСТЕРСТВО ЮСТИЦІЇ УКРАЇНИ

Sample of risk profile passport № 1 first page

PASSPORT OF DOCUMENTARY RISK PROFILE**Expert commission on the application of the risk management system
STATE CUSTOMS SERVICE OF UKRAINE**Date of approval of the
risk profile (RP):07.05.2020Date of approval of the
RP edition:06.05.2020**RMS**RP operates
from:12.05.2020

RP is valid

12.05.2025The RP editorial
office operates
from:12.05.2020Risk profile № **06052020-1****The name of the RP: BMW i3 battery capacity****Type of RP:** documentary**Areas of risk:**

revenue protection

Risk indicators:The name of the
indicator:1.The brand in electronic
invoice2.The model in
electronic invoice3.column: 47, type of
payment: 085, basis of
accrual:The value of the
indicator:

BMW

i3

22 or 33.20 or 44

Assessment of the degree of risk. Description of the calculation algorithm::In the event that the value of the battery volume differs from 22 or 33.20 or 44, the risk will
form the appropriate forms of control.

Sample of risk profile passport № 1 second page

Continuation of Table

Forms and scope of control:

code and name of the customs formality:	explanation to the customs formality:
the provision of originals of documents specified in the customs declaration or certified copies of such documents	The technical documentation for the electric vehicle may contain data on the battery capacity
rummage	Check of marking on batteries of the electric car

RP contact person:

(position)

(signature)

Dmytro Melnyk
(Name)**Phone:** _____**Fax:** _____**Personal mailbox:** _____**The expected indicator of the effectiveness of RP:** _____**The unit responsible for monitoring the effectiveness of RP:** _____**Frequency of monitoring the effectiveness of RP:** _____**Term of control of efficiency of RP:** _____**Head of department**

(position)

(signature)

(Name)

Name of the customs authority (its structural unit) that initiated the development of the RP: _____**The official who developed the RP:**

(position)

(signature)

(Name)

Head of department

(position)

(signature)

(Name)

Sample of risk profile passport № 2 first page

PASSPORT OF DOCUMENTARY RISK PROFILE**Expert commission on the application of the risk management system
STATE CUSTOMS SERVICE OF UKRAINE**Date of approval of the
risk profile (RP):07.05.2020Date of approval of the
RP edition:06.05.2020**RMS**RP operates
from:12.05.2020RP is valid
12.05.2025The RP editorial
office operates

from:

12.05.2020Risk profile № **06052020-2****The name of the RP: new BMW i3 customs value****Type of RP:** documentary**Areas of risk:**Accrual of customs duties**Risk indicators:**The name of the
indicator:The value of the
indicator:1.The brand in electronic
invoice

BMW

2.The model in
electronic invoice

i3

3.The electronic invoice
states «new or used»

new

4.column: 47, type of
payment: 085, basis of
accrual:

44

5.column: 22

<30,000 EUR

Assessment of the degree of risk. Description of the calculation algorithm:

If these indicators are both true, then the risk profile forms the following customs formality.

Sample of risk profile passport № 2 second page

Continuation of Table

Forms and scope of control:

code and name of the customs formality: _____ providing additional documents to confirm the customs value'	_____ explanation to the customs formality: For registration of MD at the lower price the declarant has to provide to customs authority the copy of the customs declaration of the country of departure in which the price of the goods will be specified.
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RP contact person:

_____ (position)	_____ (signature)	Dmytro Melnyk (Name)
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Phone: _____

Fax: _____

Personal mailbox: _____

The expected indicator of the effectiveness of RP: _____

The unit responsible for monitoring the effectiveness of RP: _____

Frequency of monitoring the effectiveness of RP: _____

Term of control of efficiency of RP: _____

Head of department

_____ (position)	_____ (signature)	_____ (Name)
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Name of the customs authority (its structural unit) that initiated the development of the RP: _____

The official who developed the RP:

_____ (position)	_____ (signature)	_____ (Name)
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Head of department

_____ (position)	_____ (signature)	_____ (Name)
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Sample of risk profile passport № 3 first page

PASSPORT OF DOCUMENTARY RISK PROFILE**Expert commission on the application of the risk management system
STATE CUSTOMS SERVICE OF UKRAINE**Date of approval of the
risk profile (RP):07.05.2020Date of approval of the
RP edition:06.05.2020**RMS**RP operates
from:12.05.2020RP is valid
until:The RP editorial
office operates

from:

12.05.2020Risk profile № **06052020-3****The name of the RP: electric cars cost of transportation****Type of RP: documentary****Areas of risk:**Accrual of customs duties**Risk indicators:**The name of the
indicator:1.Column 15 CD2. Column 12 CD"Total customs value"
minus Column 22 CD"Currency and
settlement amount"The value of the
indicator:

DE

<150EUR

Assessment of the degree of risk. Description of the calculation algorithm:

If these indicators are both true, then the risk profile forms the following customs formality.

Sample of risk profile passport № 3 second page

Continuation of Table

Forms and scope of control:

code and name of the customs formality: _____ the provision of additional documents confirming the cost of transportation of goods	explanation to the customs formality: The minimum price of road freight from the Germany to Ukraine should be more than 14€ EUR
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RP contact person:

_____	_____	Dmytro Melnyk
(position)	(signature)	(Name)

Phone: _____

Fax: _____

Personal mailbox: _____

The expected indicator of the effectiveness of RP: _____

The unit responsible for monitoring the effectiveness of RP: _____

Frequency of monitoring the effectiveness of RP: _____

Term of control of efficiency of RP: _____

Head of department

_____	_____	_____
(position)	(signature)	(Name)

Name of the customs authority (its structural unit) that initiated the development of the RP: _____

The official who developed the RP:

_____	_____	_____
(position)	(signature)	(Name)

Head of department

_____	_____	_____
(position)	(signature)	(Name)