

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

**FINAL QUALIFYING PAPER**

*On the topic:*

**«Implementation of the “single window” mechanism on the fruits import»**

2<sup>nd</sup> year student of 10m group  
Specialty 076 “Entrepreneurship,  
Trade and Stock Exchange Activity”  
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**Kyiv 2020**

## Task1

## Task2

### Task3



## Task4



## АНОТАЦІЯ

### **Вердієв Р. Застосування механізму «єдиного вікна» при імпорті фруктів.**

У випускній кваліфікаційній роботі проаналізовано стан ринку фруктів ЄС, вимоги до якості та безпечності фруктів. Висвітлено особливості застосування механізму «єдиного вікна» при митному оформленні імпорту фруктів. Надано характеристику асортименту фруктів, що імпортуються з країн ЄС. На основі документів, що були подані для митного оформлення, було проаналізовано особливості митного оформлення імпорту фруктів (бананів), проведено їх експертизу в митних цілях, визначено їх код згідно з УКТЗЕД, встановлено митну вартість та нараховано митні платежі.

**Ключові слова:** фрукти, імпорт, механізм «єдиного вікна», експертиза, код УКТЗЕД, митна вартість, митні платежі, митне оформлення.

## ANNOTATION

### **Verdiev R. Implementation of the “single window” mechanism on the fruits import.**

In the final qualifying paper the state of the EU fruit market, requirements for quality and safety of fruit are analyzed. The peculiarities of the application of the "single window" mechanism in customs clearance of fruit imports are highlighted. A description of the assortment of fruits imported from EU countries is given. On the basis of the documents submitted for customs clearance, the peculiarities of customs clearance of fruit (banana) imports were analyzed, the expert examination of bananas for customs purposes was carried out, the UCGFEA code of bananas was determined, customs value and customs duties were calculated.

**Keywords:** fruits, import, “single window” mechanism, examination, UCGFEA code, customs value, customs payments, customs clearance.

## **ABBREVIATIONS**

ACCS – automated customs clearance system

CBI – Centre for Promotion of Imports

CCU – Customs Code of Ukraine

EU – European Union

HS code – Harmonized System code

ISO – International Standard Organization

MD-2 – customs declaration of form MD-2

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

UAIS – Unified automated information systems

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

UK – United Kingdom

VAT – value added tax



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## INTRODUCTION

**Topic actuality.** Fruits are important in human nutrition because fruits contain large amounts of vitamins and minerals, are a source of dietary fiber needed for humans. Regular consumption of fruit is usually associated with a reduced risk of diseases and functional reductions as a result of aging.

Hundreds of fruits (such as citrus, apples, kiwi, mango, bananas, grapes, etc.) are commercially valuable as food, eaten both fresh and in the form of products of their processing (jams, marmalades, canned food).

The volumes of fruits moving across the borders of states in the import and export regimes are significant, which confirms the relevance of the research presented in this paper.

Since the import of some fruits to Ukraine is quite significant in volume, and tariff and non-tariff control methods have their own characteristics when importing each type of fruit, the analysis of customs control of fresh fruit imports is important in the field of state import regulation, so our research is relevant.

**Research object** – fruits namely bananas imported to Ukraine.

**Research subject** – criteria of identification and classification of fruits according to UCGFEA, customs clearance on fruits import by “single window” mechanism.

**The final qualifying paper purpose** is to conduct an expert examination of fruit for customs purposes.

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

- to analyze EU market of fruits;
- to study of fruit safety and quality requirements in the EU and in Ukraine;
- to study features of implementation of the “single window” mechanism on customs clearance of fruits import;

- to analyze assortment of fruits imported from EU countries;
- to conduct an expert examination of bananas for customs purposes;
- to determine bananas code UCGFEA;
- to analyze customs valuation and customs taxation of bananas import;
- to analyze customs clearance of bananas import by implementation of “single window” mechanism.

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

**The final qualifying paper scientific originality.** The expert examination of bananas for customs purposes have been conducted; criteria of bananas identification were created.

**Obtained results practical value.** Result of expert examination of bananas, developed criteria and means of expert examination of bananas could be used in the practical activity of the Specialized Laboratory for Examination and Research of the State Customs Service of Ukraine.

**Research results approbation.** The research results were presented and discussed at the All-Ukrainian student scientific-practical conference "Actual problems of entrepreneurship, trade and marketing" in a report on topic «Regulation of fruit safety and quality requirements in the EU and in Ukraine» (Kyiv, KNUTE, 2020). Based on the research results the article was published in the collection of students articles: Verdiev R. Expert examination of fruit for customs purposes // Митна справа : зб. наук. ст. студ. – К. : КНТЕУ, 2020. – С. 151-157.

**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 48 pages. The paper contains 12 tables, 9 figures.

The list of references includes 46 items. 5 annexes are added to the paper and placed on 5 pages.



## **CHAPTER 1**

### **THEORETICAL BACKGROUND OF “SINGLE WINDOW” MECHANISM IMPLEMENTATION ON CUSTOMS CLEARANCE OF FRUITS IMPORT**

#### **1.1. EU fruit market**

Europe has a large and mature market for fresh fruit with stable demand overall. Europe's climate is hugely varied, which means it can produce a wide range of products on a large scale, with the notable exception of tropical fruits. Within the EU, Spain, the Netherlands and Italy are the most important origins. Spain and Italy are the leading producers of fruit in Europe, followed by Poland, France and Greece [1].

Despite its strong production potential, the EU also depends on imports of fruits. Europe is responsible for 45% of the global trade value of fresh fruit. Its trade balance is negative, because bananas and other tropical fruits are only produced in minor quantities in the EU [2].

Europe is becoming more dependent on imports. The need for year-round availability and the interest in new exotic produce maintain Europe's continuous dependence on external suppliers. Market size and seasonal demand make the most attractive points of EU as a target market for suppliers in developing countries. According to Centre for Promotion of Imports (CBI) and Fruit Logistica [1] the total import value from developing countries increased 38% in five years to 18 billion euros in 2019, which is significantly larger than the 3.1 billion euros in imports from developed, non-European countries (Fig.1.1).

Europe is becoming more dependent on imports. In 2019 fresh fruit imports from non-EU countries were 14.2 million tons, with bananas, pineapples and oranges as the top purchased products [3]. Around 40 per cent of fruit imports come from countries

outside the EU – the main sources being Costa Rica, Colombia, Ecuador and South Africa. Bananas lead in terms of import volume, followed by oranges and apples [2].

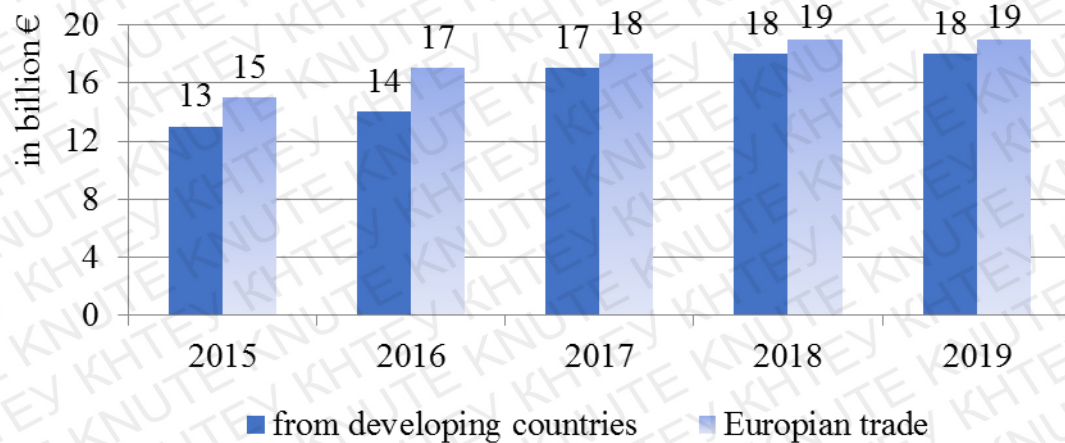


Fig. 1.1. European import of fresh fruit

According to Eurostat [4], in 2019 the fruit imported to Europe came from a large number of countries, of which more than 70 developing countries supplied more than 1 million euros each. However, around two-fifths (44.8 %) of the total imported value came from just five countries: the United States (11.9 %), South Africa (8.9 %), Turkey (8.7 %), Morocco (8.2 %) and Costa Rica (7.0 %)

A group of developing countries is experiencing fast growth with distinctive advantages: Peru, South Africa, Morocco, Egypt, India, Mexico and Guatemala. Guatemala has exported 134% more in 2019 than five years earlier due to an agreement with Europe, the banana exports combined with high demand products such as avocados and limes [5, 6].

Each European country has its own characteristics in the fresh fruit trade. The Netherlands functions as an important trade country in Europe. Belgium plays a similar role. The United Kingdom, Germany and France are important destination markets, although Germany and France often use the Netherlands or Belgium for logistics. Spain and Italy are both large producing and consuming countries [3].

The Netherlands is the main European trade country for fruit from developing countries. More than 20% of the fresh fruit supplied by developing countries to Europe enters the EU through the Netherlands. Belgium also re-exports high volumes, although it functions mainly as a logistics point for bananas. The country accounted for a 7% import share of fresh fruit from developing countries in 2019. In 2019 German companies imported a total of 9.2 million tonnes of fruits, which is equivalent to 16% of the combined imports of all European countries. France imported 3.5 million tonnes of fruit in 2019. France maintains good trade relations with suppliers in Northwest Africa. The United Kingdom is highly dependent on the external supply of fresh fruit. In 2019, at least 40% of the UK's fresh fruit imports came directly from developing countries.

Spain is Europe's number one producer and exporter of fresh fruit. At the same time, from 2015 to 2019 Spanish imports from developing countries grew by 57% in volume and 103% in value. Fruit from Northern Africa and Latin America are well represented in Spain. Italy is a traditional large consumer market with an important local production of fruits. Italian producers do export part of their production, including apples, grapes, watermelon, kiwi. Italy imports less than Spain. Pineapples and bananas, which are sourced directly, are the most popular imported produce with Italian consumers [3, 4].

In Europe, the main fresh produce imported from developing countries include the following tropical and semi-tropical fruits [3, 7]:

- ✓ Bananas
- ✓ Citrus
- ✓ Grapes
- ✓ Avocados
- ✓ Pineapples
- ✓ Mangoes (fig. 1.2).

Bananas, avocados and mangoes have minor local production in Europe, in comparison with imported volumes. For these products, Europe depends much on



external supplies. Grapes, oranges and mandarins are extensively produced in Europe, especially in southern Europe [8].

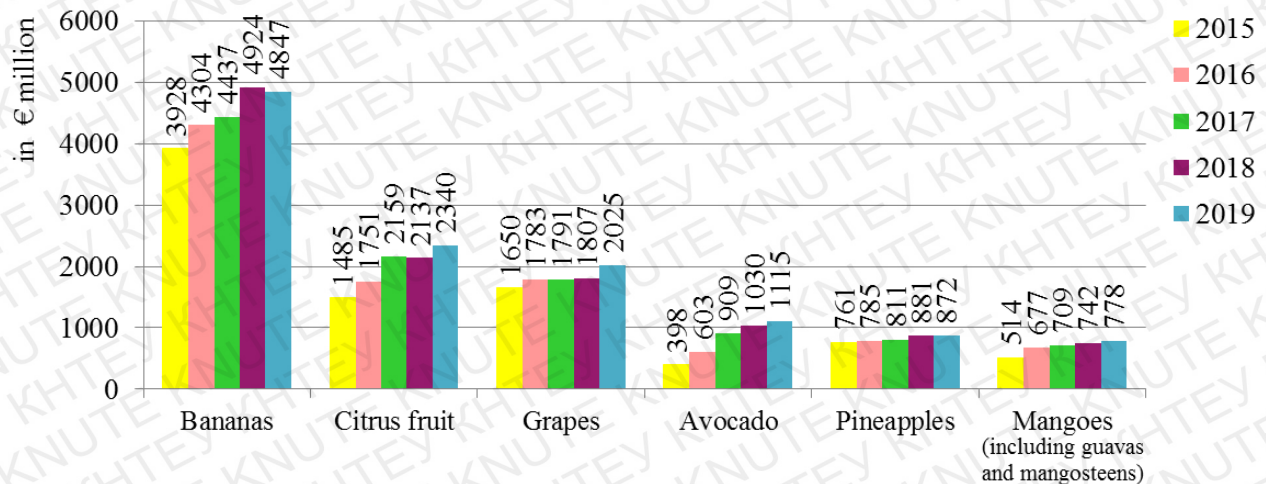


Fig. 1.2. Main imported fruits into Europe from developing countries

Bananas are the number one fresh fruit imported into Europe, whose trade is in large part dominated by multinationals such as Chiquita, Fyffes and Dole. Ecuador, Colombia and Costa Rica are the main suppliers of bananas to Europe but new exporting countries have been entering the banana trade, including Guatemala, Honduras, Nicaragua, Peru (with organic bananas), Ghana and Angola [6].

So the demand for top exported fruits to Europe from emerging countries is [3, 8]:

1. Banana. The top imported product to Europe, with around 950,000 tons of bananas from third countries during 2019: Colombia (24.2%), Ecuador (23.2%) and Costa Rica (19.0%); Belgium is the top re-exporter of bananas for Europe.

2. Oranges. The second most imported fruit, with 2.7 million tons, of which 70% came from South Africa and Egypt. The main importing countries are the Netherlands, France and Germany.

3. Pineapples. The third most imported fruit from developing countries, with around 950 million tons during the last year. The main supplier is Costa Rica (83%).



The Netherlands is the top re-exporter of pineapple for Europe, but Germany, Italy, UK and Spain are increasingly importing directly.

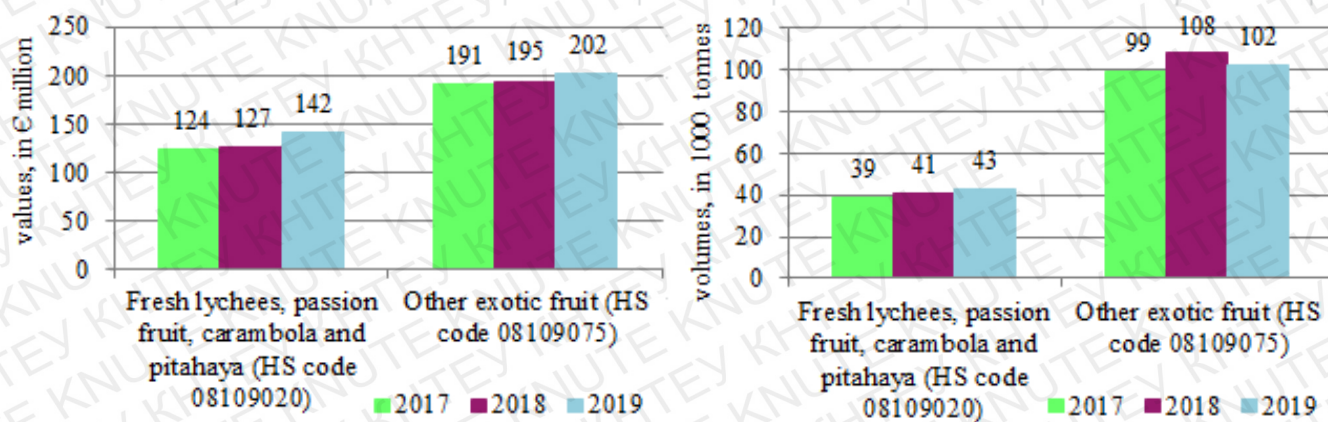
4. Mangoes are one of the strongest imported products in the European market. The main exporters are Brazil and Peru (nearly 50%). The Netherlands is the main importer, of which 47% are destined to Germany.

5. Avocados. Top exporters are Peru, Chile, Mexico and Kenya, reaching a total of almost 300,000 tons. Avocados surpassed mangoes and pineapples in terms of import value from 2016.

6. Grapes. Top exporters are South Africa (28.9 %), Turkey (18.5 %) and Chile (13.6 %).

European consumers have a growing interest in new fruits varieties. This leads to a higher market value for exotic fruits with most imports in northern Europe. Pomegranates, passion fruits, physalis and lychees may be leading the demand, but other exotics fruits such as pitahaya, rambutan and carambola are definitely part of the growth potential. An increasing import value is a good indication of a growing demand for new exotic fruits varieties [9].

The import value of exotics fruits such as fresh lychees, passion fruit, carambola and pitahaya (or Dragon Fruit) increased 40% over the past five years (from 102 in 2015 to 142 million euros in 2019). Other exotic fruits, mainly pomegranates, experienced a growth of 21% and reached a total value of 202 million euros in 2019. Detailed analysis of European import values and volumes of fresh exotic fruits are presented in Fig. 1.3.

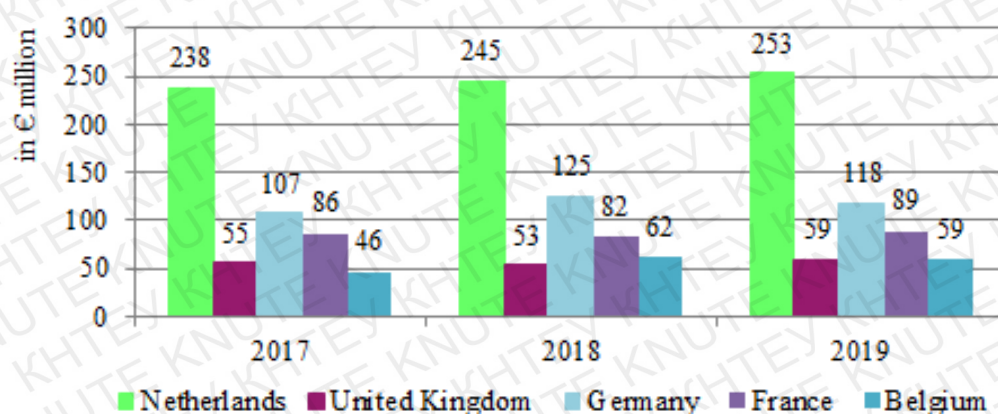


*a* *b*

*Fig. 1.3. European import values (a) and volumes (b) of fresh exotic fruits*

Pomegranates have become a more common exotic fruit in Europe and available throughout most of the year. Passion fruit, lychees and physalis are also sold by several major retailers on different occasions, while rambutan and pitahaya are still considered more of a specialty.

The consumption of niche fruits is traditionally strongest in Southern Europe where many fruits are cultivated. For imported exotics fruits, however, best opportunities can be found in Northern Europe, with high import values for Germany and France and an attractive and varied demand from the United Kingdom. The Netherlands and Belgium facilitate much of the European fruits import (Fig. 1.4) [9].



*Fig. 1.4. Main importers of exotic fruits in Europe HS 081090*

The data of the Food and Agriculture Organization of the United Nations (FAO) and customs statistics of the State Customs Service of Ukraine on imports and exports of fruits by commodity items were analyzed [8, 10]. The analysis of statistical information allowed us to conclude that among the imported fruits the leading place in terms of volume is occupied by bananas and citrus fruits (Fig. 1.5), among the exported - grapes, apples, watermelons and melons (Fig. 1.6).



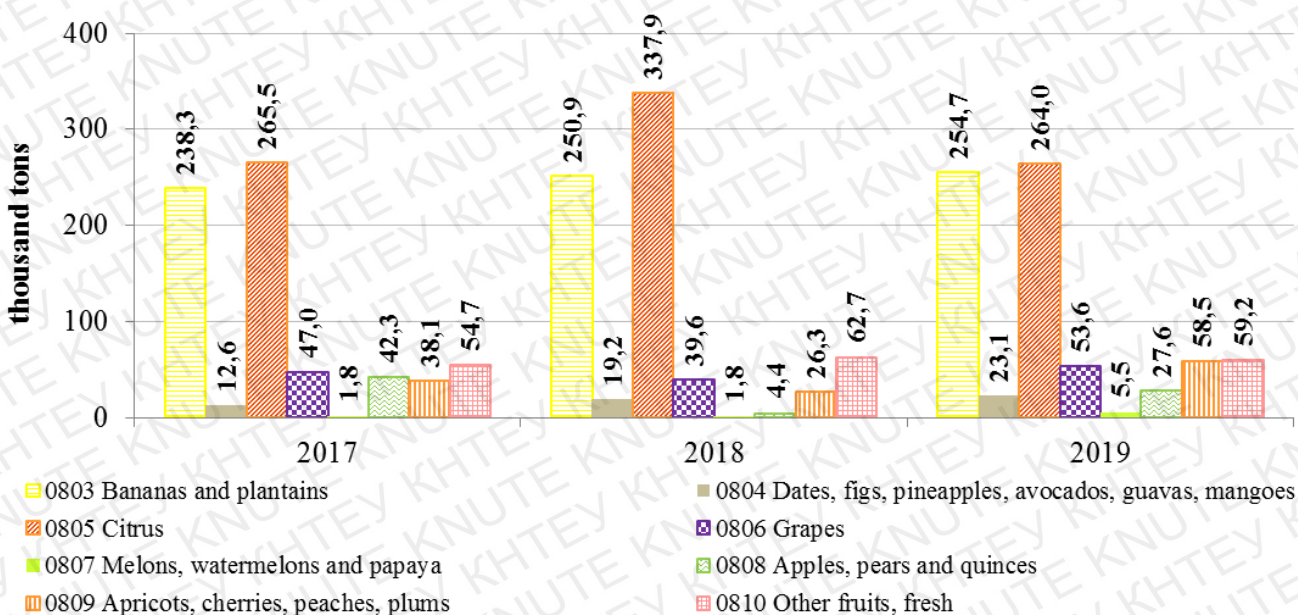


Fig. 1.5. The structure of fruits import to Ukraine in 2017-2019, thousand tons

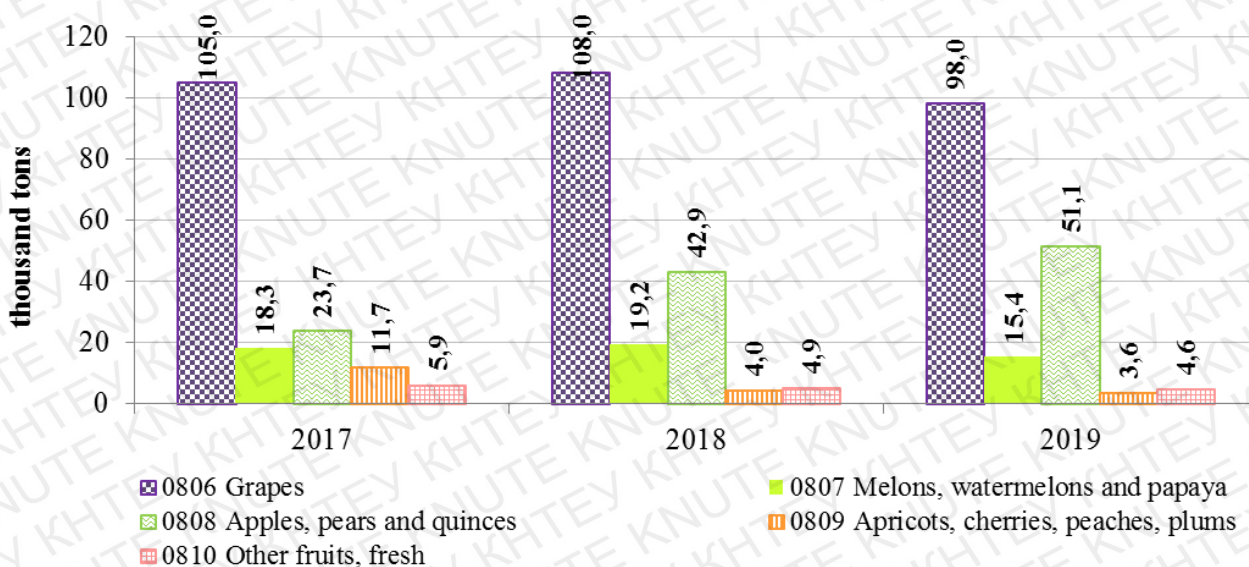


Fig. 1.6. The structure of fruits export from Ukraine, thousand tons

The structure of fruit supplies is stable. In 2019, the structure of imports was as follows: citrus - 264 thousand tons (35.6%); bananas - 254.7 thousand tons (34.4%); apricots, peaches, plums - (7.9%); grapes - 53.6 thousand tons (7.2%); apples, pears - 27.6 thousand tons (3.7%); dates, avocados, mangoes - 23.1 thousand tons (3.1%); others - 59.2 thousand tons (8%) (Fig. 1.7) [10].

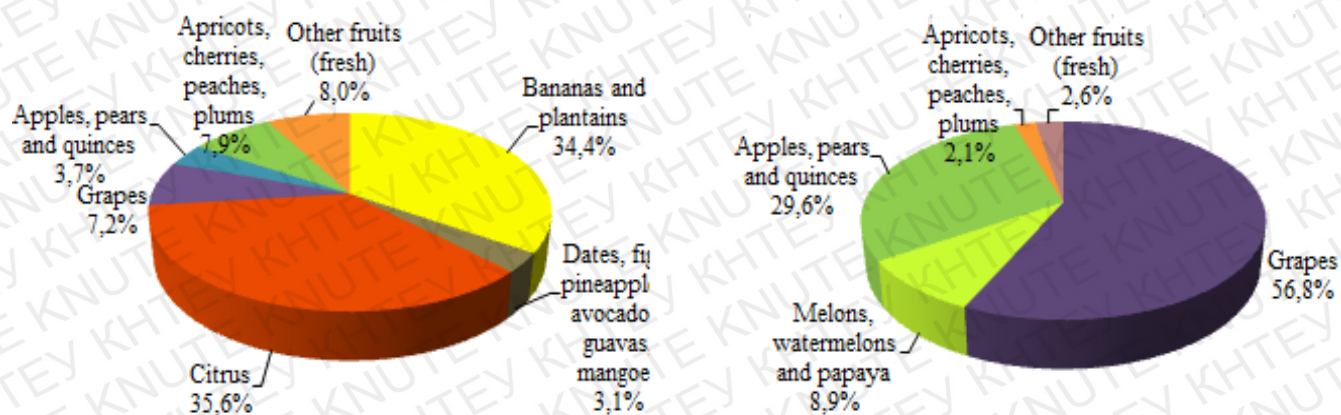


Fig. 1.7. The structure of fruit imports (a) and exports (b)

Bananas and citrus fruits are mostly imported from Ecuador, Costa Rica, Colombia, and citrus fruits – from Turkey, Egypt, Spain.

The structure of exports in 2019 was different: grapes - 98 thousand tons (56.8%); apples, pears - 51.1 thousand tons (29.6%); watermelons, melons - 15.4 thousand tons (8.9%); cherries - 3.6 thousand tons (2.1%); others - 4.6 thousand tons (2.6%) (Fig. 7).

Ukraine exports grapes mainly to Belarus, Moldova and Bulgaria, but this fruit is also imported to Ukraine (mostly from Turkey and Uzbekistan). Apples and pears are also exported to Belarus and other countries, and are imported from Poland and the Netherlands. Watermelons and melons are supplied to Lithuania, Poland and Estonia, and imported from Uzbekistan and Kazakhstan [10].

Therefore Europe has a large market for fresh fruit with stable demand. And it's becoming more dependent on imports, especially from suppliers in developing countries. The Netherlands, Belgium, the UK, Germany, France, Spain and Italy are the most important destination markets. The main fresh fruits imported in Europe are: bananas, citrus, grapes, avocados, pineapples, mangoes. It is also increased import value of exotic fruits varieties. In Ukraine leading place in terms of volume is occupied by bananas and citrus fruits, among the exported – grapes, apples, watermelons and melons.



## 1.2. Regulation of fruit safety and quality requirements in the EU and in Ukraine

Exporting fresh fruit and vegetables to Europe requires you to keep high standards of food safety and quality. All fruit need to comply with the General Marketing Standards in Regulation (EU) 543/2011. The minimum quality requirements state that fruit must be [11-13]: clean, practically free of any visible foreign matter; practically free from pests; practically free from damage caused by pests affecting the flesh; free of abnormal external moisture; free of any foreign smell and/or taste.

The condition of the products must be of a level that enables them to withstand transport. Fruit must display satisfactory ripeness and must not be overripe and state of maturity of the products must be of a level that enables them to continue their ripening process and to reach a satisfactory degree of ripeness [11-13].

*Limited use of pesticides.* To avoid health and environmental risks, the EU has set maximum residue levels (MRLs) for pesticides in and on food products. Products containing more pesticides than allowed will be withdrawn from the European market.

*Contaminants.* Contaminants are substances which have not been intentionally added to food but which may be present as a result of the various stages of its production, packaging, transport or holding. Similar to the MRLs for pesticides, the EU has set limits for several contaminants. For fresh fruit main concerns will be the contamination of lead and cadmium (table 1.1) [14, 15].

Table 1.1

### The current limits for lead and cadmium in fresh fruit

Product	Maximum permitted
<i>Maximum level of lead:</i>	
• Fruit, excluding cranberries, currants, elderberries and strawberry tree fruit	0.10 mg/kg wet weight
• Cranberries, currants, elderberries and strawberry tree fruit	0.20 mg/kg wet weight
<i>Maximum level of cadmium:</i>	
• All fruit	0.050 mg/kg wet weight

*Microbiological criteria for pre-cut fruit.* When supplying pre-cut fruit and vegetables, it must be taken into account microbiological hazards such as Salmonella and *E. coli*. Salmonella must be absent throughout the shelf life of a freshly cut product. *E. coli* should be practically absent during the manufacturing process [11]. European Regulation (EC) No 2073/2005 provide information about testing methods, sampling plans and measuring limits. It should be followed the excellent hygiene practices in production process to avoid microbiological contamination. Producers should work with hygiene standards and risk assessment by developing an HACCP plan [16, 17].

*Plant health and phytosanitary regulations.* Fruit and vegetables exported to the European Union must comply with European legislation on plant health. Most fresh fruits are subject to health inspections, and require phytosanitary certificates prior to shipping. This citrus fruit, stone fruit, berry fruit, apples, pears, mangoes and avocados, among many other things. Fresh fruits that do not require a phytosanitary certificate are pineapple, banana, coconut, durian and dates [11, 18].

Since 1 September 2019, the new European Directive (EU) 2019/523 has sharpened the phytosanitary requirements, for example a specific import ban is in force for fruits of the *Momordica L.* genus (bitter melon) originating from third countries or areas of third countries [19].

*Marketing standards.* European legislation sets general and specific marketing standards for the minimum quality of fresh fruit and vegetables. A marketing standard determines the characteristics of “Extra Class”, Class I and Class II products, the minimum maturity, the different size codes, and the allowed tolerances in quality and size [11].

The preferred sizes sometimes vary between the different European markets, but the quality is generally “Extra Class” or Class I. You might find a market for Class II products in some Eastern European countries, the processing industry or less formal segments.

There are specific marketing standards for the fresh fruit. For example, for bananas, which are number one among imported fruits, there are quality standards for bananas set by (table 1.2):

- Commission Implementing Regulation (EU) №1333 / 2011 of 19 December 2011 (table 1.2) [20];
- CODEX STAN 205-1997 (Codex Standard For Bananas) [21].

Table 1.2

### Marketing standards for bananas

Criteria	Requirements		
1	2		
CLASSIFICATION (in more detail see in the text below the table)	"Extra" Class – Superior quality; Class I – Good quality; Class II – Perfectly sound flesh		
<p>MINIMUM REQUIREMENTS: Green and unripened, intact, firm, sound, clean, practically free from pests and their damages, with the stalk intact (without bending, fungal damage or desiccation), with pistils removed, free from malformation or abnormal curvature of the fingers, practically free from bruises and from damage due to low temperatures, free of abnormal external moisture, free of any foreign smell and/or taste.</p> <p>Hands and clusters must include a sufficient portion of crown (normal colour, sound and free from pests), cleanly cut, not bevelled or torn, with not stalk fragments.</p> <p>The physical development and ripeness must be such as to enable the bananas to withstand transport and handling, and to arrive in satisfactory condition at destination in order to attain an appropriate degree of maturity after ripening.</p>			
SIZING	<i>Sizing</i>	<i>Measurement</i>	<i>Minimum permitted*</i>
	<i>By length (cm)</i>	Measured along the convex face, from the blossom end to the point where the peduncle joins the crown. Two types of measurements can be distinguished.	14 cm
	<i>By grade (mm)</i>	The thickness of a transverse section of the fruit between the lateral faces and the middle, perpendicularly to the longitudinal axis.	27 mm
	<i>Measurement reference fruit is:</i> <ul style="list-style-type: none"><li>- the median finger on the outer row of the finger,</li><li>- the finger next to the cut sectioning the hand, on the outer row of the cluster.</li></ul> <p><i>*Bananas produced in Madeira, the Azores, the Algarve, Crete, Lakonia and Cyprus which are &lt;14 cm in length may be marketed in the Community but must be classified in Class II.</i></p>		
	<i>Size tolerance:</i> 10% by number of bananas out of specifications, up to a limit of 1cm for the minimum length of 14 cm.		
PACKAGING	Uniformity: in origin, variety and/or commercial type, and quality. The visible part must be representative of the entire contents.		
	Packaging: The produce must be packed in such a way to assure its protection. Materials must be new, clean and of a proper quality. Non-toxic ink or glue.		



Continued table 1.2

1	2	
PRESENTATION	Presentation: <ul style="list-style-type: none"> <li>- in hands or clusters (parts of hands) of at least 4 fingers. They may also be presented as single finger.</li> <li>- 2 missing fingers maximum in a cluster are allowed, provided the stalk is not torn but cleanly cut (no damage to neighbouring fingers)</li> <li>- not more than 1 cluster of 3 fingers with the same characteristics as the other fruit in the package may be present per row.</li> <li>- in the producing regions, bananas may be marketed by the stem.</li> </ul>	
MARKING	Identification: name and address or officially issued or recognized conventional mark of packer and/or dispatcher.	
	<i>Nature of the produce</i> -name of the produce 'Bananas', if not visible from the outside, -name of variety and/or commercial type	<i>Origin:</i> Country (comp), and in the case EU production area (comp) and regional local name (opt)
	<i>Commercial specifications:</i> Class; Net weight; Size (expressed as min. length and optionally as max. length)	<i>Official control mark:</i> (opt)

In accordance with these documents bananas are divided into three product classes [20, 21]:

- "Extra" - bananas of the highest quality with typical features of the variety; without defects, excluding minor superficial damage to the skin with a total area of not more than 1 cm<sup>2</sup>, which does not affect the overall appearance, quality, consistency of the pulp in the package;

- Class I - bananas of good quality with typical characteristics of the variety; minor defects of shape and skin with a total area of not more than 2 cm<sup>2</sup> are allowed, which do not affect the appearance, quality of the brush in the package and do not affect the flesh of the fruit;

- Class II - bananas, which can not be attributed to higher classes, but which meet the minimum quality requirements; minor defects of shape and skin with a total area of not more than 4 cm<sup>2</sup> are allowed, which do not affect the flesh of the fruit.

Bananas of all classes must be: green; undamaged; solid; healthy: fruits affected by rot or other defects that make them inedible are not allowed; clean: without visible



impurities; without the presence of pests; without damage from pests; without fungal diseases; without flower inflorescences, not ugly and without abnormal distortions; without dents; without spots caused by hypothermia; without excessive moisture; without foreign smell and taste.

The Regulation also requires [20]:

- the length of the fruit (expressed in centimeters and measured along the convex face, from the end of the flower to the point where the stalk joins the crown),
- the thickness of the cross section of the fruit (measured in millimeters between the side faces and the middle, perpendicular to the longitudinal axis).

The minimum allowable length is 14 cm, and the minimum cross-sectional thickness is 27 mm. As an exception to the third point, bananas produced in Madeira, the Azores, the Algarve, Crete, Laconia and Cyprus with a length of less than 14 cm may be sold in the Union, but must be classified in Class II.

*Labelling and packaging.* Food placed on the EU market must meet the legislation on food labelling. Trade packages and cartons of fresh fruits must mention the following particulars: name and address of the packer or dispatcher; name and variety of the produce; country of origin; class and size (referring to the marketing standards); official control mark to replace name and address of the packer; post-harvest treatment [11].

When fruits are processed or directly packed for consumption, it must be include appropriate labelling for consumers [11]: common name of the product; full name of the country of origin; name and address of the producer, packer, importer, brand owner or seller (retailer) in the EU who places the product on the market, and the wording “packed for”, if applicable; net content in weight; minimum durability – a best-before date (on all processed fruit, such as freshly cut); producer identification or lot number; packed in protective atmosphere, if applicable; additional information about quality class, size, variety or commercial type and post-harvest treatment.

The EU requires that the text on the label must be written in one of the official languages of an EU Member State and be understandable for the consumer.

So complying with the food safety requirements, quality standards and certifications is a precondition to market fresh products in Europe. All fruit need to comply with the General Marketing Standards in Regulation (EU) 543/2011, which include requirements for physical characteristics (the presence of defects, size, appearance, etc.), contaminants, microbiological criteria, labelling and packaging.

### **1.3. Peculiarities of implementation of the “single window” mechanism on customs clearance of fruits import.**

Today there are international tools for solving the problems of trade facilitation in world practice. One such tool is the "single window" mechanism, through which information or documents can be presented only once using a single bandwidth [23].

The single-window system or single-window concept is a trade facilitation concept which allows an international (cross-border) trader to provide information required by various official agencies via one regulatory body. Such documents are typically customs declarations, applications for import/export permits, certificates of origin and trading invoices. The automated electronic system "single window" at checkpoints and customs clearance points has been introduced in Ukraine since August 1, 2016 [24]

To ensure food safety and avoid environmental damage, products in Ukraine, as well as in the EU, will be subjected to official controls. These controls are carried out to ensure that all foods marketed on the European market are safe and are in compliance with all applicable regulatory requirements.

The "single window" system is a single electronic database that allows various control services and customs to automatically exchange information about cargo moving across the border of Ukraine. Through the "single window" using the customs IT system, all official control measures are now carried out:

- veterinary-sanitary control,

- phytosanitary control,
- state control over compliance with legislation on food, feed, animal by-products, animal health and welfare [25].

The list of goods (with the description and code of UCGFEA), which in case of import into the customs territory of Ukraine are subject to official control measures, approved by the Cabinet of Ministers of Ukraine №960 “Some questions of carrying out of actions of official control of the goods imported into the customs territory of Ukraine (including for transit)”. According to this document all fresh fruits are subject to phytosanitary control (table 1.3) [26].

*Table 1.3*

**List of fruits that are subject of phytosanitary control**

0803	Bananas, including plantains, fresh or dried:
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:
0805	Citrus, fresh or dried:
0806	Grapes, fresh or dried:
0807	Melons, watermelons and papaya, fresh:
0808	Apples, pears and quinces, fresh:
0809	Apricots, cherries, peaches (including nectarines), plums and thorns, fresh:
0810	Other fruits, fresh:

Phytosanitary control was introduced in Ukraine in order to protect its territory from the penetration of dangerous pests, plant diseases and weeds, which can cause significant damage to the economy of Ukraine [27].

Bananas imported in Ukraine (MD №UA 500090/2020/028956 were subject of phytosanitary control. When importing bananas to Ukraine at the checkpoint, customs officers were provided with a phytosanitary certificate issued by the state institution of the exporting country – India № 0021-2856120 dated 15.01.2020.



The certificate was issued based on the results of inspection of fruits during the growing season, places of their storage and phytosanitary examination. During the inspection of quarantine materials and objects, the state inspector for plant quarantine checked their phytosanitary condition, inspected and selected samples, sent them to the quarantine laboratory for phytosanitary examination. The conclusion of the experts on the analysis was issued based on the results of the analysis within three days from the date of submission of samples for analysis. Based on the results of phytosanitary examination of each sample and assessment of detected pests, the state inspector determined the phytosanitary condition of the entire batch of bananas, and issued a phytosanitary certificate to the owner of the fruit [28].

The phytosanitary certificate is the basis for import into the customs territory of Ukraine and customs clearance of bananas. After the completion of the phytosanitary control at the checkpoint, the authorized officials within 30 minutes from the end of the control entered in the information system a note on the implementation of control using the web interface. Confirmation of state control is, in particular, the presence in the information system of a mark on the implementation of these types of control, formed in accordance with the Procedure for information exchange between customs authorities, other state bodies and enterprises on the principle of "single window" using electronic means of information. which, among other things, decides on the release of goods. "5509" – information on the positive results of state controls in the application of the "Single Window".

Thus, in accordance with the customs legislation, the import to Ukraine of fruit is carried out in the presence of the original phytosanitary certificate issued by the exporting country. Also, the fruit must pass all stages of customs clearance using the mechanism of "single window".

## CHAPTER 2

### ASSORTMENT ANALYSIS AND EXPERT EXAMINATION OF FRUITS IMPORT

#### 2.1. Organization, object and research methods

The objects of research in the paper are fruits. Expert examination for customs purposes and analysis of the peculiarities of customs clearance of fruit imports were carried out on the example of bananas (table 2.1). Sample 1 was imported to Ukraine from India and declared by customs declaration №UA500090/2020/028956 (annex A). Sample 2 and sample 3 are bananas of the most common brands on the market, moving across the customs border of Ukraine.

*Table 2.1*

**Characterization of expert examination samples**

Sample number	Appearance	Trademark logo	Name and address of importer	Country of origin
№ 1			Private Joint Stock Company "YFS" 02140, Kyiv, Mykola Bazhana Avenue 10-A	India
№ 2			LLC "IMPERIAL Group of Companies" 01030, Kyiv, Volodymyrska Street, building 42A	Ecuador
№ 3			LLC "House Trade Company", 01011, Kyiv, 13 Rybalska Street, building 4	Guatemala

The general scheme of research is given in fig. 2.1.

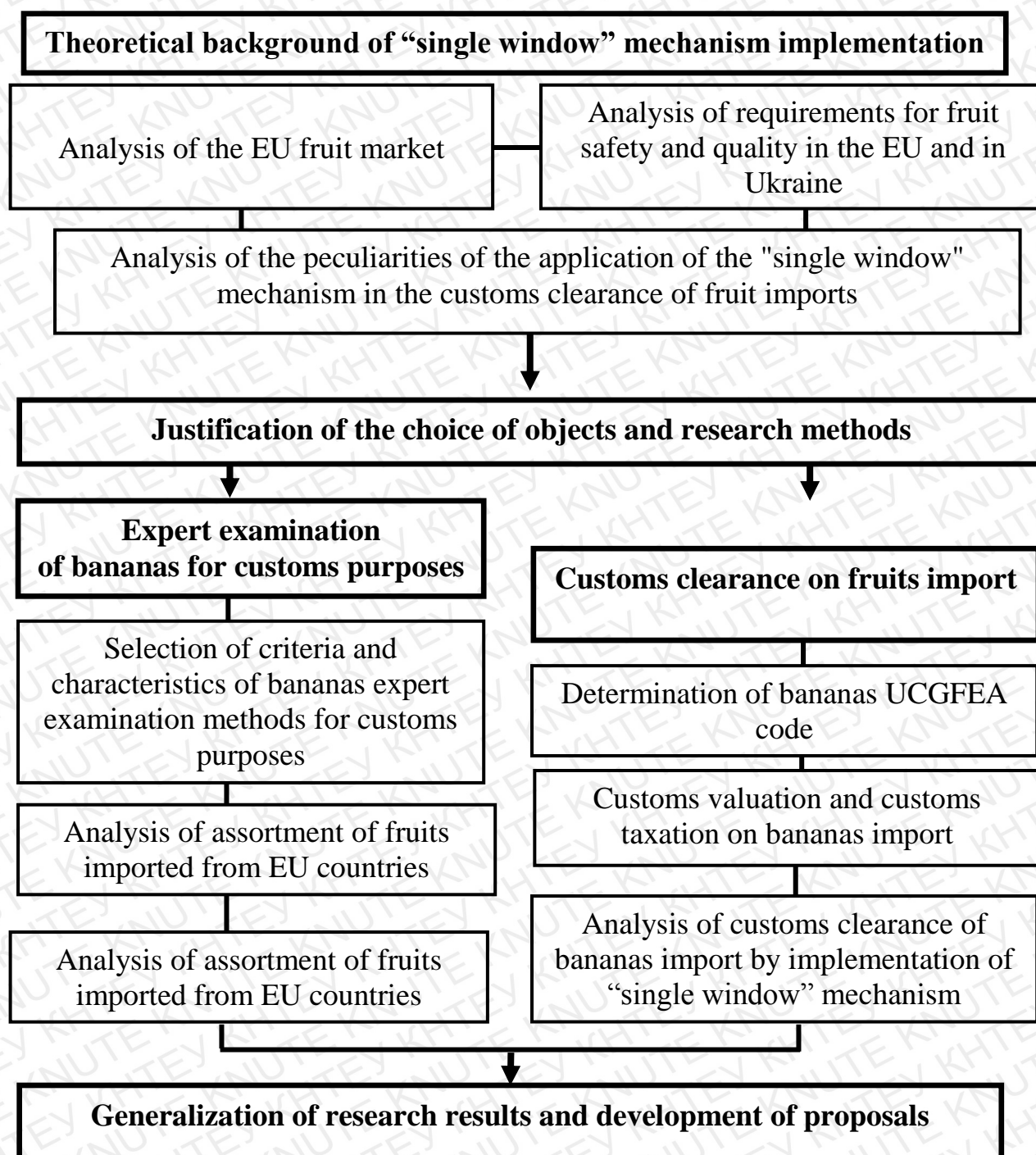


Fig. 2.1. Research general scheme

The following organoleptic parameters of bananas were studied:



- appearance;
- color (degree of ripeness);
- pulp consistency;
- taste and smell;
- the number of fruits in the brush;
- the thickness of the cross section of the fruit;
- fruit length;

From physicochemical parameters of bananas mass fraction of sugars was studied.

Appearance, color (degree of ripeness), pulp consistency, taste and smell were examined organoleptically according to ISO 3959-1977 [29]. Organoleptic evaluation of banana fruit was performed by tasting the fruit.

The size of the bananas was measured using a ruler.

The mass fraction of sugars was determined by the ferricyanide method according to DSTU 4954: 2008 [30].

To determine the mass fraction of total sugar in bananas, 5 cm<sup>3</sup> of concentrated hydrochloric acid is added to the sample. The flask is placed in a water bath, heated to 70 ° C for 10 min to hydrolyze sucrose and cooled to 20 ° C with water. Then add 3 drops of methyl orange and neutralize dropwise with a 10% solution of sodium hydroxide (potassium) until orange.

The mass fraction of total sugar in bananas is determined by the formula,%:

$$X_2 = \frac{2K * (10.06 + 0.0175V) * V_1}{qV * 1000} 100, \quad (2.1)$$

where K is the correction factor for the preparation of the solution;

V– volume of the investigated filtrate used for titration, cm<sup>3</sup>;

V is the volume of the extract prepared from the sample, cm<sup>3</sup>;

q is the mass of the sample, g.

Expert examination of bananas for customs purposes was carried out in a customs laboratory in Odessa.

## 2.2. Characteristics of the assortment of fruits imported from EU countries.

A variety of fruits are imported into Ukraine, including [31]:

- pome (apples, pears, quince)
- drupe (cherries, plums, apricots, peaches)
- berries (grapes, cranberries, blueberries, cranberries, strawberries, blackberries)
- tropical fruits (bananas, pineapples, mangoes) and subtropical fruits (persimmon, pomegranate, figs, feijoa)
- citrus fruits (oranges, tangerines, lemons, grapefruits), these fruits belong to the subtropical climate growing area fruits.

Apples were the most commonly produced fruit in the EU. Poland supplies the largest number of apples to Ukraine. Ukraine imports an extremely large number of different varieties of apples, in particular, Golden delicious, Fuji, Gala, Jonagold, Jonathan, etc. (Fig. 2.2) [32].

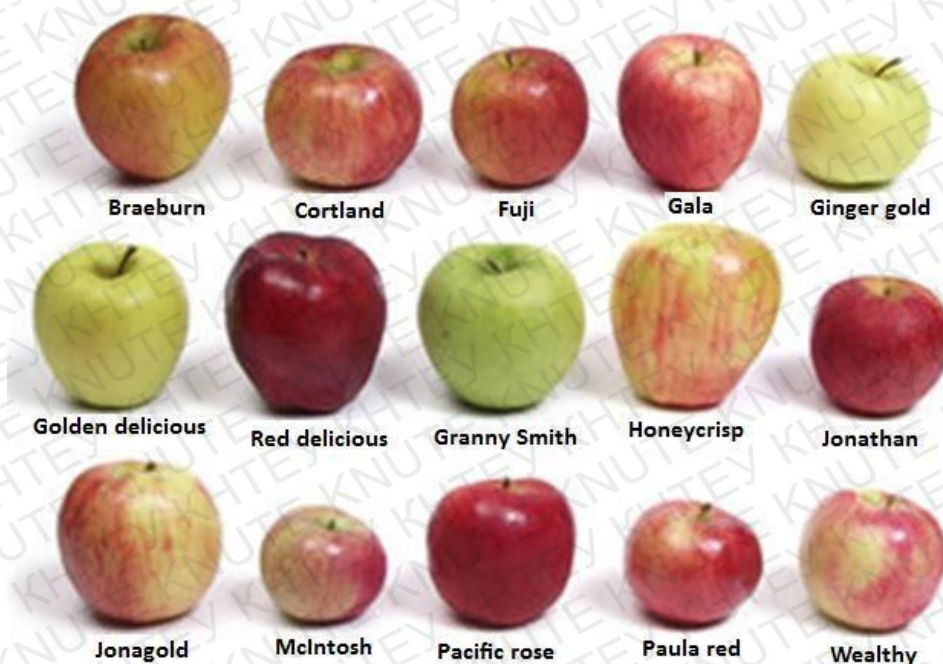


Fig. 2.2. Varieties of apples imported from the EU



Poland is also the main EU producer and supplier of cherries followed by Spain, Italy, Romania and Greece. Italy, Spain and Greece produced and export peaches and oranges grown in the EU (table 2.2) [5, 10].

Table 2.2

**Types of fruit imported to Ukraine from the EU**

EU country	Fruits imported to Ukraine
Spain	Oranges, mandarins, lemons, paraguayans, nectarines, plums
Italy	Apples, pears, lemons, oranges, strawberries, grapes, peaches, apricots
Belgium	Apples, pears, strawberries, cherries, blackberries, red berries, plums
Germany	Mostly apples
Greece	Apples, pears, cherries, kiwis
Poland	Apples, pears, strawberries, cherries, blackberries, red berries, gooseberries, blueberries, plums

There are many companies that export fruit, including to Ukraine (Fig. 2.3). Mostly these are fruit companies from Poland, Italy, Spain, Greece, Germany, Belgium.





Fig. 2.3. The largest EU fruit companies importing their products [33]

Thus, Ukraine imports mainly such fruits from the EU as apples, pears, lemons, oranges, peaches, strawberries, grapes, cherries, various berries. These are mostly fruits from Poland, Spain, Italy and Greece.

### **2.3. Fruits expert examination and its results documenting for customs purposes**

Banana samples were taken from a batch packed in cardboard boxes measuring 40x50x25 cm in plastic bags measuring 95x105 cm, in two rows of about 140-150 fruits. The lid of the cardboard box had a cutout measuring 16x27 cm. Each packing unit contained bananas from one country, one pomological variety, with the same degree of maturity. The average weight of a packing unit is from 20 to 25 kg.

At external inspection of marking of separate packing units of bananas, it is established that all necessary elements are provided by Regulations №1333/2011: a plantation code - 000478, the minimum length of a fruit of 14-25 cm depending on a pomological grade, and also a pomological grade. Banana fruits were also marked with the label of the manufacturer in the form of paper labels indicating the trademark and logo of the manufacturer.

In accordance with the requirements of Regulation №1333 / 2011, manufacturers label the fruit in brushes with one or two paper labels indicating the trademark or company name. This requirement was met for all test samples.

Based on the analysis of the requirements of the Regulations №1333/2011, the criteria for the examination of bananas were selected (table 2.3).

The proposed criteria by type of research can be divided into three categories: analytical (documentary), organoleptic and measuring.

Table 2.3

**Criteria, methods and means of expert examination of bananas for customs purposes**

Criteria	Means	Methods
Product name (pomological variety)	Marking, supporting documents	Analytical
Trademark	Marking, supporting documents	Analytical
Country of Origin	Marking, supporting documents	Analytical
Class	Regulation (EU) № 1333/2011 [7]	Analytical, organoleptic
Appearance		Organoleptic
Color (degree of ripeness)		Organoleptic
Pulp consistency		Organoleptic
Taste and smell		Organoleptic
Fruit length, cm		Measuring
The thickness of the cross section of the fruit, cm		Measuring
The number of fruits in the brush, pcs.		Analytical, measuring
Mass fraction of sugars, %	DSTU 4954: 2008	Measuring

During the expert examination of bananas, the first stage was the analysis of supporting documents, at the second stage organoleptic and physical parameters were determined.

During the examination of bananas, the first stage was to determine the organoleptic characteristics, namely: the shape of the fruit, appearance, color, texture of the flesh, taste and smell of bananas.

The appearance of the surface and cross section of the pulp of the studied samples of bananas are shown in Fig. 2.4.



Fig. 2.4. The appearance of the surface (a) and cross section of the pulp (b) of the studied samples of bananas

The shape and size of the studied samples corresponded to the main characteristics of the pomological variety, which is specified in the transport documents for bananas. Based on the results of expert examination of bananas from different manufacturers, it can be concluded that the selected samples meet the requirements of Regulation №1333 / 2011 and are allowed for sale in retail chains (table 2.4).

Table 2.4

**The results of the bananas expert examination**

Criteria	Sample № 1	Sample № 2	Sample № 3
1	2	3	4
Product name (pomological variety)	Giant Cavendish	Gros Michel	Dwarf Cavendish
Trademark	Imperial	Tropical line	Chiquita
Country of Origin	Ecuador	Ecuador	Guatemala
Class	I	I	Extra
Appearance	Fruits in the branches are healthy, fresh, clean	Fruits in branches, not rotten, not spoiled, clean	Fruits in the branches are healthy, fresh, clean
Color (degree of ripeness)	Greenish-yellow	Yellow	Greenish-yellow



Continued table 2.4

1	2	3	4
Pulp consistency	Gentle, dense	Gentle, soft	Gentle, dense
Taste and smell	Characteristic for bananas, inherent in this type of product	Characteristic for bananas, inherent in this type of product	Characteristic for bananas, inherent in this type of product
Fruit length, cm	19	19	20
The thickness of the cross section of the fruit, cm	3,5	3,5	4
The number of fruits in the brush, pcs.	5	6	7
Mass fraction of sugars, %	5,5	5,1	4,6

The samples shape and size are corresponded to the main characteristics of the pomological variety, which is specified in the supporting documents for bananas: sample 1 – Giant Cavendish, sample 2 – Gros Michel, sample 3 – Dwarf Cavendish. Taste and smell of bananas is typical for these products, flesh consistency is gentle and dense (sample 1 and 3), gentle and soft (sample 2), the color is greenish-yellow (sample 1 and 3) and yellow (sample 2). Fruit length, thickness of the cross section of banana, the number of fruits in the brush and mass fraction of sugars are within normal limits and correspond to the corresponding pomological varieties of bananas.

Comparison of the obtained results with the data of the normative document allows us to conclude that bananas TM “Dolphin” and “Imperial” belong to the first grade. Bananas of TM “Chiquita” belongs to the extra grade, because of values of such criteria as length, thickness of the cross section and number of fruits in the brush.

Thus, the results of the examination show that all brands of bananas meet the requirements of applicable regulations and is not carried to plantains, so the code of these bananas according to UCGFEA is 0803 90 10 00.

## CHAPTER 3

### CUSTOMS CLEARANCE ON FRUITS IMPORT

#### 3.1 Determination of fruits code according to the UCGFEA

In order to regulate the conduct of international trade, goods should be distinguished from each other, so there is a need to create a systematic list and assign digital codes.

A variety of fruits are imported into Ukraine. Fruits differ from each other in botanical and consumer characteristics and are classified by different codes according to UCGFEA.

Fruits are classified in Section II of UCGFEA "Products of plant origin" within group 08 "Edible fruits and nuts; citrus peels or melons. This group includes fruits, usually intended for human consumption in natural form or after processing/ The main classification features of fruits according to UCGFEA are their type and method of processing (fresh, dried, frozen, etc.) (table 3.1) [34].

Table 3.1

**Classification of fresh fruits according to UCGFEA**

Code	code description
1	2
0803	<i>Bananas, including plantains, fresh or dried:</i>
0803 10	- plantains:
0803 10 10 00	- - fresh
0803 10 90 00	- - dried
0803 90	- others:
0803 90 10 00	- - fresh
0803 90 90 00	- - dried
0804	<i>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</i>
0804 10 00 00	- dates
0804 20	- figs:

0804 30 00 00	- pineapples
0804 40 00 00	- avocados

Continued table 3.1

1	2
0804 50 00 00	- guavas, mangoes and mangosteens
0805	<i>Citrus, fresh or dried:</i>
0805 10	- oranges:
0805 20	- tangerines (including tangerines and satsuma); clementines, wolves and similar citrus hybrids:
0805 40 00 00	- grapefruits, including pomelo
0805 50	- lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):
0805 90 00 00	- others
0806	<i>Grapes, fresh or dried:</i>
0806 10	- fresh:
0806 20	- dried:
0807	<i>Melons, watermelons and papaya, fresh:</i>
	- melons, watermelons:
0807 20 00 00	- papaya
0808	<i>Apples, pears and quinces, fresh:</i>
0808 10	- apples:
0808 30	- pears:
0808 40 00 00	- quinces
0809	<i>Apricots, cherries, peaches (including nectarines), plums and thorns, fresh:</i>
0809 10 00 00	- apricots
	- cherries and sweet cherries:
0809 30	- peaches, including nectarines:
0809 40	- plums and terrain:
0810	<i>Other fruits, fresh:</i>
0810 10 00 00	- strawberries
0810 30	- black, white or red currants and gooseberries::
0810 40	- cranberries, blueberries and other fruits of the genus <i>Vaccinium</i> :
0810 50 00 00	- kiwi
0810 60 00 00	- durian
0810 70 00 00	- persimmon
0810 90	- others:



Frozen fruit are classified under code 0811. They can be either uncooked, or cooked by steaming or boiling in water before being frozen. They may or may not have sugar or other sweeteners added. 'Frozen' means that the product has been cooled to below its freezing point until it is frozen right the way through. Soft frozen or partially frozen fruit must be classified as chilled. The following types of fruit are specifically listed under code 0811: strawberries, raspberries, blackberries, mulberries, loganberries, blackcurrants, whitecurrants, redcurrants and gooseberries, cranberries, bilberries and blueberries, tropical fruit [34, 35].

Provisionally preserved fruit are classified under code 0812. They must not be suitable for eating immediately. They're generally preserved in a solution like sulphur dioxide gas, brine or sulphur water just for transport and storage purposes before being used in the food industry - mainly for making jam. They must stay in that state and remain unsuitable for immediate consumption. So fruit items that have been preserved but that can be eaten straight from the jar, like glace cherries or strawberry jam, are not provisionally preserved and are classified elsewhere. If they can be eaten with no further treatment or processing they're classified in Chapter 20 [34, 35].

Consider the procedure for determining the code in accordance with UCGFEA fresh fruit on the example of goods that are presented for customs clearance under MD № UA500090/2020/028956 (Appendix B) in the customs regime of import. The declaration contains one product with the following name (box 31): Edible fruits: fruits of plants and trees, fresh (green) bananas of the Cavendish variety. Packed in plastic bags in cardboard boxes of 25 kg.

When declaring bananas for customs clearance, it is important to fill in boxes 31 and 33 of the customs declaration. Box 31 indicates the commercial name, company name, trademark (if any) and other characteristics and information that allow the unambiguous classification of bananas according to the code specified in box 33.

The product code in UCGFEA is ten-digit and consists of the following parts [36, 37]:

- group code - 2 characters;
- commodity item code - 4 characters;
- commodity subheading code - 6 characters;
- product category code - 8 characters;
- product subcategory code - 10 characters (Fig. 3.1).

08	03	90	10	00
group				
commodity position				
commodity subheading				
product category				
product subcategory				

Fig. 3.1. The structure of the code UCGFEA of bananas

At the first level of classification in UCGFEA we use the names of sections. Bananas are products of plant origin, they belong to section II - "Products of plant origin".

The second level - groups. Since bananas are edible fruits, they belong to group 08 - Edible fruits and nuts; peel of citrus or melon.

The third level - product items. These are four-digit codes, the first two characters of which are the group number. Detailing of goods at this stage is carried out on more specific grounds. Banana fruits of heading 0803 - Bananas, including plantains, fresh or dried.

Heading 0803 includes, in accordance with the notes, all edible fruits of plants of the genus *Musa*. Edible varieties of bananas are divided into two main groups: dessert (used mainly in raw or dried form) and plantain (before eating require heat treatment).

The flesh of dessert bananas is very sweet, contains a lot of carbohydrates, vitamin C and minerals. And plantains are starchy and less sweet. Plantains do not have a characteristic odor. They are not suitable for consumption raw. They are usually

harvested green and consumed after heat treatment. These bananas can reach up to 50 cm in length, are larger and have a more ribbed cross section than bananas of product category 0803 90 10.

The fourth level is the commodity subheading. At this stage, further detailing is carried out. These are six-digit codes, the first two characters of which are the group number, and the next two - the position number. In our case, we can choose plantains or other fruits. Since the fruits in our case are not imported plantain species, we choose others, the residual commodity position - 0803 90.

The fifth level is the product category. At this level, additional product criteria are introduced. Product category is an eight-digit code of the product under study. At this level, bananas are classified on the basis of condition - fresh or dried. Since, in our case, the products are fresh fruit, we choose fresh, then the code - 0803 90 10.

The sixth level is a commodity subcategory. Includes a ten-digit code, which is the final code. For bananas, no further detail at this level is available, and the code for fresh bananas is as follows - 0803 90 10 00.

In the case of banana classification, codes 0803 10 10 00, 0803 10 90 00, 0803 90 10 00 or 0803 90 90 00 may be assigned. However, it can be difficult to find out the product category. In order to classify the product under the code 0803 10 "plantain" or 0803 90 "other" you need to pay attention to the size of the fruit, the smell and taste of the flesh. In the first case, bananas will reach more than 15 cm in length and will not have a pronounced smell and taste, in the second - the size will be up to 15 cm in length, the smell will be pronounced, and the taste is quite sweet. In view of the above, the bananas imported in our case should be classified under code 0803 90 10 00. Therefore, the declarant provided reliable information in box 33.

However, it should be noted that the duty rate in both cases is 0%, and the definition of the code at the level of six to ten characters is essential only for the formation of accurate statistics of export-import transactions.



Thus, bananas according to UCGFEA are classified within the 8th group "Edible fruits and nuts; peel of citrus or melons "II section" Products of plant origin ". Bananas fall in heading 0803.

### **3.2 Customs valuation and customs taxation on fruits import**

Ukrainian legislation took into account the relevant agreements within the General Agreement on Tariffs and Trade, which allowed Ukraine to join the process of international legal unification of the rules for determining the customs value of goods. The system of methods for determining the customs value is enshrined in Chapter 9 of Section III of the Customs Code of Ukraine [38].

According to Customs Code of Ukraine, 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 and the method of its determination are declared to the customs authority by the declarant during the movement of goods across the customs border of Ukraine by submitting a declaration of customs value in accordance with Customs Code of Ukraine[39].

In our case, the customs value of a batch of bananas is determined by the first method (at the transaction price), which is specified in gr. 43 MD UA500090/2020/028956 (annex B). Consider the procedure for determining the customs value of bananas and customs duties, taking into account the terms of delivery according to the international rules of INCOTERMS 2020.

In our case, bananas were imported into the customs territory of Ukraine from India on the terms of CIF delivery to the Black Sea. This means that the buyer can receive the goods at the location of the sea trade port in the city of Chernomorsk (Illichivsk). The costs associated with the transportation and insurance of goods to the

city of Chernomorsk are borne by the buyer and included in the invoice value of the goods [40].

The producer is Dolphin international limited (India), the recipient of the batch is Ukrainian Fruit Company LLC, Ukraine, according to the first, ie the main method of determining the customs value.

The customs value of bananas imported to Ukraine from India according to MD UA500090/2020/028956 was calculated [41]:

$$CV = TV * CR + DV$$

CV – customs value;

TV – transaction value (invoice value);

CR – National bank of Ukraine currency rate (UAH).

According to invoice № DIPL / EXP / 2020-05 dated 14.01.2020 (Appendix D), the total value of a batch of bananas imported into Ukraine depends on 9550 USD. According to the exchange rate of the National Bank of Ukraine, when setting the daily declaration, the exchange rate is set at UAH 24,431. / Dol. USA.

In this case, the customs value of the batches of bananas is equal to:

$$9550 \text{ USD} * 24 \text{ 4431 UAH} / \$ = 233431.61 \text{ UAH}$$

According to the terms of delivery CIF Chernomorsk, all costs associated with the transportation of goods to the port of destination which is the city of Chernomorsk are included in the price of goods, thus, the invoice value will be equal to the customs value in the currency of Ukraine 233 431.61 UAH.

The customs value is indicated in box 45 "Adjustment" and box 12 "Information on value" submitted for registration of MD UA500090 / 2020/028956 - UAH 233,431.61.

The customs value is the basis for accrual of customs duties provided by law. Consider the accrual of customs duties on a batch of bananas imported into Ukraine under MD UA500090 / 2020/028956/

According to the Law of Ukraine "On the Customs Tariff of Ukraine", the duty rate for the import of fresh bananas into the customs territory of Ukraine is 0%.

The VAT rate in accordance with the Tax Code of Ukraine is 20%. Therefore, the amount of VAT is defined as:

$$\text{VAT} = (\text{CV} + \text{CD}) \times 20 \% / 100\% \quad (4),$$

CV – customs value;

CD – customs duty;

20%– value added tax rate.

The amount of VAT is 46,686.32 UAH. The calculation is as follows:

$$\text{VAT} = (233,431.61) * 20\% = \text{UAH } 46,686.32.$$

Data on accrual of customs payments are displayed in detail in box 47 of MD UA500090/2020/028956 "Accrual of payments" (table 3.2).

*Table 3.2*

**View of box 47MD UA500090/2020/028956 on imported bananas**

Charge type	Taxation base	Rate	Value	Payment mode
020	233431,61	0%	0,00	01
028	233431,61	20%	46686,32	01

In the first box "Charge type" according to the classifier of types of customs charges types the customs duty has code 020 and the VAT – 028.

The second box "Taxation base" – 233431.61 (customs value of bananas).

The third box "Rate" – 0% [42] for customs duties and 20% for VAT, the fourth "Value" – 0.00 and 46686.32, respectively. The fifth box "Payment mode" – payment mode 01 means non-cash payment through banking institutions.

Thus, the payment of VAT in the amount of 46,686.32 UAH from batch of bananas, the customs value of which is 233431.61 UAH, when imported into the



territory of Ukraine is a prerequisite for placing goods in the declared customs regime - import, for release for free circulation in the customs territory of Ukraine.

### **3.3. Customs clearance on fruits import by implementation of “single window” mechanism**

When imported into the customs territory of Ukraine, fresh fruit is subject to official control measures. As bananas according to UCGFEA are classified in a commodity position 0803, according to the resolution of the Cabinet of Ministers of Ukraine №960 «Some questions of carrying out of actions of official control of the goods imported into the customs territory of Ukraine (including for transit)” bananas are subject to phytosanitary control [26]

At the checkpoint across the customs border of Ukraine, phytosanitary control of bananas is carried out by customs officers in the form of preliminary documentary control.

The declarant (SIMIRAM-LOGISTIC LLC) submits for verification during the preliminary documentary control the phytosanitary certificate in the original, which is issued by the state body for quarantine and plant protection of the exporting country (India). After that, the inspector at the checkpoint across the customs border enters information about the positive results of phytosanitary control in the Unified Automated Information System of the State Customs Service of Ukraine.

At the customs office of destination (customs post "Black Sea" Odessa customs), scanned copies of documents required for the completion of phytosanitary control of bananas and electronic messages with electronic digital signature of the declarant are sent to the information system for phytosanitary control.

An official of the State Service for Food and Consumer Protection, who carries out phytosanitary control of the Odessa customs of the State Customs Service, within two working hours from the moment the declarant submitted to the single state information

web portal "Single Window for International Trade" documents and information about bananas. customs regime of import in accordance with the purpose of their import to Ukraine [43].

The single information web portal "Single Window for International Trade" entered information about the decision, the official who made such a decision, and the official who will directly perform these procedures.

The release of bananas into the customs regime of import is subject to the availability in the unified automated information system of the customs authorities of Ukraine of information on the issuance of a permit for the release of phytosanitary control.

The automated system within 30 minutes from the moment of completion in accordance with the established procedure of phytosanitary control of bananas enters in box 44 under code 5509 information on positive results of state types of control [44].

Thus, phytosanitary control of bananas during their customs clearance was carried out using the "single window" mechanism, which was carried out by officials of the Odessa customs of the State Customs Service.

Customs clearance of fruit is carried out in accordance with the Procedure for customs formalities in the customs clearance of goods using a customs declaration on the form of a single administrative document, approved by the order of the Ministry of Finance of Ukraine № 631 date 30.05.2012 [45].

Customs clearance is normally performed at the location of the customs clearance unit. In this case, the Customs Clearance Division No. 1 (Customs Clearance Division No. 1, Customs Post "Chornomorskyi) received a cargo declared as" Edible fruits: fruits and plants, fresh (green) cavendish bananas. Manufacturer - Dolphin International Limited (India).

The customs clearance department received a declaration of type IM 40 AA from the representative of the declarant LLC "SIMIRAM-LOGISTIC" SI Kovaleva, filled in as usual. The accompanying documents were also declared:

- foreign trade contract № DIPL-24/2019 dated 10.12.2019, which states that the seller is Dolphin International Limited (Okhla Industrial Area, New Delhi, India), the buyer - LLC "Ukrainian Fruit Company 021". Bazhana, 10a, Kyiv);

- Maritime consignment note Bill of lading № APLU 060105233 dated 16.01.2020 states that the goods are transported by sea merchant vessel APL SHENZHEN (country of registration - Cyprus) from the port of Mundra (India) to the port of Chorno (annex B);

- invoice № DIPL / EXP / 2020-05 dated 14.01.2020 (annex C), where the name of the product is given - Indian Cavendish Bananas, the quantity of the product is 21 metric tons, the price is USD 454,762. US / ton. The total cost of the goods on the terms of SIF Chernomorsk in the amount of 9550.0 dollars. USA;

- certificate of country of origin (form A) № EI30960811 from 15.01.2020, which unambiguously certifies the Indian origin of the goods (annex D);

- international phyto quarantine certificate 0021-2856120 from 15.01.2020, which certifies the conformity of the goods to the established quarantine norms and the absence of controlled quarantine organisms (annex E);

- agreement on the provision of customs brokerage services №19-137 dated 08.08.19, concluded between LLC "SIMIRAM-LOGISTICS" and LLC "UKRAINIAN FRUIT COMPANY".

The electronic customs declaration was registered, assigned the number "UA500090 / 2020/028956" with the help of the Automated Customs Clearance System (ASMO), the date and time of filing the declaration were fixed - 19.02.2020, 09:27. Then there was a note that the goods are under customs control "PMK 100/500 19.02.2020". Customs formalities were performed by an official of the customs clearance department Yasnogorodsky IL

Using the software Inspector (ASMO) in the automatic mode, the correctness of filling in the boxes of the MD was checked, the inspection did not reveal any errors in the



submitted MD. The data contained in the customs declaration and in other documents submitted for customs clearance were compared [46].

The presence of the given invoice was checked, in which the cost of the goods, which is indicated in box 22 MD, and 9550 USD, is indicated. The invoice and the customs declaration state that the goods are delivered on the terms of CIF - Chernomorsk according to Incoterms 2010, so the customs value is equal to the invoice.

The correctness of conversion into the national currency of Ukraine was checked. The customs value is indicated in box 12 MD and amounted to UAH 233431.61. The control of accrual of customs payments was carried out. The duty rate was checked. According to the Customs Tariff of Ukraine, the rate is 0%. Verification of VAT accrual showed that it was charged correctly, in the amount of 20% of the customs value in accordance with the Tax Code of Ukraine. The amount of VAT amounted to UAH 46,686.32. and was transferred to the State Treasury Service, so in box "SP" of box 47 was marked "01". Box B "Details of settlements" certifies that the payer of accrued customs duties is LLC "Ukrainian Fruit Company" according to the USREOU code - 37627846.

The authorized bank specified in box 28 of the MD, namely JSB Pivdennyi (MFO: 328209), was compared with the data contained in the list of authorized banks of Ukraine in the Unified Automated System of Information.

There is no verification of the current special sanctions applied to the Ukrainian subject of foreign economic activity of the Ukrainian Fruit Company LLC in accordance with Article 37 of the Law of Ukraine "On Foreign Economic Activity".

Completion of customs clearance was carried out by entering with the help of ACCS in the electronic MD mark on the completion of customs clearance and the number of the personal number seal of the official PMO, who completed the customs clearance "ONP 100/500 19.02.2020". The issued MD was handed over to the UAIS by the bodies of revenues and fees of Ukraine in due time.

Thus, the implementation of customs procedures for the import of bananas was carried out in accordance with the procedure for customs formalities in the customs clearance of goods using a customs declaration on the form of a single administrative document approved by order of the Ministry of Finance № 631 date 30.05.2012. All documents and data from the customs declaration were checked by an official and goods for free circulation were released.

## CONCLUSIONS AND RECOMMENDATIONS

Europe has a large market for fresh fruit with stable demand. Spain and Italy are the leading producers of fruit in Europe, followed by Poland, France and Greece. But Europe also becoming more dependent on imports, especially from suppliers in developing countries. Around 40 per cent of fruit imports come from countries outside the EU – the main sources being Costa Rica, Colombia, Ecuador and South Africa. The Netherlands, Belgium, the UK, Germany, France, Spain and Italy are the most important destination markets. The main fresh fruits imported in Europe are: bananas, citrus, grapes, avocados, pineapples, mangoes. Bananas lead in terms of import volume, followed by oranges and apples. It is also increased import value of exotic fruits varieties. In Ukraine leading place in terms of volume is occupied by bananas and citrus fruits, among the exported – grapes, apples, watermelons and melons. Bananas and citrus fruits are mostly imported from Ecuador, Costa Rica, Colombia, and citrus fruits – from Turkey, Egypt, Spain.

Exporting fresh fruit and vegetables to Europe requires you to keep high standards of food safety and quality. All fruit need to comply with the General Marketing Standards in Regulation (EU) 543/2011 which include requirements for physical characteristics (the presence of defects, size, appearance, etc.), contaminants, microbiological criteria, labelling and packaging.

A variety of fruits are imported into Ukraine: pome (apples, pears, quince); drupe (cherries, plums, apricots, peaches); berries (grapes, cranberries, blueberries, cranberries, strawberries, blackberries); tropical fruits (bananas, pineapples, mangoes) and subtropical fruits (persimmon, pomegranate, figs, feijoa); citrus fruits (oranges, tangerines, lemons, grapefruits), these fruits belong to the subtropical climate growing area fruits. These are mostly fruits from Poland, Spain, Italy and Greece. Poland supplies



the largest number of apples to Ukraine. Italy, Spain and Greece produced and export peaches.

Bananas according to UCGFEA are classified within the 8th group "Edible fruits and nuts; peel of citrus or melons "II section" Products of plant origin ". Bananas fall in heading 0803. In the case of banana classification, codes 0803 10 10 00, 0803 10 90 00, 0803 90 10 00 or 0803 90 90 00 may be assigned. However, it can be difficult to find out the product category. In order to classify the product under the code 0803 10 "plantain" or 0803 90 "other" you need to pay attention to the size of the fruit, the smell and taste of the flesh.

For expert examination of bananas were proposed the following parameters: appearance; color (degree of ripeness); pulp consistency; taste and smell; the number of fruits in the brush; the thickness of the cross section of the fruit; fruit length and mass fraction of sugars. The shape and size of the studied samples corresponded to the main characteristics of the pomological variety, which is specified in the transport documents for bananas. Taste and smell of bananas is typical for these products, flesh consistency is gentle and dense (sample 1 and 3), gentle and soft (sample 2), the color is greenish-yellow (sample 1 and 3) and yellow (sample 2). Fruit length, thickness of the cross section of banana, the number of fruits in the brush and mass fraction of sugars are within normal limits. The results of the examination show that all brands of bananas meet the requirements of applicable regulations and is not carried to plantains, so the code of these bananas according to UCGFEA is 0803 90 10 00.

In our case, bananas were imported into the customs territory of Ukraine from India on the terms of CIF delivery to the Black Sea. According to the terms of delivery CIF Chernomorsk, all costs associated with the transportation of goods to the port of destination which is the city of Chernomorsk are included in the price of goods, thus, the invoice value will be equal to the customs value in the currency of Ukraine 233 431.61 UAH. The customs charges to be paid to import of bananas to Ukraine include customs duty (0 UAH because the rate is 0%) and VAT (46,686.32 UAH).

As bananas according to UCGFEA are classified in a commodity position 0803, according to the resolution of the Cabinet of Ministers of Ukraine №960 «Some questions of carrying out of actions of official control of the goods imported into the customs territory of Ukraine (including for transit)" bananas are subject to phytosanitary control. The declarant (SIMIRAM-LOGISTIC LLC) submits for verification during the preliminary documentary control the phytosanitary certificate in the original, which is issued by the state body for quarantine and plant protection of the exporting country (India). The implementation of customs procedures for the import of bananas was carried out in accordance with the procedure for customs formalities.

Based on the results of the research carried out in this final qualification paper it is possible to give the following recommendation: to use the developed criteria and means of expert examination of bananas into the practical activity of the Specialized Laboratory for Examination and Research of the State Customs Service of Ukraine.

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## ANNEXES

### Annex A

УКРАЇНА (форма МД-2)		ДЕКЛАРАЦІЯ		АМІТНИЙ ОРГАН ВІДПРАВЛЕННЯ ЕКСПОРТУ/ПРИЗНАЧЕННЯ	
3	8	2 Відправник/Експортер №	IN/0000000000		UA500090/2020/028956
Примірник для відправника/експортера	Примірник для отримувача	DOLPHIN INTERNATIONAL LIMITED OKHLA INDUSTRIAL AREA, PH-1, D-189 110020, NEW DELHI, INDIA 000/0000/000000		3 Форма	4 Вид спец.
		8 Одержувач №		UA/0037627846	
		ТОВ "УКРАЇНСЬКА ФРУКТОВА КОМПАНІЯ"		ТОВ "УКРАЇНСЬКА ФРУКТОВА КОМПАНІЯ"	
		02140, ВУЛ. ВАЖАНА, 10А, М. КИЇВ		02140, ВУЛ. ВАЖАНА, 10А, М. КИЇВ	
		UA10037627846		UA10037627846	
		14 Декларант/Представник №		UA/0048572606	
		ТОВ "СІМІРАМ-ЛОГІСТИК"		ТОВ "СІМІРАМ-ЛОГІСТИК"	
		UA10048572606		UA10048572606	
		18 Ідентифікація і країна реєстрації трансп. засобу при відправленні/прибутті		19 Код	
		21 Ідентифікація і країна реєстрації активного транспортного засобу на кордоні		20 Умови поставки	
3	8	25 Вид транспорту на кордоні	26 Вид транспорту в межах країни	27 Місце навантаження/розвантаження	28 Фінансові та банківські відомості
11					ЄДРПОУ: 20953647 АКЦІОНЕРНИЙ БАНК "ПІВДЕННИЙ"
3	8	29 Митний орган виліду/ввізду	30 Місцеве одягнення товарів	МФО: 328209	
Одеська митниця	500-021-1-1	31 Вантажні місця та опис товарів		32 Товар	33 Код товару
Маркування та кількість - Номери контейнерів - Кількість та розпізнавальні особливості		1	№	08039010	00
1. Істівні плоди: плоди рослин та дерев, банани свіжі (зелені) сорту кавендіш. Упаковано в поліетиленові пакети в картонних коробках по 25 кг. Всього: 840 ящиків. Загальна вага нетто - 21000 кг. Загальна вага брутто - 21450 кг. Виробник: Dolphin International Limited. Торговельна марка: Dolphin. Країна виробництва: Індія.		34 Код країни походження		35 Вага брутто(кг)	36 Преференція
2. Місце 840 СТ		a IN		21450	000000000
3. 1/GLDU3179/231/1		37 ПРОЦЕДУРА		38 Вага нетто(кг)	39 Квота
44 Додаткові відомості/Подані документи/Сертифікати/Доводи		4000 ZZ00		21000	
0380 DIPL/EXP/2020-05		40 Загальна декларація/Товарний документ		41 Додаткові одягнення виміру	
0705 APLU060105233		42 Ціна товару		43 Код МВВ	
0865 EI30960811		9550.0000		1	
4100 DIPL-24/2019		Код ДІ		45 Коригування	
4207 19-137		233431.61			
5509		46 Статистична вартість		233.43161	
0851 0021-2856120		47 Відрахування платежів		49 Результат складу	
47 Нарахування платежів		020 233431.61 0 % 0.00		01	
028 233431.61 20 % 46686.32		01		01	
Усього:		48 Відрахування платежів		49 Результат складу	
50 Примірник		Підпис:		С МІТНИЙ ОРГАН ВІДПРАВЛЕННЯ	
51 Передбачувані митні органи (і країна) транзиту		52 Гарантія не дії для		53 Митний орган (і країна) призначення	
52 Гарантія не дії для		Код		53 Митний орган (і країна) призначення	
54 Відмітки митного органу відправлення/призначення		Печатка:		54 Місце і дата:	
Результат: ПМК 100/500 19.02.2020 ОНП 100/500 19.02.2020		Печатка:		68001, м. Чорноморськ, вул. Праці 6,	
Накладення пломби:		Печатка:		Одеська обл., Україна	
Тип:		Печатка:		Підпис і привілеї декларанта/представника:	
Строк доставки (дата):		Печатка:		Ковальов С.І.	
Підпис:		Печатка:		+380956891479 2215468796	
Підпис:		Печатка:		culoms2@simiram.com.ua	





## BILL OF LADING

SHIPPER (Principal or Seller licensee and full address) <b>DOLPHIN INTERNATIONAL LIMITED D-189, OKHLA INDUSTRIAL AREA, PHASE-1, NEW DELHI-110020, INDIA</b>		BOOKING NUMBER <b>060105</b>	B/L NUMBER <b>APLU060105223</b>
CONSIGNEE (Name and Full Address / Non-Negotiable Unless Consigned to Order) (Unless provided otherwise, a consignment "To Order" means To Order of Shipper) <b>UKRAINIAN FRUIT COMPANY LLC BAZHANA 10A, 02140-KYIV, UKRAINE</b>		EXPORT REFERENCES	
NOTIFY PARTY (Name and Full Address) <b>UKRAINIAN FRUIT COMPANY LLC BAZHANA 10A, 02140-KYIV, UKRAINE</b>		FORWARDING AGENT (References, F.M.C. No.) <b>R.K. LOGISTICS PVT. LTD.</b>	
INITIAL CARRIAGE BY (MODE) <b>FOB CHORNOMORSK</b>		POINT AND COUNTRY OF ORIGIN OF GOODS <b>MUNDRA, IN - MPS</b>	
EXPORT CARRIER (Vessel, Voyage & Flag) <b>APL SHENZHEN 105</b>		ALSO NOTIFY (Name and Full Address)/DOMESTIC ROUTING/ EXPORT INSTRUCTIONS/PIER - TERMINAL/ONWARD ROUTING FROM POINT OF DESTINATION	
PORT OF DISCHARGE <b>CHORNOMORSK, UKRAINE</b>		AGENT ADDRESS <b>APL CIS</b>	
PLACE OF RECEIPT * <b>MUNDRA, IN - MPS</b>			
PORT OF LOADING <b>MUNDRA, IN - MPS</b>			
PLACE OF DELIVERY <b>CHORNOMORSK, UKRAINE</b>			

Excess Valuation Please refer to Clause 7 (ii) on Reverse Side PARTICULARS FURNISHED BY SHIPPERS Payment by Cheque must be made to the order of "APL (India) Pvt Ltd" as agents APL Co Pvt Ltd


MARKS & NOS. / CONTAINER NOS	NO. OF PKGS	DESCRIPTION OF PACKAGE & GOODS	GROSS WEIGHT	MEASUREMENT
840 CARTON BOXES	840	1XD20' CONTAINER SAID TO CANTAIN 840 (EIGHT HUNDRED BOXES FORTY CARTOONS ONLY) OF INDIAN BANANAS KERNELS KAVENDISH (HS). CODE NO. 08039010 PACKING : 25 KG CARTON BOXES 1. SHIPMENT UNDER DBK SCHEME NET. WT. 21000.00 KGS	21 450.000 KG	26.000M3
<p>***CTR NBR** GLDU3179</p> <p>***SEAL NBR**** T/S D20 MODE CY/ CY QUANT/TYPE</p> <p>** SHIPPER'S LOAD, STOW AND COUNT **</p>				
<p>CONTINUED ON FOLLOWING PAGE</p> <p>** FREIGHT PREPAID **</p> <p>** ORIGINAL BL **</p>				

B/L TO BE RELEASED AT <b>DELHI, TUGHLAKABA</b>		OCEAN FREIGHT PAYABLE AT <b>DELHI, TUGHLAKABA</b>		The undersigned Carrier hereby acknowledges receipt of the Sealed container or packages or other shipping units said to contain the Goods described above in support of external good order and condition unless otherwise stated. The Shipper, consignee and the Consignee and every person purporting to be instrument for value, is deemed to acknowledge having interest in the Goods as advised that the invoice, custody, control and delivery of the Goods are subject to all the terms and conditions set forth and incorporated by reference on this bill and the reverse hereof at whether written, stamped or printed.	
FREIGHT RATES CHARGES WEIGHT AND / OR MEASUREMENTS (SUBJECT TO CORRECTION)		PREPAID U.S. \$		Local Currency	
				<p>APL CO. PTE. LTD.</p> <p>By: <i>[Signature]</i></p> <p>Authorized Signature: AS AGENTS</p> <p>Date and Place Issued:</p>	
000 105	TOTAL PREPAID				
Vessel Voyage Office	TOTAL COLLECT				
00733120	00260788	00000000	M3N	ILICH	ILICH
FCC	FORWARDER	SHIPPER	CONSIGNEE	LO PORT	DIS PORT
				DEST	NOTIFY
				CSC	APLU 060105223
				B/L NUMBER	

\* APPLICABLE ONLY WHEN USED AS MULTI MODAL BILL OF LADING




## INVOICE

Exporter DOLPHIN INTERNATIONAL PRIVATE LIMITED (FORMERLY KNOWN AS DOLPHIN INTERNATIONAL LTD.) B-210, PHASE - I, OKHLA INDUSTRIAL AREA, NEW DELHI -110 020, INDIA		Invoice No. & Date DIPL/EXP/2020-05 14/01/2020		Exporter's Ref. 14/01/2020	
Consignee TO ORDER Notify: UKRAINIAN FRUIT COMPANY LLC BAZHANA 10A, 02140-KYIV, UKRAINE		Buyer (if other than consignee) UKRAINIAN FRUIT COMPANY LLC BAZHANA 10A, 02140-KYIV, UKRAINE			
Country of Origin of Goods INDIA		Country of Final destination UKRAINE			
Terms of Delivery and Payment FOB ILICHOVSK PORT ADVANCE PAYMENT					
Pre-Carriage by Vessel/Flight No. Port of Discharge CHORNOMORSK, UKRAINE	Place of Receipt by pre carrier Port of Loading MUNDRA PORT, INDIA Final Destination CHORNOMORSK, UKRAINE				
Marks & Nos. Container No.		No. & Kind of Pkgs Description of Goods INDIAN BANANAS KERNELS KAVENDISH (HS). CODE NO. 08039010 PACKING : 25 KG CARTON BOXES		Quantity MT. 21.00	Rate PER M.T. PORT BY SEA USD 454.762
				Amount TOTAL PORT BY SEA USD 9550	
Amount Chargeable (In words) TOTAL FOB US DOLLARS NINE THOUSAND FIVE HUNDRED AND FIFTY ONLY		Total		9550.00	
Declaration : We declare that this Invoice shows the actual price of the goods Described and that all particulars are true and correct.		Signature & Date 			



2090763850

1. Goods consigned from (exporter's business name, address, country) <b>DOLPHIN INTERNATIONAL LTD.</b> (AN ISO 9001: 2000 CERTIFIED COMPANY) C-151, OKHLA INDUSTRIAL AREA, PHASE-1, NEW DELHI 110 020, INDIA TEL: 40582044 FAX: 40582002		Book No. <span style="border: 1px solid black; padding: 2px;"> </span> Reference No. <b>EI 30960811</b> <b>GENERALIZED SYSTEM OF PREFERENCES</b> <b>CERTIFICATE OF ORIGIN</b> (Combined declaration and certificate) <b>FORM A</b> Issued In <b>INDIA</b> (country)	
2. Goods consigned to (consignee's name, address, country) <b>UKRAINIAN FRUIT COMPANY LLC</b> <b>BAZHANA 10A, 02140-KYIV, UKRAINE</b>		See notes overleaf	
3. Means of transport and route (as far as known) <b>BY SEA</b> <b>FROM MUNDRA PORT, INDIA</b> <b>CHORNOMORSK, UKRAINE</b>		4. For official use <div style="border: 1px solid black; height: 100px; width: 100%;"></div>	

5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
1	<b>SHIPPING MARKS</b>  <b>PACKING: 25KG NETT</b> <b>ORIGIN: INDIA</b> <b>SHIPPER: DOLPHIN INTERNATIONAL LTD.</b> <b>PHONE: 91-11-40582044</b> <b>FAX: 01-11-40582002</b>  <b>NO. OF PKGS</b>	<b>INDIAN CAVENDISH BANANAS</b> <b>CODE: 08039010</b>  <b>PACKING: 25KG NET IN P</b>	P	<b>21.00</b> <b>MT</b> <b>NET</b>  <b>21.45</b> <b>MT</b> <b>GROSS</b>	<b>DIPL/EXP/2020-05</b> <b>14/01/2020</b>

<b>11. Certification</b>  It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.  <div style="text-align: center;">   <b>के. रामचन्द्रन नायर</b>  <b>K. RAMACHANDRAN NAIR</b>   <b>15/01/2020</b>  <b>Gandhidham Date</b>          Place and date, signature and stamp of certifying authority       </div>	<b>12. Declaration by the exporter</b>  The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <div style="text-align: center;"> <b>INDIA</b>          (country)       </div> and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to <div style="text-align: center;"> <b>UKRAINE</b> </div> <div style="text-align: center;"> <b>For Dolphin International Limited</b>  <b>DOC EXECUTIVE / (NARESH MADOU)</b>  <b>GANDHIDHAM 2044</b>          Place and date, signature and stamp of exporter       </div>
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 <p style="text-align: center;">भारत सरकार GOVERNMENT OF INDIA कृषि मंत्रालय MINISTRY OF AGRICULTURE कृषि एवं सहकारिता विभाग DEPARTMENT OF AGRICULTURE &amp; COOPERATION वनस्पति संरक्षण, संगरोध एवं संचय निदेशालय DIRECTORATE OF PLANT PROTECTION, QUARANTINE &amp; STORAGE पादप स्वच्छता प्रमाणपत्र / PHYTOSANITARY CERTIFICATE</p>	<p style="text-align: right;">PSC No. 0021 2856120</p> <p>पत्री सं : E. Reg. No./Date : 15/01/2020</p>	
<p>1. से / FROM : भारत के वनस्पति संरक्षण संगठन / PLANT PROTECTION ORGANISATION OF INDIA</p> <p>2. सेवा में / TO : वनस्पति संरक्षण संगठन / THE PLANT PROTECTION ORGANISATION OF INDIA</p>		
<p style="text-align: center;"><b>परिण का विवरण / DESCRIPTION OF CONSIGNMENT</b></p>		
<p>3. निर्यातकर्ता का नाम और पता / Name &amp; Address of exporter</p> <p><b>DOLPHIN INTERNATIONAL LTD., (AN ISO 9001:2000 CERTIFIED) C-151 OKHLA INDUSTRIAL AREA PHASE - I NEW DELHI-110 020 (INDIA) TEL : 40582044 FAX : 40582002</b></p>	<p>4. घोषित नाम और पता / Declared name &amp; address of consignor</p>	
<p>5. परिवहन का माध्यम / Declared means of conveyance</p> <p><b>BY SEA</b></p>	<p>6. उत्पत्ति स्थान / Place of origin</p> <p><b>INDIA</b></p>	<p>7. घोषित प्रांत पते / Declared point of destination</p> <p><b>UKRAINE</b></p>
<p>8. पहचान का चिह्न / Distinguishing marks</p> <p><b>PRODUCT : 99.95% PACKING : 25 KG NETT ORIGIN : INDIA SHIPPER : DOLPHIN INTERNATIONAL LTD.</b></p>	<p>9. पैकेजों की संख्या तथा विवरण / Number &amp; description of packages</p> <p><b>PACKING : 25 KG NET IN P</b></p>	
<p>10. उत्पाद का नाम / पादप का बотानिकल नाम Name of produce / Botanical name of plants</p> <p><b>CAVENDISH BANANAS</b></p>	<p>11. घोषित मात्रा / Quantity declared</p> <p><b>21 MT. ONLY</b></p>	
<p>अधिकृत किया जाता है कि उपर वर्णित सभी पादप उत्पाद का विशिष्ट उद्देश्य परीक्षा द्वारा किया गया और उन्हें सुरक्षित तरीके से भंडारित किया गया है ताकि वे अन्य देशों में फैलावट के कारण न हों। This is to certify that the plants of plant products described above have been inspected according to appropriate procedures and are considered free from quarantine pests and they are considered to conform with the current phytosanitary regulations of the importing country.</p>		
<p style="text-align: center;"><b>संक्रामक दोष और / या संक्रामक रोग का उपचार / DISINFESTATION AND / OR DISINFECTION TREATMENT</b></p>		
<p>12. दिनांक / Date :</p> <p><b>NIL</b></p>	<p>13. उपचार / Treatment :</p> <p><b>NIL</b></p>	
<p>14. रासायनिक (सक्रिय अवयव) / Chemical (Active ingredients) :</p> <p><b>NIL</b></p>	<p>15. स्थायित्व तथा तापमान / Duration &amp; Temperature :</p> <p><b>NIL</b></p>	
<p>15. सांद्रता / Concentration :</p> <p><b>NIL</b></p>	<p>17. अतिरिक्त सूचनाएं / Additional information :</p> <p><b>NIL</b></p>	
<p>18. अतिरिक्त घोषणा / Additional declaration :</p>		
<p style="text-align: center;"><b>MTS NETT WEIGHT 21000 KGS</b> <b>PORT OF LOADING : MUNDRA PORT, INDIA ISSUED IN LIEU OF CANCELLED PSC NO. 21193 DT.</b></p> <p style="text-align: center;"><b>Inspection Date 15/01/2020</b></p>		
<p>19. दिनांक / Date :</p> <p><b>15/01/2020</b></p> <p>20. निर्गम स्थान / Place of issue</p> <p><b>KANDLA</b></p> <p>21. कोड नं / Code No.</p> <p><b>08039010</b></p>	 <p style="text-align: center;">संलग्नक की मुहर Stamp of organisation</p>	<p>आधिकृत अधिकारी का नाम व पद / Name &amp; Designation of authorised officer</p> <p><b>O. P. VERMA</b> Plant Protection Officer (Signature &amp; Stamp of authorised officer) Gandhidham (Kandla), T.P.O. <b>OFFICER IN CHARGE</b></p>
<p>No. financial liability with respect to this certificate shall attach to the Ministry of Agriculture Department of Agriculture and Co-operation or to any other department of Government of India or to any officer of its subordinate representative.</p>		