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Commodity Science and Customs Affairs Department

FINAL QUALIFYING PAPER

On the topic:

«Expert examination and customs clearance of video cards import from WTO countries»

2nd year student of 10m group
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АНОТАЦІЯ

Іщенко М.С. Експертиза та митне оформлення імпорту відеокарт походженням з країн СОТ.

У випускній кваліфікаційній роботі проаналізовано стан ринку, обсяги імпорту відеокарт. Висвітлено порядок проведення експертизи та здійснення митного оформлення при імпорті відеокарт. Досліджено законодавчу базу та вимоги до відеокарт у світі та Україні. Проаналізовано асортимент та технічні параметри відеокарт, що імпортуються в Україну з країн СОТ. Проведено товарознавчу експертизу відеокарт та оформлено її результати для митних цілей. Визначено код відеокарт згідно з УКТЗЕД, проаналізовано правильність визначення митної вартості, повноту нарахування митних платежів та митне оформлення відеокарт, що імпортувалися в Україну згідно з митною декларацією.

Ключові слова: відеокарти, експертиза, митне оформлення, митна вартість, митні платежі, імпорт, код УКТЗЕД.

ANNOTATION

Ishchenko M.S. Expert examination and customs clearance of video cards import from WTO countries.

In the final qualifying paper the state of the market, volumes of import of video cards are analyzed. The procedure for examination and customs clearance for the import of video cards is highlighted. The legal framework and requirements for video cards in the world and in Ukraine are studied. The range and technical parameters of video cards imported to Ukraine from WTO countries are analyzed. Commodity science expert examination of video cards was carried out and its results were issued for customs purposes. The code of video cards according to UCGFEA is defined, correctness of customs value calculation, completeness of customs payments charge and customs clearance of the video cards which were imported to Ukraine according to the customs declaration have been analyzed.

Keywords: video cards, examination, customs clearance, customs value, customs payments, import, UCGFEA code.

ABBREVIATIONS

AI – artificial intelligence

AMD – Advanced micro devices (company)

CCU – Customs Code of Ukraine

CD – Customs declaration

CIS – Commonwealth of Independent States

CUDA – compute unified device architecture

GDDR – graphics double data rate

GPU – Graphics processing unit

ISO – International Standard Organization

MD-2 – customs declaration of form MD-2

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

OH&S – Occupational health and safety

OHSAS – Occupational Health and Safety Management Systems

RAM – random access memory

REACH – Registration, Evaluation and Authorisation of Chemicals

RoHS – Restriction of Hazardous Substances

ROP – render output unit

SCS – State Customs Service

TMU – texture mapping unit

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

VAT – value added tax

WTO – World Trade Organization

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INTRODUCTION

Actuality of the topic. In modern world technologies are developing so fast that humanity needs more powerful equipment in order to process more information in shorter period. Video cards developers create fast graphics processing units (GPUs) with vast amounts of memory and new technologies that can be used in completely different areas for different purposes.

There are 3 main producers of video cards in the world: Nvidia, AMD and Intel. Nvidia and AMD are competing in a sphere of discrete GPUs and Intel is a leader in integrated video cards area. When Nvidia or AMD design a new graphics processor, they define the minimum hardware specifications – known as the reference design – which manufacturers must follow to build graphics cards with the new GPUs. Nvidia and AMD give the reference specifications to their partners, who build graphics cards that adhere to the unique specifications. Partners are also allowed to improve upon the reference design and create custom cards with overclocked GPUs and memory and with better components, such as higher-quality capacitors or more robust power phases. Custom graphics cards almost always include improved cooling solutions too. But they also carry higher price tags than reference cards, which were traditionally sold in limited quantities with lower profit margins.

Video cards are technically complex commodities during importation of which it is hard to identify them and determine their customs value. Since customs value affects the amount of customs duties which will be levied on video cards – it is necessary to determine customs value of video cards correctly.

In order to levy correct amount of customs duties customs officials should check the correctness of video cards classification. Video cards are imported into Ukraine under the code 8473 30 20 00 – Parts and accessories (other than covers, carrying cases) suitable for use solely or principally with machines of headings 8470 to 8472, according to Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) [1]. Since this code includes not only video cards but other electronic components and modules too, we developed detailed classification of video

cards (table 2.6), according to UCGFEA. This classification will help customs officials to determine high-end/low-end video cards, graphics cards which can be used only for gaming and video cards which can be used in research centers, servers, for mining of cryptocurrency, etc.

Research object – video cards imported from WTO countries to Ukraine.

Research subject – criteria, methods and means of identification, customs clearance of video cards.

The final qualifying paper purpose is to conduct an expert examination and analyze the customs clearance peculiarities of video cards import.

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

- to analyze world market of video cards;
- to study legislation documents regulated video cards import from WTO countries;
- to analyze assortment and technical parameters of video cards imported from WTO countries;
- to conduct a commodity science expert examination of video cards for customs purposes;
- to determine video cards country of origin;
- to analyze customs valuation and customs taxation of video cards import;
- to analyze customs clearance of video cards import.

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

The final qualifying paper scientific originality. Criteria, means and methods of video card identification have been developed on the basis of which the commodity science expert examination of video cards for customs purposes have been conducted. The UCGFEA classification of video cards have been expanded, providing details on their technical characteristics (graphics core, video memory, cooling system, etc.) that affect their customs value.

Obtained results practical value. Developed criteria, methods and means of video card identification can be recommended for implementation in the practice of the Department of Commodity Science, Engineering and Forensic Expert Examination of the Specialized Laboratory for Examination and Research of the State Customs Service of Ukraine.

Research results approbation. The research results were presented and discussed at the III International Student Scientific and Practical Conference "Actual problems of entrepreneurship, trade and marketing" in a report on "Commodity science expert examination of video cards 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: Ishchenko M. Development of the identification criteria of video cards for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ., ст. 223 - 229 — К. : Київ. нац. торг.-екон. ун-т, 2020. – С.

The final qualifying paper structure and volume. The paper consists of an introduction, three chapters, conclusions and propositions, references, annexes. The main text of the paper includes 43 pages. The paper contains 13 tables, 3 figures. The list of references includes 65 items. 8 annexes are added to the paper which are placed on 16 pages.

CHAPTER 1

THEORETICAL BACKGROUND OF COMMODITY SCIENCE EXPERT EXAMINATION AND CUSTOMS CLEARANCE OF VIDEO CARDS IMPORT OF WTO COUNTRIES ORIGIN

1.1. World market of video cards

Along with the development of cryptocurrency, such processes as mining, cloud mining, and other cloud processes began to develop. During 2014-2018, prices for video cards increased significantly, as demand for them increased sharply, due to growing interest in the extraction of cryptocurrency. However, cryptocurrency mining can be profitable only with cheap electricity.

The cost of electricity in Ukraine is one of the cheapest in the world. In 2020, Ukraine ranked fifth in the ranking of electricity prices in the world. We pay an average of 0.05 USD per kilowatt hour. Among the CIS countries, the price of electricity in Azerbaijan is the same. Slightly more expensive in Belarus – 0.06 USD, in Georgia and Kazakhstan – 0.06 USD, in Russia – 0.1 USD [2].

The low price of electricity in Ukraine makes the cost of cryptocurrency mining low. According to this indicator, Ukraine ranks fourth in the world, as mining one bitcoin costs 1852 USD [3].

In past years cryptocurrency price significantly increased. For example, the price of bitcoin from 2014 till the beginning of 2017 varied from 200 to 1000 USD. However, in the end of 2017 price for 1 bitcoin was 19000- 20000 USD. Thus, it contributed to the import of graphics processors to Ukraine, which increased significantly during 2014-2018 [4].

As we mentioned before, in Ukraine video cards are imported under code 8473 30 20 00, according to UCGFEA [1]. Since this commodity code includes not only video cards but other equipment and electronic modules too, we are not able to determine the exact amount of import.

So, according to code 8473 30 of UCGFEA [1] – in 2017 electronic modules (video cards) were imported to Ukraine for a total of 104.9 million USD, which is

almost 40 million USD or 38% more than in the previous 2016. Accordingly, in 2016 it was imported for 20 million dollars. However, in 2018, GPUs were imported by 8.56 million less than in 2017, namely by 96.342 million USD. In 2019 down trend was confirmed so imported value of video cards continued to decrease and amounted to 85.279 million USD (table 1.1) [5].

Table 1.1

Imported value of video cards for 2014-2019, million USD

Country of export	Imported value					
	2014	2015	2016	2017	2018	2019
World	38,884	47,882	68,735	108,822	96,348	85,279
China	22,959	31,378	49,919	77,200	62,483	51,325
Taipei, Chinese	2,375	4,836	7,089	17,492	20,274	11,574
USA	488	1,203	1,685	2,387	2,616	2,543
Viet Nam	748	1,236	2,194	1,952	2,031	1,984
Korea, Republic of	865	404	1,330	1,154	1,791	1,652

Analysis of table 1.1 showed us that the most video cards were imported in 2017 and the biggest importer is China. As it has been stated before, the interest to cryptocurrencies was the highest in 2017, so it provoked import increase. Figure 1.2 shows us increasing amount of import during 2014-2019 more clearly.

In the fourth quarter of 2018, the cryptocurrency market collapsed, followed by the video card market – sales of graphics accelerators for desktop computers fell by 20% compared to the same period in 2017. This is due not only to the situation with cryptocurrency, but also to the overcrowding of the secondary market [6].

Even compared to the third quarter of 2018, when miners of cryptocurrency have already curtailed their purchases, sales of discrete desktop GPUs fell by 10.8%. As a result, the total number of GPUs shipped, even with mobile GPUs, fell by 7.6% for Nvidia and 6.8% for AMD, despite the pre-New Year period [7].

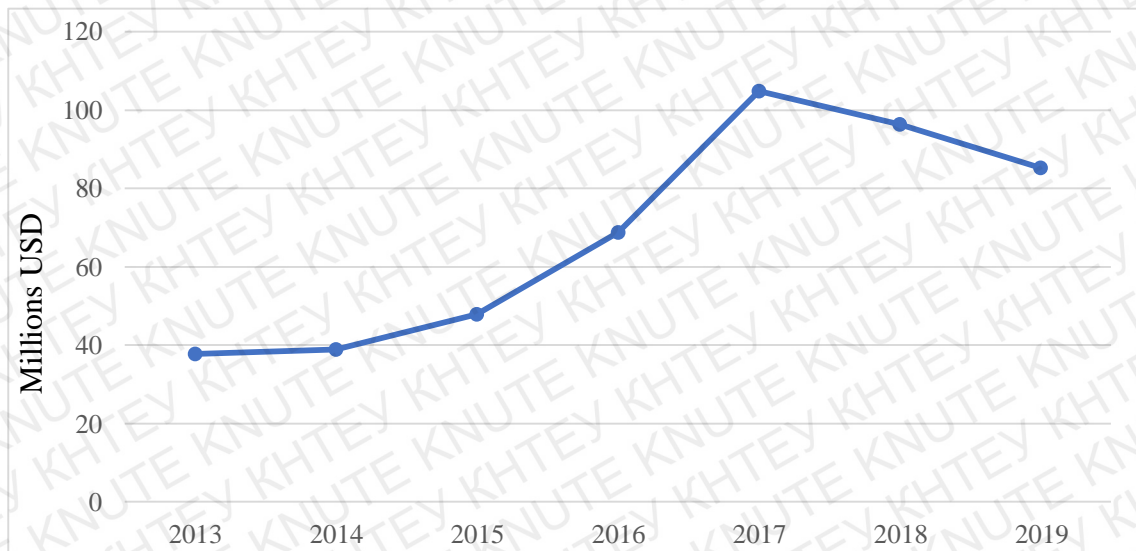


Figure 1.1. Volume of video cards import in the world during 2013-2019, million USD

The end of the cryptocurrency boom influenced video card market, which was overcrowded with used models, which in turn led to the fact that manufacturers cannot sell new video accelerators assembled in warehouses [8].

Over the past three years, manufacturers of graphics accelerators AMD and Nvidia have made very good money on cryptocurrency, selling video cards in bulk for mining. This situation seriously influenced ordinary users who could not afford to buy a powerful card due to price speculation and shortages – the cost of GPU soared 2-3 times at least and remained at that level until the end of 2018 [9].

Nvidia released its fiscal fourth quarter of 2019 earnings report, which showed that GPU revenue decreased for 45% from the prior year. Overall, Nvidia's revenues were 2.21 billion USD. The company also posted a solid 21% revenue growth for the full fiscal year (table 1.2) [10,11].

Table 1.2

Nvidia quarterly revenue trend by industries, million USD

Industry	2019				2018			
	Fourth quarter	Third quarter	Second quarter	First quarter	Fourth quarter	Third quarter	Second quarter	First quarter
1	2	3	4	5	6	7	8	9
Gaming	954	1763	1805	1723	1739	1561	1186	1027

1	2	3	4	5	6	7	8	9
3D Modeling	293	305	281	251	254	239	235	205
Datacenter	679	792	760	701	606	501	416	409
Auto	163	172	161	145	132	144	142	140
OEM&IP	116	148	116	387	180	191	251	156
TOTAL	2205	3181	3123	3207	2911	2636	2230	1937

So, oversupply continues to haunt Nvidia, forcing the company to cut supplies. The company predicts that GPU shipments will stabilize by the end of the first quarter. Among the concerns, Nvidia also cited ongoing macroeconomic pressures in China as the country's economy slows amid the ongoing trade war with the US.

1.2. Analysis of video cards requirements in Ukraine and the world

Video cards that are imported to Ukraine must comply with Technical Regulation on «Restricting the use of certain hazardous substances in electrical and electronic equipment» [12]. The following regulation lays down requirements for the restriction of the use of hazardous substances in electrical and electronic equipment in order to ensure the protection of human health and the environment, including the environmentally sound disposal and disposal of electrical and electronic equipment. This Technical Regulation is based on Directive 2011/65 / EC of the European Parliament and of the Council of 8 June 2011 (EU RoHS) on the restriction of the use of certain hazardous substances in electrical and electronic equipment [13]. In order to ensure high quality and safety of video cards – manufacturers implement the following standards:

1. EU REACH (EC 1907/2006) – is a regulation of the European Union, adopted to improve the protection of human health and the environment from the risks that can be posed by chemicals, while enhancing the competitiveness of the EU chemicals industry. It also promotes alternative methods for the hazard assessment of substances in order to reduce the number of tests on animals [14].

2. EU WEEE and Country Specific WEEE – Waste of electrical and electronic equipment (WEEE) is a complex mixture of materials and components that because

of their hazardous content, and if not properly managed, can cause major environmental and health problems. Moreover, the production of modern electronics requires the use of scarce and expensive resources (e.g. around 10% of total gold worldwide is used for their production) [14].

3. EU RoHS – EU legislation restricting the use of hazardous substances in electrical and electronic equipment (EEE) and promoting the collection and recycling of such equipment. The legislation provides for the creation of collection schemes where consumers return their used waste EEE free of charge. The legislation also requires certain hazardous substances (heavy metals such as lead, mercury, cadmium, and hexavalent chromium and flame retardants such as polybrominated biphenyls (PBB) or polybrominated diphenyl ethers (PBDE)) to be substituted by safer alternatives [13].

RoHS compliance indicates that the presence of any of the restricted substances does not exceed the maximum stated concentration per homogeneous material as defined by the EU RoHS Directive 2011/65/EU and the Directive (EU) 2015/863 Amendment. The presence of any of the restricted substances does not exceed the maximum stated concentration per homogeneous material as defined by the RoHS directive and shown in the table 1.3.

Table 1.3

RoHS requirements concerning homogeneous materials

Chemical Name	Maximum concentration per homogeneous material
Cadmium (Cd) and compounds	100 ppm
Hexavalent Chromium and compounds	1,000 ppm
Lead (Pb) and compounds	1,000 ppm
Mercury (Hg) and compounds	1,000 ppm
PolyBrominated Biphenyls (PBB)	1,000 ppm
PolyBrominated Diphenyl Ethers (PBDE)	1,000 ppm
Bis(2-Ethylhexyl) phthalate (DEHP)	1,000 ppm
Benzyl butyl phthalate (BBP)	1,000 ppm
Dibutyl phthalate (DBP)	1,000 ppm
Diisobutyl phthalate (DIBP)	1,000 ppm

4. Environmental management systems ISO 45001:2005 (replacing OHSAS 18001 /GB/T 28001-2011 in China) – specifies requirements for an occupational health and safety (OH&S) management system, and gives guidance for its use, to enable organizations to provide safe and healthy workplaces by preventing work-related injury and ill health, as well as by proactively improving its OH&S performance. ISO 45001:2018 helps an organization to achieve the intended outcomes of its OH&S management system [16]. Consistent with the organization's OH&S policy, the intended outcomes of an OH&S management system include:

- a) continual improvement of OH&S performance;
- b) fulfilment of legal requirements and other requirements;
- c) achievement of OH&S objectives.

5. China RoHS officially known as Administrative Measure on the Control of Pollution Caused by Electronic Information Products is a Chinese government regulation to control certain materials, including lead [17].

All items shipped to China now have to be marked as to whether the items contained in the box are compliant or non-compliant. The Electronic Information Products (EIP) logo or other label is used to mark parts and assemblies that do not contain unacceptable amounts of substances identified by the regulations, and that are environmentally safe. Units that do contain hazardous substances are marked with the EIP logo including an Environment Friendly Use Period (EFUP) value in years.

Table 1.4

China RoHS 2 requirements on hazardous substances

Current Restrictions	Cadmium (Cd) and its compounds: 0.01%
	Mercury and its compounds: 0.1%
	Lead (Pb) and its compounds: 0.1%
	Hexavalent chromium (Cr6+) and its compounds: 0.1%
	Polybrominated biphenyls (PBB): 0.1 %;
	Polybrominated diphenyl ethers (PBDE): 0.1 %

China RoHS 2 requires that all electronic and electrical products that are sold in the People's Republic of China be marked with one of the following two logos depending on whether if they contain any hazardous substances exceeding official concentration limits [17].

- Green symbol with "e" in it: This product does not contain any hazardous substances exceeding concentration limits and is a green environmentally friendly product which can be recycled;
- Orange symbol with a number in it: This product contains certain hazardous substances and can be used safely during its environmental protection use period (as indicated by the number in the center) which should enter into the recycling system after its environmental protection use period.



Figure 1.2. China RoHS 2 marking requirements

It shall be noted that above markings are only required for finished electrical and electronic products. Suppliers of materials and parts that are used to manufacture electronic and electrical products do not need to mark their products. However, they need to provide necessary information to their downstream users to help them determine the final China RoHS markings [18].

So, analysis of video cards requirements in Ukraine and the world showed us that production of video cards is controlled by a lot of international regulations. These regulations are mostly concerning hazardous materials and metals in video

cards, dismantling and recycling of electrical and electronic equipment (video cards), environmental management system, packaging and marking.

1.3. Legislation documents regulated video cards import from WTO countries

Ukraine has been a member of the WTO since 16 May 2008. To become a member of WTO Ukraine had to adopt large legislation base, that allows to simplify international trade. Some of these agreements are:

- The General Agreement on Tariffs and Trade (GATT), covering international trade in goods [19];
- the General Agreement on Trade in Services (GATS) [20];
- the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) [21].

The goal of these agreements is to foster an environment conducive to free trade. The most important rules mainly serve to do the following:

- rein in anti-import tariffs;
- ease customs procedures;
- discourage domestic laws and taxes that may be classified as protection;
- reduce quotas and subsidies

These agreements directly affect trade of video cards between member states of the WTO. They create rules which are followed by every member state in order to make trade fast, easy and safe. The rules are based on a set of common principles. These include non-discrimination, freer trade, predictability, and promotion of economic development and growth. For example, the “most favored nation” (MFN) principle states that if a country grants any tariff or non-tariff treatment to one WTO member state, it must grant the same to all members [19].

The GATT is the foundation on which the WTO was built, and remains at the core of the organization. Current WTO rules emerged from the Uruguay Round, which agreed to the formation of the WTO itself while updating the rules of international trade in areas including:

- Establishing fixed timetables for resolving disputes;
- Changing a process that had enabled member states to block adoption of rulings in cases they were losing (replacing a consensus process with a more automatic adoption, barring a consensus to reject);
- Emphasizing prompt settlement of disputes and introducing flexibility in cases considered as urgent (e.g., accelerating resolution where perishable goods are involved) [19].

The General Agreement on Trade in Services (GATS) is the first multilateral agreement covering trade in services. It was negotiated during the last round of multilateral trade negotiations, called the Uruguay Round, and came into force in 1995. The GATS provide a framework of rules governing services trade, establishes a mechanism for countries to make commitments to liberalize trade in services and provides a mechanism for resolving disputes between countries [20].

Overall, Doha round aims to:

- More market access, eliminating export subsidies, reducing distorting domestic support, sorting out a range of developing country issues, and dealing with non-trade concerns such as food security and rural development.
- To reduce or as appropriate eliminate tariffs, including the reduction or elimination of high tariffs, tariff peaks and tariff escalation (higher tariffs protecting processing, lower tariffs on raw materials) as well as non-tariff barriers, in particular on products of export interest to developing countries
- To improve market access and to strengthen the rules. Each government has the right to decide which sectors it wants to open to foreign companies and to what extent, including any restrictions on foreign ownership. Unlike in agriculture and NAMA, the services negotiations are not based on a “modalities” text [20].

For video cards manufacturers it is necessary to protect their intellectual property (IP) rights. TRIPS covers some aspects of copyright and related rights; trademarks, including service marks; geographical indications, including appellations of origin; industrial designs and patents; and the design of integrated circuits. It includes standards, enforcement and dispute-settlement provisions that build on older

accords such as the Paris Convention of 1883 (covering industrial patents, trademarks and other property) [21].

Besides WTO agreements, Ukraine has its own legislation that controls trade. Procedures for customs control and customs clearance of video cards moving across the customs border of Ukraine are regulated by the range of legal documents.

The Customs Code of Ukraine (CCU) regulates issues related to customs control and customs clearance of goods, application of tariff and non-tariff regulation of foreign economic activity, collection of customs payments, customs statistics, exchange of customs information, Ukrainian classification of goods for foreign economic activity, state control of non-food products when imported into the customs territory of Ukraine, prevention and counteraction to smuggling, combating violations of customs rules, organization of the SCS of Ukraine and other measures aimed at implementing state policy in the field of customs affairs [22].

According to Article 74 of the CCU [22], import (release for free circulation) is a customs regime according to which foreign goods are released for free circulation in the customs territory of Ukraine after payment of all customs duties established by the laws of Ukraine on import of these goods and fulfilment of all necessary customs formalities.

According to Part 3 of Article 75 of the CCU [22], in order to place video cards under the customs regime of import, a person who is entrusted with compliance with the requirements of the customs regime must:

- submit to the customs authority that issue goods, documents for such goods (video cards);
- to pay customs duties, which in accordance with the Customs Tariff of Ukraine dated 04.06.2020 [23] are levied on video cards when imported into the customs territory of Ukraine under the import regime;
- to fulfil the requirements established in accordance with the law on measures of non-tariff regulation of foreign economic activity.

Tariff regulation is the main tool for influencing trade relations between different countries and, to some extent, contributes to the implementation of

protectionist policies towards domestic producers. The basis of tariff regulation are duty rates, which are systematized in the Customs Tariff [23].

According to the Customs Tariff of Ukraine – duty rates on goods under code 84 73 30 20 00 (video cards, other electronic modules): full and preferential – 0% [23]. All member states of WTO have same 0% duty rate on video cards import, according to WTO legislation.

Except customs duty rate during import of video cards Value added tax (VAT) should be paid. VAT is an indirect tax that is accrued and paid in accordance with the provisions of Section V of the Tax Code of Ukraine. According to the Tax Code of Ukraine, the VAT rate on imports of video cards is 20% [24].

According to Article 4 of the CCU [22], measures of non-tariff regulation of foreign economic activity should be understood as not related to the application of customs duties on goods moving across the customs border of Ukraine, established in accordance with the law prohibitions and/or restrictions aimed at protecting the domestic market and security, public morality, protection of health and life of humans and animals, protection of the natural environment, protection of the rights of consumers of goods imported into Ukraine, as well as protection of national cultural and historical heritage.

So, according to resolution of the Cabinet of Ministers of Ukraine dated October 24, 2018 №960 video cards are not subject to any official types of control [25].

During importation of video cards, declarant should fill in a customs declaration.

The order of the Ministry of Finance of Ukraine dated May 30, 2012 № 631 (with amendments) regulates the procedure for carrying out customs formalities in customs clearance of goods (including video cards) using a customs declaration on a single administrative document [26].

Process of filling in customs declaration during the importation of video cards is established by the order of the Ministry of Finance of Ukraine № 651. It specifies the content of each box of the customs declaration [27].

When filling in the declaration, the declarant is also guided by the order of the Ministry of Finance of Ukraine dated 20.09.2012 №1011. In which the classifications according to which the customs declaration is filled are specified [28].

So, Nvidia and AMD are socially responsible companies, which thrive to produce high quality, safe product [29-31]. These producers comply with legislation of hazardous substances (EU RoHS, China RoHS) [13,17] and chemicals (EU REACH) [14]. Also, analysis of legislation regulating import of video cards from WTO countries to Ukraine showed us that video cards are subject to 0% customs duty rate and 20% VAT. In other WTO member states duty rate on video cards is 0%. Also, we found out that there are no non-tariff measures controlling video cards import to Ukraine.

CHAPTER 2

ASSORTMENT ANALYSIS AND COMMODITY SCIENCE EXPERT EXAMINATION OF VIDEO CARDS FOR CUSTOMS PURPOSES

2.1. Organization, object and research methods

The objects of research in the work are video cards that move across the customs border of Ukraine in the import mode. The subject of research – conducting commodity science expert examination of video cards for customs purposes.

For the research, we selected samples of video cards Inno3D, which were imported into Ukraine according to customs declaration UA125100/2018/310041 (Annex A). According to this customs declaration into Ukraine were imported 545 video cards of 15 different models. According to invoice (Annex B) the most expensive is Inno3D GeForce GTX 1080 Ti, the price of which is 727,20 USD. This video card has following features: 11GB GDDR5X memory, 352 bit memory bandwidth and other features which we will analyze in paragraph 2.3.

The subjects of research are: technical features, quality and cost of video cards.

The organization and procedure of video cards research is shown on the figure 2.1.

Commodity science expert examination consists of the following actions:

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

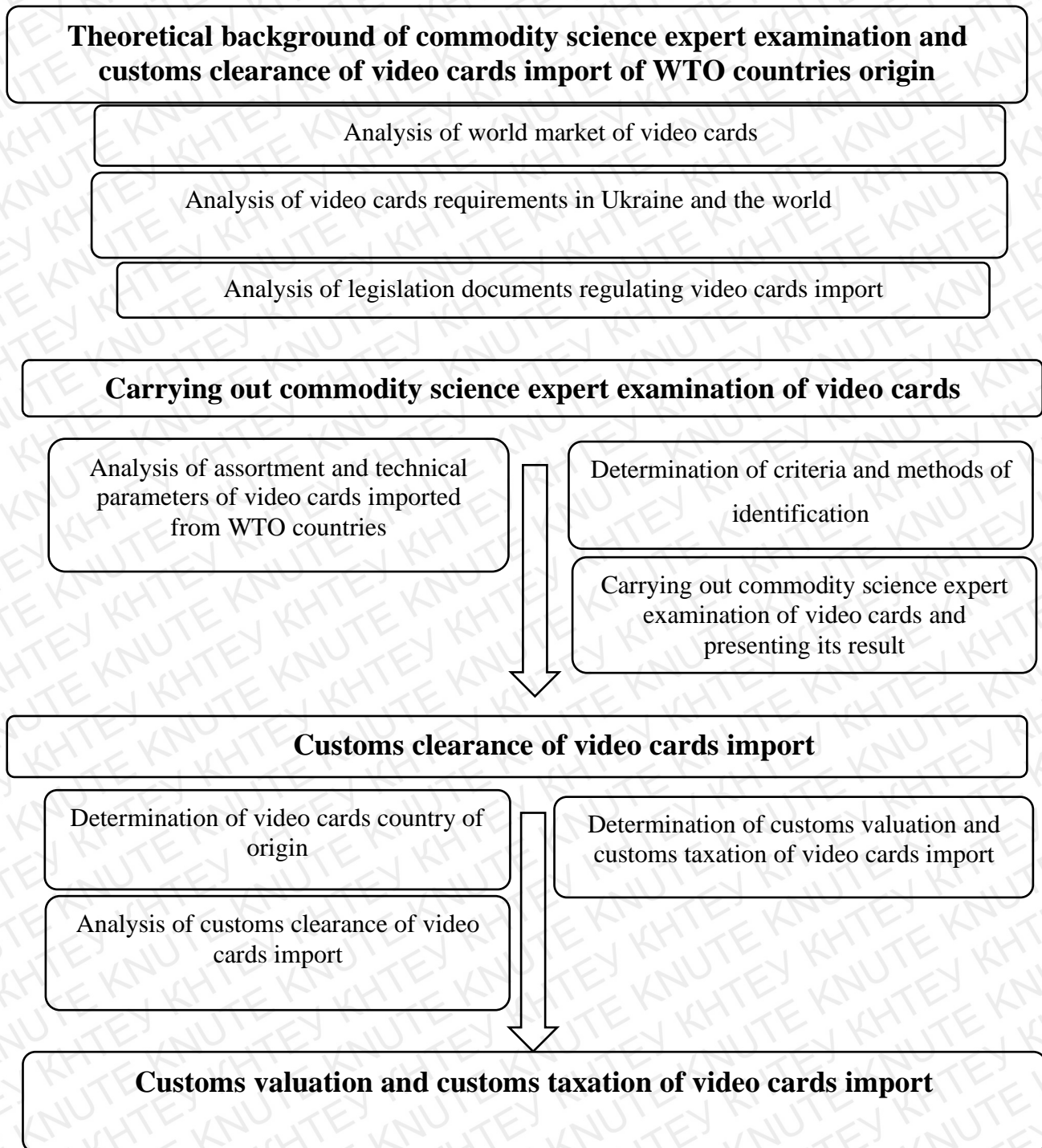


Figure 2.1. Organization and procedure of video cards research

A video card (also called a display card, graphics card, display adapter, or graphics adapter) is an expansion card which generates a feed of output images to a display device (such as a computer monitor). Frequently, these are advertised as discrete or dedicated graphics cards, emphasizing the distinction between these and integrated graphics. At the core of both is the GPU, which is the main part that does the actual computations, but should not be confused with the video card as a whole,

although "GPU" is often used to refer to video cards. Non-reference graphics cards are the ones that are manufactured by GPU's manufacturer partners such as EVGA, MSI, Sapphire, Asus, Gigabyte, etc. These cards may have different size, design and are fitted with their own custom HSF or cooler. Non-reference cards are generally overclocked to some extent to provide better performance in games and graphics-intensive applications.

When identifying video cards, a set of research methods was used, the main ones being organoleptic, analytical and measuring.

Organoleptic methods are methods of determining the values of indicators of conformity of goods to the established criteria on the basis of the analysis of perception of human senses [32].

Analytical methods are methods of determining the compliance of video cards with the requirements of regulatory and technical documentation, as well as accompanying documents according to certain indicators (criteria) [32].

Measurement methods are methods that are used to establish the actual values of the properties of video cards according to certain indicators (criteria) [32].

Since the Ukrainian market sells a fairly wide range of video cards of foreign production, the level of retail and wholesale prices for these products, and hence the value largely depends on their technical characteristics and quality. That is why an important issue is the commodity examination of video cards for customs purposes, which involves the establishment of their characteristics, determining the classification according to UCGFEA [1], and, as a consequence, the correct determination of their value.

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

2.2 Analysis of assortment and technical parameters of video cards imported from WTO countries

Both Nvidia and AMD offer wide range of GPUs for different purposes and with different price tags. Recently Nvidia announced new 30-series video cards, based on new Ampere architecture, which is rumored to be at least 30% faster than an RTX 2080 Ti. Since the characteristics of the new 30-series video cards have not yet been confirmed, let's analyze what video cards Nvidia offers at the moment [33].

The cores are responsible for processing all the data that is fed into and out of the GPU, performing game graphics calculations that are resolved visually to the end-user. An example of something a CUDA core might do would include rendering scenery in-game, drawing character models, or resolving complex lighting and shading within an environment [34].

In February 2019, Nvidia released the GeForce 16 series of GPUs, which utilizes Turing design but lacks the ray tracing and artificial intelligence cores. Key elements of Turing architecture include dedicated artificial intelligence processors (Tensor cores) and dedicated ray tracing processors (RT cores) [35].

Video card is overall a very complex product, it has a lot of different technical features that affect its performance and price. Some of these features are:

- The *core speed* (commonly referred to as the frequency) of a video card is the speed at which the GPU core operates and is typically reported in MHz or GHz. Due to variances in GPU architecture, two video cards with the same clock speed will not necessarily perform the same job in the same amount of time. The number of cores, memory size/type/speed, and overall architecture plays an important role as well. However, with all other things being equal, a higher clock speed card will always be faster than a lower clock speed card. The downside to a higher core speed is that the higher it is, the more power (and thus heat) is required [36].
- *Memory type* – GDDR6, an abbreviation for graphics double data rate type six synchronous dynamic random-access memory, is a type of synchronous graphics random-access memory (SGRAM) with a high bandwidth ("double data rate") interface designed for use in graphics cards, game consoles, and high-performance

computing. It is a type of GDDR SDRAM (graphics DDR SDRAM), and is the successor to GDDR5. GDDR6 offers increased per-pin bandwidth (up to 16 Gbit/s) and lower operating voltages (1.35 V), increasing performance and decreasing power consumption relative to GDDR5X [36].

- *RAM width and bandwidth* – memory bandwidth is the rate at which data can be read from or stored into a semiconductor memory by a processor.

The maximum theoretical memory bandwidth is the product of the memory clock, the transfers per clock based on the memory type, and the memory width. For example, a video card with 200 MHz DDR video RAM which is 128 bits wide has a bandwidth of 200 MHz times 2 times 128 bits which works out to 6.4 GB/s [36].

Now, we will take a look at Nvidia 20-series video cards, in order to analyze their technical features (table 2.1).

Table 2.1

Technical features of the Nvidia 20-series video cards

GPU	CUDA cores	RT cores	Tensor cores	Base GPU clock (MHz)	Boost GPU clock (MHz)	Memory	RAM bandwidth (GB/s)	RAM width, bit
RTX 2060	1920	30	140	1365	1680	6GB GDDR6	336	192
RTX 2060 (S)	2176	34	272	1470	1650	8GB GDDR6	448	256
RTX 2070	2304	36	288	1410	1620	8GB GDDR6	448	256
RTX 2070 (S)	2560	40	320	1605	1770	8GB GDDR6	448	256
RTX 2080	2944	46	368	1515	1710	8GB GDDR6	448	256
RTX 2080 (S)	3072	48	384	1650	1815	8GB GDDR6	495.9	256
RTX 2080 Ti	4352	68	544	1350	1545	11GB GDDR6	616	352

As we can see from this table – Nvidia offers video cards with wide range of CUDA, RT and Tensor cores with different memory width and bandwidth. Since these parameters affect how fast video card is, customer can choose one in accordance to his/her needs (for professional or personal use). Also, as we mentioned

before, 20-series GPUs are featuring AI ray-tracing technology, which is important for the creation of realistic visual effects. However, ray-tracing affects price of video cards as well. Price of these GPUs ranges from 500.00 USD to 2500.00 USD.

AMD has two consumer GPU architectures that are particularly relevant today. The first is the Radeon RX 500 series, which is its most affordable lineup, and the Radeon Vega series that represents AMD's next-generation architecture [37].

The Radeon VII, built on a 7nm process, is the second generation of Vega GPUs. The company also has new architecture, Navi, that's coming soon and will likely bring more powerful options to the company's mainstream lineup [38].

Now, let's analyze AMD newest video cards assortment and technical features (table 2.2).

Table 2.2

Technical features of the AMD video cards

AMD Radeon GPU	Stream Processor s	Memory Width, bit	Memory Bandwidth, GB/s	Base Clock Speed, MHz	Boost Clock Speed, MHz	Memory
RX 560	1024	128	112	1175	27	4 GB GDDR5
RX 570	2048	256	224	1168	1244	4 GB GDDR5
RX 5500 XT	1408	128	224	1607	1717	4 GB GDDR6
RX 5600 XT	3584	192	336	1375	1560	6 GB GDDR6
RX 5700	2304	256	448	1465	1725	8 GB GDDR6
RX 5700 XT	2560	256	448	1605	1905	8 GB GDDR6
RX Vega 64	4096	2048	483.8	1247	1546	8 GB HBM2
Radeon VII	3840	4096	1,024	1400	1750	16 GB HBM2

AMD doesn't feature any ray tracing or AI technology, AMD's focus on power and vast amounts of video memory. By amount of Stream processors, we can judge about productivity of a video card by analogy with CUDA [34] cores in Nvidia GPUs.

AMD also offers wide range of video cards, from low-end to high-end, for different needs. Price tags of video cards from table 2.2 are not as high as for Nvidia cards. The cost of AMD video cards ranges from 130.00 USD to 550.00 USD.

For a more in-depth analysis of the characteristics of video cards, we will compare the best video cards from both manufacturers.

Table 2.3

Detailed comparison of high-end Nvidia and AMD video cards

Specification	Titan RTX	RTX-2080 Ti	AMD Radeon VII	AMD Radeon RX Vega 64
Release year	2018	2018	2019	2017
Tech. process	12 nm	12 nm	7 nm	14 nm
Core frequency	1350 - 1770 MHz	1350 - 1545 MHz	1400 - 1800 MHz	1247 - 1546 MHz
RT cores	68	72	-	-
Tensor cores	544	576	-	-
Shader units	4608	4352	3840	4096
ROP	96	88	64	64
TMU	288	272	240	256
Pixel fillrate	169.9 GPixel/s	136.0 GPixel/s	115.2 GPixel/s	98.9 GPixel/s
Texel fillrate	509.8 GTexel/s	420.2 GTexel/s	432.0 GTexel/s	395.8 GTexel/s
Memory capacity	24576 Mb	11264 Mb	16384 Mb	8192 Mb
Memory frequency	14000 MHz	14000 MHz	2000 MHz	1890 MHz
Memory width	384 bit	352 bit	4096 bit	2048 bit
Memory bandwidth	672.0 GB/s	616.0 GB/s	1024.0 GB/s	483.8 GB/s
TDP	280 W	250 W	295 W	295 W
G3D Mark	18614	21161	17134	15006
Price, USD	2500.00	1080.00	550,00	390.00
G3D Mark/Price	7,48	19,59	31,73	38,48

So, after analyzing this table, we can draw the following conclusions:

1. New AI technologies, such as ray-tracing, have its own impact on Nvidia video card's price (RT cores and Tensor cores).
2. Memory width does not affect price that much. AMD Radeon VII [35] has 4096 bit memory width while the most expansive GPU Titan RTX has 384 bit and the cheapest video card has 128 bit. However, it does affect the rate at which data

can be read from or stored into a semiconductor memory by a processor (memory bandwidth).

3. Memory capacity and memory frequency. Titan RTX has 24 GB GDDR6 memory being the most expensive video card of our research, while Radeon RX 560 has only 4 GB GDDR5 memory. So, large amounts of memory that work on higher frequencies means – higher prices.

4. Other features, as we can see, do not affect price as much as memory capacity with memory frequency and new ray-tracing technology. However, they affect performance, how fast information is processed.

Overall conclusion: some technical parameters of the most expensive video cards of our research do not vary that much: TMU (240-288), ROP (64-96), shader units (3840-4608), core frequency (1247-1800). It means that these characteristics do not affect price as much as some others. So, as we already concluded – new developments (RT cores and Tensor cores), memory capacity and memory frequency deal the most impact on the price.

GPUs can be classified not only by technical parameters but also by a lot of different physical and aesthetic parameters, such as: by display support (maximum digital resolution, standard display connectors); by technology support (ray tracing, etc.); by graphics card dimensions; by thermal and power specs (maximum GPU temperature (in C), graphics card power (W), recommended system power (W), supplementary power connectors); by design features (RGB lights, additional coolers), by purpose (for gaming / casual, for workstation).

Generally, there are two types of graphics cards – one is the gaming graphics cards, and another one is the workstation graphics cards or professional graphics cards that has completely different areas of application. Both these graphics cards are alike in some ways but they also have larger differences, especially in terms of technical aspects [39] (table 2.4).

Workstation Graphics Cards are very costly and sometimes five to ten times more expensive than the gaming graphics card having the same GPU. For example, a

normal GeForce GTX 1080 costs around 500 – 550 USD but a Nvidia Quadro P5000 (having the same GP104 GPU in GTX 1080) will cost you 2500 USD (approx.) [36].

Table 2.4

Comparison of workstation video cards with gaming video cards

Specifications	Workstation graphics cards	Gaming graphics cards
Manufacturer	Nvidia and AMD	Nvidia and AMD
GPU Architecture	Similar for same GPUs	Similar for same GPUs
Memory	Error correcting code memory (DDR3, GDDR5, GDDR5X, HBM, HBM2)	Non-error correcting code memory (DDR3, GDDR5, GDDR5X, HBM, HBM2)
Firmware / Drivers	Optimized for professional graphics applications and software	Optimized for games
Usage	Used in laboratories, servers, studios, VR content creation	Mostly for gaming, video editing, 4k video playback
Performance	Stable performance	Fast performance in games, stability issue during overclocking
Features	Features targeted towards professional graphics software	Optimized gaming performance

Increasing supply and demand for video cards also increases the potential attempts to violate customs rules due to the absence of detailed classification and the lack of well-defined identification criteria and quality indicators of video cards that affect their value.

In some cases, commodity science expert examination may be occurred in order to verify price, qualitative and quantitative characteristics of goods. The relevance of conducting a commodity science expert examination is conditioned by the fact that objective evaluation of the quality of imported video cards requires commodity science experts who can make a competent conclusion about the quality of the batch of purchased goods, determine their value and origin.

2.3. Commodity science expert examination of video cards for customs purposes

For the customs purposes, commodity science expert needs to determine characteristics of video cards that affect price the most. With the development of technologies, some of these characteristics are also developing. Video cards become more and more complex, faster with larger amounts of memory. So, these developments directly affect the price of video cards.

In order to conduct commodity science expert examination, we need to develop criteria, means and methods of identification. Identification criteria are divided into two groups: general, characteristic for all goods and specific, which depend on the specificity of a particular product, in our case, video cards.

For the purpose of the customs authorities work improvement we propose the criteria, means, indicators and methods of identification, which are given in table 2.5.

Table 2.5

Criteria, means and methods of video cards identification

Criteria / Indicators	Means	Methods
General		
Product name	Marking, specification	Analytical
Producer	Marking, shipping documents	Analytical
Country of origin	Certificate of origin, declaration of origin, invoice	Analytical
Specific		
Model	Good, software, official web site	Analytical
Core frequency, MHz	Good, software, official web site	Analytical, measuring
Memory type	Good, software, specification, official web site	Analytical, measuring
Memory capacity, GB	Good, software, specification, official web site	Analytical, measuring
Memory frequency, MHz	Good, software, specification, official web site	Analytical, measuring
Ray-tracing technology (RT cores, Tensor cores)	Good, software, official web site	Analytical, measuring
Memory width, bit	Good, software, official web site	Analytical, measuring
Memory bandwidth, GB/s	Good, software, official web site	Analytical, measuring

As we mentioned before, UCGFEA does not provide detailed classification for video cards. Video cards for different purposes, with different technical features that affect price are classified under code 8473 30 20 00. [1]

For the purpose of determination various types of video cards, which can be used in different spheres, and for different purposes (in laboratories, servers, studios, for VR content creation, for weather forecasting, we developed following advanced classification (see table 2.6).

Table 2.6

**Developed advanced classification of video cards according to the
UCGFEA**

8473 30	- Parts and accessories of machines of commodity position 8471:
8473 30 20 00	- - video cards for professional use (for workstations), with more than 10000 MHz memory frequency and memory capacity:
8473 30 20 10	- - - Less than 40 GB
8473 30 20 20	- - - More than 40 GB
8473 30 30 00	- - video cards for personal use, with memory frequency less than 10000 MHz and memory capacity:
8473 30 30 10	- - - Less than 10 GB
8473 30 30 20	- - - More than 10 GB and less than 20 GB
8473 30 40 00	- - electronic modules, others

As we concluded, memory capacity and memory frequency affect price more than other features. Some video cards with vast amounts of memory are used in professional sphere, sometimes even to receive profit. So, in order to increase budget revenues and simplify process of identification we have developed classification by purpose with different amounts of memory capacity and frequency.

For conducting commodity science expert examination of video cards for customs purposes we've analyzed the following practical situation. 545 Inno3D video cards of 15 different models were imported to Ukraine, country of origin – China, according to invoice №H394789/0023 dated 13.04.20, among which 20 undeclared Inno3D GeForce RTX 2080 Ti and 50 Inno3D GeForce GTX 1080 were found.

Subsequently, according to the court decision, for violation of customs rules administrative penalties were imposed on the citizen in accordance with Art. 472 CCU [22] "Non-declaration of goods, commercial vehicles moving across the customs border of Ukraine, that is failure to declare the prescribed form of accurate and reliable information (availability, name or title, quantity, etc.) of goods, commercial vehicles, which are subject to mandatory declaration in case of movement across the customs border of Ukraine – entails the imposition of a fine of 100 percent of the value of these goods, vehicles with confiscation of these goods, transportation means [22]. To determine the amount of the fine, customs officers sent video cards to Specialized Laboratory of Expert Examination and Research (SLEER) of the SCSU for conducting commodity science expert examination in order to establish the market value of these video cards [40,41].

After examination of the samples commodity science expert concluded:

Video cards Inno3D GeForce RTX 2080 Ti and 50 Inno3D GeForce GTX 1080, imported from Hong Kong, have following parameters (table 2.7).

Table 2.7

The results of commodity science expert examination of undeclared video cards

Product name	Video card	Video card
Model	RTX 1080	RTX 2080 Ti
Memory type	8GB GDDR5X	11GB GDDR6
Memory frequency, MHz	10000	14000
Memory width, bit	256	352
Memory bandwidth, GB/	320	616
Rozetka, UAH	11,500.00	37,900.00
Comfy, UAH	11,600.00	38,100.00
Average price, UAH	11,550.00	38,000.00

Prices were determined on date 27.04.2020 by comparing method from retail sellers Rozetra.com.ua and comfy.ua

Sample of Inno3D GeForce RTX 2080 Ti is a relatively new model, has ray-tracing technology and according to the parameters from table 2.3 market price is – 38000.00 UAH. ($38,000.00 \times 20 = 760,000.00$ UAH)

Sample of Inno3D GeForce GTX 1080 is an older model, manufactured on older architecture, has no ray-tracing technology and the price is – 11,550.00 UAH. ($11,550.00 \times 50 = 577,500.00$ UAH).

As a result of commodity science expert examination – expert conclusion was drawn up. Following conclusion contains analysis of market prices and parameters of video cards. (Annex H)

Thus, according to the court decision, for violation of customs rules, in accordance with Art. 472 of the CCU [22], the citizen was fined in the amount of 100 percent of the value of these goods, i.e. 1,337,500.00 UAH with the confiscation of video cards as objects of customs rules violation.

So, we analyzed situation when undeclared video cards were detected and commodity science expert examination was conducted in order to determine market price of video cards to set the amount of the fine for the violation of the customs rules. 545 Inno3D video cards of 15 different models were imported to Ukraine (country of origin – China, according to invoice), among which 20 undeclared Inno3D GeForce RTX 2080 Ti and 50 Inno3D GeForce GTX 1080 were found. As the result of commodity science expert examination have been set up that the price of video card model Inno3D GeForce RTX 2080 Ti is 38,000.00 UAH and the total value – 760,000.00 UAH; the price of video card model Inno3D GeForce GTX 1080 is 11,550.00 UAH and the total value – 577,500.00 UAH.

CHAPTER 3

CUSTOMS CLEARANCE OF VIDEO CARDS IMPORT

3.1. Determination of video cards country of origin

A country of origin of a video card is to be determined for the purpose of applying tariff and non-tariff methods of regulating its import into the customs territory of Ukraine, as well as for ensuring the necessary accounting to maintain foreign trade statistics. The country of origin of video cards is to be determined on the basis of principles applied in international practice. The procedure for determining the country of origin of graphics cards is to be established by the Cabinet of Ministers of Ukraine on the basis of provisions of the CCU [22].

The country of origin of video cards is the country where it has been wholly obtained or where the last substantial transformation has been carried out in accordance with the criteria established in CCU. A group of countries, a customs union, a region or part of a country, may be considered a country of origin of video cards, if it is necessary for the purposes of determining their origin.

The documents confirming the country of origin of the video cards can be: the certificate of origin, the certified declaration of origin, the declaration of origin of the, the certificate of the regional name. The country of origin of video cards shall be declared to the customs authority by indicating the name of the country of origin and information on the documents confirming their origin in the customs declaration. [22]

Certificate of origin is a document that clearly identifies the country of origin of the goods and issued by the competent authority of the country or country of export, if in the country of export the certificate is issued on the basis of a certificate issued by the competent authority in the country of origin. In case of loss of the certificate, its officially certified duplicate is accepted.

According to article 44 of the CCU [22] – to verify the origin of video cards a customs authority may require a certificate of their origin. In case of movement of graphics card across the customs border of Ukraine, the country of their origin is declared to the customs authority only if it is necessary for the application of customs

and tariff measures to regulate foreign economic activity, quantitative restrictions (quotas), other economic or trade measures. of a nature carried out unilaterally or in accordance with bilateral or multilateral international agreements concluded in accordance with the law, or measures taken in accordance with the law to ensure the health of the population or public order, as well as if the customs authority has grounds on suspicion that video cards originate from a country whose goods are prohibited from moving across the customs border of Ukraine in accordance with the laws of Ukraine.

In case of importation of the graphics cards into the customs territory of Ukraine, a certificate of origin must be filed for goods that:

- 1) originate in countries which Ukraine treats preferentially in accordance with the Customs Tariff of Ukraine [23];
- 2) importation of which from certain countries is subject to regulation by quantitative restrictions (quotas) or other measures of regulating foreign economic activity;
- 3) if it is provided by international agreements, to which Ukraine is a party, and also by legislation of Ukraine in the area of environmental protection, health protection, consumer rights protection, public order, state security and other vital interests of Ukraine;
- 4) in cases where documents that are filed for the customs clearance purposes, do not contain information concerning the origin of the goods, or if a customs authority has sufficient reasons to believe that the declared information regarding the origin of goods is incorrect.

Verification of correct country of origin determination of video cards, moving across the customs border of Ukraine in the import mode, is one of the steps in completing customs formalities according to the customs declaration (Annex A). This procedure is done by using the information entered by the declarant in box 34 of the customs declaration UA125100/2018/310941. In our case, in subsection «a» of box 34 the letter code of the country of origin of video cards - CN (China), according to the invoice №I201804/0005 (Annex B).

According to the customs declaration (Annex A) – document confirming country of origin of video cards is specified under code «0862», according to the order of the Ministry of Finance of Ukraine dated №1011 [28], and number «I201804/0005» which corresponds with number of invoice (Annex B).

So, in our case invoice (declaration invoice) used as a document confirming country of origin of video cards. According to article 43 of the CCU [22] – a declaration of origin is a written declaration of the country of origin of goods made in connection with the export of the goods by the manufacturer, seller, exporter (supplier) or other competent person on a commercial invoice or any other document relating to the goods. Certified declaration of origin of goods is a declaration of origin of goods certified by a state organization or a competent authority endowed with the relevant powers. China's authority for issuing certificates of origin can be local AQSIQ authority (General Administration of Quality Supervision, Inspection and Quarantine of P.R.C.) or CCPIT (China Council for the Promotion of International Trade) [42].

3.2. Customs valuation and customs taxation of video cards import

According to the customs declaration (Annex A) – the customs value of electronic modules for PCs, namely video cards moving across the customs border of Ukraine in the import mode, is the total amount of all payments made by the buyer «IMPORT +» LLC based on FCA delivery terms, according to Incoterms 2020 [43]. The customs value of video cards is indicated in box 12 of customs declaration (Annex A), in which in the currency of Ukraine indicated the amount given in box 45 – 3,107,168.51 UAH. The method of determining the customs value of video cards is filled in box 43 of the customs declaration (Annex A). In this case, the method of determining the customs value of video cards is the first method – by the price of the contract (Annex G).

The customs value of video cards was determined on the terms of delivery of FCA [43] and was calculated according to the formula:

$$\text{Customs Value} = \text{CV} + \text{TC} + \text{IC} \quad (1)$$

Where,

- CV – contract value, UAH;
- TC – transportation cost, UAH;
- IC– insurance cost.

The invoice value of video cards, according to the invoice № I201804/0005 dated April 3, 2018 is 116,710.50 US dollars (Annex B). Invoice was issued by Eurokommerz Handelsges.m.b.H on the name of «IMPORT +» LLC and contains the following information:

- Terms of delivery – FCA Hong Kong [43];
- place of delivery – Ukraine, Kyiv;
- country of origin – China;
- total price, weight and number of cargo places.

To the invoice value were added the costs of transportation (46,107.87 UAH), according to the contract of carriage of goods (Annex E). The contract of carriage was issued by M&M Miltzer and Munich Ukraine GmbH on the name of «IMPORT +» LLC, which states the costs for transportation from Hong Kong to Boryspil (46,107.87 UAH) and transportation costs on the territory of Ukraine (1000 UAH). Insurance costs, according to the invoice for the provision of insurance services (Annex F), amounted to 5,760.07 UAH. The invoice for the provision of insurance services was issued by insurance company «Grawe Ukraine» in the name of the company «IMPORT +» LLC. So, let's calculate the customs value:

$$\begin{aligned} \text{Customs value} &= \text{CV}(116,710.5 \times 26,17845500) + \text{TC}(46,107.87) + \text{IC}(5760.07) = \\ &= 3,055,300.57 + 46,107.87 + 5760.07 = 3,107,168.51 \text{ UAH} \end{aligned}$$

As we mentioned earlier, the import duty on goods under code 8473 30 20 00 – electronic modules (video cards), according to the UCGFEA [1], according to the Customs Tariff of Ukraine [23], is 0%. Tariff rates may also be affected by the following interstate agreements:

1. Intergovernmental agreement on free trade with the EFTA countries [44]

2. Intergovernmental Agreement on Association between Ukraine, on the one hand, and the European Union [45], the European Atomic Energy Community and their Member States, on the other hand, dated 27.06.2014.

3. An interstate agreement on free trade between Ukraine and Canada [46] was concluded in order to create a free trade zone on 11.07.2016.

According to the above agreements, the video cards are subject to a zero import duty rate. Also, during importation of video cards VAT is paid, the rate of which is 20%. VAT is calculated by the following formula:

$$\text{VAT} = \text{Customs value (UAH)} \times \text{VAT rate (\%)} = 3,107,168.51 \times 0.2 = 621,433.702 \text{ (UAH)}$$

According to the Order of the Ministry of Finance of Ukraine № 651, the result of accrual of customs payments is entered in box 47 of the customs declaration (Annex A).

The box provides information on the calculation of customs duties. Information on the calculation of the fee is provided only in the single administrative document.

In our case, box 47 of CD (table 3.1) is filled as follows:

1. In the first column «Type» the code of payment is indicated. According to the classifier of types of budget revenues:

- 020 – Customs duties on goods imported into the territory of Ukraine by business entities.
- 028 – Value added tax on goods imported into the territory of Ukraine by business entities.

2. The second column «Basis of accrual»:

In our case, the customs value of the goods shown in box 45 is affixed.

Table 3.1

**Calculation of customs duties when importing video cards (Box 47 of CD
UA125100/2018/310941)**

Type	Basis of calculation	Rate	Amount	MC
020	3107168.51	0%	0.00	01
028	3107168.51	20%	621433.70	01

1. In the column «Rate» the corresponding rates are indicated: customs duty – 0%, VAT – 20%.

2. In the column «Amount» the accrued amount according to the customs payment is indicated.

3. In the column «MC» the code of a method of calculation according to the classifier of a method of calculation is put down. In our case, «01» – Payment of customs duties in non-cash form, through accounts opened on the name of customs authorities in the territorial bodies of the State Treasury Service.

In column B «Details of settlements» there is information about the payments made by the declarant in the amount of 621,433.40 UAH according to the Classifier of types and taxes of fees by payment code:

«028» – 621433.70 UAH, as well as the identification code – «39863586».

In box 54 «Place and date» the information and the signature of the representative of the declarant Kucherenko V.P. are specified.

Thus, after analyzing the CD (Annex A) we can conclude – according to the Tax Code of Ukraine and the Customs Tariff of Ukraine [15], during the importation of video cards only VAT is paid, which is 20%. Therefore, in our case, the amount of all customs payments payable for video cards to the state budget of Ukraine is 621,433.70 UAH.

3.3. Analysis of customs clearance of video cards import

According to Article 246 of the CCU [22]: The purpose of customs clearance is to ensure compliance with the procedure established by the legislation of Ukraine for the movement of goods, commercial vehicles across the customs border of Ukraine, as well as providing statistical accounting of import into the customs territory of Ukraine, export and transit through it territory of goods.

The procedure for completing customs formalities during customs clearance is determined by the central body of executive power, which ensures the formation and implementation of state tax and customs policy, unless otherwise provided by the CCU.

The first stage of customs clearance is the customs control of video cards imported into the customs territory of Ukraine in the import regime according to the customs declaration UA125100/2018/310941.

The information specified in the accompanying documents on video cards, namely: terms of delivery, number of cargo places, total cost of goods, information about the sender and recipient moving across the customs border of Ukraine in the import mode correspond to the data specified in the customs declaration UA125100/2018/310941, namely in the boxes: 2 «Sender», 8 «consignee», 22 «Currency and total amount on the account», 31 «Cargo places and description of goods». In our case these boxes contain following information:

1. Box 2 «Shipper / Exporter» shows the details of the non-resident - the party to the foreign trade contract: InnoVision Multimedia LTD 1-7 Wah Sing St, Kwai Chung, Hong Kong.
2. In Box 8 "Recipient" entered information about the recipient of goods: «IMPORT +» LLC, 04050, Ukraine, Kyiv, Kosogorny st., 4.
3. In the left subsection of box 22 "Currency and total amount on the account" is given in accordance with the Classifier of currencies [28] – the letter code of the currency in which the invoices or other documents that determine the value of goods "USD", and in the right subsection - the total customs value of video cards, which is 116710.50.
4. In box 31 "Cargo places and description of goods - Marking and quantity - Container numbers - Quantity and identification features" information about the good №1, their marking and quantity was entered. In our case, there are 15 different models of video cards, therefore, the extension to the box 31, specified in the form MD - 6 of the customs declaration (Annex A2).

To the customs control of video cards the declarant, according to CD (Annex A), together with the customs declaration submitted the documents specified in box 44. (see table 3.2)

Table 3.2

**Documents which were provided for the customs clearance of video cards
(Box 44 CD №UA125100/2018/310941)**

Code of the document	Number of the document	Date of the document	Name of the document
0380	I201804/0005	03.04.18	Invoice
0740	HKGHA054310	13.04.18	Air waybill
0741	235-72283455	13.04.18	Master air waybill
0862	I201804/0005	03.04.18	Declaration of origin
3004	611-D-180153	23.04.18	Document confirming transportation cost
3008	9453	11.04.18	Document confirming insurance cost
m4100	№ AT – 1	11.01.16	Contract
m4103	Annex № AT—1/1	16.03.16	Annex to the contract
m4103	Annex № AT—1/3	31.08.16	Annex to the contract
m4103	Annex № AT—1/4	05.10.16	Annex to the contract
m4103	Annex № AT—1/5	07.11.17	Annex to the contract
4103	Annex № AT—1/5, 2	31.01.17	Annex to the contract
d4207	25102017-1	25.10.17	Contract on customs broker services
m4301	12/06-1	12.07.17	Transportation contract

Customs clearance begins with the registration of the customs declaration UA125100/2018/310941. With the registration of the customs declaration the following customs formalities are carried out:

- verification of compliance of the electronic customs declaration format with the established requirements;
- fixing the date and time of submission of the customs declaration for customs clearance by assigning the customs declaration registration number using the Automated Customs Clearance System (ACCS) and entering it in the prescribed

manner in column A of the customs declaration on paper forms MD-2 and the upper right corner forms MD-6.

After registration of the customs declaration submitted for customs clearance (Annex A) by an official of the customs clearance department of the Kyiv Customs of the SCS, its inspection is carried out, which is based on:

1. Reconciliation of invoices submitted together with the customs declaration №I201804/0005 dated 03.04.2018;
2. checking with the help of software the correctness of filling in the boxes of the customs declaration UA125100/2018/310941 in accordance with the requirements established by the legislation;
3. verification of compliance of the information indicated in the electronic customs declaration with the information entered in the customs declaration, which was submitted by the declarant on paper to the official.

After submission of all documents together with the customs declaration (Annex A) its registration begins. When carrying out customs clearance of a customs declaration, an official of the customs clearance department shall perform the following customs formalities:

1. checks compliance with the deadlines for filing a customs declaration;
2. control the comparison of data contained in the electronic copy of the customs declaration and documents submitted for customs clearance.

The control of data comparison is carried out by comparing the details of the authorized bank specified in box 28 with the data contained in the list of authorized banks of Ukraine in the Unified Automated Information System (UAIS) of the customs authorities of Ukraine. In this case, details of the authorized bank – PLC «OTP BANK», NSRUEO code: 21685166, BIN code: 300528; comparison of the exchange rate of Ukraine to foreign currency specified in box 23 with the official exchange rate of Ukraine to foreign currency, information about which is indicated in the left section of box 22 on the day of submission of customs declaration UA125100/2018/310941 before registration. In this case, the exchange rate as of 23.04.18 was 26,17845500 and the total amount on the account was 116,710.50 USD.

Control using a risk management system is carried out by:

- 1) verification of the document containing information on the cost of transportation of video cards, in particular, the document under the code «3004» №611-D-180153 dated 23.04.18;
- 2) checks for forgery and discrepancies in these documents, which confirm the customs value of video cards.

As a result of performing all customs procedures when importing video cards in accordance with the customs declaration UA125100/2018/310941, the official of the customs clearance department completes the customs clearance.

Completion of customs clearance of video cards is carried out by:

- 1) affixing a personal number stamp in the customs declaration. In this case, in the box D/J of the sheet of the form MD-2 the PSN 262/125 from 04/23/2018 with application of information technologies as electronic customs declaration was submitted;
- 2) entering with the help of the Automated customs clearance system into the electronic customs declaration a note on the completion of customs clearance and the number of the personal number stamp of the official of the customs clearance department who completed the customs clearance of video cards according to customs declaration UA125100/2018/310941. Summarizing the customs clearance of video cards, we can highlight the following features:

- Video cards were subject to radiological control. However, with implementation of «Single Window» mechanism, this type of control was canceled.
- Video cards are classified by one code (8473 30 20 00) regardless of product characteristics.
- Video cards are subject to an import duty of 0% (preferential and full duty rate is 0%).
- VAT is paid at import at the rate of 20% of the customs value.

Customs clearance of video cards is completed within four working hours from the date of submission to the body of revenues and fees of goods, submission of a

customs declaration, and all the necessary documents and information specified in Articles 257 and 335 of the CCU [22].

Confirmation of the completion of customs clearance is affixing an official seal of the customs authority personal stamp in box D/J, in our case it is PSN 262/125 from 04/23/2018.

CONCLUSIONS AND PROPOSITIONS

Research conducted during the preparation the final qualifying paper on the expert examination and customs clearance of video cards import from WTO countries allow us to draw the following conclusions.

The low price of electricity in Ukraine makes the cost of cryptocurrency mining very low. This have contributed to a significant increase of video card import to Ukraine in recent years. In 2017, video cards worth 104.9 million USD were imported to Ukraine, which is almost 40 million USD or 38% more than in 2016. Accordingly, in 2016 it was imported by 20 million USD more than in 2015. However, after 2017 import of video cards decreased. In 2018 imported value of graphics cards was 96 million USD and in 2019 – 85 million USD. In 2019 down trend was confirmed so imported value of video cards continued to decrease and amounted to 85.279 million USD.

According to the Customs Tariff of Ukraine, the full and preferential duty rate on goods under code 84 73 30 20 00 (video cards, other electronic modules) is 0%. According to the current intergovernmental agreements of Ukraine on free trade, import duty rates are also 0%. All member states of WTO have same 0% duty rate on video cards, according to WTO legislation.

Increasing supply and demand for video cards increased the potential attempts to violate customs rules due to the absence of detailed classification and the lack of well-defined identification criteria and quality indicators of video cards that affect their value. For the customs purposes, commodity science expert needs to determine characteristics of video cards that affect price the most. With the development of technologies, some of these characteristics are also developing. Video cards become more and more complex, faster with larger amounts of memory. So, these developments directly affect the price of video cards.

We analyzed a situation, when undeclared video cards were detected and commodity science expert examination was conducted, in order to determine market price of video cards to set the amount of the fine for the violation of the customs

rules. As the result of commodity science expert examination have been set up that the price of video card model Inno3D GeForce RTX 2080 Ti is 38,000.00 UAH and the total value – 760,000.00 UAH; the price of video card model Inno3D GeForce GTX 1080 is 11,550.00 UAH and the total value – 577,500.00 UAH. Thus, according to the court decision, for violation of customs rules, in accordance with Art. 472 of the CCU, the citizen was fined in the amount of 100 percent of the value of these goods, i.e. 1,337,500.00 UAH with the confiscation of video cards as objects of customs rules violation.

The formation of the customs value of video cards is significantly influenced by their technical characteristics, in particular the graphics core (GPU or graphics processor, which deals with image calculations), video memory, video card cooling system and others. According to these characteristics, the price of the video card is formed. After analyzing the invoice № I201804/0005 from 03.04.2018, we can conclude that the declared video cards belong to the "highest" price segment. The customs value of video cards determined by the declarant is reliable.

For determination of country of origin, in our case, invoice (declaration invoice) was used as a document confirming country of origin of video cards. According to article 43 of the CCU – a declaration of origin is a written declaration of the country of origin of goods made in connection with the export of the goods by the manufacturer, seller, exporter (supplier) or other competent person on a commercial invoice or any other document relating to the goods. Certified declaration of origin of goods is a declaration of origin of goods certified by a state organization or a competent authority endowed with the relevant powers. China's authority for issuing certificates of origin can be local AQSIQ authority (General Administration of Quality Supervision, Inspection and Quarantine of P.R.C.) or CCPIT (China Council for the Promotion of International Trade).

Determining code of video cards according to the UCGFE is necessary for levying correct amount of customs duties which are set by the Customs Tariff of Ukraine.

According to the UCGFEA, video cards belong to section XVI: «Mechanical equipment; machines and mechanisms, electrical equipment and their parts; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories thereof, of product group 8473 «Parts and accessories intended solely or principally for the machines of headings 8469-8472» and classified by code - 8473 30 20 00 (electronic modules). Since further detailing on the technical parameters of video cards is not carried out – we developed detailed classification. This classification, which was developed by parameters of video cards that influence their price the most (memory capacity and memory frequency), will help customs officials to determine high-end/low-end video cards, graphics cards which can be used only for gaming and video cards which can be used in research centers, servers, for mining of cryptocurrency, etc.

Analysis of the foreign trade transaction showed us that the buyer and importer of video cards was «IMPORT +» LLC (Kyiv, Ukraine) based on the terms of delivery – FCA Hong Kong (China). The method of determining the customs value of video cards is indicated in box 43 of CD. In our case in CD UA125100/2018/310941 the declarant defines the first method - at the price of the agreement (contract).

The basis for calculating the customs value is the invoice value of video cards, which is determined in the invoice № I201804/0005 dated 04.03.2018 and is 116,710.50 USD. The invoice was issued by Eurokommerz Handelsges.m.b.H in the name of «IMPORT +» LLC.

To the invoice value were added transportation costs, according to the contract of carriage of goods, which amounted to 46,107.87 UAH. The contract of carriage was issued by M & M Militzer and Munich Ukraine GmbH in the name of «IMPORT +» LLC, which states the amount of costs for transportation by air on the route a/p Hong Kong - a/p Boryspil (46,107.87 UAH).

The calculated customs value of video cards amounted to 3,107,168.51 UAH. and specified in column 12 and column 45 of the CD UA125100/2018/310941.

According to the Customs Tariff of Ukraine, the import duty for video cards is 0%. Therefore, importers only need to pay VAT, the rate of which is 20%. The

accrued amount of VAT amounted to 62,1433.70 UAH, which was paid by «IMPORT +» LLC to the state budget of Ukraine.

A batch of 15 different models of video cards was presented for customs clearance, with a total number of 545 packs, imported by «IMPORT +» LLC (Kyiv) for the total amount of 3107168.51 UAH. The seller of the goods is the company "InnoVision Multimedia LTD" (Hong Kong, China). The video cards were delivered by air on the terms of FCA delivery from Hong Kong to Boryspil.

The first stage of customs formalities is the customs control of video cards imported into the customs territory of Ukraine in the import regime according to the customs declaration UA125100/2018/310941.

Summarizing the customs clearance of video cards the following propositions can be made:

- In the risk management system to provide the mandatory customs inspection of video cards and other electronic modules, classified under code 8473 30 20 00 UCGFEA for the purpose of determination various types of video cards, which can be used in different spheres, and for different purposes such as: in laboratories, servers, studios, for VR content creation, for weather forecasting;
- Expand the classification of video cards according to UCGFEA, providing details on their technical characteristics (graphics core, video memory, cooling system, etc.) that affect their customs value.

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Annex A1

MD - 2 form of the customs declaration UA125100/2018/310941

КРАЇНА		(Форма МД-2)		1 Декларація		А МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ ЕКСПОРТУ/ПРИЗНАЧЕННЯ		
ПРИМІРНИК ДЛЯ ВІДПРАВНИКА/ЕКСПОРТЕРА	8	2 Відправник/Експортер № HK/0000000000 InnoVision Multimedia LTD Unit A & B, 21/F Mai Wah Ind. Bldg. 1-7 Wah Sing St, Kwai Chung, Гонконг Див. доп. 00070000/000000			IM 40 AA		UA125100/2018/310941	
		8 Одержувач № UA/0039863586 ТОВ "АТ ІМПОРТ+" 04050, Україна, м.Київ, пров. Косогірний, 4 UA10039863586			3 Форма 1 1 1/0		Електронне декларування	
		14 Декларант/Представник № UA/3153220317 ФОП Кучеренко Володимир Петрович AE 523750 від 19.06.2015 UA03153220317			6 Всього т-ів 1		7 Довідковий номер 53 Вн. № 1335	
		18 Ідентифікація і країна реєстрації трансп.засобу при відправленні/прибутті			9 Особа, відповідальна за фінансове врегулювання № UA/0039863586 ТОВ "АТ ІМПОРТ+" 04050, Україна, м.Київ, пров. Косогірний, 4 UA10039863586			
		21 Ідентифікація і країна реєстрації активного транспортного засобу на кордоні TK6389 14.04.2018			10 Країна перш. прим./ост.від		11 Торг. країна/країна вироб.	
		25 Вид транспорту на кордоні			12 Відомості про вартість 3107168.51		13 ЕСП	
		26 Вид транспорту в межах країни			15 Країна відправлення/експорту Гонконг		16 Країна походження	
		27 Місце навантаження/розвантаження			17 Код країни признач.		18 Країна призначення	
		29 Митний орган виводу/ввозу UA125100 Київська митниця ДФС			19 Конт. 0		20 Умови поставок FCA HK Гонконг	
		30 Місце знаходження товарів Див. доп. 125-888-1-3			22 Валюта та загальна сума за рахунком USD 116710.50		23 Курс валют 26.17845500	
ПРИМІРНИК ДЛЯ ОТРИМУВАЧА	8	21 Ідентифікація і країна реєстрації транспортного засобу на кордоні TR			24 Характер угоди		25 Код кр. відл./експ.	
		25 Вид транспорту на кордоні			26 Вид транспорту в межах країни		27 Місце навантаження/розвантаження	
		29 Митний орган виводу/ввозу UA125100 Київська митниця ДФС			30 Місце знаходження товарів Див. доп. 125-888-1-3		31 Код кр. відл./експ.	
		32 Товар 1			33 Код товару 84733020		34 Код країни походж.	
		35 Вага брутто(кг) 421			36 Вага нетто(кг) 363		37 Процедура Z000	
		38 Код країни походж. CN			39 Код країни походж. CN		40 Загальна декларація/Попередній документ	
		41 Додаткові одиниці виміру			42 Ціна товару 116710.5000		43 Код МВЗ	
		44 Код ДП			45 Коригування		46 Статистична вартість 3107168.51	
		47 Статистична вартість 3107.16851			48 Подорожні розрахунки 028 621433.70 39863586 [39863586]		49 Реквізити складу	
		49 Реквізити складу			50 Принципал №		51 Підпис	
52 Митний орган (і країна) призначення			53 Митний орган (і країна) призначення		54 Митний орган (і країна) призначення			
55 Митний орган (і країна) призначення			56 Митний орган (і країна) призначення		57 Митний орган (і країна) призначення			
58 Митний орган (і країна) призначення			59 Митний орган (і країна) призначення		60 Митний орган (і країна) призначення			
61 Митний орган (і країна) призначення			62 Митний орган (і країна) призначення		63 Митний орган (і країна) призначення			
64 Митний орган (і країна) призначення			65 Митний орган (і країна) призначення		66 Митний орган (і країна) призначення			
67 Митний орган (і країна) призначення			68 Митний орган (і країна) призначення		69 Митний орган (і країна) призначення			
70 Митний орган (і країна) призначення			71 Митний орган (і країна) призначення		72 Митний орган (і країна) призначення			
73 Митний орган (і країна) призначення			74 Митний орган (і країна) призначення		75 Митний орган (і країна) призначення			
76 Митний орган (і країна) призначення			77 Митний орган (і країна) призначення		78 Митний орган (і країна) призначення			
79 Митний орган (і країна) призначення			80 Митний орган (і країна) призначення		81 Митний орган (і країна) призначення			
82 Митний орган (і країна) призначення			83 Митний орган (і країна) призначення		84 Митний орган (і країна) призначення			
85 Митний орган (і країна) призначення			86 Митний орган (і країна) призначення		87 Митний орган (і країна) призначення			
88 Митний орган (і країна) призначення			89 Митний орган (і країна) призначення		90 Митний орган (і країна) призначення			
91 Митний орган (і країна) призначення			92 Митний орган (і країна) призначення		93 Митний орган (і країна) призначення			
94 Митний орган (і країна) призначення			95 Митний орган (і країна) призначення		96 Митний орган (і країна) призначення			
97 Митний орган (і країна) призначення			98 Митний орган (і країна) призначення		99 Митний орган (і країна) призначення			
100 Митний орган (і країна) призначення			101 Митний орган (і країна) призначення		102 Митний орган (і країна) призначення			
103 Митний орган (і країна) призначення			104 Митний орган (і країна) призначення		105 Митний орган (і країна) призначення			
106 Митний орган (і країна) призначення			107 Митний орган (і країна) призначення		108 Митний орган (і країна) призначення			
109 Митний орган (і країна) призначення			110 Митний орган (і країна) призначення		111 Митний орган (і країна) призначення			
112 Митний орган (і країна) призначення			113 Митний орган (і країна) призначення		114 Митний орган (і країна) призначення			
115 Митний орган (і країна) призначення			116 Митний орган (і країна) призначення		117 Митний орган (і країна) призначення			
118 Митний орган (і країна) призначення			119 Митний орган (і країна) призначення		120 Митний орган (і країна) призначення			
121 Митний орган (і країна) призначення			122 Митний орган (і країна) призначення		123 Митний орган (і країна) призначення			
124 Митний орган (і країна) призначення			125 Митний орган (і країна) призначення		126 Митний орган (і країна) призначення			
127 Митний орган (і країна) призначення			128 Митний орган (і країна) призначення		129 Митний орган (і країна) призначення			
130 Митний орган (і країна) призначення			131 Митний орган (і країна) призначення		132 Митний орган (і країна) призначення			
133 Митний орган (і країна) призначення			134 Митний орган (і країна) призначення		135 Митний орган (і країна) призначення			
136 Митний орган (і країна) призначення			137 Митний орган (і країна) призначення		138 Митний орган (і країна) призначення			
139 Митний орган (і країна) призначення			140 Митний орган (і країна) призначення		141 Митний орган (і країна) призначення			
142 Митний орган (і країна) признач								

Addition to customs declaration UA125100/2018/310941 **of form MD-6**

УКРАЇНА (форма МД-6)

1
до ВМД №
UA125100/2018/310941

До графі 2:

AT

Eurokommerz Handelsges.m.b.H
Jordangasse 7, 1010 Wien, Австрія

До графі 30:

Бориспіль-7, Аеропорт.

Товар № 1 до графі 31:

-5шт. Електронний модуль для ПК, Відеокарта Inno3D iChill GeForce GTX 1070 Ti X3 V2 /8GB GDDR5/ 256bit арт. C107T3-3SDN-P5DS -5шт. Електронний модуль для ПК, Відеокарта Inno3D iChill GeForce GTX 1080 X3/ 8GB GDDR5X/ 256-bit арт. C108V3-2SDN-P6DNX -5шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1060 TwinX2/ 6GB GDDR5/ 192 bit арт. N106F-5SDN-N5GS -100шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1060 TwinX2/ 3GB GDDR5/ 192 bit арт. N106F-2SDN-L5GS -60шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1060 Compact 2/ 6GB GDDR5/ 192 bit арт. N1060-6DDN-N5GM -70шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1060 Compact 2/ 3GB GDDR5/ 192 bit арт. N1060-6DDN-L5GM -40шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1050 Ti Twin X2/ 4GB GDDR5/ 128-bit арт. N105T-1DDV-M5CM -60шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1050 Twin X2/ 2GB GDDR5/ 128-bit арт. N1050-1DDV-E5CM -20шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1050 Ti Compact/ 4GB GDDR5/ 128-bit арт. N105T-1SDV-M5CM -60шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1050 Compact/ 2GB GDDR5/ 128-bit арт. N1050-1SDV-E5CM -20шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GT 1030/ 2GB GDDR5/ 64 bit арт. N1030-1SDV-E5BL -40шт. Електронний модуль для ПК, Відеокарта Inno3D GeForce GT 730 / 2Gb / GDDR3 / 64bit арт. N730-1SDV-E3BX -50шт.

Торговельна марка : Inno3D

Країна виробництва : CN

Виробник : InnoVision Multimedia Limited.

Див. "електронний інвойс"

2. Місць - 53 СТ/53

3. 0

Товар № 1 до графі 44:

m4100 AT-1	11.01.16
m4103 Додаток № AT-1/1	16.03.16
m4103 Додаток № AT-1/2	09.08.16
m4103 Додаток № AT-1/3	31.08.16
m4103 Додаток № AT-1/4	05.10.16
m4103 Додаток № AT-1/5	07.11.17
4103 Додаток № AT-1/5.2	31.01.17
d4207 25102017-1	25.10.17
m4301 12/06-1	12.07.17
5509 2335370	23.04.18

ІДЕНТИФІКАЦІЯ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ

Печатка:

Місце і дата:

03118, м. Київ, вул. Козацька
32, кв. 121

Підпис і прізвище декларанта/представника:

Кучеренко В.П.
+380676854626 3153220317
010586v@gmail.com

Invoice №I201804/0005



Eurokommerz Handelsges.m.b.H
Address: Jordangasse 7, 1010 Wien, Austria
Tel/Fax: +43 1 585 1405 50/20

Bill From:
Eurokommerz Handelsges.m.b.H
Address: Jordangasse 7, 1010 Wien, Austria
Tel.: +43 1 585 1405 50

Ship From:
ASK Technology Group Limited
Unit A & B, 21/F Mai Wah Ind. Bldg.,
1-7 Wah Sing St, Kwai Chung, Hong Kong

Bill To:
AT Import+ TOV
Address: Kosogirnyj lane 4, 04050, Kyiv, Ukraine
Tel/Fax: +38 066 379 38 90

Ship To:
AT Import+ TOV
Address: Kosogirnyj lane 4, 04060, Kyiv, Ukraine
Tel/Fax: +38 066 379 38 90

SHIPPING CONDITION: FCA, Hong Kong
Умови відвантаження: FCA, Гонконг

Contract №/ Контракт №: AT-1
Date/ Дата: 11.01.2016

Invoice / Инвойс №: I201804/0005

GOODS IN TRANSIT TO: Ukraine, Kiev
Товари у транзиті до: Україна, Київ

Payment terms: delay in payment 180 days
Умови сплати: відстрочка платежу 180 днів

Date / Дата: 03.04.2018

№	Marking/ Артикул	Toprona марка/ Trade mark	Description, Model/ Опис, Модель	Q-ty Кіл.	Unit Price, Ціна за од. (USD)	Total/Сума (USD)
1	C108T4- 1SDN- Q6MNX	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1080 Ti X4 Ultra iChill/ 11GB GDDR5X/ 352 bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1080 Ti X4 Ultra iChill/ 11GB GDDR5X/ 352 bit	5	727,20	3636,00
2	C108V4- 2SDN- P6DNX	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1080 X4 iChill/ 8GB GDDR5X/ 256 bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1080 X4 iChill/ 8GB GDDR5X/ 256 bit	5	555,50	2777,50
3	C108T3- 1SDN- Q6MNX	Inno3D	PC Part, Videocard Inno3D iChill GeForce GTX 1080 Ti X3 Ultra/ 11GB GDDR5X/ 352-bit Електронний модуль для ПК, Відеокарта Inno3D iChill GeForce GTX 1080 Ti X3 Ultra/ 11GB GDDR5X/ 352-bit	5	722,14	3610,70
4	C107T3- 3SDN- P5DS	Inno3D	PC Part, Videocard Inno3D iChill GeForce GTX 1070 Ti X3 V2 / 8GB GDDR5/ 256bit Електронний модуль для ПК, Відеокарта Inno3D iChill GeForce GTX 1070 Ti X3 V2 / 8GB GDDR5/ 256bit	5	494,90	2474,50
5	C108V3- 2SDN- P6DNX	Inno3D	PC Part, Videocard Inno3D iChill GeForce GTX 1080 X3/ 8GB GDDR5X/ 256-bit Електронний модуль для ПК, Відеокарта Inno3D iChill GeForce GTX 1080 X3/ 8GB GDDR5X/ 256-bit	5	545,40	2727,00
6	N108F- 5SDN- N5GS	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1080 TwinX2/ 8GB GDDR5/ 192 bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1080 TwinX2/ 8GB GDDR5/ 192 bit	100	292,90	29290,00
7	N108F- 2SDN- L5GS	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1080 TwinX2/ 3GB GDDR5/ 192 bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1080 TwinX2/ 3GB GDDR5/ 192 bit	60	215,13	12907,80
8	N1080- 6DDN- N5GM	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1080 Compact 2/ 6GB GDDR5/ 192 bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1080 Compact 2/ 6GB GDDR5/ 192 bit	70	287,85	20149,50
9	N1080- 6DDN- L5GM	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1080 Compact 2/ 3GB GDDR5/ 192 bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1080 Compact 2/ 3GB GDDR5/ 192 bit	40	210,08	8403,20
10	N105T- 1DDV- M5CM	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1050 Ti Twin X2/ 4GB GDDR5/ 128-bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1050 Ti Twin X2/ 4GB GDDR5/ 128-bit	60	164,63	9877,80

euro
KOMMERZ

Eurokommerz Handelsges.m.b.H
Address: Jordangasse 7, 1010 Wien, Austria
Tel./Fax: +43 1 585 1405 50/20

Invoice / Инвойс №: I201804/0005

Date / Дата: 03.04.2018

№	Marking/ Артикул	Торгова марка/ Trade mark	Description, Model/ Опис, Модель	Q-ty Кіл.	Unit Price, Ціна за од. (USD)	Total/Сума (USD)
11	N1050- 1DDV- E5CM	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1050 Twin X2/ 2GB GDDR5/ 128-bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1050 Twin X2/ 2GB GDDR5/ 128-bit	20	139,38	2787,60
12	N105T- 1SDV- M5CM	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1050 TI Compact/ 4GB GDDR5/ 128-bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1050 TI Compact/ 4GB GDDR5/ 128-bit	60	161,60	9696,00
13	N1050- 1SDV- E5CM	Inno3D	PC Part, Videocard Inno3D GeForce GTX 1050 Compact/ 2GB GDDR5/ 128-bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GTX 1050 Compact/ 2GB GDDR5/ 128-bit	20	136,35	2727,00
14	N1030- 1SDV- E5BL	Inno3D	PC Part, Videocard Inno3D GeForce GT 1030/ 2GB GDDR5/ 64 bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GT 1030/ 2GB GDDR5/ 64 bit	40	76,76	3070,40
15	N730- 1SDV- E3BX	Inno3D	PC Part, Videocard Inno3D GeForce GT 730 / 2Gb / GDDR3 / 64bit Електронний модуль для ПК, Відеокарта Inno3D GeForce GT 730 / 2Gb / GDDR3 / 64bit	50	51,51	2575,50
TOTAL / ЗАГАЛОМ:				545		116710,50

Country of origin / Країна походження:

China

Total net weight, kg / Загальна вага нетто, кг:

Total gross weight, kg / Загальна вага брутто, кг:

427

Total CBM / Загальний об'єм, куб.м.:

3,1

Total cartons, pcs / Загально коробів, шт:

53

Total places, pcs / Загально місць, шт:

53

Pay to:


Eurokommerz Handelsges.m.b.H
Address: Jordangasse 7, 1010 Wien, Austria
Bank: UniCredit Bank Austria AG
Schottengasse 6-8, 1010 Wien
(USD) IBAN: AT42 12000 10009614008
SWIFT: BKAUATWW

Сплатити:

Еурокоммерц Хендельсгес м.б.Х.
Адреса: Джордангассе 7, 1010 Відень, Австрія
БАНК: Юнікредіт Банк Австрія АГ
Вул. Шоттерінг 6-8, 1010, Відень, Австрія
Рахунок №: AT42 12000 10009614008 (USD)



House Air Waybill №HKGHA054310


MASTER AWB No. 235 HKG 72283455		HAWB No. HKGHA054310	
Consignor/Shipper (Name, Address, A/C No.) INNOVISION MULTIMEDIA LTD UNIT A & B, 21/F MAI WAH IND BLDG., 1-7 WAI SING ST, KWAI CHUNG, HONG KONG		HOUSE AIR WAYBILL (Air Consignment Note) ISSUED BY GATEWAY GLOBAL LOGISTICS (HK) LIMITED UNIT 201, 2/F., KERRY CARGO CENTRE, 55 WING KEE ROAD, KWAI CHUNG, NEW TERRITORIES, HONG KONG  Gateway Global Logistics (HK) Limited	
Consignee (Name, Address, A/C No.) TOV AT IMPORT + (RUSKOSTRNY LANE 4 KYIV, 04050 UKRAINE) TEL: +49 1 585 1405 50		Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity	
Notify Party		Accounting Information	
Place of Departure and Requested Routing HONG KONG		Freight Charges	
In By First Carrier Routing and Destination to by to by		Currency WT Other PPDICOLL PPDICOLL Declared Value for Carriage Declared Value for Customs	
KBP TR6489/13 APR 18		USD C/P NVD AS PER INV.	
Place of Destination Flight/Date Flight/Date		Amount of Insurance INSURANCE - If Shipper requests insurance in accordance with	
KIEV		Nil	
Handling Information (including Marks or Numbers on Packages and Method of Packing) TOTAL: (53) CTNS ONLY. INVOICE & PACKING LIST ATTACHED.			
No. of Packages RCP	Gross Weight	Rate Class	Nature and Quantity of Goods (incl. Dimensions or Volume)
53	421.0K	Commodity Item No.	
MARCS:		Chargeable Weight	
EURKOMMERZ		Rate Charge	
C/NO: 1-53		Total	
		V. 457.5K AS ARRANGED	SAID TO CONTAIN: COMPUTER PARTS (VGA CARD) AS PER INV ORIGIN: MADE IN CHINA
		DIM: 51.00x43.00x26.00cm/5	
		DIM: 44.00x43.00x27.00cm/4	
		DIM: 39.00x39.00x33.00cm/43	
		DIM: 48.00x35.00x24.00cm/1	
		DIM: 2.744 CM	
Prepaid Weight Charge Collect Other Charges		AS ARRANGED	
225		225	
225		225	
It is agreed that the goods herein are accepted subject to issuer's conditions of contract. If the carriage involves an ultimate destination or stop in a country other than the country of departure, the Warsaw Convention may be applicable and Convention governs and in most cases limits the liability of carriers in respect of loss of, damage or delay to cargo. Agreed stopping places (other than the place of departure or destination) detailed under "Routing" herein and/or those places shown in the timetables of any carriers performing carriage hereunder as scheduled stopping places for the route.			
Shipper certifies that the particulars on the face hereof are correct			
Signature of Shipper or his Agent GATEWAY GLOBAL LOGISTICS (HK) LIMITED			
Total Prepaid	Total Collect	AS ARRANGED	
Currency Conversion Rates	CC Charges in Dest. Currency	13 APR 2018 HONG KONG 1VL	
Executed on (Date) at (Place) Signature			

This Airway Bill is issued subject to the Terms and Conditions printed overleaf.

COPY 5 - (AIRPORT OF DESTINATION)



Master Air Waybill №235-72283455

235 HKG 72283455		235-72283455																			
Shipper's Name and Address GATEWAY GLOBAL LOGISTICS (HK) LIMITED UNIT 201, 2/F., KERRY CARGO CENTRE, 55 WING KEI ROAD, KWAI CHUNG, NEW TERRITORIES, HONG KONG TEL: (852) 2408 8830		Shipper's Account Number TURKISH AIRLINES Air Waybill Issued by																			
Consignee's Name and Address M&M MILITZER AND MUENCH UKRAINE GMBH 9 LUGOVAYA STR, KIEV, UKRAINE TEL: 380-442300010		Consignee's Account Number 																			
Issuing Carrier's Agent Name and City GATEWAY GLOBAL LOGISTICS (HK) LIMITED		Accounting Information 235-72283455 / HKG / KBP / 53 / 421.0																			
Agent's IATA Code 13-3-0596-0006		Account No. 19057																			
Airport of Departure (Addr. of First Carrier) and Requested Routing HONG KONG																					
To By First Carrier KBP TK6489/13 APR 18		To By Currency Code HKD																			
Airport of Destination KIEV		Amount of Insurance NIL																			
Handling Information TOTAL: (53) PKGS ONLY. ONE POUCH OF DOCUMENT ATTACHED. "NO SWPM" "SPX - VISUAL USED"																					
<table border="1"> <thead> <tr> <th>No. of Pieces RCP</th> <th>Gross Weight</th> <th>Rate Class</th> <th>Commodity Item No.</th> <th>Chargeable Weight</th> <th>Rate</th> <th>Charge</th> <th>Total</th> <th>Nature and Quantity of Goods (incl. Dimensions or Volume)</th> </tr> </thead> <tbody> <tr> <td>53</td> <td>421K</td> <td>Q</td> <td></td> <td>421K</td> <td>44.93</td> <td>18915.60</td> <td></td> <td> CONSOL SHIPMENT DETAILS AS PER MANIFEST ATTACHED. DIM: 5/61X43X26CM 4/44X43X27CM 43/39X39X33CM 1/48X35X24CM DIM-2743945.00 CU CM </td> </tr> </tbody> </table>				No. of Pieces RCP	Gross Weight	Rate Class	Commodity Item No.	Chargeable Weight	Rate	Charge	Total	Nature and Quantity of Goods (incl. Dimensions or Volume)	53	421K	Q		421K	44.93	18915.60		CONSOL SHIPMENT DETAILS AS PER MANIFEST ATTACHED. DIM: 5/61X43X26CM 4/44X43X27CM 43/39X39X33CM 1/48X35X24CM DIM-2743945.00 CU CM
No. of Pieces RCP	Gross Weight	Rate Class	Commodity Item No.	Chargeable Weight	Rate	Charge	Total	Nature and Quantity of Goods (incl. Dimensions or Volume)													
53	421K	Q		421K	44.93	18915.60		CONSOL SHIPMENT DETAILS AS PER MANIFEST ATTACHED. DIM: 5/61X43X26CM 4/44X43X27CM 43/39X39X33CM 1/48X35X24CM DIM-2743945.00 CU CM													
ALL CARGO LBD ON PAGE 16821K-A2																					
Prepaid 18,915.60		Other Charges CG:15.00 DOC:13.00 FSC:673.60 SEC:1094.60 THC:552.00																			
Valuation Charge 2,163.20		Tax 2,163.20																			
Total Other Charges Due Agent 2,163.20		Total Other Charges Due Carrier 2,163.20																			
Total Prepaid 21,078.80		Total Collect 21,078.80																			
Par Carrier's Use only of Destination		Changes at Destination Total Collect Charges																			
Signature of Shipper or its Agent 13 APR 18 HONG KONG																					
Signature of Issuing Carrier or its Agent RA02458 1WL																					
ORIGINAL 2 (FOR CONSIGNEE)																					

Transportation contract №12/06-1

Постачальник:

ТОВ "М енд М Мілітцер і Мюнх Україна ГмбХ"
 Код ЄДРПОУ 14359271
 ПІН 143592726574
 Свідоцтво про реєстрацію платника ПДВ № 36402849
 Р/р 2600201004300 в АТ "Укресімбанк", м.Київ
 МФО 322313

Замовник/Платник:

ТОВ "АТ ІМПОРТ+"
 Україна 04050, м. Київ, пров. Косогіриний, буд.4
 тел: 0444982568

Просимо сплатити надані транспортно-експедиційні послуги згідно Договору транспортно-експедиторського обслуговування № 12/06-1 від 12.06.2017 та Заявки № 29/03-01 від 29.03.2018.

Маршрут: а/п Гонг Конг - а/п Бориспіль, Україна

Документи на перевезення: 53м. 421 (v=457.5) кг а/п 235-7228 3455; HKGHA054310.

Дата перевезення/відвантаження: 23.04.2018

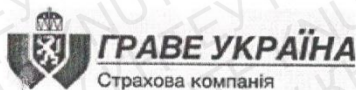
№	Склад платежу	Вартість без ПДВ, (грн.)
1	Міжнародні авіаційні перевезення вантажу	46 107,87
2	Транспортно-експедиційні послуги на території України	1 000,00
Усього без ПДВ:		47 107,87
ПДВ:		200,00
Усього з ПДВ:		47 307,87

Директор Бориспільської філії
 ТОВ "М енд М Мілітцер і Мюнх Україна ГмбХ"

Прокопенко Ю.М.



Document confirming insurance №9453



Київська обласна дирекція ПрАТ "Страхова компанія "ГРАВЕ УКРАЇНА"
вул. Кудряшова 7, 03035, м. Київ, Україна,
тел. +38 044 520-18-46, факс +38 044 520-18-47,
www.grawe.ua

РАХУНОК № 9453
від 11.04.2018 року

Отримувач:

ПрАТ "Страхова компанія "ГРАВЕ УКРАЇНА"

Юр. адреса: 01001, Україна, м. Київ, вул. Хрещатик, 15 оф. 124

тел. +380 44 279-54-24, факс +380 44 279-54-24, www.grawe.ua

р/р 26509268293900 в АТ "УкрСиббанк" м. Київ МФО 351005, ЄДРПОУ 19243047

Підрозділ: 0200

Платник:

Товариство з обмеженою відповідальністю «АТ Імпорт +»

Адреса: 04050, м. Київ, пров. Косогірний, 4

ЄДРПОУ 39863586

+38 044 498-25-68 (69)

№	Назва платежу	До сплати, грн.
1	Страховий платіж по договору добровільного страхування вантажів № 101039453	5 760,07
Всього, грн.		5 760,07

Сплаті підлягає:

П'ять тисяч сімсот шістдесят гривень 07 коп.

(Без ПДВ)

За такими реквізитами:

р/р 26509268293900

в АТ "УкрСиббанк" м. Київ, МФО 351005

ЄДРПОУ 19243047



/Хоменко О.П.

Supply contract №AT-1

Supply Contract № AT-1

Контракт на поставку № AT-1

1

Austria, Wien / Австрия, Вена

11/01/16

Eurokommerz Handelsges m.b.H. (Austria, Wien) in person of director Roslik Volodymyr, hereafter called «The Seller», on the one side, and **AT IMPORT+ Ltd** (Kiev, Ukraine) on behalf of the Arsentiy Iskra, hereinafter referred to as «the Buyer» from the other part, have concluded this Contract on the following:

Еврокоммерц Хендельсгес м.б.Х., (Австрия, Вена) в лице директора Владимира Рослика, именуемая в дальнейшем «Продавец», с одной стороны, и **ТОВ «АТ ИМПОРТ+»**, (Киев, Украина) в лице директора, Арсения Искры действующего на основе Устава, именуемое в дальнейшем «Покупатель», с другой стороны, заключили настоящий Контракт о нижеследующем:

1. Subject of the Agreement

The Seller is selling and the Buyer is buying the goods and the services according to the specification (addition) to the contract of the Seller or/and Proforma Invoice or/and Invoice. Quantity and cost of each separate delivery of goods is defined according to the specification (addition) to the contract issued by the Seller or/and Proforma Invoice or/and Invoice.

1. Предмет Договора

Покупатель покупает, а Продавец продает товары и услуги согласно спецификациям (дополнениям) Продавца и/или проформам и/или счету-фактуре (инвойсе). Количество и стоимость каждой отдельной поставки товаров определяется согласно выставленным Продавцом спецификациям (дополнениям) и/или счету-фактуре (инвойсе) и/или проформам

2. Prices and Payment Terms

2.1 In the event that the price of the supplied products fluctuates due to market factors within the effective period of this Agreement, the price shall comply with the one in the specification (addendums) to the contract or/and Invoice made by the Seller and signed by the Buyer. The seller declare In specification (addendums) to the contract or/and invoice assortment and price of the supplied products.

2. Цены и Условия Платежа

2.1 Поскольку цена на поставляемую продукцию, изменяется в соответствии с потребностями рынка в течение всего срока действия данного Соглашения, фактическая цена продукции должна соответствовать той, что указана в предварительно составленной спецификации (дополнении) и/или счете-фактуре (инвойсе), который предоставляется Продавцом и подписывается Покупателем. Продавец указывает в спецификации (дополнении) и/или счете-фактуре (инвойсе) ассортимент и стоимость поставляемого товара.

2.2 The total value of the Contract is **5 000 000, 00 USD**, Including

2.2. Общая стоимость контракта составляет **5 000 000,00** долларов США, в том числе

2.3 The Buyer will receive the goods with 180 days delay in payment from the shipping day. Currency of the payment is USD.

2.3 Покупатель получает товар с отсрочкой платежа в 180 дней с момента отгрузки. Оплата должна производиться в USD.

2.4 The time-limit for payment for the delivered goods is the expiry date of the Contract. Transfer money commission is paid by the Buyer.

2.4 Предельным сроком оплаты за поставленный товар является окончание срока действия данного контракта. Комиссия за перевод денежных средств оплачивается Покупателем.

2.5 Payment terms can be changed and fixed in specification (addendums) to the contract

2.5 Условия оплаты могут быть оговорены отдельно и зафиксированы в спецификации

Eurokommerz Handelsges. m.b.H**3. Delivery**

3.1 The Seller will dispatch the Goods to the Buyer as per Incoterms 2010 and the terms shall describe in Specification (addendums).

3. Поставка

3.1 Поставки осуществляются согласно правилам Инкотермс 2010 и описывается в спецификации.

VAT number: ATU62802015
Reg. number: FN 281673 a



The Senders of the dispatched goods within the limits of the Contract can be directly supplier (the plants-manufacturer of the supplied products)

Отправителем поставляемых в рамках контракта грузов может быть непосредственно поставщик (завод-производитель поставляемой продукции)

3.2 Terms of delivery are negotiated separately for each delivery and described in the specification (addition) to the contract of the Seller or/and Proforma Invoice or/and Invoice.

3.2 Условия поставки оговариваются отдельно для каждой поставки и описываются в Спецификациях (дополнениях) к данному договору и/или Проформе инвойсе и/или Инвойсе (Счете фактуре).

4. Goods accept conditions

The real quantity must be equal to the quantity, given in the documents, attached to the goods (invoice), the quality is to be guaranteed by the Seller.

4. Условия приема товара.

Фактическое количество должно соответствовать количеству, указанному в товароспроводительных документах (счет), качество гарантируется Продавцом.

5. Quality, Packing, Guarantee.

The quality of the goods is to be proved by the Seller. The packing is to protect the goods during transportation and is to be provided for the long storage of the goods.

5. Качество, упаковка, гарантия.

Качество товара подтверждается Продавцом. Упаковка должна обеспечивать защиту товара во время транспортировки и быть приспособлена к длительному хранению.

6. Miscellaneous

6. Разное

6.1. This Contract will come into force as of the date of it's conclusion and continue until the 31st of January 2017.

6.1. Настоящий Контракт вступает в силу с момента заключения и остается в силе до 31 января 2017 г.

6.2. This Contract can be terminated by the Parties by written notice not less then in 30 (Thirty) Days.

6.2. Настоящий Контракт может быть расторгнут каждой из Сторон путем письменного уведомления другой стороны не менее чем за 30 (Тридцать) дней.

6.3 All Addendums, specifications and invoices to this Contract form an integral part hereof.

6.3. Все Приложения, спецификации и счет-фактуры (инвойсы) к настоящему Контракту являются его неотъемлемой частью.

6.4 Any Amendments to this Contract are valid only if made in writing and signed by both Parties.

6.4. Все изменения к настоящему Контракту действительны, только если они сделаны в письменной форме и подписаны обеими сторонами.

6.5. Neither the Buyer nor the Seller will be liable for failure to perform any of its obligations under this Contract if such failure results from an event of force major.

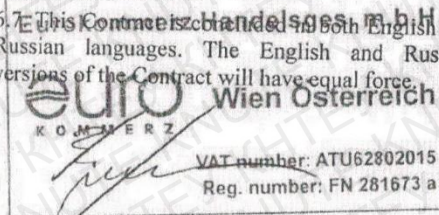
6.5. Ни Покупатель, ни Продавец не несут ответственность за неисполнение любого из своих обязательств по данному Контракту, если такое неисполнение вызвано обстоятельствами непреодолимой силы.

6.6. All disputes arising out of or related to this Contract, including the termination of this Contract will be settled by mutual agreement. Should such settlement be impossible the disputes are finally settled by the competent Courts of the place of business of the defendant.

6.6. Все споры, возникающие из или связанные настоящим Контрактом, включая нарушение данного Контракта, решаются путем переговоров. При невозможности подобного урегулирования, споры разрешаются окончательно в суде по месту нахождения истца.

6.7. This Contract is concluded in both English and Russian languages. The English and Russian versions of the Contract will have equal force.

6.7. Данный Контракт заключен Сторонами на русском и английском языках. Английский и русский тексты Контракта имеют одинаковую силу.



Extension to annex G

6.8. If the delivered goods will not match the Specifications of this Contract, not ordered by the Buyer according to this contract or will be defective and non-working the Seller is liable to replace these goods within **21 (twenty one) days** from the moment of informing the Seller by the Buyer or compensate. This replacement is effected at the expense of the Seller.

6.8. В случае если поставленный товар окажется не соответствующим приложениям к данному контракту, не заказанным Покупателем по данному контракту, дефектным или не работающим, то Продавец обязан в течение **21 (двадцати одного) дня** с момента уведомления его Покупателем осуществить замену такого товара или компенсировать. Эта замена осуществляется за счет Продавца.

Legal Addresses and bank contacts of the parties:

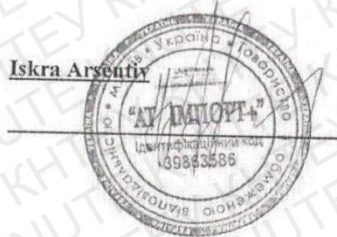
Seller:

Eurokommerz Handelsges.m.b.H
Jordangasse 7, 1010 Wien, Austria
VAT number: ATU62802015
Bank: UniCredit Bank Austria AG
Schottengasse 6-8, 1010 Wien, Austria
(USD) IBAN: AT421200010009614008
SWIFT: BRAUATWW



Buyer:

AT IMPORT+ Ltd
Address: Ukraine, Kiev, 04050, Kosogirmiy lane, 4
BANK: AT "UKRSIBBANK", Ukraine, Kiev
SWIFT: KHABUA2K
Account: 26000570137800 (USD)



Юридические адреса и банковские реквизиты сторон:

Продавец:

Еврокоммерц Хендельсгес м.б.Х.
Джордангассе 7, 1010 Вена, Австрия
Номер плательщика НДС: ATU62802015
Банк: ЮниКредит Банк Австрия АГ
Шоттенгассе 6-8, 1010, Вена, Австрия
Счет №: AT42 12000 10009614008 (USD)
SWIFT: BRAUATWW



Покупатель:

ООО «АТ ИМПОРТ+»
Адрес: Украина, г. Киев 04050, пер. Косогорный, 4
БАНК: АТ "УКРСИББАНК", Украина, Киев
СВИФТ: KHABUA2K
СЧЕТ №: 26000570137800 (USD)



Attachment №AT-1/5.2 to supply contract №AT-1

Attachment № AT-1/5.2 to Supply Contract № AT-1 from 11.01.16
Дополнение № AT-1/5.2 к Контракту на поставку № AT-1 от 11.01.16

Austria, Wien / Австрия, Вена

31/01/17

Eurokommerz Handelsges m.b.H., (Austria, Wien) in person of director Roslik Volodymyr, hereafter called «The Seller», on the one side, and **AT IMPORT+ Ltd** (Kiev, Ukraine) on behalf of the Vadim Liashenko, hereinafter referred to as «the Buyer» from the other part, have concluded this Attachment on the following:

Еврокоммерц Хендельсгес м.б.Х., (Австрия, Вена) в лице директора Владимира Рослика, именуемая в дальнейшем «Продавец», с одной стороны, и **ТОВ «АТ ИМПОРТ+»**, (Киев, Украина) в лице директора, Вадима Ляшенко, действующего на основе Устава, именуемое в дальнейшем «Покупатель», с другой стороны, заключили настоящее дополнение о нижеследующем:

1. Paragraph 6.1. shall be reworded as follows: The present Contract shall be extended from January 31, 2017 to January 31, 2020.

1. Пункт 6.1. изложить в следующей редакции: Настоящий Контракт продлить с 31 января 2017 года до 31 января 2020 года.

Seller:

Eurokommerz Handelsges.m.b.H
Jordangasse 7, 1010 Wien, Austria
VAT number: ATU62802015
Bank: UniCredit Bank Austria AG
Schottengasse 6-8, 1010 Wien, Austria
(USD) IBAN: AT42 12000 10009614008
SWIFT/BIC: BKAUATWW

Продавец:

Еврокоммерц Хендельсгес м.б.Х.
Джордангассе 7, 1010 Вена, Австрия
Номер плательщика НДС: ATU62802015
Банк: Юкредит Банк Австрия АГ
Шоттенгас 6-8, 1010, Вена, Австрия
Счет №: AT42 12000 10009614008 (USD)
SWIFT: BKAUATWW

Buyer:

AT IMPORT+ Ltd
Address: Ukraine, Kiev, 04050, Kosogirmiy lane, 4
BANK: JSC «OTP Bank», Ukraine, Kiev
SWIFT: OTPVUAUK
Account: 26000455017899 (USD)

Покупатель:

ТОВ «АТ ИМПОРТ+»
Адрес: Украина, г. Киев 04050, пер. Косогорный, 4
БАНК: АО «ОТП Банк», Украина, Киев
СВИФТ: OTPVUAUK
СЧЕТ №: 26000455017899 (USD)

2. This Attachment is an integral part of Contract № AT-1 from 11.01.16.

2. Настоящее Дополнение является неотъемлемой частью договора № AT-1 от 11.01.16г.

3. This Attachment is concluded in both English and Russian languages. The English and Russian versions of the Contract will have equal force.

3. Настоящее Дополнение заключено Сторонами на русском и английском языках. Английский и русский тексты Контракта имеют одинаковую силу.

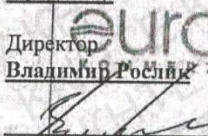
3. This Attachment shall enter into force on January 31, 2017.

4. Настоящее Дополнение вступает в силу 31 января 2017.

5. Signatures of the parties:

Eurokommerz Handelsges. m.b.H
Seller:
 **Wien Österreich**
Director
Roslik Volodymyr
VAT number: ATU62802015
Reg. number: FN 281673 a

5. Подписи сторон:

Eurokommerz Handelsges. m.b.H
Продавец:
 **Wien Österreich**
Директор
Владимир Рослик
VAT number: ATU62802015
Reg. number: FN 281673 a

Buyer:

Director
Liashenko Vadim



Покупатель:

Директор
Ляшенко Вадим



STATE CUSTOMS SERVICE OF UKRAINE
Specialized laboratory for examination and research
Department of Commodity Science, Engineering and Technical

and forensic examination

CONCLUSION № 142726981-1235

Drawn up on April 20, 2018

1. **Customer:** Kyiv Customs SCS.
2. Request for research (analysis, examination) / examination of the correct classification of video cards in accordance with the UCG FEA and verification of their declared customs value, letter dated 25.04.2020 № 4523/2 / 24-11-54-04.
3. **Object(s) of research (examination) and registration number(s) of samples of video cards in the range, in the amount of 2 items, dated 04/18/2018 №4353/2/24-11.**
4. **Enterprise / citizen:** "Import +" LLC.
5. **Manufacturer:** InnoVision, China.
6. **Act on sampling of goods / protocol on sampling for examination dated 04/18/2018.**
7. **Accompanying documents (copies)**
 - Customs declaration №UA125100/2020/325035;
 - Air waybill №BJDAW073462 dated 20.04.20,
 - Invoice №H394789/0023 dated 13.04.20;
 - Master air waybill №235-98765395 dated 20.04.20,
 - Transportation contract №12/06-1 dated 12.12.19,
 - Document confirming transportation cost №785-D-239875 dated 24.04.20
 - Supply contract № AT – 1 dated 11.01.16

8. The basis for sending a request / resolution is the need for special knowledge, Articles 356, 357, 508, 515, 516 of the Customs Code of Ukraine.

9. The purpose of submitting a request / resolution confirming the correct classification of video cards in accordance with the UCG FEA and determining the value of goods.

10. Tasks for research (analysis, examination) what is the cost of the following goods:

- Inno3D GeForce RTX 2080 Ti
- Inno3D GeForce GTX 1080

11. Research (analysis, examination):

1) description of samples of goods: samples of goods for research were received in a plastic bag under customs security 125 № 011 (seal). The package includes a marking label of the Kyiv Customs SCS with a description of the items submitted for examination. The integrity of the packaging is not violated. When opening the package, 1 sample of each item was found, the description of which is given in Table 1. Products without visible signs of use.

2) research methods (analysis, examination) – commodity science [1-3].

3) results of research (analysis, examination) specified in table 1

The goods do not have accompanying documents on their quality and safety.

A comparative approach was used to determine the value of goods submitted for research [1].

Information on the cost of goods was obtained from the Internet (sites: Rozetka.com.ua, Comfy.ua).

The tested samples do not have production or non-production defects, mechanical damage, defects caused by negative factors or due to natural wear.

Table 1

The results of commodity science expert examination of undeclared video cards

Product name	Video card	Video card
Model	RTX 1080	RTX 2080 Ti
Memory type	8GB GDDR5X	11GB GDDR6
Memory frequency, MHz	10000	14000
Memory width, bit	256	352
Memory bandwidth, GB/	320	616
Rozetka, UAH	11,500.00	37,900.00
Comfy, UAH	11,600.00	38,100.00
Average price, UAH	11,550.00	38,000.00

Description of the goods submitted for research, their quantity, cost per unit of goods cost are given in table 2.

Table 2

Model	Quantity	Price, UAH	Total price, UAH
RTX 1080	50	11,550.00	577,500.00
RTX 2080 Ti	20	38,000.00	760,000.00

The total value of the goods, as of the valuation date, is UAH 1,337,500.00. provided that the goods correspond to the samples provided for research.

12. Conclusions

All provided samples for research on the signs and characteristics correspond to the code UCG FEA 8473 30 20 00 «Mechanical equipment; machines and mechanisms, electrical equipment and their parts; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories thereof.

The total value of the goods, as of the valuation date, is 1,337,500.00 UAH provided that the goods correspond to the samples provided for research.

13.Sources

1. Національний стандарт №1 «Загальні засади оцінки майна і майнових прав», затверджений постановою Кабінету Міністрів України від 10.09.2003 № 1440.
2. Постанова Кабінету Міністрів України від 26.12.2001 №1724 «Про Порядок обліку, зберігання, оцінки вилученого митними органами майна, щодо якого винесено рішення суду про конфіскацію, передачі його органам державної виконавчої служби і розпорядження ним» (зі змінами).
3. Методичні рекомендації «Оцінка конфіскованого та іншого майна, що переходить у власність держави».- Київ: Київський науково-дослідний інститут судових експертиз Міністерства Юстиції України, 2011.- 56с.

Notes:

The results of research (examination) are valid for the provided samples of goods.

Expert

(Sign)

(name and surname)

Head of the department

(Sign)

(name and surname)