

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

FINAL QUALIFYING PAPER

On the topic:

«Expert examination of liquefied petroleum gas in international trade»

2nd year student of 10m group

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

Yuliia Panchenko

signature

Scientific supervisor

Candidate of Technical Sciences,
Associate Professor

Oksana Zolotarova

signature

Manager of the educational program

Doctor of Technical Sciences,
Professor

Taras Karavayev

signature

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Kyiv National University of Trade and Economics

Faculty of Trade and Marketing

Department of Commodity Science and Customs Affairs

Specialty 076 “Entrepreneurship, Trade and Stock Exchange Activity”

Specialization “Customs Affairs”

Approved by

Head of the Department
N. Merezhko

«__» _____ 20__

**Task
for a final qualifying paper**

Panchenko Yuliia

1. Topic of a final qualifying paper: “Expert examination of liquefied petroleum gas in international trade”

Approved by the Rector’s order from 02.12.2019 №4100.

2. Term of submitting by a student his/her terminated paper: 15.10.2020.

3. Initial data of the final qualifying paper

Purpose of the paper is to conduct an expert examination and analyze the customs clearance peculiarities of liquefied petroleum gas.

The object is liquefied petroleum gas imported to Ukraine.

The subject is the criteria, methods and means of identification, customs clearance of liquefied petroleum gas.

4. Illustrative material: tables, graphs, diagrams illustrated the base text of the final qualifying paper.

5. Consultants of the research and titles of subsections which were consulted:

Section	Consultant (last name and initials)	Date and signature	
		The task given	The task received

6. Contents of a final qualifying paper (list of all the sections and subsections)

INTRODUCTION

Chapter 1. Theoretical bases of expertise and customs clearance of liquefied petroleum gas.

- 1.1. The global market of liquefied petroleum gas.
- 1.2. Analysis of approaches to the expertise of liquefied petroleum gas in different countries of the world.
- 1.3. Peculiarities of customs clearance of liquefied petroleum gas import in Ukraine.

Chapter 2. Expertise of liquefied petroleum gas imported in Ukraine.

- 2.1. Organization, object and research methods.
- 2.2. Assortment of liquefied petroleum gas in international trade.
- 2.3. Identification expertise of liquefied petroleum gas during the import in Ukraine.

3. Customs clearance of liquefied petroleum gas import.

- 3.1. Customs valuation and customs taxation of liquefied petroleum gas import.
- 3.2. Determination country of origin of liquefied petroleum gas.
- 3.3. Analysis of customs clearance of liquefied petroleum gas import according to the customs declaration.

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7. Time schedule of the paper

No.	Stages of the final qualifying paper	Terms of the final qualifying Paper	
		de jure	de facto
1.	Choosing and approval of the final qualifying paper topic	01.11.2019	01.11.2019
2.	Preparation and approval of task for the final qualifying paper	17.02.2020	17.02.2020
3.	Writing and pre defense of the 1 st chapter of the final qualifying paper	01.05.2020	15.05.2020
4.	Writing and pre defense of the 2 nd chapter of the final qualifying paper	25.06.2020	25.07.2020
5.	Writing and preparation of scientific article	till 01.05.2020	
6.	Writing and pre defense of the 3 rd chapter of the final qualifying paper	01.10.2020	15.10.2020
7.	Preparation of the final qualifying paper (title, content, introduction, references, appendences), presentation of master diploma paper on the department and pre defense in the committee	16.10.2020	20.10.2020
8.	Presentation of the final qualifying paper on the department and on the deanery, receiving of referrals for external peer review	10.11.2020	25.11.2020
9.	Additional processing, printing, preparation of material to final qualifying paper defense	25.11.2020	
10.	Defensing of the final qualifying paper in the Examination Board	According to the schedule	

8. Date of receiving the task: 25.02.2020

9. Scientific adviser of the research _____

Oksana Zolotarova

10. Manager of educational program _____

Taras Karavayev

11. The task received by the student _____

Yuliia Panchenko

12. Resume of a scientific adviser of a final qualifying paper

The Yuliia Panchenko's final qualifying paper is devoted to analyzing theoretical backgrounds and practical aspects of identification expert examination and customs clearance of liquefied petroleum gas import to Ukraine.

The state of global market of liquefied petroleum gas, volumes of its import are analyzed in the final qualifying paper. A theoretical analysis of approaches to the identification expert examination of liquefied petroleum gas in Ukraine and around the world is carried out. The peculiarities of the regulatory framework for customs clearance of liquefied petroleum gas in the import regime are studied. Methods and criteria are determined and the identification examination of liquefied petroleum gas is carried out and its results were issued for customs purposes. The correctness of the customs valuation, accrual of customs payments, features of determining the country of origin of liquefied petroleum gas and features of customs clearance of liquefied petroleum gas import in accordance with the customs declaration have been analyzed.

The Yuliia Panchenko's final qualifying paper is meets all the necessary requirements, contains the results of experimental research and can be recommended for defense at the Examination Board and can be assessed with "good" grade.

Scientific adviser of a final qualifying paper _____ Zolotarova O. G.
(last name, initials, signature)

Note about preliminary paper defence _____ Galko S.V.
(last name, initials, signature)

_____ Komakha O.S.

13. Resume about a final qualifying paper

A final qualifying paper of the student Panchenko Yuliia can be admitted to defence in the Examination Board.

Manager of the educational program _____ Karavaev T. A.
(last name, initials, signature)

Head of the Department _____ Merezhko N.V.
(last name, initials, signature)

_____. _____. 20____.

АНОТАЦІЯ

Панченко Ю. Експертиза зрідженого газу в міжнародній торгівлі.

У випускній кваліфікаційній роботі розглянуто тенденції та особливості розвитку ринку та експортно-імпортні операції із зрідженим нафтовим газом. Проаналізовано властивості, особливості класифікації згідно з УКТЗЕД та порядок ідентифікації зрідженого газу в митних цілях. Розроблено критерії, засоби та методи та проведена ідентифікаційна експертиза зрідженого газу. А також досліджено особливості митного оформлення та розрахунок митної вартості.

Ключові слова: зріджений нафтовий газ, експертиза, ідентифікація, код УКТЗЕД, митне оформлення, митна вартість, митні платежі, імпорт.

ANNOTATION

Panchenko Y. Expert examination of liquefied petroleum gas in international trade.

The tendencies and features of market development and export-import operations with liquefied petroleum gas are considered in the final qualification paper. The properties, peculiarities of classification according to UCGFEA and the order of identification of liquefied gas for customs purposes are analyzed. Criteria, means and methods have been developed and an identification examination of liquefied gas has been carried out. And also the peculiarities of customs clearance and calculation of customs value are investigated.

Keywords: liquefied petroleum gas, import, expert examination, identification, UCGFEA code, customs clearance, customs value, customs payments.

ABBREVIATIONS

CCU – Customs Code of Ukraine

HS – Harmonized System

HSE – Health, Safety and Environment.

ISO – International Standard Organization

LHG – liquefied hydrocarbon gas

LPG – liquefied petroleum gas

MD-2 – customs declaration of form MD-2

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

MON – motor octane number

PT – Propane technical

PA – Propane automobile

PBA – Propane-butane automobile

PBT – Technical propane-butane

SCS – State Customs Service

SLEER – Specialized Laboratory of Expert Examination and Research

DSTU – State standard of Ukraine

TIR – Transports International Routiers

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

USREOU – Unified State Register of Enterprises and Organizations of Ukraine

VAT – value added tax

WTO – World Trade Organization

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INTRODUCTION

Topic actuality. Liquefied petroleum gas is similar to natural gas in its performance characteristics. However, it is more expensive: the price of liquefied gas is still higher than the price of natural gas. At the same time, propane-butane is lower in cost than diesel fuel, it is also cheaper to use than coal and peat. It is also used by motorists to convert their machines to use liquefied gas, as well as in commercial, chemical, agricultural and industrial fields. Today, the relevance of liquefied petroleum gas is also due to its high environmental friendliness compared to other petroleum products. Gas imports and timely laboratory tests should also be monitored to avoid smuggling.

Conducting an identification examination is important for customs. It is used to insert the product and confirm its characteristics because the characteristics of the product directly affect the definition of the UCG FEA code. In turn, with the help of the code UCG FEA establish the basis for taxation of goods and permits. Ukraine is a leader in the import of liquefied petroleum gas in Europe. Every year, large volumes of LPG imports show that it is necessary to study how customs clearance is carried out and how identification examination is carried out.

Research object – liquefied petroleum gas imported to Ukraine.

Research subject – criteria, methods and means of identification, customs valuation and customs clearance of liquefied petroleum gas.

The final qualifying paper purpose is to conduct an identification expert examination and analyze the customs clearance peculiarities of liquefied petroleum gas.

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

- ✓ to analyze global market of liquefied petroleum gas;
- ✓ to make a theoretical analysis of approaches to the expertise of liquefied petroleum gas in different countries of the world;

- ✓ to study peculiarities of customs clearance of liquefied petroleum gas import in Ukraine;
- ✓ to evaluate and analyze assortment of liquefied petroleum gas in international trade;
- ✓ to conduct an identification expertise of liquefied petroleum gas during the import in Ukraine;
- ✓ to analyze customs valuation and customs taxation of liquefied petroleum gas import;
- ✓ to determine country of origin of liquefied petroleum gas;
- ✓ to analyze of customs clearance of liquefied petroleum gas import according to the customs declaration.

Research methods: analytical, organoleptic, measuring and general scientific methods.

The final qualifying paper scientific originality. An examination of liquefied petroleum gas for customs purposes was conducted; the assortment of liquefied petroleum gas was also expanded.

Obtained results practical value. The result of examination of liquefied petroleum gas is obtained, the analysis of requirements and characteristics of liquefied petroleum gas that can be used by the SCS of Ukraine in the customs clearance of imports of liquefied petroleum gas.

Research results approbation. The research results were presented and discussed at the III International Student Scientific and Practical Conference "Actual problems of entrepreneurship, trade and marketing" in a report on "Commodity science expert examination of stationery for customs purposes"(Kyiv, KNTEU, June 18, 2020). According to the results of the research, an article was published in the collection of scientific articles of students: Panchenko Y. Identification expert examination of liquefied petroleum gas for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ. ст. 223 - 229 — К. : Київ. нац. торг.-екон. ун-т, 2020. — С. 19-24 [1].

The final qualifying paper structure and volume. The paper consists of an introduction, three chapters, conclusions and recommendations, references, annexes. The main text of the paper includes 45 pages. The paper contains 10 tables, 4 figures. The list of references includes 53 items. 12 annexes are added to the paper and placed on 15 pages.

CHAPTER 1

THEORETICAL BASES OF EXPERTISE AND CUSTOMS CLEARANCE OF LIQUEFIED PETROLEUM GAS

1.1. The global market of liquefied petroleum gas

The Ukrainian liquefied petroleum gas market is powerful even on a global scale, but it is import-oriented. Approximately 75-80% of the liquefied petroleum gas market is imported to Ukraine, so it is very important to develop a national infrastructure for liquefied petroleum gas production, as today we have only about 25% of the production of this type of fuel. This is an important issue in view of Ukraine's energy security, so in two years this percentage of liquefied petroleum gas production should increase by 10-15%, given the situation around Ukraine on the issue of transit. This will allow Ukraine to increase the level of energy security, which is very important for Ukrainian society.

Liquefied petroleum gas competes with gasoline and diesel fuel. Ukraine is among the ten largest autogas markets in the world. The main suppliers of liquefied petroleum gas to Ukraine are Russia and Kazakhstan, Belarus is also a strong player in this market, but it processes Russian raw materials. This fuel also comes to Ukraine from Algeria, Germany, the Netherlands, Lithuania, Poland and Romania. At the moment, cooperation has been established with Kazakh liquefied petroleum gas producer Tengizchevroil, which has a production capacity of 1.5 billion liters. It should be noticed that this amount of this fuel would be enough for Ukraine for a year. This fuel higher quality and more environmentally friendly than Russian one. Characteristic of the liquefied petroleum gas market is its seasonality; in summer it increases by a third due to increased traffic [1].

The global LPG market is segmented based on source, application and geography. Based on source, the market is further segmented into refineries, associated gas and non-associated gas. Based on application, the market is further segmented into commercial, chemical, industrial, auto fuel, refineries and other. Based on geography,

the market is further segmented into Europe, North America, Asia Pacific and Latin America, Middle East and Africa (LAMEA). [2]

LPG can be obtained in two different ways: approximately 60% are obtained during the extraction of natural gas and oil from the earth; other 40% are obtained during the refining of crude oil. [3]

According to the HS, liquefied petroleum gas is classified in section V “Mineral products”, group 27 “Mineral fuels; oil and products of its distillation; bituminous substances; mineral waxes”, commodity position 2711 “Petroleum gases and other hydrocarbons in the gaseous state”. Liquefied petroleum gas are included in the commodity subheadings 27111 “liquefied”. According to the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) liquefied propane gas is classified by code UCGFEA 2711 12 11 00 and 2711 13 10 00 [4].

Analyzing the volume of butane imports to Ukraine over the past 6 years, it should be noted that they increased compared to 2014 by almost three times, in particular, if in 2014 the volume of imports amounted to 86.9 billion dollars USA, in 2019 this figure was already at the level of 252.6 billion dollars. USA. In the case of propane, since 2014 the volume of imports has increased more than one and a half times compared to 2019 (figure 1.1). In particular, in 2014 the volume of propane imports was 204.6 million US dollars, and in 2019 already 361.1 million US dollars. The crisis of 2014 in Ukraine reduced the import of butane by 40% and propane by 27%. And in the following imports of propane continued to grow annually. Unfortunately, the import of butane has decreased by 20% over the last year [5].

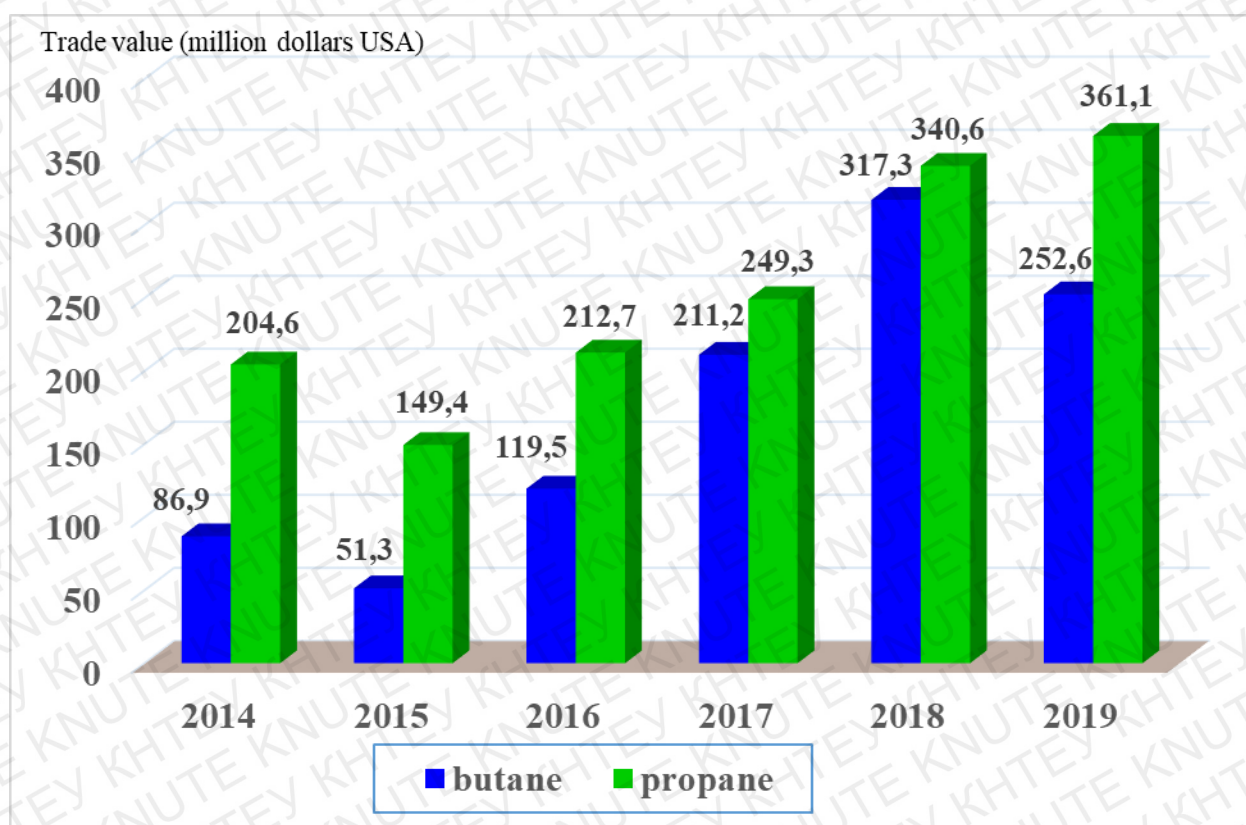


Figure 1.1. Volumes of propane and butane imports to Ukraine for 2014-2019

The overall dynamics of the cost of propane imports to Ukraine from 2014 to 2019 is positive. As we can see, the volume of imports is growing rapidly from year to year, over the past six years - more than one and a half times.

The five largest countries importing propane to Ukraine include the Russian Federation, Belarus, Kazakhstan, Poland and Latvia, where the share of the Russian Federation remains the most important from year to year. Such countries also include: Romania, Egypt, Lithuania, Hungary, Algeria and others (table 1.1). Belarus ranks second in terms of imports, its peak was in 2018 – 72 270.2 thousand dollars USA, and in 2019 fell almost 2 times and amounted to 38 037.4 thousand dollars USA. We can also see that Kazakhstan's imports are growing very rapidly, and if in 2014 this figure was 33460.5 thousand dollars USA, in 2019 is already 89353.2 thousand dollars USA, which is two and a half times larger. We can also see a very rapid increase in imports from Poland [7].

Table 1.1

Volumes of propane imports to Ukraine by countries of the world

Importing countries	Cost, thousand dollars USA						
	2014	2015	2016	2017	2018	2019	2014-2019
All countries of the world, in particular:	204697,6	149381,9	212713,4	249313,0	340564,6	361104,3	1517774,8
Russian federation	119803,5	108874,5	180995,4	151867,0	185058,3	217406,3	964005,0
Belarus	50874,8	26353,1	20507,6	68060,5	72270,2	38037,4	276103,4
Kazakhstan	33460,5	14116,9	6552,0	16701,9	76963,4	89352,2	237146,9
Poland	14,8	31,6	1104,8	2379,0	4684,2	8299,4	16513,7
Latvia			1413,7	2428,1	441,6	2775,6	7059,0
Romania				624,6		2604,2	3228,7
Egypt			1180,4	2032,5			3212,9
Lithuania			28,2	1391,6	1001,0	629,2	3049,9
Hungary	448,3			299,8	0,8	1287,7	2036,6
Algeria				1582,2			1582,2
Others	95,8	5,8	931,3	1945,9	145,2	712,3	3836,3

The world's largest exporter of propane is undoubtedly the United States with a share of 66.8% and ahead of the next country Canada, with a share of exports of 10.37%, almost six and a half times (figure 1.2). Also among the largest exporting countries in the world are: Russian Federation, Algeria, Norway, Kuwait, Oman, Kazakhstan, Australia and others. Based on this, we can consider Kazakhstan and Norway as potential partners [6].

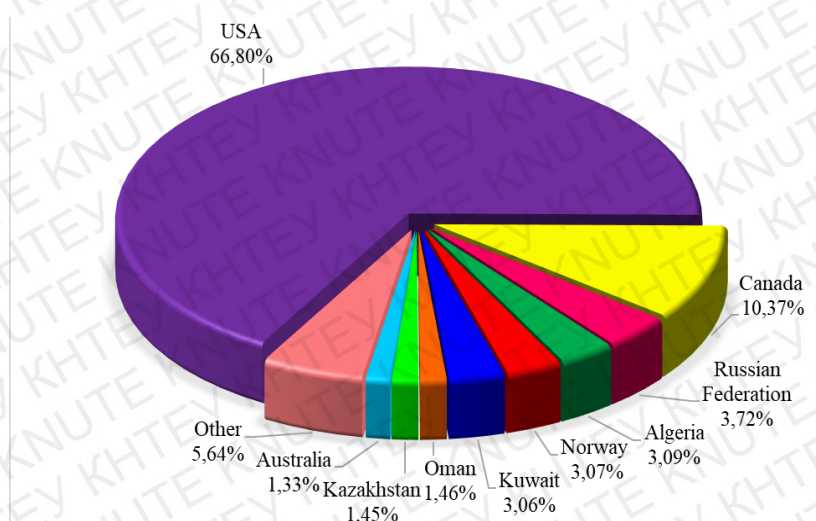


Figure 1.2. Volumes of imports of propane in the world in 2019

The overall dynamics of the cost of butane imports to Ukraine from 2014 to 2018 is positive (table 1.2). The peak year for the import of butane was 2018 with the largest volumes of imports in the last 6 years, when we imported gas for 317267.7 thousand dollars USA, which is more than three and a half times more than in 2014 – 86911.4 thousand dollars USA. But in 2019, imports fell by 25% [7].

Table 1.2

Volumes of imports of butane to Ukraine by countries of the world

Importing countries	Cost, thousand dollars USA						
	2014	2015	2016	2017	2018	2019	2014-2019
All countries of the world, in particular:	86911,4	51265,2	119478,7	211217,5	317267,7	252559,9	1038700,4
Belarus	47504,0	38698,2	42853,6	131609,6	184404,3	130956,8	576026,5
Russian Federation	14356,4	11124,7	69389,5	61517,9	64207,4	54297,9	274893,7
Kazakhstan	22742,8	1032,7	1007,7	6694,2	57286,2	41983,2	130746,9
Lithuania				6185,7	8848,1	6865,7	21899,5
Poland			18,0	140,6	262,1	6353,5	6774,2
USA						4721,7	4721,7
Latvia			3563,7	422,0		159,7	4145,4
Italy			21,4	1274,2	311,3	772,5	2379,4
Switzerland	0,1			2156,7	0,1	1,9	2158,8
United Kingdom	1776,6	362,8		0,8	1,0		2141,2
Korea, republic	109	13,4	438,8	238,9	389,9	726,3	1916,3
Others	422,6	33,4	2186,1	976,8	1557,4	5720,7	10896,9

The analysis of the liquefied gas international market showed that every year this product becomes more popular and in demand due to its economic, environmental and physico-chemical characteristics. Over the past 6 years, the amount of butane imported to Ukraine has increased almost 3 times, from 86.9 million dollars USA to 252.6 million dollars USA. Instead, the number of propane imports increased more than one and a half times, from 204.6 million dollars USA to 361.1 million dollars USA. In 2019, Russia is the undisputed leader and exported to Ukraine liquefied petroleum gas propane by 217,406.3 thousand dollars USA, followed by Kazakhstan - 89,352.2 thousand dollars USA, the number of imports from which over the past 6 years has

increased more than two and a half times. And the largest exporter of butane to Ukraine is Belarus, which in 2019 brought to Ukraine liquefied petroleum gas by 130956.8 thousand dollars USA and in terms of volume ahead of the Russian Federation with a rate of 54297.9 thousand dollars USA almost two and a half times. The largest exporter of propane in the world in 2019 is the United States, which produces 66,8%, its more than half of all propane.

1.2. Analysis of approaches to the expertise of liquefied petroleum gas in different countries of the world

The most famous laboratory for the export of liquefied petroleum gas – Bureau Veritas. Bureau Veritas has been providing global inspection and testing services related to the Liquefied Petroleum Gas (LPG) sector for many years. Their network of laboratories, strategically located in key trading locations around the world, provide precision analytical testing to both internationally recognized standards and customer specific methodologies across the main industries [8].

Professional inspection services are critical whenever the custody of goods transfers between buyers, sellers and traders. To assist with a seamless transition, Bureau Veritas has highly skilled professionals ‘on the ground’ in all major transit and trading locations. They offer localized expertise in a range of technologically advanced inspection and sampling services.

With field staff and laboratories all over the world, Bureau Veritas quantify and analyze LPG production and cargoes on a regular basis. Their strategic locations near by Refineries, pipeline operators main marine harbours and storage locations will assure fast turnaround service delivery.

They offer inspection and testing services for a number of different gases including ethane, methane, propane, isobutane, n-butane, isopentane, n-pentane, hydrogen, nitrogen, carbon monoxide, carbon dioxide and others.

They provide the following services:

- ✓ Bunker Quantity Surveys;
- ✓ Chemical Composition Analysis;
- ✓ Elemental Trace Analysis;
- ✓ Liquid Storage Terminal Services;
- ✓ LPG/LNG Testing & Inspection;
- ✓ Natural Gas Composition;
- ✓ Sulfur Content.

A special group has been set up in the European Union to examine liquefied petroleum gas – Liquid Gas Europe Coordination Groups [9]. Which consisting of:

- Transport RID/ADR/ADN Working Group;
- Bleve Prevention Working Group;
- Internal inspection of cylinders during periodic requalification Working Group;
- Liquid Gas Europe incidents/accidents Working Group;
- LPG truck of the future;
- LPG product quality.

Liquid Gas Europe's technical coordination group, managed by Liquid Gas Europe's technical manager, consists of technical experts from its members. It is responsible for steering Liquid Gas Europe's technical work. It formulates responses to emerging technical and HSE legislation and it devises strategies for appropriate enforcement of relevant laws at national level and eradication of unsafe and unfair practices. It meets four times a year, with additional ad hoc net meetings, conference calls and additional task force activities organised as needed. Liquid Gas Europe's technical manager is shared with the World LPG Association, bringing in synergies between the European LPG sector and the rest of the world.

A separate autogas coordination group has also been set up to cover specific political and technical issues the importance of using liquefied gas as a transport fuel. To ensure synergies and optimal use of staff and members expertise, two-way communication channels are established with the other two Coordination Groups for issues that may be of shared interest. This group allows the interested members to

participate in discussions such as the long term development of the Autogas infrastructure and how to best implement future fuel requirements, modernising the brand Autogas.

Each batch of liquefied petroleum gas that is put into circulation or placed on the market must be accompanied by a copy of the declaration of compliance of liquefied petroleum gas with the requirements of the Technical Regulation and the quality document (quality passport). The quality document should contain the following information:

- 1) Date of issue and document number.
- 2) Name, brand of liquid petroleum gas.
- 3) Name of the manufacturer, address.
- 4) Date of liquefied petroleum gas production.
- 5) Date of sampling and date of testing.
- 6) Place (address) of sampling.
- 7) Warranty period of storage.
- 8) Mark of compliance with technical regulations.
- 9) Normative values and actual test results stating the conformity of the liquefied petroleum gas brand to the requirements of the Technical Regulation.
- 10) Information on the declaration of conformity.
- 11) References to regulatory documents on test methods.
- 12) Batch number (tank).
- 13) Data on the type and number of additives.
- 14) Signature of the head of the testing laboratory or an authorized person, certified seals (if any).

Before putting into circulation and providing liquefied petroleum gas on the market, the manufacturer must affix a mark of conformity to technical regulations to the quality document (quality passport), which states the conformity of liquefied petroleum gas to the requirements of the Technical Regulation [8]. In the case of conformity assessment, the designated conformity assessment body shall add its identification number to the conformity mark. The following shall be involved in the performance of

liquefied petroleum gas testing works to confirm the compliance of liquefied petroleum gas with the requirements of the Technical Regulation [8]:

- designated conformity assessment bodies;
- accredited testing laboratories.

According to GPA Standard 2140 [10] given approaches to the expertise of liquefied petroleum gas in different countries of the world.

Practice for Sampling Liquefied Petroleum Gases – this practice covers the procedures for obtaining representative samples of liquefied petroleum gases such as propane, butane, or mixtures thereof, in containers other than those used in laboratory testing apparatus. These procedures are considered adequate for obtaining representative samples for all routine tests for LPG required by Specification D 1835 except analysis by Test Method D 2163. They are not intended for obtaining samples to be used for compositional analysis [11].

Test Method for Gage Vapor Pressure of Liquefied Petroleum Gases – this test method covers the determination of the gage vapor pressures of liquefied petroleum gas products at temperatures of 37.8°C up to and including a test temperature of 70°C.[12]

Test Method for Density or Relative Density of Light Hydrocarbons by Pressure Thermohydrometer – This test method covers the determination of the relative density or density of light hydrocarbons including liquefied petroleum gases. The prescribed apparatus should not be used for materials having vapor pressures higher than 1.4 MPa (14 bar) at the test temperature [13].

Test Method for Volatility of Liquefied Petroleum Gases – this test method is a measure of the relative purity of the various types of liquefied petroleum Gases and helps to ensure suitable volatility performance. The test results, when properly related to vapor pressure and density of the product, can be used to indicate the presence of butane and heavier components in propane type LP-gas, and pentane and heavier components in propane-butane and butane type fuels. The presence of hydrocarbon compounds less volatile than those of which the LP-gas is primarily composed is indicated by an increase in the 95 % evaporated temperature [14].

Test Method for Copper Strip Corrosion by Liquefied Petroleum Gases – this test method detects the presence of components in liquefied petroleum gases which may be corrosive to copper [15].

Test Method for Residues in Liquefied Petroleum Gases – this test method covers the determination of the extraneous materials weathering above 38°C that are present in liquefied petroleum gases. Liquefied petroleum gases that contain alcohols to enhance their anti-icing behaviour can give erroneous results by this test method. The result can be expressed in terms of measured volumes or indices derived from these volumes. In either case, the test method provides an indication of the quantity and nature of materials in the product that are substantially less volatile than the liquefied petroleum gas hydrocarbons.[16]

Standard Test Method for Analysis of Liquefied Petroleum Gases and Propene Concentrates by Gas Chromatography – this test method covers the determination of the composition of liquefied petroleum (LP) gases. It is applicable to analysis of propane, propene, and butane in all concentration ranges 0.1 % and above.[17]

Standard Test Method for Dryness of Propane (Valve Freeze Method) – this test method covers the measurement of the dryness of propane-type products such as, but not limited to, commercial propane.[18]

Standard Test Method for Sulfur in Liquefied Petroleum Gases (Oxy-Hydrogen Burner or Lamp) – this test method covers the determination of total sulfur in liquefied petroleum gases containing more than 1 pg/g. Specimens should not contain more than 100 pg/g of halogens. To attain the quantitative detectability that the method is capable of, stringent techniques must be employed and all possible sources of sulfur contamination must be eliminated.[19]

GPA Standard 2174 “Obtaining liquid hydrocarbon samples for analysis by gas chromatography”. The specific purpose of this method is to describe the equipment and procedures for obtaining representative samples of natural gas liquids and the subsequent preparation of those samples for laboratory analysis by gas chromatography. The procedures described in this method may be used for obtaining samples for analysis by methods other than gas chromatography [20].

There are many organizations and laboratories in the world for the analysis and examination of liquefied petroleum gas. The most famous and widespread network of laboratories is Bureau Veritas, which is located in many cities and on all continents of our world. In Europe, Liquid Gas Europe's technical coordination group and the Autogas Coordination group, which focuses on automobile liquefied gas expertise, have been set up to examine liquefied petroleum gas. Among the American standards, the most famous is the GPA Standard 2140, which includes various approaches to the examination of liquefied petroleum gas used around the world. Such approaches include test Method for Gage Vapor Pressure of Liquefied Petroleum Gases, Test Method for Density or Relative Density of Light Hydrocarbons by Pressure Thermohydrometer, Test Method for Volatility of Liquefied Petroleum Gases, Test Method for Copper Strip Corrosion by Liquefied Petroleum Gases, Test Method for Residues in Liquefied Petroleum Gases, Standard Test Method for Analysis of Liquefied Petroleum Gases and Propene Concentrates by Gas Chromatography, Standard Test Method for Dryness of Propane (Valve Freeze Method) and Standard Test Method for Sulfur in Liquefied Petroleum Gases (Oxy-Hydrogen Burner or Lamp).

1.3. Peculiarities of customs clearance of liquefied petroleum gas import in Ukraine

The customs clearance of liquefied petroleum gas differs little in procedure from other non-food products. The main document, as for all other goods, is the Customs Code of Ukraine, which regulates the basic provisions on customs clearance, customs control and customs formalities. It stipulates that 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 statistical accounting of imports into the customs territory of Ukraine, export and transit through its territory.

According to the second part of Article 246 of the Customs Code of Ukraine [25], the procedure for customs formalities in customs clearance is determined by the order of the Ministry of Finance of Ukraine № 631 from 30.05.2012 "On approval of the Procedure for customs formalities in customs clearance of goods using a customs declaration on a single administrative document" [23].

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

In accordance with part six of Article 257 of the Customs Code of Ukraine, the conditions and procedure for declaring necessary for customs control and customs clearance are determined by the order of the Ministry of Finance of Ukraine № 651 from 30.05.2012 "On approval of the Procedure for filling out customs declarations on a single administrative document" [24]. This order defines the rules for filling in the box of customs declarations on the forms of a single administrative document form MD-2, additional sheets to it form MD-3, specifications form MD-8, the procedure for entering information to supplement form MD-6, cases of application of the specification, and design, distribution and use of MD sheets forms MD-2, MD-3, MD-6, MD-8.

Declaration is carried out by applying for the prescribed form (written, oral, through action) of important information about the goods, the purpose of their movement across the customs border of Ukraine, as well as information necessary for their control and customs clearance. When using a written declaration form, you can use both electronic documents and paper documents or their electronic (scanned) copies, fixed by the electronic digital signature of the declarant or his authorized person.

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

All customs formalities begin with the registration of the declaration, after which this declaration is checked and the value is compared with the documents that were submitted with it and confirm the value of the goods [25].

Acceptance of the customs declaration for registration and its further registration.

When carrying out customs clearance of MD, the following customs formalities are performed: verification of compliance with the deadlines for submission of MD, verification of marks on completion of movement of goods, control of comparison of data contained in MD-2 and other documents submitted for customs clearance, in particular:

- comparison of the details of the authorized bank specified in box 28 of the MD with the data contained in the list of authorized banks of Ukraine in the UAIS of the customs authorities of Ukraine;
- comparison of the exchange rate of Ukraine to foreign currency specified in box 23 of the MD with the official exchange rate of Ukraine to foreign currency in which the invoices and information about which are indicated in the left section of box 22 of the MD,
- verification of the existence of current (not canceled) special sanctions applied to the Ukrainian subject of foreign economic activity and / or foreign subject of economic activity in accordance with Article 37 of the Law of Ukraine "On Foreign Economic Activity" [26];
- comparison of information confirming compliance with the prohibitions and restrictions on the movement of goods across the customs border of Ukraine, with the information contained in the unified electronic permits received from other government agencies;
- comparison of information on accrual of customs and other payments, as well as on the application of measures to guarantee their payment with the information contained in electronic guarantee documents issued by guarantors and placed in the UAIS customs authorities of Ukraine, and information on the availability and amount of advance payments (prepayment) , paid by the taxpayer in accordance with Article 299

of the CCU [25] to the accounts opened in the name of the customs authority as a preliminary cash security for future customs payments;

- comparison with information received from customs and law enforcement agencies of foreign countries;
- checking the availability of declared goods in the customs register of intellectual property rights;
- checking the correctness of the application of tax benefits;
- checking the correctness of determining the customs value of goods.

Upon completion of customs clearance, the officials of the customs clearance department perform the following customs formalities:

- ✓ Verification of information on the implementation of customs formalities, formed as a result of risk assessment for MD using a risk management system, including with the help of ASUR.
- ✓ Checking the correctness of accrual of customs and other payments, the correctness of filling in box 47 and B of the MD.
- ✓ Filling in box C of the MD in accordance with the procedure for filling out customs declarations, entering information into the electronic MD.
- ✓ Collection of customs and other payments for MD.
- ✓ Completion of customs clearance

The rules of taxation of goods moving across the customs border of Ukraine are regulated by the Customs Code of Ukraine (Chapter 42 Section IX). According to the first paragraph of Article 286 of the Customs Code of Ukraine, goods placed under the customs regime of import are subject to import duty, unless otherwise provided by law, subject to conditions and restrictions.

The list of rates of national tax - import duty on goods imported into the customs territory of Ukraine and systematized according to the Ukrainian classification of goods of foreign economic activity (UCG FEA), compiled on the basis of the Harmonized Commodity Description System and is an integral part of the Law of Ukraine On the Customs Tariff of Ukraine № 674-IX from 04.06.2020 [27].

According to Article 215 of the Tax Code of Ukraine [28], liquefied petroleum gas is part of the group of excisable goods and according to the code UCG FEA - 2711139700 the rate of excise tax for liquefied petroleum gas is 50 EUR per 1000 liters.

Also, the Tax Code of Ukraine determines the value added tax at 20%.

Ukraine has also concluded agreements on reducing import duty rates which are imported into Ukraine are taxed at the import duty at reduced rates, rate of 0%, with the following countries:

- EFTA country in accordance with the Free Trade Agreement between Ukraine and the EFTA States No. 4091-VI of 7.12.2011 [29], preference for duty – “403”;
- European Union in accordance with Association Agreement between Ukraine, of the one part, and the European Union, the European Atomic Energy Community and their Member States, of the other part from 27.06.2014 [30], preference for duty – “410”;
- Canada in accordance with Free Trade Agreement between Ukraine and Canada from 11.07.2016 [31], preference for duty – “420”.

Within the framework of the current interstate agreements on free trade with the CIS countries – preference for duty “400”, the Republic of Georgia – preference for duty “401” and the Republic of Macedonia – preference for duty “402”, exemption from payment of duties on the import of liquefied petroleum gas is possible. Such exemption is carried out in compliance with the conditions (availability of a certificate of origin form ST-1 or EUR-1, compliance with the rules of direct shipment and direct purchase) set by each individual agreement.

There is also a single fee for vehicles defined in Article 5 of the Law of Ukraine of 04.11.99 № 1212-XIV [32], which cross the state border, for the passage of the vehicle by road and for the passage of vehicles in excess of the total weight, axle loads and dimensions according to the Law of Ukraine On the single fee, which is levied at checkpoints (checkpoints) across the state border of Ukraine № 1212-XIV from 04.11.1999.

The obligatory basis for customs clearance of import into the territory of Ukraine of the goods specified in the comment is the presence of a certificate of origin of goods.

One of the documents: "0865" - form A; "0954" - forms EUR.1; "7006" - forms ST-1; "7007" - general form Ukraine; "0861" - the general form of a foreign country; "7012" - invoice declaration; "7016" - invoice declaration. A certificate is required to determine the need for special measures to import this product or to pay an anti-dumping duty.

Because in accordance with the Resolution of the Cabinet of Ministers of Ukraine of 24.07.2019 №678 [33] in case of impossibility to reliably establish the country of origin of liquefied petroleum gas, to which a special duty is applied, such goods are released for free circulation in the customs territory of Ukraine subject to payment of special duty. 3%.

If the relevant normative legal act establishes the need to conduct a laboratory inspection, the selection of samples and specimens of goods for laboratory research (analysis, examination) is carried out within the limits established by the standards of sampling. Sampling is carried out in accordance with EN ISO 4257:2001 "Liquefied petroleum gases — Method of sampling" [34]. This International Standard specifies requirements for the sampling of non-refrigerated liquefied petroleum gases (LPG). This method is used for sampling large containers. This standard is used to obtain samples for analysis of the composition according to the standard and is not used to obtain samples for the analysis of trace elements of components with a low boiling point.

The analysis of the legislation showed that the customs clearance of liquefied gas takes place in the general order. The main documents are used as for other goods, but for liquefied gas there is a special regulatory framework. Since LPG belongs to the group of excisable goods, Article 215 of the Tax Code of Ukraine determines the rate of excise tax, in our case according to the code UCG FEA - 2711139700 the rate of excise tax for liquefied petroleum gas is 50 EUR per 1000 liters. Ukraine has also signed relevant agreements on free trade in liquefied petroleum gas, which set an import duty rate of 0% with countries such as EFTA, European Union, Canada, CIS countries,

the Republic of Georgia and the Republic of Macedonia. Ukraine has also signed a resolution of the Cabinet of Ministers of Ukraine according to which liquefied petroleum gas imported from the Russian Federation or in the absence of a certificate of country of origin is subject to a special duty of 3%.

CHAPTER 2

EXPERTISE OF LIQUEFIED PETROLEUM GAS IMPORTED IN UKRAINE

2.1. Organization. Object and Research Methods

The study of liquefied petroleum gas was conducted on the basis of the Specialized Laboratory of Expert Examination and Research (SLEER).

Object of research is liquefied petroleum hydrocarbon gas with a mass fraction of components: ethane - 0.60%; propene - 1.31%; propane - 15.88%; i-butane - 14.12%; n-butane - 30.15%; butene - 1-14.91%; transbutene - 2-22.67%; i-pentane - 0.36%; gutin at 15° C - 572,862 kg / m which imported to Ukraine from Switzerland according to the customs declaration № UA903040/2020/035158.

The scheme of research is given on figure 2.1.

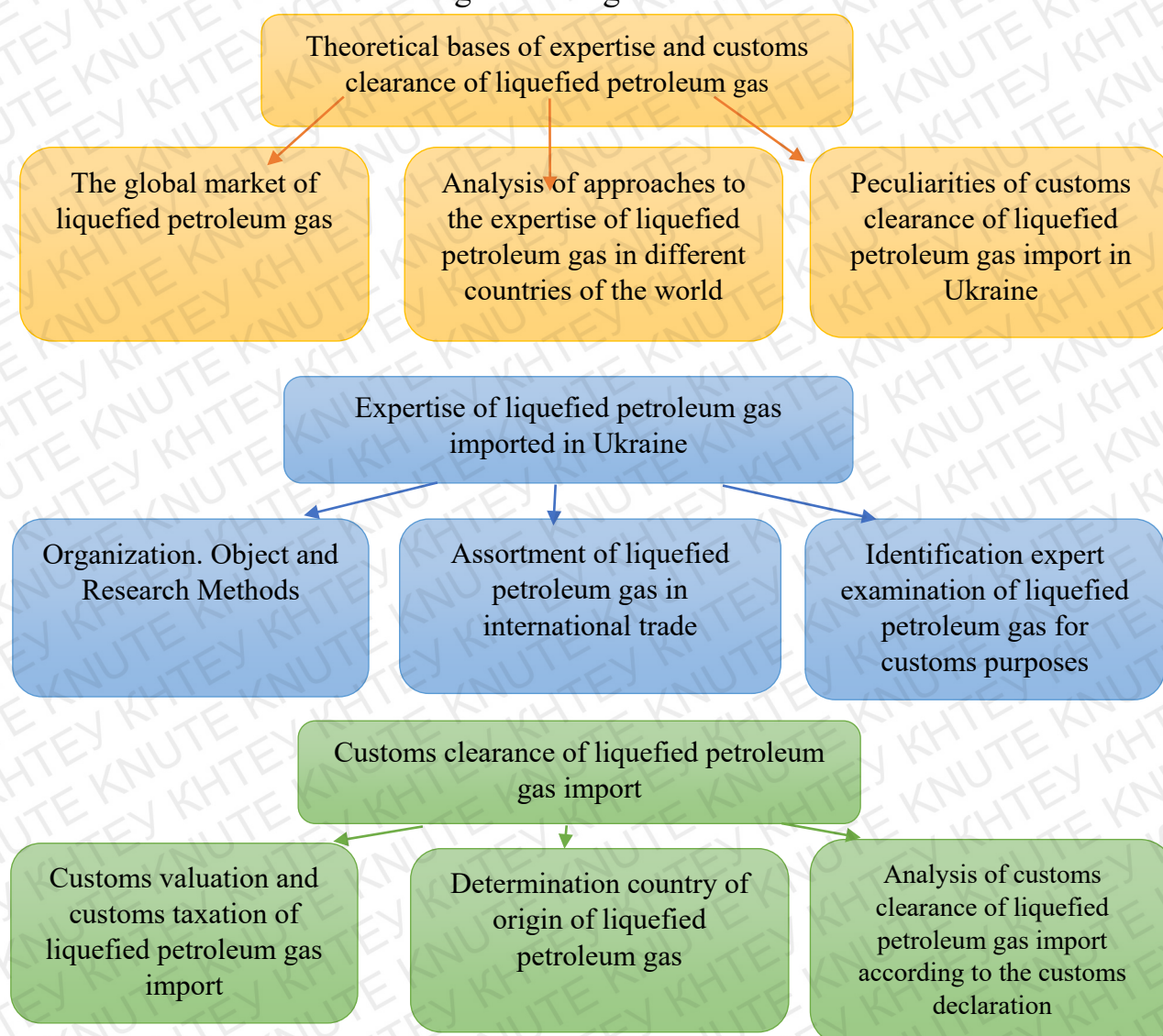


Figure 2.1. Research scheme

To identify this product, used two research methods:

1. Determination of the hydrocarbon composition (using a gas chromatograph Chromatec Crystal 5000.1 №051609) [35];
2. Determination of density by the calculation method (using a gas chromatograph Chromatec Crystal 5000.1 №051609) [36].

Gas chromatography is a method for separating volatiles, thermostable compounds. About 5% meet these requirements known organic compounds, but it is these compounds that leave 70-80% of the compounds used by humans in the production and everyday life. The volatile phase is an inert gas (carrier gas), flowing through a stationary phase having a large surface. Hydrogen, helium, nitrogen can be used as the mobile phase. argon and carbon dioxide. Nitrogen is most often used as more affordable and cheap. The carrier gas provides the transfer of the separated components on the chromatographic column and does not interact with separated substances, or with a stationary phase.

This method used to determine the hydrocarbon composition.

Method for determination of hydrocarbon composition. The essence of the method lies in the chromatographic separation of hydrocarbons that make up the liquefied gas.

1. Preparation for analysis
 - ✓ Preparation of sorbents
 - ✓ Filling the chromatograph column
 - ✓ Installation, commissioning and preparation of the chromatograph for analysis
2. Processing of the results
 - ✓ Determination of the hydrocarbon composition of liquefied gas
 - ✓ The result of the analysis is the arithmetic mean of two parallel determinations for all hydrocarbons of the analyzed liquefied gas. Results are calculated to the second decimal place.

This International Standard [35] specifies a simplified method for calculating density and pressure of saturated vapors of liquefied petroleum gases (LPG), based on

the data on the composition and density and pressure coefficients of saturated vapors of individual LPG components. This standard provides a list of these factors. The method is intended for product specifications and is not intended to determine the density and pressure of saturated vapor during acceptance tests (ISO 6578).

Based on the plan, a scheme of this study was created, where each stage can be traced. There are also a number of methods and tools for quantifying liquefied petroleum gas. There are mainly two methods of laboratory examination on a gas chromatograph: determination of the quantitative composition and determination of the density by the calculation method.

2.2. Assortment of liquefied petroleum gas in international trade

Liquefied petroleum gas is widely used in many countries around the world for the needs of industry, housing and communal services, petrochemical industry, as well as automotive fuel. The range of liquefied petroleum gas is shown in Figure 2.2. [37].

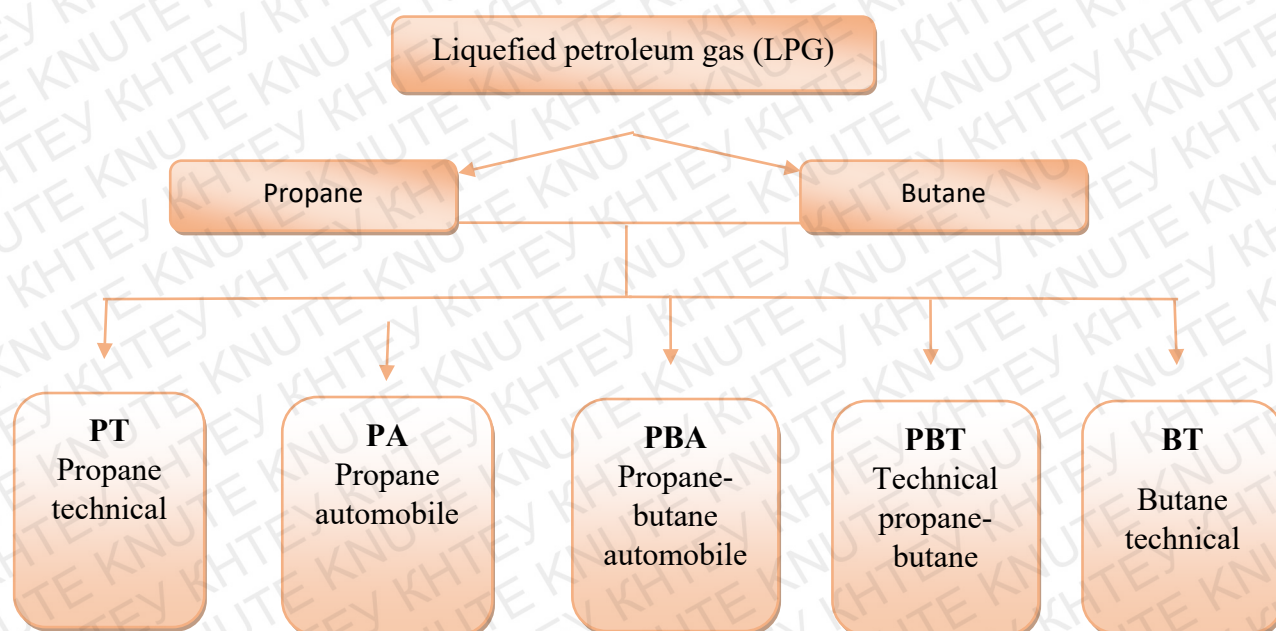


Figure 2.2 Assortment of liquefied petroleum gas

One of the most important properties of propane and butane, which distinguishes them from other types of automotive fuels, is the formation of a two-phase liquid-vapor system at a free surface above the liquid phase, due to the occurrence of saturated vapor pressure, that is, vapor pressure in the presence of a liquid phase in the cylinder.

The table 2.1 shows the average cost of butane and propane for 2019 in the largest exporting countries. As we can see, the price per unit of propane and butane is relatively the same.

Table 2.1

Average cost of butane and propane in 2019

Exporters	Quantity Unit	Unit value (USD/unit)	
		Propane	Butane
USA	Cubic meters	198	226
Canada	Cubic meters	175	187
Kuwait	Tons	489	483
Russian Federation Metadata	Tons	354	336
Algeria	Tons	405	397
Norway	Tons	362	388
Oman	Tons	462	462
Australia	Tons	419	440
Kazakhstan	Tons	320	348
China	Tons	500	504
Average value	Tons	413,875	419,75

These two gases (propane and butane) differ in the boiling point at which they change from liquid to gaseous state. Propane ceases to turn into gas and remains in a liquid state at a temperature of -43°C , for butane this temperature is 0°C .

In cold climates (or in winter), LPG — a mixture of propane and butane - intended for use as a vehicle fuel must be dominated by propane for better gasification of the mixture.

Next, liquefied petroleum gas is classified according to the following brands:

Propane automobile — also known as autogas, propane is widely used as a car fuel, although it is also popular for industrial and domestic heating. Clean burning

characteristics make propane ideal for a wide range of industrial and agricultural applications. These include oxy-propane cutting and brazing, soldering, preheating, heat treatment, shrink-wrapping, drying crops, heating greenhouses and livestock sheds as well as for flame-weeding and pest control. It is also employed in its pure form as the fuel gas in flame photometers. [38]

Propane is industrially a product of separation of petroleum or "fat" natural gas - that is, it has a fairly high content of impurities, oils, related substances, and needs high-quality cleaning and filtration. In addition, according to known studies, at a sufficient concentration, propane can have a narcotic effect on the human body. You can see propane in everyday life in an ordinary gas lighter.

Propane technical. For gas supply systems, the most suitable is technical propane, since it has a high vapor pressure up to minus 35 ° C (boiling point of propane at atmospheric pressure is minus 42.1 ° C). Even at low temperatures from a cylinder or gas holder filled with propane, it is easy to take the right amount of vapor phase under conditions of natural evaporation. This allows LPG cylinders to be installed outdoors in winter and to extract the vapor phase at low temperatures. [39]

Butane technical is a cheaper gas, but differs from propane in its low vapor pressure, therefore it is used only at positive temperatures. The boiling point of butane at atmospheric pressure is minus 0.5 ° C. Practically not used.

The gas temperature in the tanks of the autonomous gas supply system must be positive, otherwise the evaporation of the butane component of LPG will be impossible. The technical propane-butane mixture is used for heating and cutting metal, for the production of roofing, insulation works, and also as a liquid fuel. [40]

Technical propane-butane mixture – a mixture of liquefied hydrocarbon gases, not less than 40% - propane and not more than 60% - butane. Geothermal heat is used to ensure gas temperatures above 0 ° C. [41]

Propane-butane automobile became one of the main alternative fuels for cars. This is a hydrocarbon mixture of propane (50 ± 10%) and butane. Hydrocarbon gases are produced from natural gas and associated oil. At refineries they are divided into fractions with separate extraction of propane, ethane and other gases. Propane and

butane are the mostly applied gases in various industries. Under high pressure over a small area they are transferred from the gaseous state to the liquid (liquefied) to facilitate transport in the tanks. Depending on the purpose of the mixture, the ratio of the parts of the gases in it can vary. The PBA gas (propane-butane for cars) is used as a fuel in car engines. Filling with propane-butane is becoming more popular, because for the car owner it is 50% cheaper than gasoline. But this gas, like gasoline, can be of different quality. [42]

Table 2.2 shows the leading companies in production and sales in Ukraine.

Table 2.2

The leading companies of LPG in Ukraine

Brand of liquefied petroleum gas	Brand image
Shebel LPG	
GT Group	
GLUSCO	
Autotrans	
Grand Prix Oil	

Shebel LPG is a liquefied gas produced by JSC Ukrgezvydobuvannia. Ukrgezvydobuvannia JSC is the largest gas production company in Ukraine, which is part of the Naftogaz Group. This company is also the largest domestic producer of liquefied gas (165 thousand tons or 9.5% of domestic consumption in 2018), production is carried out at five plants.

The Ukrainian energy company GT Group has been present on the Ukrainian market since 2006. The group includes a number of companies in the field of energy, alternative energy and is among the TOP-10 traders of liquefied gas in Ukraine. Since 2017, the company has been supplying only EN589 standard gas to Ukraine.

GLUSCO is a subsidiary of the Swiss GLUSCO Energy S.A. Fuel quality, high level of customer service, constant improvement of products and services - the basis of GLUSCO's business.

Avtotrans Group of Companies has been the operator of providing consumers with oil products and liquefied gas for over 20 years. He is one of the co-founders of the Ukrainian Liquefied Gas Association (ULPGA).

The company "GRAND PRIX OIL" has been importing oil products since 2017. Over the past year, about 180 thousand were delivered to the Ukrainian market. tons of liquefied gas and 325 thousand tons of diesel fuel. Among the company's customers are large networks of gas stations, industrial enterprises, traders and others. GRAND PRIX OIL specializes in the supply of large wholesale consignments of liquefied gas and diesel fuel by rail.

The top five producers of liquefied petroleum gas include [43]: The most famous brand - Esso, which is sold worldwide, is known for its high quality fuels.

1) ExxonMobil (Texas, USA) – one of the world's largest publicly traded energy providers and chemical manufacturers, develops and applies next-generation technologies to help safely and responsibly meet the world's growing needs for energy and high-quality chemical products. Worldwide, ExxonMobil markets fuels and lubricants under four brands: Esso, Exxon, Mobil and ExxonMobil Chemical. The most famous brand - Esso, which is sold worldwide, is known for its high quality fuels [44].

2) Indian Oil (New Delhi, India) – is India's flagship Maharatna national oil company with business interests straddling the entire hydrocarbon value chain - from refining, pipeline transportation & marketing, to exploration & production of crude oil & gas, petrochemicals, gas marketing, alternative energy sources and globalisation of downstream operations. It also has global aspirations, fulfilled to an extent by the formation of subsidiaries in Sri Lanka, Mauritius, the UAE, Sweden, USA and The Netherlands. It is pursuing diverse business interests with the setting up of over 15 joint ventures with reputed business partners from India and abroad to explore global opportunities [45].

3) Royal Dutch Shell (Hague, Netherlands) – commonly known as Shell, is an British-Dutch multinational oil and gas company headquartered in the Netherlands and incorporated in England. It is one of the oil and gas "supermajors". The volume of oil

and gas production available for sale in 2019 amounted to 1,338 million barrels of oil equivalent or 3,665 thousand barrels of oil equivalent per day [46].

4) Saudi Arabian Oil Company (Dhahran, Saudi Arabia) – is a Saudi Arabian multinational petroleum and natural gas company. To date, the company has developed a Master Gas System project(MGS). MGS was one of the biggest energy projects in Aramco's history, enabling one of the world's largest gas markets and transforming the national energy mix toward clean fuel [47].

5) The Linde Group – is an American-German, Irish-domiciled multinational chemical company. It is the largest industrial gas company by market share and revenue. The company is a member of the Hydrogen Council, a group of companies investing in hydrogen vehicles. Linde is a leading global industrial gases and engineering company with 2019 sales of \$28 billion. [48].

The assortment of liquefied petroleum gas includes propane and butane. The following brands of LPG are used as automobile fuel: propane automobile, propane-butane automobile because of their good properties. The largest companies for the production of liquefied petroleum gas are ExxonMobil, Indian Oil, Royal Dutch Shell, Saudi Arabian Oil Company, The Linde Group.

2.3. Identification expertise of liquefied petroleum gas during the import in Ukraine

From February 1 2017, a new DSTU EN 589:2017 "Automotive fuel. Liquefied petroleum gas" [21] replaced GOST 27587-87 "Hydrocarbon gases for road transport".

According to the new DSTU [21], requirements for liquefied petroleum gas are set in Ukraine. It should not exceed 50 ppm, the amount of free water decreases at a temperature of 0 °C, the amount of unsaturated hydrocarbons decreases, as well as corrosion of the copper plate, etc. The ratio of propane to butane will be determined by the vapor pressure in the mixture.

Today, importers develop and implement technical conditions for mixing and production of their own gas, the quality characteristics of which should not be lower than the requirements of DSTU EN 589 [21].

However, the main problem for the market is the lack of accredited laboratories for sampling to determine the quality of liquefied petroleum gas in accordance with EN 589 standards. Today there are only 5 of them.

The presence of additional impurities makes the propane-butane mixture unacceptable and increasingly dangerous, namely:

- unsaturated hydrocarbons (alkenes and alkadienes);
- liquid residue (a substance that remains after evaporation of LNG at a temperature of 200 ° C);
- moisture (so-called bottom water);
- hydrogen sulfide and mercaptan sulfur.

Water content. During the visual inspection, the automobile liquefied hydrocarbon gases at 0 ° C and excessive vapor pressure must not contain water. To improve the performance of liquefied hydrocarbon gases, it is allowed to add methanol in an amount of up to 2000 mg / kg. Addition of other antifreezes is not allowed.

Table 2.3 contains the basic requirements for liquid petroleum gas in accordance with the Technical Regulations [22].

Table 2.3

Basic requirements for liquid petroleum gases

Name of indicator	Unit of measure	Indicator value	
		min	max
Motor Octane number (MON)		89	
Total content of dienes (including 1,3-butadiene)	%		0,5
Hydrogen sulfide content		nothing	
Total sulfur content (after odorization)	mg/kg	50	
Copper plate corrosion (1 hour at 40°C)	Class on a scale	Class 1	
Residue after evaporation	mg/kg		60
Saturated vapor pressure, excess at 40°C	kPa		1550
Smell		Unpleasant and characteristic at concentration in air 20% of the lower flammability limit	

Unsaturated hydrocarbons reduce the octane number and saturated vapor pressure of the mixture, thereby impairing fuel performance. The octane number of the propane-butane mixture according to DSTU EN 589 [21] must be at least 89.0. Moreover, it depends on the percentage of fuel components.

The liquid residue is a by-product of liquefied petroleum gas production, primarily clogging the fuel tank. Carbon deposits are formed on the intake valves and the gas injectors become clogged, when burning the liquid residue in the engine. That can lead to a malfunction of the car. Therefore, the less such "garbage" in the fuel, the better for the engine and gas installation. According to DSTU 4047-2001, the volume fraction of liquid residue should not exceed 1,6% of the propane-butane mixture and 0,7% for technical propane. According to DSTU EN 589 [21], the share of liquid residue in automotive fuel should not exceed $0,006 \div 0,01\%$.

Sulfur and sulfur compounds in the fuel lead to the following negative impact:

- release of toxic gases during combustion;
- damage to metal and catalysts in the engine and fuel cells, because the combustion of these components in the engine produces sulfur and sulfur dioxide, which when interacting with water are converted into sulfur and sulfuric acid;
- deposition of sulfur in the fuel equipment, which leads to a narrowing of the cross sections of the flow of pipelines and the destruction of the rubber components of the fuel system of the car.

It is impossible to avoid the presence of sulfur compounds due to the technology of transportation of liquid petroleum gas (1.6 MPa on the working pressure in the cylinders) and safety, namely odorization (addition of sulfur compounds) in order to obtain gasoline odor, which will signal the consumer about its leakage. However, according to DSTU EN 589, the amount of such compounds after odorization should not exceed 50 mg/kg of product. According to DSTU 4047-2001 the limit value is 130mg/kg, and according to GOST 27578-87 100 mg/kg.

Moisture. According to the standards, there should be no moisture or commercial water, because when burning fuel, it contributes to the formation of sulfuric and sulfuric acids from sulfur compounds, and thus leads to the destruction of the car engine.

Overflow. The rules forbid filling the gas cylinder to 100% of the volume – for the vapor fraction of propane-butane it is necessary to leave free 15% of the tank. But in order to sell more gas to the customer (at least at the meter), unscrupulous workers break the rule by injecting more gas into the car's tank – contrary to the shut-off valve that worked. It's just dangerous.

Another important indicator of the quality of autogas is seasonality. In winter and summer, the ratio of the main ingredients - propane and butane - must change. In summer it is approximately 40:60 (propane to butane), in winter, on the contrary - 60:40. Changing the ratio according to the season is essential for the best performance of the vehicle. In the winter period of operation, there should be more propane in the gas than butane - this improves the starting and operation of the engine.

The criteria, methods and means of identification expert examination were developed and defined to carry out the identification expert examination of liquid petroleum gas, using analytical, organoleptic and instrumental research methods (table 2.4).

Table 2.4

Criteria, methods and means of identification expert examination of liquid petroleum gas

Criteria	Methods	Means
Appearance, color	Organoleptic,	Goods, regulations, labeling
Smell	Organoleptic	Goods, DSTU EN589: 2017 [5]
Etane content, %	Instrumental	Goods, GOST 10679-76 [41]
Propane content, %	Instrumental	
I-butane content, %	Instrumental	
N-butane content, %	Instrumental	
I-pentane content, %	Instrumental	
1,3-butadiene content, %	Instrumental	Goods, DSTU EN ISO 8973-2013 [43]; GOST 28656:90 [42]
Vapour pressure, gauge at 20° C	Instrumental	
Density 15° C, kg/m ³	Instrumental	Goods, DSTU EN ISO 8973-2013 [43]; GOST 28656:90 [42]

Goods were received for customs clearance – liquefied petroleum hydrocarbon gas with a mass fraction of components: ethane - 0.60%; propene - 1.31%; propane - 15.88%; i-butane - 14.12%; n-butane - 30.15%; butene - 1-14.91%; transbutene - 2-22.67%; i-pentane - 0.36%; gutin at 15° C - 572,862 kg / m which imported to Ukraine from Switzerland according to the previous customs declaration.

During the customs clearance of goods moving across the customs border of Ukraine in the import regime, was established the absence of a document confirming the country of origin of goods. Thus, the ASAUR risk system worked, the intermediate customs declaration № UA903040/2020/023876 (Annex G) was filled in. In accordance with DSTU [34], samples were taken and sent to the Specialized Laboratory of Expert Examination and Research.

A sample of liquefied gas was examined that entered the customs laboratory on the basis of the operation of ASAUR 905-3, in order to identify and establish compliance with the declared in the customs declaration characteristics of the goods, determining its further classification according to UCGFEA, and verify the accuracy of declaring import volumes. by checking the density at temperature 15°C.

For the research, the sample was received in the form of a clear colorless liquid with a specific odor, which was contained in two metal containers under pressure, containing about 1 liter. For further research, only one sample was used, and the other was left as a control. At first sample was researched to determine the hydrocarbon composition using a gas chromatograph Chromatec Crystal 5000.1 №051609. This research was conducted according to the following algorithm. To begin with, we opened a gas cylinder with a prototype and turned on a gas chromatograph. Using the Chromatek-Analyst software, start the "Gas" mode. Was waited for the appropriate mode of the chromatograph and with the help of a tap-dispenser entered the test sample into the chromatograph for analysis and pressed the "Start" button on the chromatograph panel. When filling in the chromatograph passport in the program "Chromatek-Analyst" be sure to make a mark "Quantitative analysis". After all the identified components were recorded on the chromatograph, we stopped the analysis by pressing the "Stop"

button. To identify the components, choose the calculation method "Calculate by method" and select "Method". The chromatograph was calculated and the results of the analysis were printed out. If necessary, the analysis can be repeated by varying the number of components, but we did only once.

For further examination we needed to determine the density using a gas chromatograph Chromatec Crystal 5000.1 №051609 and calculate it by the calculation method using the appropriate GOST 10679-76 [49].

The density is calculated from the component composition determined by the chromatographic method we performed and the density of the individual hydrocarbons that make up the liquefied gases at a given temperature. The density of individual hydrocarbons in the liquid state depending on temperature. The density at a given temperature is calculated using the tabular values of the Standard [49] density of the corresponding temperatures close to this.

The research was conducted based on developed criteria, methods and means of identification of liquefied petroleum gas. The results of the identification expert examination are shown in table 2.5.

Table 2.5

Results of identification expert examination of samples

Parametr	Indicators of the goods according to the provided quality passport	Results
Etane content, %	Mass fraction of components in%: the sum of methane, ethane and ethylene 0,94; propane and propilen 54,01; butanes 1,99. Density at 15 °C 543 kg / m ³	0,6
Propene content, %		1,31
Propane content, %		15,88
I-butane content, %		14,12
N-butane content, %		30,15
Buten - 1 content, %		14,91
Transbuten - 2 content, %		22,67
I-pentane content, %		0,36
Density 15° C, kg/m ³		572,862

After the examination, SLEER gave the conclusion (Annex F), where it was stated that the results of research of the percentage of components of the sample of the product do not agree with the relevant indicators specified in box 31 of the MD from 01.08.2020 № UA903040/2020/023876 (Annex G). Only density does not correspond to the declared data, however this indicator does not influence the UCG FEA code and the subsequent change of customs cost therefore at the conclusion the broker having changed only data in box31 and has submitted to the previous declaration the final declaration MD-2 № UA903040/2020/023876.

The liquefied petroleum gas was sent for identification examination to a specialized laboratory for examination and research of the State Customs Service. The hydrocarbon composition of the sample was determined and the density was determined by the calculation method. According to the results of the research, the sample of the product was identified as a mixture of liquefied hydrocarbon gases. The results of research on the percentage of components of our product is not consistent with the relevant indicators specified in box 31 MD-2 from 01.08.2020 № UA903040/2020/023876. Namely, the density indicators differ, but this does not change the UCG FEA code.

CHAPTER 3

CUSTOMS CLEARANCE OF LIQUEFIED PETROLEUM GAS IMPORT

3.1 Customs valuation and customs taxation of liquefied petroleum gas import

According to Article 270 CCU [25] the rules of taxation of goods moving across the customs border of Ukraine, customs duties, in addition to special types of duties, are established by CCU and international agreements, the binding nature of which is approved by the Verkhovna Rada of Ukraine.

According to Article 49 CCU [25] the customs value of goods moving across the customs border of Ukraine is the value of goods used for customs purposes, which is based on the price actually paid or payable for these goods. The customs value of goods moving across the customs border of Ukraine is determined by the declarant. The customs value is calculated according to formula (3.1).

$$\text{Customs value} = (\text{Invoice value} + \text{Transportation costs}) \cdot \text{Exchange rate} \quad (3.1)$$

According to invoice №58-2-5 / 2020 (Annex C), the total cost of liquefied petroleum gas imported into Ukraine is 6500 EUR (box 42 MD). The condition of delivery is FCA (box 20 MD). Terms of delivery according to the delivery contract FCA - Mogilev. According to Incoterms 2020 FCA “Free Carrier”. The terms of delivery of FCA Incoterms 2020 impose on the seller the obligations to load the goods onto the transport at the agreed place of departure and to carry out export customs procedures for exporting the goods with payment of export duties and other fees, but the seller is not obliged to fulfill customs formalities for the import of goods, pay import customs duties or carry out other import customs procedures upon import.

According to the transport costs certificate (Annex J), the cost of transporting liquefied petroleum gas is 200 EUR. According to the exchange rate of the National Bank of Ukraine on the day of registration of the customs declaration 1 EUR cost

27.6798 UAH, so the invoice value in the currency of Ukraine is 185454.66 UAH. Given that in our case, according to the terms of delivery FCA invoice value is equal to the customs value, as indicated in box 45 "Adjustment" and box 12 "Value information" MD-2 and is 185454.66 UAH (because no additional costs were confirmed, not included in the invoice value of liquefied petroleum gas).

However, as the risk system worked during customs clearance, it was decided to adjust the customs value by the second method, as evidenced by box 43 with the number 2. The decision to adjust the declared customs value of goods imported into the customs territory of Ukraine with placement in the customs regime of import, is made by the body of revenues and fees in writing during the control of the correctness of the customs value of goods. The inspector provided a relevant certificate (Annex K) on the increase in customs value in the second way. That is the basis for determining the customs value at the price of identical and / or similar goods is the value of the transaction with these goods. That is when determining the customs value by the second or third methods, only information on identical or similar (similar) goods, respectively, the customs value of which is determined by the main method [49]. The customs value was increased from 185,454.66 UAH to 215,902.44 UAH (box 12, 45 MD).

As of October 22, 2020 (date of completion of customs clearance) the following customs payments were subject to payment for the import of liquefied petroleum gas to Ukraine in box 47 MD of the Customs Code: import duty, special duty, excise tax, VAT.

Import duties for liquefied petroleum gas on MD are calculated at rates in accordance with the Customs Tariff of Ukraine. Import duty rates are provided by the law "On customs tariff", which is based on UCGFEA. In order to determine the rates it is necessary to classify liquefied gas. According to the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) liquefied petroleum gas is classified in heading 2711 (Table 3.1).

Table 3.1

Classification of liquid petroleum gases according to the UCGFEA

Commodity code	Description	Duty rates, %	
		Full	Privileged
2711	Petroleum gases and other gaseous hydrocarbons:		
	- liquefied:		
2711 11 00 00	- - natural gas	0	0
2711 12	- - propane:	0	0
	- - - propane of a purity of not less than 99 % :		
2711 12 11 00	- - - - for use as a power or heating fuel	0	0
2711 12 19 00	- - - - or other purposes	0	0
	- - - other:		
2711 12 91 00	- - - - for undergoing a specific process	0	0
2711 12 93 00	- - - - for undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91	0	0
	- - - - for other purposes		
2711 13	- - butanes:	0	0
2711 13 10 00	- - - for undergoing a specific process	0	0
2711 13 30 00	- - - for undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10	0	0
2711 13 9	- - - for other purposes:	0	0
2711 1391 00	- - - - of a purity exceeding 90 % but of less than 95 %	0	0
2711 1397 00	- - - - other	0	0
2711 14 00 00	- - ethylene, propylene, butylene and butadiene	0	0
2711 19 00 00	- - other	0	0

According to the Law of Ukraine "On the Customs Tariff of Ukraine" [27] for liquefied petroleum gas (code UCG FEA - 27111397 (box 33 MD)), imported by our analyzed MD № UA903040/2020/035158 apply the full rate of import duty, which is - 0%.

According to the resolution of the Cabinet of Ministers of Ukraine № 624 [33] of July 24, 2019 liquefied petroleum gases imported from the Russian Federation or not certified by the country of origin are subject to a special duty of 3%.

According to Article 215 of the Tax Code of Ukraine, liquefied petroleum gas is in the group of excisable goods. Therefore, it is subject to mandatory excise tax under the code UCG FEA - 27111397 and is 52 EUR per 1000 liters.

Value added tax on liquefied petroleum gas imported into Ukraine by economic entities is 20%. VAT is calculated by formula (3.2). The basis for VAT is the customs value of 215,902.44 UAH, increased by the amount of special duty of 6,477.07 UAH and excise tax of 62,784.65 UAH, the data on which are indicated in box 47 of MD-2 (Annex A).

$$VAT = (Customs\ value + Import\ duty + Excise + Special\ duty) \cdot 20\% \quad (3.2)$$

Data on the calculation of customs duties is entered in box 47 of the MD (table 3.2).

Table 3.2

Calculation of customs duties for liquefied petroleum gas according to MD

№ UA903040 / 2020/035158

Type	Basis for calculation	Rate	Amount
020	215902,44	0%	0,00
030	215902,44	3%	6477,07
092	36,832	52 EUR	62784,65
028	285164,16	20%	57032,83

Analysis of accrual of customs duties on liquefied petroleum gas imported to Ukraine under MD № UA903040 / 2020/035158 showed that import duty is charged at the full rate of duty 0%, special duty - 3% and is 6477.07 UAH, excise tax - 52 EUR per 1000 liters and is 62784.65 UAH, and the amount of value added tax is 57032.83 UAH (box 47 MD-2). The total amount of customs payments was 125,294.55 UAH, which were transferred to the state budget.

3.2 Determination country of origin of liquefied petroleum gas

According to Article 43 of the Customs Code of Ukraine, documents confirming the country of origin of goods are a certificate of origin, certified declaration of origin, declaration of origin, certificate of regional name of the goods. [25]

The country of origin of the goods is considered to be the country in which the goods were fully manufactured or counterfeited by a sufficient processor in accordance with the criteria established by CCU.

In case of movement of goods across the customs border of Ukraine, the country of origin of the goods must be declared to the customs authority by indicating in the customs declaration the name of the country of origin and information about the certificate of origin if required by laws of Ukraine and international treaties of Ukraine, which is provided by the Verkhovna Rada of Ukraine – as in our case.

According to Resolution cabinet of Ministers of Ukraine № 624 of July 17, 2019 [33], in case of impossibility to reliably establish the country of origin of liquefied petroleum gases, to which a special duty is applied, such goods are released for free circulation in the customs territory of Ukraine subject to payment of a special duty at the rates specified. Special duty for liquefied petroleum gas from October 1, 2019 is 3%. Also, such goods are sent for identification examination, which is described in paragraph 2.3.

Accordingly, in the customs declaration can be traced in box 47 MD of the accrual of this payment in the amount of 3%. That is, in our case, given that the basis for accrual of 215902.44 UAH, the amount of special duty is 6477.07 UAH.

In the absence of a document certifying the country of origin in box 16 remains blank. Box 34 "Country of origin code" - if the country of origin is unknown, the box indicates "00".

An agreement has been signed with Belarus and other CIS countries, which sets out rules for determining the country of origin of goods. For the purposes of determining the country of origin of the goods, made in a state party to the Agreement, may be applied cumulative principle, which determines the origin of a product during its sequential processing (processing). A document of the ST-1 form is used to confirm the country of origin. The certificate of the ST-1 form is issued and issued for one batch of goods. [53]

In cases where a certificate of origin is available, in the MD in box 16 "Country of origin" is filled in the country that is the country of origin of the goods and confirmed by the relevant certificate.

In box 34 "Country of origin code" in the left subsection "a" of the box is indicated according to the classification of countries of the world letter code alpha-2 of the country of origin of the goods described in box 31 MD and classified according to UCG FEA in box 33 MD. [24]

If the submitted documents do not indicate the specific country of origin of the goods, but contain information about the origin of the goods from the countries of the European Community, the box indicates "EU".

If the documents indicate the countries of origin of goods belonging to the European Community, but the legislation does not provide for the need to determine the specific country of origin of goods, the code "EU" is allowed.

Therefore, the special duty is levied only in the absence of a certificate of origin or if the country of origin is the Russian Federation.

A certificate of origin is mandatory for liquefied petroleum gas. In case of its absence at customs registration samples of the goods are taken and sent for identification examination in SLEER for confirmation of characteristics defining for classification of the goods according to UCG FEA. A duty of 3% of the customs value of the goods is also imposed, in our case it amounted to UAH 6,477.07.

3.3 Analysis of customs clearance of liquefied petroleum gas import according to the customs declaration

According to Article 246 of the Customs Code of Ukraine, customs clearance is carried out 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 statistical accounting of imports into the customs territory of Ukraine, export and transit through its territory goods. When importing liquefied

petroleum gas in the import mode, customs control begins from the moment of its presentation for customs clearance and declaration in the prescribed manner. [25]

Liquefied petroleum gas is under customs control from the moment of its beginning until the end of customs clearance in accordance with the declared customs regime. [52]

For customs clearance of goods Declarant Andreeva Y.P. submits to the customs checkpoint MD, filled in according to the customs regime of import, an invoice or other document that determines the value of the goods.

Table 3.3 shows the documents that were submitted together with the MD and entered in box 44 of the MD-2 № UA903040/2020/023671 from 31.07.2020.

Table 3.3

Documents submitted to the customs control of LPG

Document code	Document number	Document date	Document name	Annex
0380	58-2-5/2020	31.07.2020	Invoice	C
0730	104925	30.07.2020	Road consignment note (CMR)	D
3007	01/07/20	01.07.2020	Document confirming the cost of transportation of goods	J
4100	58-Slavbel/19-06/2020	19.06.2020	Foreign trade agreement (contract) of purchase and sale of goods	E
4103	Додаткова угода №2	01.07.2020	Addendum to a foreign trade agreement (contract)	L
9000	Паспорт №02386	30.07.2020	Product quality passport	I

Registration of MD № UA903040/2020/023671 from 31.07.2020, an electronic copy of which is entered into the ASMO using the information terminal, is carried out within a period not exceeding 1 hour from the time of its introduction into the ASMO. The official of the customs clearance point for the execution of customs formalities under the relevant MD № UA903040/2020/023671 from 31.07.2020 is appointed in the automatic mode of the ASMO in the order of receipt of the MD for customs clearance.

The official of the customs clearance point for the execution of customs formalities under the relevant MD № UA903040/2020/023671 from 31.07.2020 is appointed in the automatic mode of the ASMO in the order of receipt of the MD for

customs clearance. Information about the official of the customs clearance point, appointed to perform customs formalities under the relevant MD is indicated in box D / J, namely the number of the personal number stamp, in our case it is the person with the stamp number 15/903.

Paper copy of the MD № UA903040/2020/023671 from 31.07.2020 and other documents (Table 3.3) to the official of the customs clearance point, designed to perform customs formalities under the MD № UA903040/2020/023671 from 31.07.2020.

During the execution of customs formalities on the Electronic MD of the Declarant by means of ASMO information on

- ✓ receipt by the customs authority E MD as part of an electronic message certified by the electronic digital signature of the Declarant;
- ✓ the result of the format-logical control of the correctness of filling in the graph E MD;
- ✓ entry of E MD in the UAIS of the customs authorities of Ukraine;
- ✓ registration number assigned to EMD;
- ✓ completion of customs clearance of goods under EMD.

Then the customs declaration is registered by assigning the MD registration number using ASMO and entering it in the prescribed manner in box A MD on paper form MD-2 № UA903040/2020/023671 from 31.07.2020, the upper right corner of the additions form MD-6 – UA 903040/2020/023671 number is entered in box A MD-2, according to this number we can say that according to the classifier of territorial customs authorities and their structural units, MD was submitted to Customs Clearance Division "Korosten", Customs Post "Tsentralnyi".

Then the customs declaration is checked. Checking the availability of invoices or other documents submitted together with the MD, which determines the value of the goods. Checking with the help of software the correctness of filling in the MD in accordance with the requirements established by the legislation on state customs.

Then put in the MD in accordance with the procedure for filling out customs declarations on the form EAD stamp under customs control in box D / J - № 15903

from 03.08.2020 each sheet of the form MD-2, at the bottom of the additions to the form MD-6.

The customs declaration is made out and the following customs formalities are executed: checking compliance with the deadlines for submission of MD № UA903040/2020/023671 from 31.07.2020; checking the presence of marks on the completion of the movement of goods; control of comparison (automated comparison) of data contained in the EMD, and other documents submitted for customs clearance, in particular:

- comparison of details of the authorized bank specified in box 28 of the MD, with the data contained in the list of authorized banks of Ukraine in the UAIS of the customs authorities of Ukraine – PJSC AP "UkrGasbank", USREOU code: 23697280;
- comparison of the exchange rate of Ukraine to foreign currency, specified in box 23 of the MD, with the official exchange rate of Ukraine to foreign currency, in which the invoices and information about which are indicated in the left section of box 22 of the MD, on the day of submission of MD for registration – 1 UAH = 27,6798 USD.
- comparison of information on accrual of customs and other payments, as well as on the application of measures to guarantee their payment with the information contained in electronic guarantee documents issued by guarantors and placed in the UAIS customs authorities of Ukraine, and with information on the availability and amount of advance payments (prepayment) , deposited by the taxpayer on accounts opened in the name of the customs authority, as a preliminary cash security for future customs payments – on the accrual of customs duties is described in paragraph 3.1.

Control using a risk management system, including risk assessment for MD by analysis of EMD using ASAUR:

- ✓ Checking the correct classification of goods – according box 33: 27111397
- ✓ Checking the correctness of determining the country of origin of goods – the certificate is absent;

- ✓ Verification of compliance with non-tariff regulation measures established for declared goods (absence of prohibitions on movement or placement of declared goods in the relevant customs regime; availability of relevant documents, availability of information on relevant documents or information on marks in accompanying documents);
- ✓ Checking the availability of declared goods in the customs register of intellectual property rights;
- ✓ Checking the correctness of the application of tax benefits;
- ✓ Checking the correctness of determining the customs value of goods – according box 12, 45 MD № UA903040/2020/023671 from 31.07.2020 – 185454,66 UAH.

Then there was a suspension of customs clearance due to the operation of the risk system ASAUR for two reasons: 905-3 – sampling of goods for research to establish the characteristics that determine the classification of goods according to UCG FEA and 105-2 – control of the correctness of customs valuation of goods.

According to the results of ASAUR operation, samples of goods were taken and sent to SLEER. As for the customs value, it was adjusted and calculated by the second method, as evidenced by box 43. A decision was also made to raise the customs value (Annex K) by the second method. The basis for determining the customs value at the price of identical and / or similar goods is the value of the transaction with these goods. That is when determining the customs value by the second or third methods, only information on identical or similar (similar) goods, respectively, the customs value of which is determined by the main method. Details of determining the customs value and its adjustment are described in paragraph 3.1. At this time, the temporary MD №UA903040/2020/023876 was filled in (Annex G).

Next is the customs inspection of the declared goods may be carried out by officials of the customs authority during the completion of customs formalities. Based on the results of the customs inspection in the cases established by the legislation of Ukraine on state customs affairs, the Act of inspection of the established form is drawn up. This completes the customs formalities under the customs declaration.

Upon completion of customs clearance, officials of the customs clearance point perform the following customs formalities:

- Verification of information on the implementation of the basic formalities generated by the results of risk assessment for MD using a risk management system, including with the help of ASUR;
- Checking the correctness of the increase in customs and other payments, the correctness of filling in box 47 and B of the MD №UA903040/2020/023876, control and registration of promissory notes;
- Collection of customs and other payments for MD №UA903040/2020/023876 (Annex G).

Customs clearance is completed by affixing in the MD №UA903040/2020/023876 in accordance with the procedure for filling out customs declarations on the SAD form the imprint of the personal number stamp of the official of the customs clearance point – ПМК 15/903 03.08.2020, ОНП 15/903 03.08.2020, who completed customs clearance, in box D / J of each sheet of form MD-2 №UA903040/2020/023876, at the bottom, additions to form MD-6 №UA903040/2020/023876 (Annex H).

In this case, the Declarant Andreeva Y.P. is sent to the appropriate e-mail address by the ASMO in the automated mode, certified by the electronic digital signature of the official of the customs authority, with information about the release of goods under the previous MD without presenting them to the customs authority.

After receiving the results of the identification examination, the declarant entered the correct data in box 31 in accordance with the conclusion № 1420003101-0176 (Annex F) and submitted the final MD № UA903040/2020/035158 to the temporary MD №UA903040/2020/023876.

Thus, the customs clearance of liquefied hydrocarbon gas with a mass fraction of components: ethane - 0.60%; propene - 1.31%; propane - 15.88%; i-butane - 14.12%; n-butane - 30.15%; butene - 1-14.91%; transbutene - 2-22.67%; i-pentane - 0.36%; gutin at 15° C - 572,862 kg / m. Quantity in 1000 l at 15° - 36,832 imported into Ukraine from Belarus in accordance with MD №UA903040/2020/023689 from 01.08.2020 was

carried out, provided for the implementation of such basic customs formalities as the preparation of the declarant Andreeva Y. P. the necessary package of documents for customs clearance, declaration of goods under the customs declaration form MD-2, determination and control of the correctness of the customs value, verification of the correctness of the calculation of customs duties by the official and other customs formalities that were performed. In the process of customs clearance, two violations were recorded with the help of the ASUR risk system and a decision was made to increase the customs value of the goods and conduct an identification examination in the SLEER. A temporary MD-2 № UA903040/2020/023876 was drawn up for the release of goods to the destination, and after receiving the examination conclusion № 1420003101-0176, the final MD-2 № UA903040/2020/035158 was filled in for the temporary one.

CONCLUSIONS AND RECOMMENDATIONS

The analysis of the liquefied gas international market showed that every year this product becomes more popular and in demand due to its economic, environmental and physico-chemical characteristics. Over the past 6 years, the amount of butane imported to Ukraine has increased almost 3 times, from 86.9 million dollars USA to 252.6 million dollars USA. Instead, the number of propane imports increased more than one and a half times, from 204.6 million dollars USA to 361.1 million dollars USA. In 2019, Russia is the undisputed leader and exported to Ukraine liquefied petroleum gas propane by 217,406.3 thousand dollars USA, followed by Kazakhstan - 89,352.2 thousand dollars USA, the number of imports from which over the past 6 years has increased more than two and a half times. And the largest exporter of butane to Ukraine is Belarus, which in 2019 brought to Ukraine liquefied petroleum gas by 130956.8 thousand dollars USA and in terms of volume ahead of the Russian Federation with a rate of 54297.9 thousand dollars USA almost two and a half times. The largest exporter of propane in the world in 2019 is the United States, which produces 66,8%, its more than half of all propane.

There are many organizations and laboratories in the world for the analysis and examination of liquefied petroleum gas. The most famous and widespread network of laboratories is Bureau Veritas, which is located in many cities and on all continents of our world. In Europe, Liquid Gas Europe's technical coordination group and the Autogas Coordination group, which focuses on automobile liquefied gas expertise, have been set up to examine liquefied petroleum gas. Among the American standards, the most famous is the GPA Standard 2140, which includes various approaches to the examination of liquefied petroleum gas used around the world. Such approaches include test Method for Gage Vapor Pressure of Liquefied Petroleum Gases, Test Method for Density or Relative Density of Light Hydrocarbons by Pressure Thermohydrometer, Test Method for Volatility of Liquefied Petroleum Gases, Test Method for Copper Strip Corrosion by Liquefied Petroleum Gases, Test Method for Residues in Liquefied

Petroleum Gases, Standard Test Method for Analysis of Liquefied Petroleum Gases and Propene Concentrates by Gas Chromatography, Standard Test Method for Dryness of Propane (Valve Freeze Method) and Standard Test Method for Sulfur in Liquefied Petroleum Gases (Oxy-Hydrogen Burner or Lamp).

The analysis of the legislation showed that the customs clearance of liquefied gas takes place in the general order. The main documents are used as for other goods, but for liquefied gas there is a special regulatory framework. Since LPG belongs to the group of excisable goods, Article 215 of the Tax Code of Ukraine determines the rate of excise tax, in our case according to the code UCG FEA - 2711139700 the rate of excise tax for liquefied petroleum gas is 50 EUR per 1000 liters. Ukraine has also signed relevant agreements on free trade in liquefied petroleum gas, which set an import duty rate of 0% with countries such as EFTA, European Union, Canada, CIS countries, the Republic of Georgia and the Republic of Macedonia. Ukraine has also signed a resolution of the Cabinet of Ministers of Ukraine according to which liquefied petroleum gas imported from the Russian Federation or in the absence of a certificate of country of origin is subject to a special duty of 3%.

Based on the plan, a scheme of this study was created, where each stage can be traced. There are also a number of methods and tools for quantifying liquefied petroleum gas. There are mainly two methods of laboratory examination on a gas chromatograph: determination of the quantitative composition and determination of the density by the calculation method.

The assortment of liquefied petroleum gas includes propane and butane. The following brands of LPG are used as automobile fuel: propane automobile, propane-butane automobile because of their good properties. The largest companies for the production of liquefied petroleum gas are ExxonMobil, Indian Oil, Royal Dutch Shell, Saudi Arabian Oil Company, The Linde Group.

The liquefied petroleum gas was sent for identification examination to a specialized laboratory for examination and research of the State Customs Service. The hydrocarbon composition of the sample was determined and the density was determined by the calculation method. According to the results of the research, the sample of the

product was identified as a mixture of liquefied hydrocarbon gases. The results of research on the percentage of components of our product is not consistent with the relevant indicators specified in box 31 MD-2 from 01.08.2020 № UA903040/2020/023876. Namely, the density indicators differ, but this does not change the UCG FEA code.

Analysis of accrual of customs duties on liquefied petroleum gas imported to Ukraine under MD № UA903040 / 2020/035158 showed that import duty is charged at the full rate of duty 0%, special duty - 3% and is 6477.07 UAH, excise tax - 52 EUR per 1000 liters and is 62784.65 UAH, and the amount of value added tax is 57032.83 UAH (box 47 MD-2). The total amount of customs payments was 125,294.55 UAH, which were transferred to the state budget.

A certificate of origin is mandatory for liquefied petroleum gas. In case of its absence at customs registration samples of the goods are taken and sent for identification examination in SLEER for confirmation of characteristics defining for classification of the goods according to UCG FEA. A duty of 3% of the customs value of the goods is also imposed, in our case it amounted to UAH 6,477.07.

Thus, the customs clearance of liquefied hydrocarbon gas with a mass fraction of components: ethane - 0.60%; propene - 1.31%; propane - 15.88%; i-butane - 14.12%; n-butane - 30.15%; butene - 1-14.91%; transbutene - 2-22.67%; i-pentane - 0.36%; gutin at 15° C - 572,862 kg / m. Quantity in 1000 l at 15° - 36,832 imported into Ukraine from Belarus in accordance with MD №UA903040/2020/023689 from 01.08.2020 was carried out, provided for the implementation of such basic customs formalities as the preparation of the declarant Andreeva Y. P. the necessary package of documents for customs clearance, declaration of goods under the customs declaration form MD-2, determination and control of the correctness of the customs value, verification of the correctness of the calculation of customs duties by the official and other customs formalities that were performed. In the process of customs clearance, two violations were recorded with the help of the ASUR risk system and a decision was made to increase the customs value of the goods and conduct an identification examination in the SLEER. A temporary MD-2 № UA903040/2020/023876 was drawn up for the

release of goods to the destination, and after receiving the examination conclusion № 1420003101-0176, the final MD-2 № UA903040/2020/035158 was filled in for the temporary one.

After conducting research, we can make the following recommendations to the State Customs Service and the Specialized laboratory of expert examination and research:

- To expand the production of liquefied hydrocarbon gas in Ukraine so as not to depend so much on imports;
- To customs officers of the State Customs Service should pay more attention to customs clearance and customs control of liquefied petroleum gas when moving across the customs border of Ukraine.
- To the Specialized laboratory of expert examination and research to take into account and further implementation in practice the developed tools, criteria and methods of identification examination of liquefied petroleum gas.

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ANNEXES

Annex A

КРАИНА (форма №2)		1366/14 РАЦІЯ		А ВІДПОВІДЬ ОРГАНУ ВДІЛАННЯ НА СТОПОРТІВНИКІВ	
3	8	000 "ГазЕнерджиХолм" ВУ/0000000000		IM 40 ДТ UA903040/2020/035159	
РР, Могилевська обл., Могилевський р-н, Вейнянський с/с, 48, 213105		1 1 1/0		Електронне декларування	
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ТОВ "ОМНІЯ ТРЕЙД"		10001, Житомирська обл., м.Житомир вул. Гоголівська, буд. 43		ПАТ 0042927796	
UA10042927796		10001, Житомирська обл., м.Житомир вул. Гоголівська, буд. 43		ПАТ 0042927796	
14 Декларант/Продавець		UA/0042927796		15 Код на ідентифікацію	
ТОВ "ОМНІЯ ТРЕЙД"		16 Код на ідентифікацію		17 Код на ідентифікацію	
UA10042927796		18 Код на ідентифікацію		19 Код на ідентифікацію	
19 Код на ідентифікацію		20 Код на ідентифікацію		21 Код на ідентифікацію	
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AI72426/A0012B6		BY USD 6500.00		27 Код на ідентифікацію	
28 Код на ідентифікацію		29 Код на ідентифікацію		30 Код на ідентифікацію	
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УКРАЇНА (форма МД-8)		1
До графі 2:		UA903040/2020/035158
SLAVBEL KFT BUNGARY, 2161, CSOMAD, VEREDCSHEGY UTCA 11		
Товар № 1 до графі 40:		
1801 / UA903040/2020/023641 31.07.2020 / 1		
1302 / UA903040/2020/023876 03.08.2020 / 1		
Товар № 1 до графі 44:		
m3007	01/07/20	01.07.20
m4190	58-Slavbel/19-06/2020	19.06.20
m4103	Додаткова угода 92	01.07.20
m9090	Паспорт 902386	31.07.20
m9107	Акт відбору праски M1	03.08.20
m9610	20734/300720/0018703	31.07.20
СЛОВОТОВАГО ОФІСУ В УКРАЇНІ, ТОВ Голова:		
Мова: укр. 04111, м. Київ вул. Чернівецька 109, Дніпро Адреса: В.П. +380678273934 2070217766 vashkova@ukr.net		

SLAVBEL Ltd.

Verebeshegy utca 11, 2161 Csomád, HUNGARY

Tel.: +36 1 220 5231; Fax: +36 1 221 8928

INVOICE

Buyer: LLC OMNIA TRADE
10001, UKRAINE, ZHITOMIR,
GOGOLEVSKAYA STR., 43
ООО «ОМНІЯ ТРЕЙД»
10001, УКРАЇНА, Г. ЖИТОМІР,
УЛ. ГОГОЛЕВСЬКАЯ, 43

№ 58-2-5/2020

Seller: SLAVBEL Kft.
Address: Verebeshegy utca 11,
2161 Csomád, Hungary
Reg. № 13-09-194270
Tax № HU 12180587

Invoice date: 31.07.2020
Contract № 58-Slavbel/19-06/2020
dd. 19.06.20, add. 2

Date	Description	Basis	Weight, mt	Currency	Price, \$/mt	Total
30.07.20	Liquefied gas Сріджений газ	FCA Megilev	40,0	USD	325,00	13 000,00
Total in USD:						13 000,00

Transport: AI 6874-6 / A 9878 A-6, AI 7242-6 / A 0012 B-6

Payment shall be in USD only to the account:

SLAVBEL Kft.

Bank: MKB BANK Zrt. Hungary, 1056, Budapest, Váci u. 38

IBAN: HU87 1030 0002 1010 6036 0001 4019 (USD)

SWIFT: MKKBHUHB

Payment to be until 4.08.20

SLAVBEL Kft.

2161 Csomád

Verebeshegy utca 11,

Addázám: 12.180587-2-13

1 ООО «ГазЭнерджи» 213195, Могилевская область, Могилевский район, Великий с/п, 48, западное в. Велко БЕЛАРУСЬ		Регистрационный номер 104525	
2 ООО «ОМНИА ТРЕЙД» 16001, Украина, г. Житомир, ул. Гоголевская, 43 Украина		16 Украина Регистрационный номер 104525	
3 ГНС «Станислав» Житомирский обл., Житомирский р-н, с. Станислав, 11-й км трассы Житомир-Славута		17 Украина Регистрационный номер 104525	
4 Могилевская обл., Могилевский р-н, Великий с/п, 48, РБ 30.07.2020г.		18 Украина Регистрационный номер 104525	
5 СЧЕТ-ИНВОЙС № 3006 от 30.07.2020г.		19 Украина Регистрационный номер 104525	
6 UN 1985	7 POURED	8 НАЛИВ	9 ИТОГОВЫЙ ОБЪЕМ
10 2711 T3	11 20 000 KG	12 20 000 KG	13 20 000 KG
14 СОВЕТСКИЙ УПОДОБЛЕННЫЙ			
15 UN 1985			
16 обработка груза произведена			
17 в зоне таможенного контроля			
18 № ГТД 20730/0002927			
19 ТСА МОСКВА / МОСКОВ			
20 30.07.2020г.			
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Дополнительное соглашение №2 к контракту № 58-Slavbel/19-06/2020 от 19.06.2020	Additional agreement №2 to the Contract № 58-Slavbel/19-06/2020 dated 19.06.2020
Монад, Венгрия 01 июля 2020 г.	Csornád, Hungary July 01, 2020
ПРОДАВЕЦ: Компания SLAVBEL KFT, имеющая в дальнейшем «Продавец» в лице директора Юрия Бориса действующего на основании Устава, с одной стороны, и ПОКУПАТЕЛЬ: ООО «ОМНИЯ ТРЕЙД» в лице директора Андреевой Юлии, действующего на основании Устава, имеющая в дальнейшем «Покупатель», договорились о следующем:	SELLER: Company SLAVBEL KFT., hereinafter referred to as "Seller", duly represented by Director Mr Yuriy Boriss acting in accordance with the Statute on the one hand and, and BUYER: Company LLC « OMNIA TRADE », hereinafter referred to as "the Buyer", presented by Director Andreeva Julia on the other hand have agreed as follows:
заключили настоящее дополнительное соглашение к Контракту № 58-Slavbel/19-06/2020 от 19.06.2020 (далее – Контракт) о нижеследующем:	have concluded the present additional agreement to the Contract № 58-Slavbel/19-06/2020 dated 19.06.2020 (hereinafter referred to as the Contract) to the following effect:
1. Предмет дополнительного соглашения	1. Subject matter of the Additional agreement
1.1. Продавец принял на себя обязательство передать в собственность Покупателя, а Покупатель принял на себя обязательство оплатить Продавцу и принять в собственность на условиях: FCA Mogilev, Газ сжиженный (смесь пропан-бутан) здесь и далее упомянутый как Товар, в объеме до 700 (+/-5%) (семьсот) метрических тонн в опциях Продавца.	1.1. The Seller undertakes to transfer to the Buyer's possession, and the Buyer undertakes to pay the Seller and to accept in his possession on the terms FCA Mogilev, Liquefied Gas (propane-butane mix) hereinafter referred to as the Goods, in the amount up to 700 (seven hundred) metric ton +/-5% in the Seller's option.
1.2. Поставка Товара осуществляется на условиях: FCA Mogilev	1.2. The Goods shall be delivered on the terms: FCA Mogilev
(в соответствии с редакцией Инкотермс 2010). Страна назначения: Украина.	(according to the Incoterms 2010) Country of destination: Ukraine.
1.3. Товар по настоящему дополнительному соглашению должен быть отпущен не 31.07.2020.	1.3. The Goods under the present Additional agreement shall be shipped not 31.07.2020.
1.4. В случае, если Товар не был отпущен в сроки, предусмотренные Контрактом, Покупатель имеет право согласовать новый график отгрузки либо снять заявку с отгрузки.	1.4. In the case that the Goods were not shipped within the time prescribed by the Contract, the Buyer has the right to agree a new schedule of shipment or to remove a claim with the shipment.
1.5. Качество Товара должно подтверждаться паспортными качествами, выдаваемыми производителем.	1.5. Quality of Goods shall be certified by quality certificate issued by manufacturer.
2. Цена	2. The price
2.1. Фиксированная цена поставляемого Товара составляет – 325,00 долларов США за одну тонну.	2.1. The fix price of the goods supplied - 325.00 US dollars per ton.
3. Отгрузка и доставка	3. Loading and delivery
3.1. Покупатель в течение 2 (двух) рабочих дней после подписания настоящего Дополнительного Соглашения обязан предоставить заявку на весь Товар, в рамках объема, указанного в параграфе 1.1. настоящего Дополнительного Соглашения.	3.1. The buyer within two (2) business days after the signing of current Additional Agreement shall submit an application for the entire product, within the scope specified in paragraph 1.1. of current Additional Agreement.
3.2. При обнаружении несоответствия качества или количества извещении во время приема Товара лицом представитель грузополучателя обязан. В случае неприятия представителем грузополучателя в 3 суток с момента подписания официального подтверждения приема Товара производится привлечение третьих лиц	3.2. If a quality mismatch or a shortage is detected during the acceptance of the Goods, the call of the representative of the consignee is obligatory. In case of non-arrival of representatives of the consignee in 3 days from the moment of acknowledgment of reception and reception of the arrival of the receiver of the Goods is made with attraction of the third parties.

**ДЕРЖАВНА МИТНА СЛУЖБА УКРАЇНИ
СПЕЦІАЛІЗОВАНА ЛАБОРАТОРІЯ З ПИТАНЬ
ЕКСПЕРТИЗИ ТА ДОСЛІДЖЕНЬ**

Управління експертизи та досліджень хімічної та промислової продукції

просп. Степана Бандери, 8, корпус 3, м. Київ - 73, 04073

Висновок № 1420003101-0176

Складено 17 серпня 2020 року

1. **Замовник** Енергетична митниця Держмитслужби, м/п «Центральний» ВМО «Коростень».
2. **Запит про проведення дослідження (аналізу, експертизи)/постанова про призначення експертизи у справі про порушення митних правил** від 03.08.2020 № 12 (вих. № 7.6-28-01-32/347 від 03.08.2020).
3. **Об'єкт(и) дослідження (експертизи) та реєстраційний(і) номер(и) проби товару**, заявлена як: «Гізи вуглеводневий скраплений. Маса частки компонентів, %: пропану – 41,68; пропілену – 0,98; ізобутану – 19,17; бутану – 34,84; бутіленів – 1,99. Густина при 15 град.цельс. – 543 кг/м³. Кількість в 1000 л при 15 град.цельс. – 36,832, кг; гр.33 МД – 2711139700; вх. № 3114/7/7.6 від 07.08.2020.
4. **Підприємство/громадянин** ТОВ «ОМІЦЯ ТРЕЙД».
5. **Виробник** ООО «ГазЭнерджиХим» (згідно акту про взяття проб і зразків товарів для митного оформлення).
6. **Акт про взяття проб (зразків) товарів/протокол про одержання проб і зразків для проведення експертизи у справі про порушення митних правил** від 03.08.2020 № 1.
7. **Супровідні документи (копії), у тому числі:**
 - МД ІМ 40 ДЕ від 01.08.2020 № UA903040/2020/023689;
 - Рехунок від 30.07.2020 № 3005;
 - Інвойс від 31.07.2020 № 58-2-5/2020;
 - Контракт від 19.06.2020 № 58-Slavbel/19-06/2020 з додатковим угодою від 01.07.2020 № 2;
 - Паспорт якості від 30.07.2020 № 02386;
 - CMR від 30.07.2020 № 104925.

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Серія 123

8. Підстава для направлення запиту/постанови спрацювання ДС АУР 908-3 «Взяття проб (зразків) товарів для направлення до Спеціалізованої лабораторії з питань експертизи та досліджень Держмитслужби на встановлення характеристик визначальних для класифікації товару».

9. Мета подання запиту/постанови встановлення характеристик визначальних для класифікації товарів згідно з УКТЗЕД.

10. Завдання для дослідження (аналізу, експертизи): ідентифікації та встановлення відповідності задекларованих у митній декларації характеристик товару, визначальних для його подальшої класифікації згідно УКТЗЕД, перевірити достовірність декларування обсягів імпортованого пального в одиниці виміру тис. л шляхом перевірки густини при температурі 15°C, встановлення відповідності наданих зразків товару опису та даним, заявленим у гр. 31 МД від 01.08.2020 № UA903040/2020/023689.

11. Дослідження (аналіз, експертиза)

1) опис проб (зразків) товару на дослідження до СЛЕД Держмитслужби проба надійшла у вигляді прозорої безбарвної рідини зі специфічним запахом, яка містилась у двох металевих контейнерах під тиском, вміст близько 1,0 л кожному. На контейнери накладено митне забезпечення 903/015 та маркувальні етикетки, встановленої форми (відповідно до вимог Порядку взаємодії структурних підрозділів та територіальних органів Держмитслужби фіскальної служби України із Спеціалізованою лабораторією з питань експертизи та досліджень ДФС під час проведення досліджень (аналізу, експертизи), затвердженого наказом Міністерства фінансів України від 02.12.2016 №1058, зареєстрованим в Міністерстві юстиції України 26.12.2016 за №1693/29823). Цілісність упаковки та митне забезпечення не порушено.

Одну пробу, обрану довільним чином, відкрито для подальшого дослідження, іншу залишено в СЛЕД Держмитслужби в якості зразку порівняння.

2) методи дослідження (аналізу, експертизи)

- Визначення вуглеводневого складу (газовий хроматограф Хроматек Кристалл 5000.1 № 051609). Розбіжність між паралельними вимірюваннями компонентів не перевищує значень, які регламентуються згідно ГОСТ 10679-76 [1].
- Визначення густини за розрахунковим методом (прилад газовий хроматограф Хроматек Кристалл 5000.1 № 051609). Точність вимірювань відповідає ГОСТ 28656-90 та ДСТУ EN ISO 8973:2013 [2, 3].

3) результати дослідження (аналізу, експертизи)

Визначений фізико-хімічний склад проби наведено в таблиці

Таблиця

Назва показника	Показники згідно паспортів якості	Фактичні показники проби
1	2	3
вміст етану, мас. %	Масова частка	0,60
вміст пропену, мас. %	компонентів у %	1,31
ДФСУ 78-01	1420003101-0-76	Сторінка 2 з 2

1	2	3
Вміст пропану, мас. %	сума вмісту стану та етану 0,94; суми пропану та пропану 42,66;	15,88
Вміст і-бутану, мас. %	бутана 54,01; бутанів 1,99.	14,12
Вміст н-бутану, мас. %		30,13
Вміст бутану-1, мас. %		14,91
Вміст тримбутану-2, мас. %		22,67
Вміст і-пентану, мас. %	Густина при 15°C	0,36
Густина за T 15°C, кг/м³	543 кг/м³	572,862

12. Висновки

За результатами проведених досліджень названої проби встановлено наступне.

Надану пробу продукту ідентифіковано як суміш газів вуглеводневих скраплених (зріджених).

Відсотковий вміст компонентів та густина, що визначені в процесі дослідження, наведено в таблиці.

Таблиця

Вміст стану, мас. %	0,60
Вміст пропану, мас. %	1,31
Вміст пропану, мас. %	15,88
Вміст і-бутану, мас. %	14,12
Вміст н-бутану, мас. %	30,13
Вміст бутану-1, мас. %	14,91
Вміст тримбутану-2, мас. %	22,67
Вміст і-пентану, мас. %	0,36
Густина за T 15°C, кг/м³	572,862

Отримані результати досліджень відсоткового вмісту компонентів названої проби (зразку) товару не утворюються з відповідними показниками зазначеними в гр. 31 МД від 01.08.2020 № UA903040/2020/023689

13. Список використаних джерел

- ГОСТ 10679-76. Газы углеводородные сжиженные. Метод определения углеводородного состава.
- ГОСТ 28656-90. Газы углеводородные сжиженные. Испытательный метод определения плотности и давления насыщенных паров.
- ДСТУ EN ISO 8973:2013 Газы нафтови скраплені. Розрахунковий метод визначення густини і тиску пари.

Примітка: Результати дослідження є вірними для даної проби товару.

Експерт:

Начальник управління:



І.О. Богдан

С.О. Степан

КРАИНА (форма МД-2)		ДЕКЛАРАЦИЯ		АМТОВИ ОРГАНИЗМИ ЗА ЕЛЕКТРОННО ДЕКЛАРИРАНЕ	
3	8	Въвеждащият орган № BY/0000000000	IM 40 TH	UA903040/2020/023876	
РБ, Могилевская обл., Могилевский р-н, Вейнянский с/с, д. 48, 213105		3 Страна	4 Вид товара	1 1 1/0	
Дан. код 000/0000/000000		5 Страна код	6 Вид товара	7 Декларация номер	
8 Страна код UA/0042927796		9 Страна код	10 Вид товара	11 Декларация номер	
ТОВ "ОМНІЯ ТРЕЙД"		ТОВ "ОМНІЯ ТРЕЙД"			
10001, Житомирська обл., м. Житомир вул. Тополинська, буд. 43		10001, Житомирська обл., м. Житомир вул. Тополинська буд. 43			
UA10042927796		UA10042927796			
14 Декларация/Протокол		15 Страна происхождения			
ТОВ "ОМНІЯ ТРЕЙД"		Білорусь			
PA10042927796		BY			
16 Декларация/Протокол		17 Страна происхождения			
AI72426/A0012B6		BY			
21 Страна происхождения		22 Страна происхождения			
AI72426/A0012B6		BY			
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Товаристия с ограниченной
ответственностью «ГазЭнерджиХим»
(ТАА «ГазЭнерджиХим»)

Общество с ограниченной
ответственностью «ГазЭнерджиХим»
(ООО «ГазЭнерджиХим»)

УНП 812005491 ОКПО 500191927000

Республика Беларусь, 213105 Могилевская область, Могилевский район, Вейликский с/с, 48, западное аг. Вейли

Паспорт качества № 02386 от 30 июля 2020 г.

Наименование продукта: Газ углеводородный сжиженный

№ п/п	Наименование показателей	Единица измерения	Метод испытания	Значение показателя по норме		Фактическое значение
				Минимальное	Максимальное	
1	Остановочное число по моторному методу (MON)		Расчетный (приложение В)	89		93,16
2	** Сумма метана, этана, пропана	масс. %	EN 27941	не нормируется		0,94
3	** Сумма пропана и пропилена	масс. %	EN 27941	не нормируется		42,46
4	** Содержание пропана	масс. %	EN 27941	не нормируется		41,68
5	** Содержание пропилена	масс. %	EN 27941	не нормируется		0,78
6	** Содержание бутана	масс. %	EN 27941	не нормируется		54,61
7	** Содержание и-бутана	масс. %	EN 27941	не нормируется		34,34
8	** Содержание н-бутана	масс. %	EN 27941	не нормируется		19,17
9	** Содержание бутенов	масс. %	EN 27941	не нормируется		1,99
10	** Сумма пентанов	масс. %	EN 27941	не нормируется		0,43
11	Наличие сероводорода		EN ISO 8819	отсутствует		отсутствует
12	Давление насыщенных паров, избыточное при +40 °С	кПа	EN ISO 8873 и приложение С		1550	921
13	Содержание свободной воды и осадка		EN 15469	отсутствует		отсутствует
14	Запах		п. 6.3 к Приложению А	Отрицательный и характерный при концентрации в воздухе, составляющей 20% от нижнего предела взрываемости		соответствует
15	** Плотность при +15 °С	кг/м³				543
16	Общее содержание серы	мг/кг	ASTM D 6567		50	28
17	Коррозия медной пластинки	класс	ISO 6251			1

Срок хранения 6 месяцев со дня отгрузки

** По требованию потребителя

Лаборант химического анализа

транспорт № А17242-6/А0012В-6, А16874-6/А9878А-6

Григорьевич М.Н.
ДОКЛАД



ЧТУП «Аврора Энерджи»
Республика Беларусь, 213105, Могилевская обл.,
Могилевский р-н, Вейнянский с/с, д.Затишье

Частное транспортное унитарное предприятие «Аврора Энерджи»
УНП 791134206

Банк Могилевская областная дирекция ОАО «Белгазпромбанк», 212004, г. Могилев, ул. Миронова 4-5
МФО (код) OLMPBY2X

SWIFT банка: OLMP BY 2X Расчетный счет № BY05OLMP30127000236010000933, (BYR)

Исх. 01/07/20

Могилев

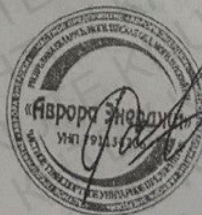
Справка о транспортных расходах

Стоимость перевозки груза (газ) по маршруту: г. Могилев (Республика Беларусь) –
ПП В наступовичи (Украина) составляет 10 дол./т.

При наличии изменений в расходах на перевозку груза, таможенный орган будет
уведомлен в обязательном порядке.

Страхование груза не проводилось.

Директор
ЧТУП «Аврора Энерджи»



Рачицкая О.И.

ФОРМА декларації митної вартості		Освітній аркуш
1. Прізвисько: HU SLAVBEL KFT HUNGARY, 2161, CSOMAD, VEREDESHEGY UTCA 11 2161, Пештська, 11А 42927796 ТОВ "СЛАВБЕЛ ТРЕЙД" 10001, Житомирська обл., м. Житомир вул. Гоголівська, буди. 43 UA10042927796	Дані від митного органу	
2161, Пештська, 11А 42927796 ТОВ "СЛАВБЕЛ ТРЕЙД" 10001, Житомирська обл., м. Житомир вул. Гоголівська, буди. 43 UA10042927796	3. Умови виставки ЕС А-НУ Митницею	
4. Різноманітні документи, що підтверджують заявлену митну вартість: 0388 58-2-5/2020 від 31.07.2020 0388 3045 від 30.07.2020 3047 від 01.07.2020 від 01.07.2020 4100 58-Slavbel/19-06-2020 від 19.06.2020 4103 Додаткова угода №2 від 01.07.2020 9618 2072-4/200720/0018763 від 30.07.2020		
Увага! За поданням відомостей про відомості декларанта та/або уповноваженої ним особи можуть відбутися зміни в Митному кодексі		5. Номер і дата прийняття митним органом рішення щодо відомостей, зазначених у графіках 9 - 11 ДМВ
6. Митна вартість товарів, визначена із застосуванням методу (зображено позначити "X"):		
1) основного - за ціною договору (контракту) щодо товарів, які імпортуються (вартість) ☐		
2) другорядного:		
a) за ціною договору щодо ідентичних товарів на ціну товару** ☒		
b) за ціною договору щодо подібних (аналогічних) товарів ☐		
c) на основі відомостей про вартість ☐		
d) на основі поданих даних про вартість (зображено позначити "X") ☐		
e) резервного ☐		
7. Обґрунтований обраний метод визначення митної вартості і зазначення причини застосування основного методу. Накази митних органів з метою перевірки митної вартості консультувалися з митними органами.		
8. Декларант (ін форманти), що використовувалися для визначення митної вартості: 963446/2020/023665 від 27.07.2020 р.		
9(a). Чи була вартість митно об'єктом продажу та пошуку?	☐ ТАК	☒ N
9(b). Чи була вартість митно об'єктом продажу та пошуку на ціну товару?	☐ ТАК	☒ N
10(a). Чи є об'єктом продажу (постачки) на митно об'єктом товарів, за які вартість об'єктом:	☐ ТАК	☒ N
визначено за законом чи запроваджено органами державної влади, територіального регіону, в якому товарі можуть бути перепродані (включно постачки); що не впливає на визначення митної вартості товарів		
10(b). Чи є будь-які умови або застереження, які унеможливають визначення вартості об'єктом товарів?	☐ ТАК	☒ N
Нотатка "так", то зазначити конкретні умови. Якщо умови, які мають визначити, то зазначити графу 14(b) додаткового аркушу А.		
11(a). Чи є перебіжкові ролі та інші подібні платіжки, які пов'язані з повним сплатити, прямо чи непрямо, на ціну товару, який імпортується?	☐ ТАК	☒ N
11(b). Чи є умови, за яких частини вартості від будь-якого податкового перебіжкового, розподілені на або іншими цими товарами, пов'язані вартість прямо чи непрямо, на ціну товару, який імпортується?	☐ ТАК	☒ N
Якщо в графіках 11(a) і 11(b) дано відповідь "так", то деталізувати її в графіках 13 і 14 додаткового аркушу А зазначити відповідну суму.		
12. Копія (світлокопія) додаткового аркуша до цієї декларації I		
13(a). Підпис та печатка декларанта або уповноваженої ним особи Дата заповнення 03.08.2020 р.	13(b). Прізвище, ім'я та по-батькові декларанта або уповноваженої ним особи Андрей Ю.П.	

Continuation Annex K

Загальною сумою розрахованої митної вартості товарів дотримуючись методів		Додаток до аркуша Б		
Для визначення митної вартості		Аркуш Б	Додаток до аркуша Б	
		Номер товару	Номер товару	Номер товару
		В		
Розрахунок митної вартості товару		Код товару	Код товару	Код товару
		2711139790		
Метод визначення митної вартості				
Метод 1 або 2	18. Сума для розрахунку	29. Вартість в пораді з додатковими або подібними базисними товарами: а) в колонці В аркуша Б у гривнях	210346,4800	
В. Коригування	30(a). Коригування з урахуванням різниці цін			
	30(b). Коригування з урахуванням комерційних різниці			
	30(c). Витрати на транспортування до пункту доставки	5535,9600		
	30(d). Витрати на завантаження, розвантаження та обробку			
	30(e). Витрати страхування			
	31. Усього "В", гривень	5535,9600		
	32. Заключена митна вартість (В + Е) гривень	215982,44		
Метод 4	Е. Сума для розрахунку	33(a). Ціна окремих товарів, за якою експортні кредити чи подібні (аналогічні) товари продаються в Україні, яка є основою для розрахунку		
	33(b). Ціна парії товарів			
	34. Комісії	34(a). Поплати на вартість, додану обробкою (переробкою) товару		
	34(b). Комісії або інші витрати торгівлі на місцях збуту з провадженню на митній території України			
	34(c). Звичайні витрати, понесені в Україні на завантаження, розвантаження, транспортування, страхування, довантажувальні з навантаженням витрати			
	34(d). Податки, які сплачуються в Україні			
	35. Усього "Ж", гривень			
	36. Заключена митна вартість (С, Ж), гривень			
Метод 5	А. Розрахунок	37. Вартість матеріалів та витрат, понесених виробником		
	38. Обсяг виробу та пов'язані витрати			
	39(a). Витрати на транспортування до пункту доставки			
	39(b). Витрати на завантаження, розвантаження та обробку			
	39(c). Витрати страхування			
	40. Заключена митна вартість (А), гривень			
Метод 6	В. Сума для розрахунку	41. Сума для визначення митної вартості		
	42. Витрати, які відносяться виключно до митної вартості			
	43. Заключена митна вартість (В), гривень			
І. Якщо сума стипендія в колонці В вище, а суму розрахованої суми в колонці В вище, то курс перерахунку за митними товарами і складовою митної вартості.				
Номер гради в рядках "Е", "С", "Ж", "З" та "И"	Код валют	Сума	Курс перерахунку	
Підпис та печатка декларанта або уповноваженої особи				

**Дополнительное соглашение №2
к контракту № 58-Slavbel/19-06/2020 от 19.06.2020**

Чемал, Венгрия

01 июля 2020 г.

ПРОДАВЕЦ:

Компания **SLAVBEL KFT.**, находящаяся в дальнейшем
«Продавец» в лице директора Юрия Борца, действующего
на основании Устава, с одной стороны,

и

ПОКУПАТЕЛЬ:

ООО «ОМНИЯ ТРЕЙД» в лице директора Андреевой Юлии,
действующего на основании Устава, находящаяся в дальнейшем
«Покупатель», договорились о следующем:

и заключили настоящее дополнительное соглашение к
Контракту № 58-Slavbel/19-06/2020 от 19.06.2020 (далее –
Контракт) о нижеследующем:

1. Предмет дополнительного соглашения

1.1. Продавец принял на себя обязательство передать в
собственность Покупателя, а Покупатель принял на себя
обязательство оплатить Продавцу и принять в собственность
на условиях:

FCA Могилев,

Газ сжиженный (смесь пропан-бутан)

здесь и далее упомянутый как Товар, в объеме до 700 (+/-5%)
(семьсот) метрических тонн в опционе Продавца.

1.2. Поставка Товара осуществляется на условиях:
FCA Могилев

(в соответствии с редакцией Инкотермс 2010).
Страна назначения: Украина.

1.3. Товар по настоящему дополнительному соглашению
должен быть отгружен не 31.07.2020.

1.4. В случае, если Товар не был отгружен в сроки
предусмотренные Контрактом, Покупатель имеет право
согласовать новый график отгрузки либо снять заявку с
отгрузки.

1.5. Качество Товара должно подтверждаться паспортом
качества, выдаваемым производителем.

2. Цена

2.1. Фиксированная цена поставляемого Товара составляет –
325,00 доллара США за одну тонну.

3. Отгрузка и приемка

3.1. Покупатель в течение 2 (двух) рабочих дней после
подписания настоящего Дополнительного Соглашения обязан
предоставить заявку на весь Товар, в рамках объема,
указанного в параграфе 1.1. настоящего Дополнительного
Соглашения.

3.2. При обнаружении несоответствия качества или количества
поставленного Товара заявка представителей
грузоотправителя обязательна.

В случае неприятия представителями грузоотправителя в 3
суток с момента подписания официального протокола
принятия Товара производится с привлечением третьих лиц.

**Additional agreement №2
to the Contract № 58-Slavbel/19-06/2020
of 19.06.2020**

Csermél, Hungary

July 01, 2020

SELLER:

Company **SLAVBEL KFT.**, hereinafter referred to as "Seller", duly
represented by Director Mr. Juri Borsas acting in accordance with the
Statute on the one hand and,

and

BUYER:

Company LLC «**OMNIA TRADE**», hereinafter referred to as "the
Buyer", presented by Director Andreeva Julia on the other hand have
agreed as follows:

have concluded the present additional agreement to the Contract № 58-
Slavbel/19-06/2020 of 19.06.2020 (hereinafter referred to as the
Contract) to the following effect:

1. Subject matter of the Additional agreement

1.1. The Seller undertakes to transfer to the Buyer's possession, and
the Buyer undertakes to pay the Seller and to accept in his possession
on the terms

FCA Mogilev,

Liquefied Gas (propane-butane mix)

hereinafter referred to as the Goods, in the amount up to 700 (seven
hundred) metric ton +/-5% in the Seller's option.

1.2. The Goods shall be delivered on the terms:
FCA Mogilev

(according to the Incoterms 2010).
Country of destination: Ukraine.

1.3. The Goods under the present Additional agreement shall be
shipped not 31.07.2020.

1.4. In the case that the Goods were not shipped within the time
prescribed by the Contract, the Buyer has the right to agree a new
schedule of shipment or to remove a claim with the shipment.

1.5. Quality of Goods shall be certified by quality certificate issued by
manufacturer.

2. The price

2.1. The fix price of the goods supplied - 325.00 US dollars per ton.

3. Loading and delivery

3.1. The buyer within two (2) business days after the signing of current
Additional Agreement, shall submit an application for the entire
product, within the scope specified in paragraph 1.1. of current
Additional Agreement.

3.2. If a quality mismatch or a shortage is detected during the
acceptance of the Goods, the call of the representatives of the consignee
is mandatory.

In case of non-arrival of representatives of the consignee in 3 days from
the moment of acknowledgment of reception and reception of the
irrevocability of the Goods is made with attraction of the
third parties.