

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

FINAL QUALIFYING PAPER

On the topic:

«Identification expert examination and tariff regulation of milk substitutes import
from EU countries»

2nd year student of 10m group
Specialty 076 “Entrepreneurship,
Trade and Stock Exchange Activity”
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Specialty 076 “Entrepreneurship, Trade and Stock Exchange Activity”

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Task for a final qualifying paper

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1. Topic of a final qualifying paper: “Identification expert examination and tariff regulation of milk substitutes import from EU countries”

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

3. Initial data of the final qualifying paper

The purpose of the final qualifying paper is to study the features of customs control and customs clearance of milk substitutes, as well as their identification expert examination.

The object is a plant-based milk substitute imported into Ukraine.

The subject – criteria, methods and means of identification expert examination, customs clearance of milk substitutes.

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 background of identification expert examination and tariff regulation of milk substitutes import from EU countries.

- 1.1. European market of milk substitutes.
- 1.2. Quality and safety requirements of milk substitutes in Ukraine and the EU.
- 1.3. Legislative base on the tariff regulation of milk substitutes import from EU countries.

Chapter 2. Identification expert examination of milk substitutes for customs purposes.

- 2.1. Organization, object and research methods.
- 2.2. Analysis of milk substitutes assortment imported from EU countries.
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Chapter 3. Customs clearance and taxation of imported milk substitutes.

- 3.1. Determination of milk substitutes country of origin.
- 3.2. Customs valuation and customs taxation of milk substitutes import.
- 3.3. Analysis of customs control and customs clearance of milk substitutes import

CONCLUSIONS AND RECOMMENDATIONS

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7. Time schedule of the paper

| No. | Stages of the final qualifying paper | Terms of the final qualifying Paper | |
|-----|--|-------------------------------------|------------|
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| 6. | Writing and pre defense of the 3 rd chapter of the final qualifying paper | 01.10.2020 | 01.10.2020 |
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8. Date of receiving the task: 25.02.2020

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Valentyn
Zakharchenko

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

The Valentyn Zakharchenko's final qualifying paper is devoted to analysis of theoretical backgrounds and practical aspects of identification expert examination and customs clearance of milk substitutes imported from EU countries to Ukraine.

The state of the European and Ukrainian market, volumes of milk substitutes import are analyzed in the final qualifying paper. The procedure of identification expert examination and customs clearance for of milk substitutes import is highlighted. The legal framework and quality requirements for milk substitutes in the Europe and in Ukraine are studied. The assortment of milk substitutes imported to Ukraine from EU countries is analyzed. The criteria and means of identification expert examination of milk substitutes are developed and the examination for customs purposes is carried out based on the developed criteria. The code of milk substitutes according to UCGFEA is defined, correctness of customs valuation, completeness of customs taxation and customs clearance of milk substitutes imported to Ukraine according to the customs declaration have been analyzed.

The Valentyn Zakharchenko's final qualifying paper is completed, up-to-date research, meets all the requirements for this type paper, contains the experimental research results and is recommended for defense at the KNUTE State Examination Board and can be assessed with "excellent" grade.

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12. Resume about a final qualifying paper

A final qualifying paper of the student Zakharchenko V. V. can be admitted to defense in the Examination Board.

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_____, _____, 20____.

ANNOTATION

V. V. Zakharchenko. Identification expert examination and tariff regulation of milk substitutes import from EU countries

The final qualifying paper deals with the issues of identification expert examination and tariff regulation of milk substitutes import from EU countries. The final qualification paper contains the following sections: theoretical principles of identification examination and customs tariff regulation of import of milk substitutes from EU countries, identification examination of milk substitutes for customs purposes, customs clearance and accrual of customs duties on import of milk substitutes. As a result of the study the market of milk substitutes was analysed, the characteristics and range, identification expert examination of milk substitutes was carried out, as well as the customs valuation and taxation on import and customs clearance of milk substitutes was studied.

Key words: milk substitutes, identification expert examination, customs payments, customs clearance, import.

АНОТАЦІЯ

В.В. Захарченко. Ідентифікаційна експертиза та митно-тарифне регулювання імпорту замінників молока з країн ЄС.

У дипломній роботі розглянуто питання ідентифікаційної експертизи та митно-тарифного регулювання імпорту замінників молока з країн ЄС. Випускна кваліфікаційна робота містить такі розділи: теоретичні засади ідентифікаційної експертизи і митно-тарифного регулювання імпорту замінників молока з країн ЄС, ідентифікаційна експертиза замінників молока для митних цілей, митне оформлення та нарахування митних платежів при імпорті замінників молока. Результатами проведення дослідження є аналіз ринку замінників молока, їх характеристик та асортименту, проведення ідентифікаційної експертизи замінників молока, а також дослідження нарахування митних платежів при імпорті та митне оформлення замінників молока.

Ключові слова: замінники молока, ідентифікаційна експертиза, митні платежі, митне оформлення, імпорт.

ABBREVIATIONS

ACCS "Inspector" – automated customs clearance system;

ARAMS – automated risk analysis and management system;

CCU – Customs Code of Ukraine

CMU – Cabinet of Ministers of Ukraine;

EU – European Union

ISO – International Standard Organization

LLC – a limited liability company;

MD-2 – customs declaration of form MD-2

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

MRL – maximum residue limit;

SASCA – single automated system of customs authorities;

SCS – State Customs Service

SKU – Stock Keeping Unit

SLEER SCS – Specialized laboratory on expert examination and research of State Customs Service of Ukraine;

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

VAT – value added tax

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INTRODUCTION

Relevance of research. Plant milk substitutes are water extracts of legumes, oil seeds, cereals or pseudo-cereals that resemble cow's milk in appearance. A growing number of consumers choose plant based milk substitutes for medical reasons or as a lifestyle choice. Medical reasons include lactose intolerance with a worldwide prevalence of 75% and cow's milk allergy. Also in countries where mammal milk is scarce and expensive, plant milk substitutes serve as a more affordable option. However many of these products have sensory characteristics objectionable to the mainstream Western palate. Milk substitutes (dairy alternatives) are food and beverages which can be used as a substitute for dairy. These food and beverages are derived from plants and are considered a very health alternative to dairy. Soy milk, rice milk, and almond milk are among the most popular choice for dairy alternative worldwide. Dairy alternatives is considered a healthy owing to presence of a number of essential vitamins and minerals. They are also low on fats, cholesterol and has zero concentration of lactose.

The assortment of plant-based milk substitutes is quite diverse. Manufacturers try to make the assortment as wide and deep as possible using new types of basic raw materials, various food additives, flavors and beverages of different volumes for easy consumption by different age groups.

The main countries that imports plant-based milk substitutes to Ukraine are: Spain, Italy, Belgium, the Netherlands and Austria. It is important to carry out an identification expert examination to correctly determine the UCGFEA code, as milk substitutes have several UCGFEA codes. A feature of the customs clearance of the studied milk substitute is the completion of the customs declaration with a conditional accrual of import duties, as the business entity is exempt from import duties.

Research object is a plant-based milk substitute imported into Ukraine.

Research subject – criteria, methods and means of identification expert examination, customs clearance of milk substitutes.

The purpose of the final qualifying paper is to study the features of customs control and customs clearance of milk substitutes, as well as their identification expert examination.

To achieve the purpose of the study you need to perform the following tasks:

- to analyze the European market of milk substitutes;
- get acquainted with the requirements for quality and safety of milk substitutes in the EU and Ukraine;
- to analyze the regulatory framework for the import of milk substitutes from EU countries;
- to describe the assortment of plant-based milk substitutes;
- to carry out an identification expert examination of milk substitutes and draw up its results;
- to analyze the definition of the country of origin of the milk substitute;
- to analyze the determination of customs value and accrual of customs duties on imports of milk substitute.
- to describe the features of customs control and customs clearance of milk substitutes.

The scientific novelty final qualifying paper is to carry out identification examination of milk substitutes for customs purposes.

Based on the research results the article was published in the digest of students articles: Zakharchenko V. Peculiarities of identification expert examination of milk substitutes for customs purposes" // Митна справа: зб. наук. ст. студ. –К.: КНТЕУ, 2020. – p.94-103.

Structure and volume of final qualification paper. The total volume of the work is 83 pages, of which the main text is 52 pages. This work consists of an introduction, three chapters, conclusions and suggestions, as well as a references and annexes are used. The final qualifying work contains 8 figures, 17 tables, 11 annexes. The list of used sources includes 44 items on 5 pages.

CHAPTER 1

THEORETICAL BACKGROUND OF IDENTIFICATION EXPERT EXAMINATION AND TARIFF REGULATION OF MILK SUBSTITUTES IMPORT FROM EU COUNTRIES

1.1. European market of milk substitutes

According to the report published by Allied Market Research "Dairy Alternatives Market by Source, Application and Distribution Channel: Global Opportunity Analysis and Industry Forecast, 2019-2026" [1] the dairy alternatives world market size was valued at 13,0210 million USD in 2018 and is estimated to reach 35,8046 million USD till 2026. The factors that drive the dairy alternatives market growth include health benefits associated with consuming plant based milk as they are high in micro and macronutrient content as well as low in fat and cholesterol content. The rise in fitness concerns among people in different regions has also helped the market. Additionally, increase in the number of lactose intolerant population, growing trend of veganism, and rise in disposable income also drive the market growth.

The major vendors in the milk substitutes market are The Whitewaves Food Company (US), The Hain Celestial Group (US), Blue Diamond Growers (US), Sunopta (Canada), Sanitarium Health and Wellbeing Company (Australia), Freedom Foods Group (Australia), Eden Foods (US), Nutriops S.L. (Spain), Earth's Own Food Company (Canada), Triballat Noyal (France), Valsoia S.P.A (Italy), Dohler GmbH (Germany), Organic Valley (US), and Panos Brands LLC (US). These players have broad industry coverage and strong operational and financial strength; they have grown organically and inorganically in the recent past. The WhiteWave Foods Company, an industry player, completed its merger with Danone S.A. (France). This merger would help Danone S.A. to focus on expanding the sales of its plant-based products in April 2017 [1].

The biggest dairy alternative market is Asia-Pacific region, second region by the value of sales in USD is North America, third – Europe, include Ukraine [2]. The Asia Pacific market accounted for the largest share in the market. The large market share in

this region is attributed to rapid urbanization, diet diversification, and liberalization of foreign direct investment in the food sector. Apart from this, rise in income, purchasing power, rapid growth of the middle-class population, increase in consumer awareness about health & fitness, and consumer demand for nutritional & healthy products provide promising prospects to the market players for growth and diversification in the region's food sector.

Europe dairy alternative market is forecasted to reach USD 2.22 billion by 2025. It is expected to witness a Compound Annual Growth Rate of 7.12% during the forecast period. Rising prevalence of lactose intolerance among individuals in Europe have fuelled the demand for dairy alternatives [2]. The antioxidant properties of dairy alternatives such as almond milk that can have a protective effect against cancer and heart disease have further increased the demand for dairy alternatives in Europe. The rising number of health-conscious consumers, along with consumer awareness about the health benefits of dairy alternatives, is set to fuel the market growth during the forecast period. So, in Europe there are many powerful enterprises that are produce milk substitutes. Many European companies have wide assortment of milk substitutes. The production of milk substitutes in Europe is shown on figure 1.1. [3].

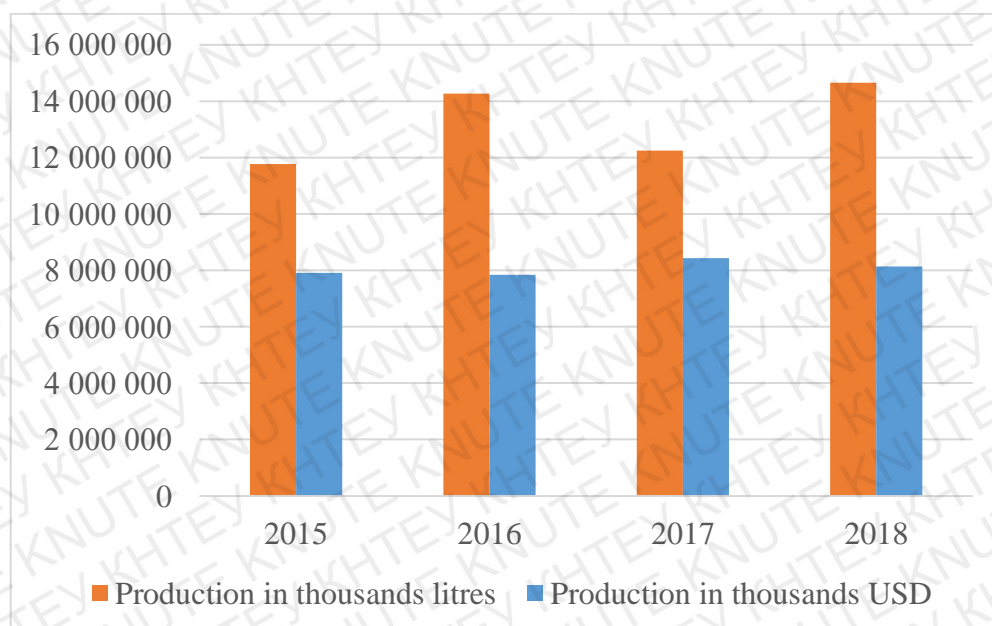


Fig. 1.1. Production of milk substitutes in Europe in 2015-2018 [3]

We can see that the biggest production in USD was in 2017, in litres was in 2018. Manufacturing of milk substitutes in Europe has a variable dynamics. In 2017 the production of 1 litres of milk substitutes was the most expensive compared to other years. After 2016, in 2017 there was a slight decline in production, in 2018 the number of products increased again.

The production volume of milk substitutes in Ukraine is given on figure 1.2.

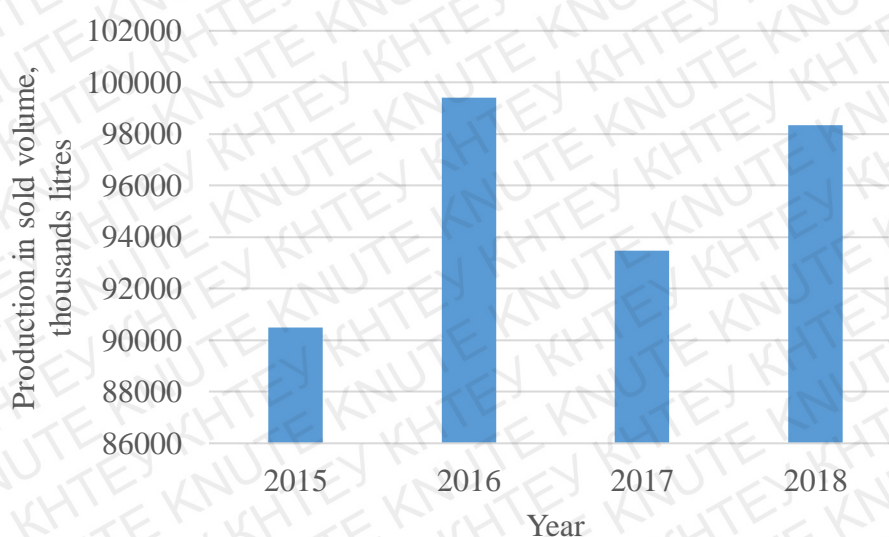


Fig. 1.2. Production of milk substitutes in Ukraine in 2015-2018, thousand liters [4].

So, manufacturing of milk substitutes in Ukraine in 2018 was bigger compared with 2017 by 4860 thousand liters. The same situation was in 2015 and 2016 years when production in 2016 was bigger than in 2015. In 2017 this indicator has fallen compared with 2016. The manufacturing of milk substitutes in Ukraine during 2015-2018 years has a “wave” character [4].

Spain, Italy and Germany are traditionally the leaders in the production of milk substitutes in Europe. In these countries are many scientific developments used in the production of milk substitutes. The new products that are based on this scientific developments have special properties that need for people with illnesses. On the figure 1.3. is shown manufacturing of milk substitutes in Spain, Italy, Germany and Ukraine [5].

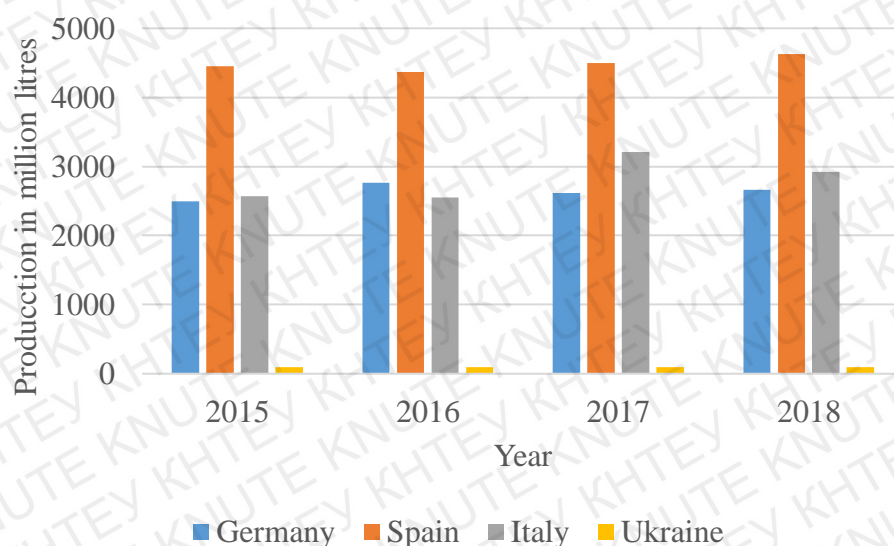


Fig. 1.3. Production of milk substitution in Spain, Italy, Germany and Ukraine during 2015-2018 [5]

We can see, that manufacturing of milk substitutes in European countries is bigger compared with Ukraine. Milk substitutes in European countries is more popular. This can be explained by the fact that in Europe there are more people who adhere to the concept of healthy eating and veganism. The milk substitutes are more expensive than cows milk and Europeans also have more money. Spain and Italy have tend to increase the production of plant drinks every year. This countries are biggest exporters of milk substitutes in Europe.

In Ukraine there are only few manufactures that produce plant milk. The biggest enterprise that produces milk substitutes in Ukraine is LLC “Nemyriv milk factory” that sells the line of milk substitutes under the trademark “Ideal Nemoloko”. There are some other little producers in different regions of Ukraine, but the capacity of these enterprises is not enough to meet the needs of Ukrainian consumers. As there is also no scientific research for milk substitutes development in our country, our market totally depends on imports of these product groups. The share of imported products on the milk substitutes market of Ukraine is about 90%.

The tables 1.1 and 1.2 demonstrate milk substitutes import and export volumes (UCGFEA code 2202 99 15 00) of Ukraine with the main European countries and dynamics of such import and export changes, according to the database of State statistics service of Ukraine. [6]

Table 1.1

Volume of milk substitutes import to Ukraine from the main European countries in 2015-2019 [6]

| Country | Import, thousand USD | | | | | Dynamics of changes, % | | |
|-------------|----------------------|-------|-------|--------|--------|------------------------|------|------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2017 | 2018 | 2019 |
| Spain | 97,5 | 582,0 | 508,7 | 811,8 | 1252,3 | -13% | 60% | 54% |
| Italy | 12,0 | 34,1 | 44,6 | 386,9 | 810,6 | 31% | 768% | 110% |
| Austria | 60,8 | 104,8 | 154,1 | 227,3 | 289,6 | 47% | 48% | 27% |
| Belgium | 361,9 | 376,4 | 502,4 | 1300,1 | 1743,7 | 33% | 159% | 34% |
| Netherlands | 92,8 | 188,9 | 149,2 | 188,2 | 354,2 | -21% | 26% | 88% |
| Germany | 214,2 | 216,5 | 276,4 | 500,8 | 613,3 | 28% | 81% | 22% |

The analysis of the table 1.1 showed that the structure of Ukrainian import by countries has been constantly changing during last 5 years. In 2019 the main importers of milk substitutes to Ukraine were Belgium, Spain, Italy and Germany. For the last two years the import milk substitutes to Ukraine has demonstrated growth. Thus, the biggest growth of import volume was in 2018 on the level of 768% from Italy and 159% from Belgium.

Table 1.2

Volume of milk substitutes export from Ukraine to the main European countries in 2015-2019 [6]

| Country | Export, thousand USD | | | | | Dynamics of changes, % | | |
|-------------|----------------------|-------|-------|-------|-------|------------------------|------|-------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2017 | 2018 | 2019 |
| Spain | 8,0 | 4,7 | 3,0 | 10,5 | 7,4 | -36% | 250% | -30% |
| Italy | 11,2 | 15,0 | 17,3 | 13,0 | 8,0 | 16% | -25% | -39% |
| Austria | 0,0 | 18,2 | 11,3 | 0,1 | 0,0 | -38% | 0% | -62% |
| Netherlands | 4,9 | 15,6 | 0,0 | 11,4 | 0,0 | -100% | 114% | -100% |
| Germany | 191,7 | 282,1 | 360,7 | 447,7 | 399,2 | 28% | 24% | -11% |

The main exporter of milk substitutes from Ukraine is Germany having of about 96% share in the total value of Ukrainian export to EU countries. There was a constant growth of milk substitutes export to Germany in 2017-2018. The year 2019 showed the decrease of export volumes to all EU countries from 11 to 100%.

So, the world market of milk substitutes is dynamic and growing. Propagation the concept of healthy eating and veganism to promote growing of milk substitutes

market include European and Ukrainian market. The Asia-Pacific is the biggest region in manufacturing of milk substitutes, second – North America, third – Europe. Spain, Italy and Germany are leaders in manufacturing of milk substitutes in Europe. Production of milk substitutes in Ukraine is insignificant compared to Europe, so our market is depend of import. On the figures 1.1 and 1.2 we can see that milk substitutes production in Europe and Ukraine in 2016 and 2018 increased and in 2017 decreased. The main countries which import milk substitutes to Ukraine are Spain, Italy, Austria, Belgium and Germany. Import is growth every year. Belgium and Spain are leaders in importing of milk substitutes in 2019, but the biggest dynamics of changes in importing of milk substitutes in compare 2018 are Italy and Netherlands. Exports of milk substitutes to countries that import these drinks to Ukraine are declining.

1.2. Quality and safety requirements of milk substitutes in Ukraine and the EU

Food production is subject to certain requirements for quality and safety. These requirements may be prescribed in laws, standards or technical conditions, technical regulations. The European Commission developed an integrated approach to food safety 'from farm to fork', primarily set out in its White Paper on Food Safety. It covers all sectors of the food chain, including feed production, primary production, food processing, storage, transport and retail sale. [7]

The European Commission ensures safety and quality of food, including milk substitutes, and agricultural products through: alerts and updates; origin and traceability; certification; labelling and standards; health and safety; packaging, handling and transport; fraud, monitoring and controls; regional and international agreements. [8]

These points are described in detail in European Food law. This law has the “ABC” principle. Its focus on Authorities, Businesses, and Consumers. The three are addressed in very different ways, however. While the protection of the life and health and other interests of consumers is the main objective of food law, EU food legislation

does not provide consumers with any specific rights or remedies. Consumers that want to take legal action must rely on general consumer protection law such as product liability legislation. The key to food safety is in the hands of the businesses handling the food. The most important requirements regarding food have the businesses as addressees. Obligations of public authorities—both at Union and at Member State level—are secondary to the obligations of businesses. Authorities have to ensure businesses' compliance and they have to deal with situations of non-compliance [7].

The EU has one of the highest food safety standards in the world – largely thanks to the solid set of EU legislation in place, which ensures that food is safe for consumers. A key tool to ensure the flow of information to enabling swift reaction when risks to public health are detected in the food chain is RASFF – the Rapid Alert System for Food and Feed.

Created in 1979, RASFF enables information to be shared efficiently between its members (EU Member State national food safety authorities, Commission, EFSA, ESA, Norway, Liechtenstein, Iceland and Switzerland) and provides a round-the-clock service to ensure that urgent notifications are sent, received and responded to collectively and efficiently. Thanks to RASFF, many food safety risks had been averted before they could have been harmful to European consumers. Vital information exchanged through RASFF can lead to products being recalled from the market. A robust system, which has matured over the years, RASFF continues to show its value to ensure food safety in the EU and beyond. If risks to the safety indicators have been identified in the production and circulation chain of milk substitutes, milk substitutes will be removed from circulation through this system [8].

Food safety limits by the kind source of pollution is shown on the figure 1.4.

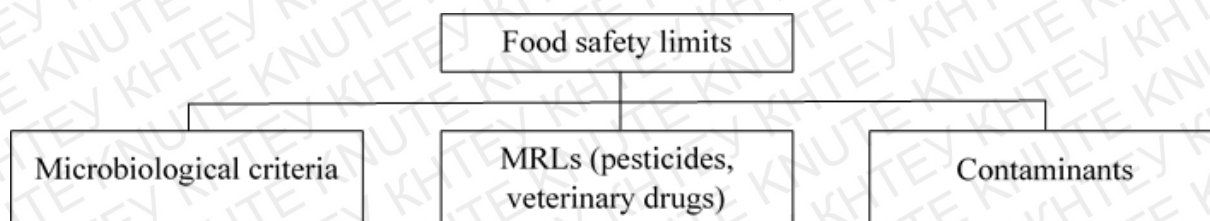


Fig. 1.4. Food safety limits by the kind source of pollution [7]

Foodstuffs of plant origin may present a microbiological risk. Microbiological criteria give guidance on the acceptability of foodstuffs and their manufacturing processes. Preventative actions, such as the application of Good Hygiene and Manufacturing Practices (GHP, GMP) and the Hazard Analysis Critical Control Point (HACCP) principles contribute to achieving food safety. Microbiological testing alone cannot guarantee the safety of a foodstuff tested, but these criteria provide objectives and reference points to assist food businesses and competent authorities in their activities to manage and monitor the safety of foodstuffs respectively. [8]

Commission Regulation (EC) No 2073/2005 [9] on microbiological criteria for foods, applicable from 1 January 2006, lays down food safety criteria for relevant foodborne bacteria, their toxins and metabolites, such as *Salmonella*, *Listeria monocytogenes*, *Enterobacter sakazakii*, staphylococcal enterotoxins and histamine in specific foods. These criteria define the acceptability of a product or a batch of food applicable to products placed on the market. In addition, this Regulation lays down certain process hygiene criteria to indicate the correct functioning of the production process. The microbiological criteria have been developed in accordance with internationally recognised principles, such as those of Codex Alimentarius. Scientific advice on matters relating to microbiological risks in food is provided by the European Food Safety Authority (EFSA) [10].

This document regulates the content of *Escherichia coli* in milk substitutes. The limit of content *E.coli* in milk substitutes is given in table 1.3 [9].

Table 1.3

Norms of *E. coli* content in milk substitutes [9]

| Food category | Micro-organisms | Sampling plan | | Limits | | Analytical reference method | Stage where the criterion applies | Action in case of unsatisfactory results |
|---|-----------------|---------------|---|-----------|------------|-----------------------------|-----------------------------------|--|
| | | n | c | m | M | | | |
| 2.5.1 Vegetables, fruits and products thereof | <i>E. coli</i> | 5 | 2 | 100 cfu/g | 1000 cfu/g | ISO 16649-1 or 2 | Manufacturing process | Improvements in production hygiene, selection of raw materials |

So, interpretation of the test results are next:

— satisfactory, if all the values observed are $\leq m$,

- acceptable, if a maximum of c/n values are between m and M, and the rest of the values observed are $\leq m$,
- unsatisfactory, if one or more of the values observed are $> M$ or more than c/n values are between m and M.

Pesticides are substances that are meant to control pests, including weeds. They are used in the cultivation of raw materials for the production of milk substitutes. So, there are EU legislation on MRLs that establishing maximum residue levels in plants and products thereof. Directive 2009/128/EC [11] aims to achieve a sustainable use of pesticides in the EU by reducing the risks and impacts of pesticide use on human health and the environment and promoting the use of Integrated Pest Management (IPM) and of alternative approaches or techniques, such as non-chemical alternatives to pesticides. Many of the actions taken by Member States under the Directive are also relevant to the Biodiversity Strategy and the Farm to Fork Strategy, which includes the adoption of pesticide reduction targets. EU countries have drawn up National Action Plans to implement the range of actions set out in the Directive [12].

The main actions relate to training of users, advisors and distributors of pesticides, inspection of pesticide application equipment, the prohibition of aerial spraying, limitation of pesticide use in sensitive areas, and information and awareness raising about pesticide risks.

EU countries must also promote Integrated Pest Management, for which, general principles are laid down in Annex III to the Directive. Maximum residue levels for different MRL in different raw material for producing milk substitutes are given in table 1.4.

Table 1.4

Maximum residue levels for different MRLs in different raw material and products thereof [13]

| MRLs | Almonds | Cashew | Coconut | Soybeans | Oat | Rice |
|--------------|---------|--------|---------|----------|-----|------|
| | mg/kg | | | | | |
| Prochloraz | 0.3 | | | | | |
| Chlorate | 0.1 | | | 0.05 | | |
| Myclobutanil | 0,01 | | | | | |

Continue table 1.4

| | | |
|----------------|------|-------|
| Napropamide | 0,01 | |
| Sintofen | 0,01 | |
| Chromafenozide | 0,01 | 0,01 |
| Fluometuron | 0,01 | 0,005 |
| Triazoxide | 0,05 | 0,003 |

So, in the table 1.4 maximum residue levels for different MRLs in different raw material are shown. Firstly, the raw materials is checked on content of pesticides, if it is normal, it is carefully selected for the production of milk substitutes and the finished product can be freely sold on the European market. If the production found an increased content of pesticides in the finished product, it is disposed of. If pesticides are found in milk substitutes that realized on the market, the RASFF system is activated and the product is withdrawn from circulation.

Contaminants are substances that have not been intentionally added to food. These substances may be present in food as a result of the various stages of its production, packaging, transport or holding. They also might result from environmental contamination. Since contamination generally has a negative impact on the quality of food and may imply a risk to human health, the EU has taken measures to minimise contaminants in foodstuffs [14].

European Union measures (maximum levels) have been taken for the following contaminants: mycotoxins (aflatoxins, ochratoxin A, fusarium-toxins, patulin, citrinin); metals (cadmium, lead, mercury, inorganic tin, arsenic); dioxins and Polychlorinated Biphenyls (PCBs); polycyclic Aromatic Hydrocarbons (PAH); 3-MCPD; melamine; erucic acid and nitrates.

The basic principles of EU legislation on contaminants in food are laid down in Council Regulation 315/93/EEC [15]:

- Food containing a contaminant to an amount unacceptable from the public health viewpoint and in particular at a toxicological level, shall not be placed on the market;
- Contaminant levels shall be kept as low as can reasonably be achieved following recommended good working practices;

- Maximum levels must be set for certain contaminants in order to protect public health.

Maximum levels for certain contaminants in food are set in Commission Regulation (EC) No 1881/2006 and certain of them is shown in the table 1.5.

Table 1.5

Maximum levels for certain contaminants for different raw materials and products thereof [16]

| | Almonds | Cashew | Oat | Soybeans | Rice |
|---------------|---------|--------|------|----------|------|
| | mg/kg | | | | |
| Aflatoxin | 15 | 15 | 4.0 | 10.0 | - |
| Ochratoxin A | | | 3.0 | | 3.0 |
| Deoxynivalend | 500 | 500 | 750 | 500 | 750 |
| Lead | - | - | 0.20 | 0.20 | - |
| Cadmium | - | - | 0.10 | 0.20 | 0.20 |

So, milk substitutes shouldn't contain contaminants. Contaminant control is carried out by the manufacturer and he is responsible for the safety of his products. If contaminants are found in milk substitutes that realized on the market, the RASFF system is activated and the product is withdrawn from circulation.

There are no special standards for milk substitutes that regulate their quality, but there is separate Codex Alimentarius standard for unfermented soy products including milk substitutes based on soya. In the table 1.6 are given requirements for protein contain in milk substitutes based on soya.

Table 1.6

Requirements for protein contain in milk substitutes based on soya [17]

| Type | Protein contain g/100g |
|-----------------------------|---------------------------|
| Soy drink without additives | $\geq 2,0$ |
| Mixed / Flavored Soy Drinks | $\geq 2,0$ |
| Drinks based on soya | $\geq 0,8$ $< 2,0$ |

So, requirements for protein content for soya drinks are higher than for drinks based on soya. This is due to the fact that soy-based drinks may have a high content of

other ingredients. In the table 1.7 are shown requirements for food additives content in mixed/flavored soya drinks and drinks based on soya.

Table 1.7

Requirements for food additives content in mixed/flavored soya drinks and drinks based on soya [17]

| Number INS | Name of food additives | Acceptable level content, no more |
|---------------------|---------------------------|-----------------------------------|
| Antioxidant | | |
| 304 | ascorbyl palmitate | 500 mg/kg |
| 307 a, b, c | tocopherols | 200 mg/kg |
| Colorant | | |
| 100(i) | curcumin | 1 mg/kg |
| 102 | tartrazine | 300 mg/kg |
| 110 | yellow "sunset" FCF | 300 mg/kg |
| 160a(i),a(iii),e,f | carotenoids | 500 mg/kg |
| 160a(ii) | beta-carotene, vegetable | 2000 mg/kg |
| Emulsifier | | |
| 432-436 | polysorbates | 2000 mg/kg |
| 473 | sucrose fatty acid esters | |
| 491-495 | sorbitan esters | |
| Stabilizator | | |
| 405 | propylene glycol alginate | 10000 mg/kg |
| Sweetener | | |
| 950 | acesulfame potassium | 500 mg/kg |
| 951 | aspartame | 1300 mg/kg |

So, there are many food additives that affect on the organoleptic parameters of soy milk and the content of these additives should not exceed the permissible norms.

Another important indicator of quality is labeling. Labeling is very important for the consumer because from the marking he can learn the necessary information and draw certain conclusions about the quality of the product. Labeling is the first thing to pay attention to when importing goods, when there are doubts about the quality of milk substitutes. Labeling should neither mislead the buyer about the characteristics or effects of food, nor attribute to the products special properties for the prevention, treatment of human diseases. The information on the labels must be clear, easily visible, legible and indelible. This is especially true of milk substitutes, because manufacturers can give them medicinal properties [8].

Two types of labeling requirements that can be applied to milk substitutes:

1. General rules for food labeling;
2. Specific provisions for certain product groups, because milk substitutes can be produced from GMO raw materials and for specific food purposes.

General and special rules for the labeling of foodstuffs are laid down in Regulation (EC) №1169 / 2011 [8].

Recently, the production of organic milk substitutes has become popular. All food producers, processors or traders who wish to market their food as organic need to be registered with a control agency or body. The control agency or body is responsible for verifying that the operator acts in compliance with organic rules. Each EU country can decide whether this is a public or a private body but they all check that the European Union's rules on organic production are followed. If the manufacturers wish to become an organic farmer, they must be certificated through a control body. This involves a yearly inspection and a set of checks to make sure they comply with the rules on organic production.

As for other types of milk substitutes, other CA standards can be applied to them, which regulate their quality. In the table 1.8 are given quality indicators and corresponding standard which can apply for milk substitutes.

Table 1.8

Quality indicators and corresponding standard which can apply for milk substitutes

| № | Quality indicators | Standard or regulation document |
|---|------------------------------------|--|
| 1 | Marking | 1. Regulation (EC) №1169 / 2011 2. CXS 1-1985 |
| 2 | Contain of food additives | General Standard for Food Additives CXS 192-1995 |
| 3 | Contain of contaminants and toxins | General Standard for Contaminants and Toxins in Food and Feed CXS 193-1995 |
| 4 | Flavor content | Flavor guidelines (CAC / GL 66-2008) |
| 5 | Contain of technological additives | Guidelines for the Use of Substances as Process Aids (CAC / GL 75-2010). |

Therefore, the EU has strong legislation to ensure the quality and safety of milk substitutes. In addition to international standards and resolutions, there are regulations at the level of individual European countries. EU, individual and international standards are harmonized. It helps to avoid trade technical barriers and ensure the

highest quality and safety requirements of milk substitutes. Today, EU legislation on product safety and quality is considered one of the best in the world.

Legislation of Ukraine on requirements for safety and quality of milk substitutes is radically reflected from the European. European legislation is deeper, stricter and regulates all parameters related to the safety and quality of milk substitutes. The problem of regulating the safety and quality of milk substitutes in Ukraine is that there are no clear standards governing the physico-chemical (quality) parameters of this drinks. Milk substitutes belong to plant-based soft drinks. Soft drinks in Ukraine must meet the requirements of DSTU 4069: 2016 "Soft drinks. General technical conditions." [18]. However, this standard covers a wide range of beverages and does not set clear requirements for milk substitutes.

There are certain orders of the Ministry of Health of Ukraine, which regulate the content of certain contaminants in food, including milk substitutes. Order of the Ministry of Health of Ukraine №256 "On approval of the State Hygienic Standards" Permissible levels of radionuclides Cs and Sr in food and drinking water "regulates the production and circulation of soy milk in Ukraine [19]. Order of the Ministry of Health of Ukraine № 368 On approval of the State hygienic rules and norms "Regulations of maximum levels of certain contaminants in food products" sets the maximum level of metals in non-alcoholic drinks. [20]. In table 1.9 are given maximum level of contaminants in milk substitutes that are regulated in Ukraine.

Table 1.9

Maximum level of contaminants in milk substitutes that are regulated in Ukraine

| Contaminants | Maximum level |
|--------------|---------------|
| Cs | 50 Bq/kg |
| Sr | 30 Bq/kg |
| Pb | 0,3mg/kg |
| Cd | 0,03 mg/kg |
| Hg | 0,005 mg/kg |

So, contain of contaminants that are indicate in table 1.9 must to control because it effect on our health.

In Ukraine there are no special requirements for microbiological parameters for milk substitutes. In this case we can use Codex Alimentarius standard for unfermented soy products [17] because this standard is international. All international standards in Ukraine are of a recommendatory nature and can be used voluntarily by producers and market operators to control the quality and safety of milk substitutes.

1.3. Legislative base on the tariff regulation of milk substitutes import from EU countries

The main legal documents regulating the customs procedures on import of milk substitutes to Ukraine are the Customs Code of Ukraine [21], the Tax Code of Ukraine [22], the Law of Ukraine "On Customs Tariff of Ukraine" [23], Order of the Ministry of Finance of Ukraine dated 30.05.2012 № 651 "On approval of the Procedure for customs formalities in the customs clearance of goods using a customs declaration on a single administrative document" [24], as well as other specific legal acts.

Article 4 of the Customs Code of Ukraine stipulates that customs procedures are a set of customs formalities and the procedure for their implementation due to the purpose of moving goods across the customs border of Ukraine. Customs formalities, in turn, are a set of actions to be carry out by the relevant persons and revenue and duties authorities in order to comply with the requirements of the legislation of Ukraine on state customs [21].

When importing milk substitutes to Ukraine, a standard customs declaration must be completed and submitted to the relevant customs. The Order of the Ministry of Finance of Ukraine № 651 from 30.05.2012 [24] are define:

- Rules for customs declarations of goods on the blanks of the single administrative document form MD-2,
- additional sheets form MD-3,
- specifications form MD-8,

- the procedure for entering information to supplement form MD-6,
- cases of application of the specification,
- the procedure and use of MD sheets of forms MD-2, MD-3, MD-6, MD-8

Customs duties determined by the Customs and Tax Codes of Ukraine are subject to payment. When importing milk substitutes to Ukraine. Duty rates are defined in the Law of Ukraine "On Customs Tariff of Ukraine" [23], which contains a list of national tax rates on goods imported into the customs territory of Ukraine and systematized in accordance with the Ukrainian Classification of Goods for Foreign Economic Activity (UCG FEA), based on the Harmonized Description and Coding System goods. Import duty is a tax on the movement of goods across the customs border of Ukraine. Preferential and full duty rates on imports of milk substitutes are 5% [23].

According to the International Agreement of 27.06.2014 "Association Agreement between Ukraine, of the one part, and the European Union, of the other part" goods imported into Ukraine under this agreement are subject to import duty at reduced rates. At the moment, the duty rate is 0%. The reduced rate of duty is applied in the presence of a certificate of origin Euro-1. The full duty rate is 5% according to the Law of Ukraine "On Customs Tariff of Ukraine" [23].

In addition to customs duties on import to Ukraine, value added tax is payable - indirect tax, which is accrued and paid in accordance with the provisions of Section V of the Tax Code of Ukraine. When goods are imported into the customs territory of Ukraine, the tax base is the contractual value, but not less than the customs value of these goods, including customs duties and excise taxes payable, except for value added tax, which are included in the price of goods. The VAT rate is 20% and is valid from 01.01.2011 on the basis of the VR Codex №2755-VI of 02.12.2010 "Tax Code of Ukraine" [22], which regulates relations arising in the field of collection of taxes and fees, in particular determines an exhaustive list of taxes and fees, in Ukraine, and the procedure for their administration, taxpayers and fees, their rights and responsibilities, the competence of regulatory authorities, the powers and responsibilities of their officials during the administration of taxes, as well as liability for violations of tax legislation [22].

According to the Law of Ukraine №2042-VIII of 18.05.2017 "On state control over compliance with legislation on food, feed, animal by-products, animal health and welfare" [25], for customs clearance of milk substitutes it is need open a case in a single window in the Single Window system. As plant-based milk substitutes do not contain products of animal origin, documentary control of products is carried out. If the state type of control passes positively, the case in the "Single Window" is closed, and in the customs declaration the code "5509" is automatically affixed in box 44.

There are established standards for sampling in accordance with the Order of the Ministry of Finance №1058 of 02.12.2016 "On approval of the Procedure for interaction of structural units and territorial bodies of the SCS with the Specialized Laboratory for examination and research of the SFS during research" according to which structural subdivisions and territorial bodies of the State Customs Service of Ukraine interact with the Specialized Laboratory for Examination and Research of the SCS during research, sampling of goods for research (examination), drawing up an act on sampling of goods, filling out an opinion form.

Thus, in Ukraine there are a large quantity of regulations governing the import of milk substitutes into the country. Many agreements have been signed with the EFTA countries and the EU, according to which the rate of import duty with these countries has been reduced to 0%. The agreements are signed in order to establish the rule of law, good governance, to fight corruption and various forms of transnational organized crime and terrorism, to promote sustainable development and effective multilateralism to strengthen relations between the Parties. Execution of all acts is mandatory for the correct registration of milk substitutes in the import regime.

CHAPTER 2

IDENTIFICATION EXPERT EXAMINATION OF MILK SUBSTITUTES FOR CUSTOMS PURPOSES

2.1. Organization, object and research methods

The final qualifying paper was performed in several areas, such as: theoretical background of identification expert examination and tariff regulation of milk substitutes import from EU countries, identification expert examination of milk substitutes for customs purposes import from EU countries and customs clearance and taxation of imported milk substitutes. The scheme of researches is given in fig. 2.1.

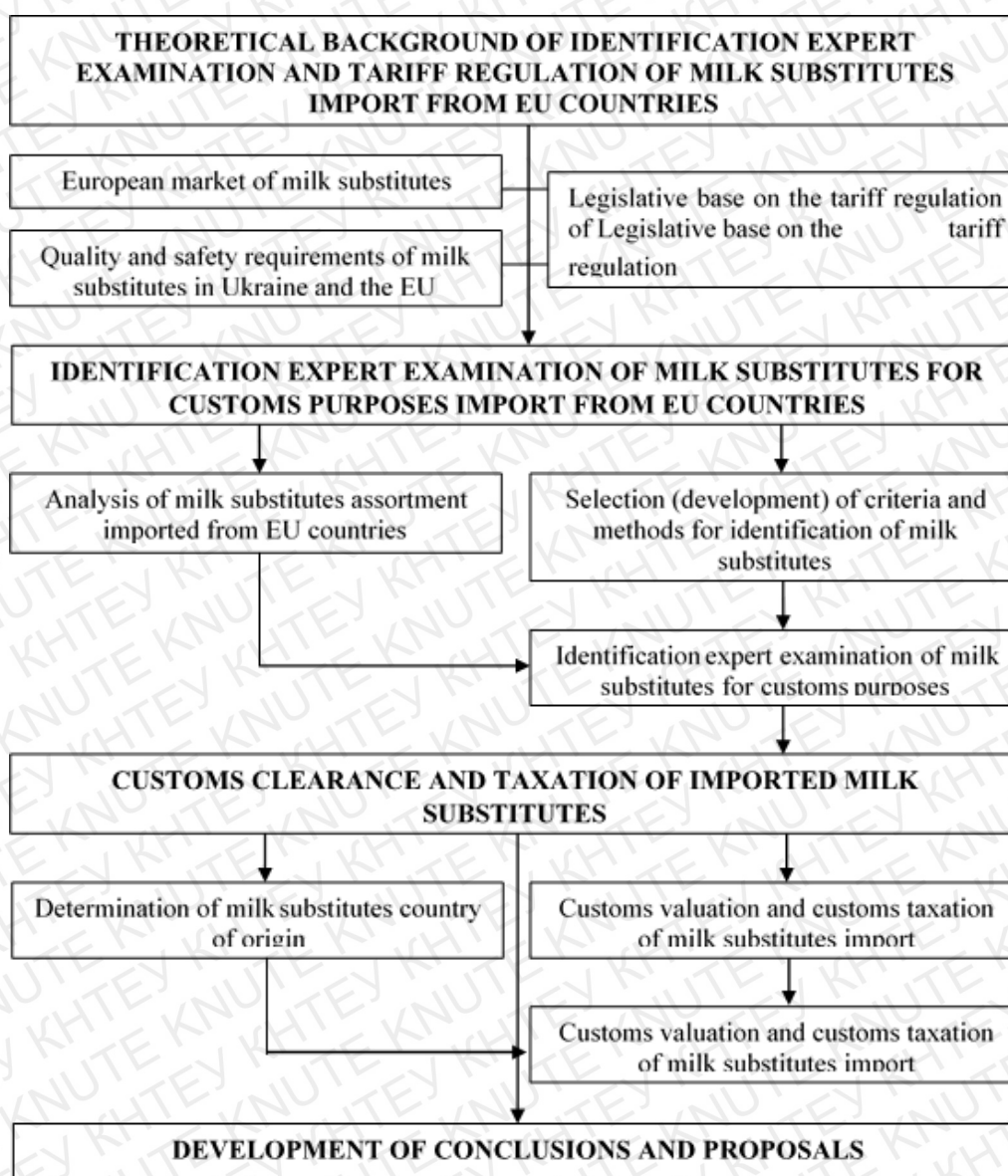


Figure 2.1. General scheme of the research

For the study were selected two samples of imported herbal beverages which sold on the Ukrainian market. Milk substitutes TM “Rude Health” was imported by customs declaration UA100030/2020/169875 (Annex A). Table 2.1 describes the objects that were selected for the study.

Table 2.1

Samples for expert examination for customs purposes

| Indicator | Sample | |
|--------------------------|--|---|
| | №1 | №2 |
| Trademark | Rude Health | Almond |
| Country of origin | The Netherlands | Belgium |
| Product name | Soya drink | Almond drink |
| Name of the manufacturer | Rude Health C.V.A. | Alpro C.V.A. |
| |  |  |
| Composition | Water, soya beans (7,2%) | Water, almond (2,3%), sugar, tricalcium phosphate, sea salt, stabilizers: carob gum, emulsifier lecithin, natural flavoring, vitamins B2, B12, E, D2. |
| Volume, L | 1 | 1 |

Plant milk substitutes that was researched it are water extracts of legumes (Sample 1) and nut (Sample 2) that resemble cow’s milk in appearance. A growing number of consumers choose plant based milk substitutes for medical reasons or as a lifestyle choice. Medical reasons include lactose intolerance with a worldwide prevalence of 75% and cow’s milk allergy. Also in countries where mammal milk is scarce and expensive, plant milk substitutes serve as a more affordable option [26].

Milk substitutes (dairy alternatives) TM “Rude Health” and TM “Alpro” are food and beverages which can be used as a substitute for dairy. These food and beverages are derived from plants and are considered a very health alternative to dairy. Soy milk, rice milk, and almond milk are among the most popular choice for dairy alternative

worldwide. Dairy alternatives is considered a healthy owing to presence of a number of essential vitamins and minerals. They are also low on fats, cholesterol and has zero concentration of lactose [27]. Soya drink TM “Rude Health” may be used for people who have different type of allergic, because it don’t contain sugar, vegetables oil and another food addition such as preservatives and stabilizers. Almond drink TM “Alpro” has components that can cause allergic. For example: tricalcium phosphate, carob gum, emulsifier lecithin.

These researching milk substitutes are intended for people who cannot consume animal milk because of their health conditions. Despite the fact that many people choose milk substitutes as a healthy and dietary foods, these products are not typical for the Ukrainian market and the consumers don’t know enough about their properties. For example, expensive almond milk can be falsified by the oat milk, thus resulting lower price while importation and respectively reducing the amount of customs duty to be paid [28].

During the writing of the final qualifying work in each chapters uses the method of describing data using tables and diagrams. Diagram - a graphic image that clearly in the form of certain geometric shapes shows the relationship between different values that are compared. A table is a list, summary of statistics or other information arranged in a certain order by rows and boxes. Tables and diagrams are designed to create summaries, analyze, study, and present summary data. Diagrams complement tables, allowing you to analyze the data contained in them [29].

The analytical method of research was used in the description of the market of milk substitutes in Ukraine. Analytical research contains detailed, structured information about the market, based on maximum information saturation and in-depth processing of statistical and analytical data [30]. In preparing the market analysis, statistical data of the State Customs Service, data of market operators and specialized information resources.

Commodity science research methods were used to conduct identification expert examination for customs purposes. The identification expert examination was performed according to the following algorithm. At the first stage of the research, the

code UCGFEA was determined. After that, the identification criteria were determined - organoleptic and physicochemical quality indicators. Organoleptic quality indicators, such as smell, taste, color, consistency were determined organoleptically in accordance with DSTU 4069: 2016 "Soft drinks. General technical conditions " [18]. Physicochemical quality indicators such as fat content, acidity and pH were determined for compliance CODEX STAN 322R-2015 «Regional Standard For Non-Fermented Soybean Products» [17]. Means of identification were determined: shipping documents (invoice, packing list, contract, health certificate) and regulatory documents (DSTU 4069: 2016, CODEX STAN 322R-2015). The means of identification were:

- Analytical - to determine the conformity of labeling;
- Instrumental - to determine the physico-chemical parameters;
- Organoleptic - to determine the compliance of organoleptic parameters.

The last stage of expert examination of milk substitutes is based on the analysis of the results of the examination and the expert's conclusion on the results of the study. More details about the results of the examination in paragraph 2.3.

The calculation method of the research was used in calculating the customs value of milk substitutes. When determining the customs value of the milk substitutes the main method of determination of customs value was used - at the contract price.

So, the object of study of the final qualifying work is plant based milk substitutes. When organizing the research, the analytical method was used in market analysis. Identification, classification and instrumental methods during expert examination milk substitutes in customs purpose. Calculation method in determining the customs value at the contract price for imported goods, as well as in each chapter of the final qualifying work used the method of tables and diagrams.

2.2. Analysis of milk substitutes assortment imported from EU countries

The vegetable analogue of milk is a beverage made by grinding vegetable raw materials mixed with water and subsequent homogenization of the liquid, as a result of which the particle size distribution is within 20 μm . The finished product is imitating

cow's milk in appearance and texture. This is the most correct term that can be applied to milk milk substitutes. According to the code UCG FEA 2202 99 1500 “Soft drinks, not containing products of heading 0401-0404 or fats derived from products of heading 0401-0404” vegetable milk substitutes have the following classification:

- beverages based on soy with a protein content of less than 2.8 mass %;
- beverages based on nuts of group 08, cereals of group 10 or seeds of group 12.

Today, there are many types of vegetable raw materials from which such drinks are made. However, this is a relatively new product, so there is currently no classification of plant milk analogues in the literature. Nevertheless, in some scientific works are made classify these products in general, according to which five categories of beverages are distinguished, namely on the basis of:

- *cereals*: oat, rice, corn milk and spelled milk;
- *legumes*: soy milk, peanut milk, lupine, cowpea (Chinese asparagus beans);
- *nuts*: almond, coconut, pistachio milk, hazelnut milk and walnut;
- *seeds*: sesame milk, milk from sunflower seeds, flax, hemp, etc .;
- *pseudograins*: milk from quinoa, amaranth, tefu [31].

Figure 2.2. shows the assortment of imported plant-based milk substitutes. Import brands were analyzed depending on the type of basic raw materials and the quantity of SKU (Stock Keeping Unit or) that are present in the assortment of the brand.

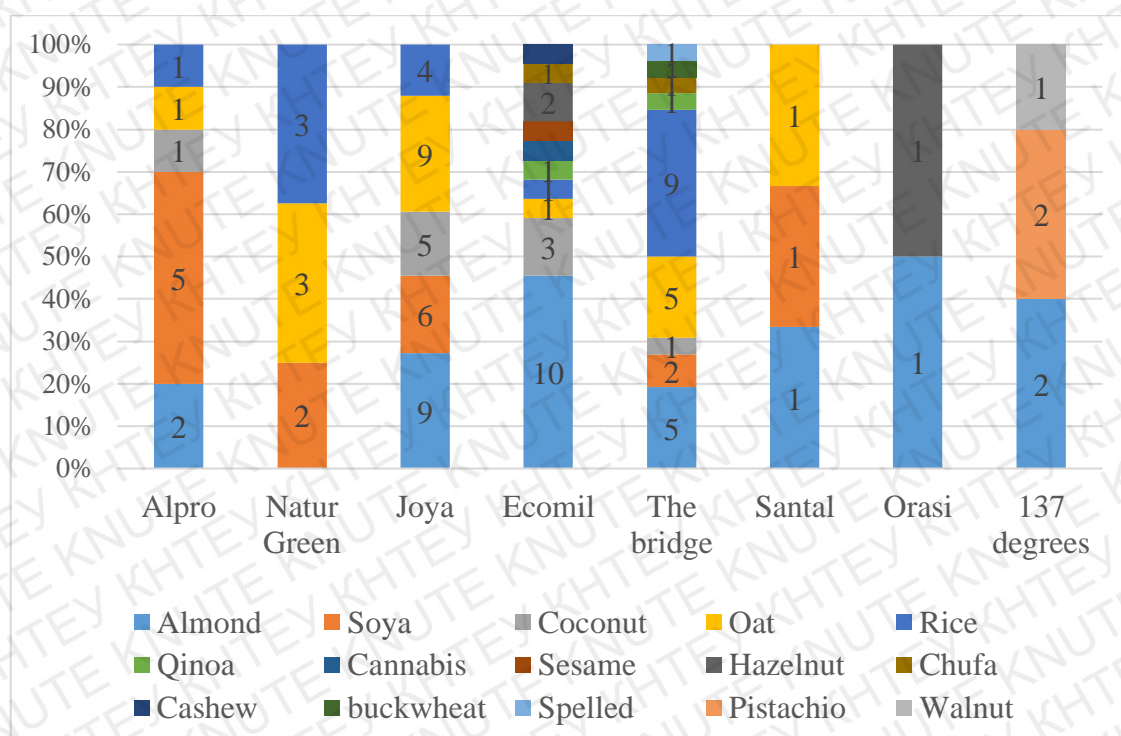


Fig. 2.2. Assortment of imported milk substitutes in terms of brands, type of basic raw materials and quantity of SKU

Thus, the widest assortment of imported milk substitutes is presented by TM "Ecomil". Drinks of this brand have 22 SKU based on 10 different types of vegetable raw materials. Among almond drinks the greatest depth of assortment have TM "Ecomil" and TM "Joya", respectively - 10 and 9 articles. The Alpro and Joya brands have the greatest depth of assortment in soy-based beverages. The largest assortment of rice drinks has TM "The Bridge" - 9 articles. The most popular drinks are based on almonds, soy and rice. It is worth noting drinks based on hemp, chufa, sesame and pistachios, which are exotic and are presented in the assortment of brands "Ecomil" and "137 degrees". The widest assortment of herbal drinks have TM "Ecomil" and TM "The Bridge". The least wide assortment have TM "137 degrees", TM "Orasi" and TM "Natur Green". The most optimal assortment in terms of the quantity of SKU based on different types of vegetable raw materials has the brand "Joya".

To diversify the assortment and more successfully promote the product on the Ukrainian market, manufacturers produce plant-based milk substitutes of various volumes. The table 2.2 shows the share of packaging volumes of milk substitutes in the assortment of different brands.

Table 2.2

Share of the milk substitutes packages volume in the assortment of different brands

| TM/Volume | Alpro | Natur Green | Joya | Ecomil | The Bridge | Santal | Orasi | 137 degrees |
|------------|-------|-------------|------|--------|------------|--------|-------|-------------|
| 1L | 53% | 50% | 88% | 96% | 78% | 100% | 100% | 46% |
| 200-250 mL | 47% | 50% | 12% | 4% | 22% | - | - | 54% |

Thus, the brands "Alpro", "Natur Green" and "137 degrees" have in their range drinks of both small and large volume of packaging. This indicates the development of the brand and the distribution of products to a larger audience of consumers, as drinks with a volume of 200-250 ml are perfect for children. Smaller drinks can also be classified as "Food to Go" and they can be used for a quick snack. "Joya", "Ecomil", "The Bridge", "Santal" and "Orasi" drinks focus on 1L drinks and are cheaper to buy for family consumption or if such drinks are part of the consumer's daily diet.

Manufacturers can expand the assortment of beverages by adding cocoa, vanilla, fruit fillers and more. The figure 2.3. shows the ratio in the assortment of herbal drinks classic recipes and recipes with various additives.

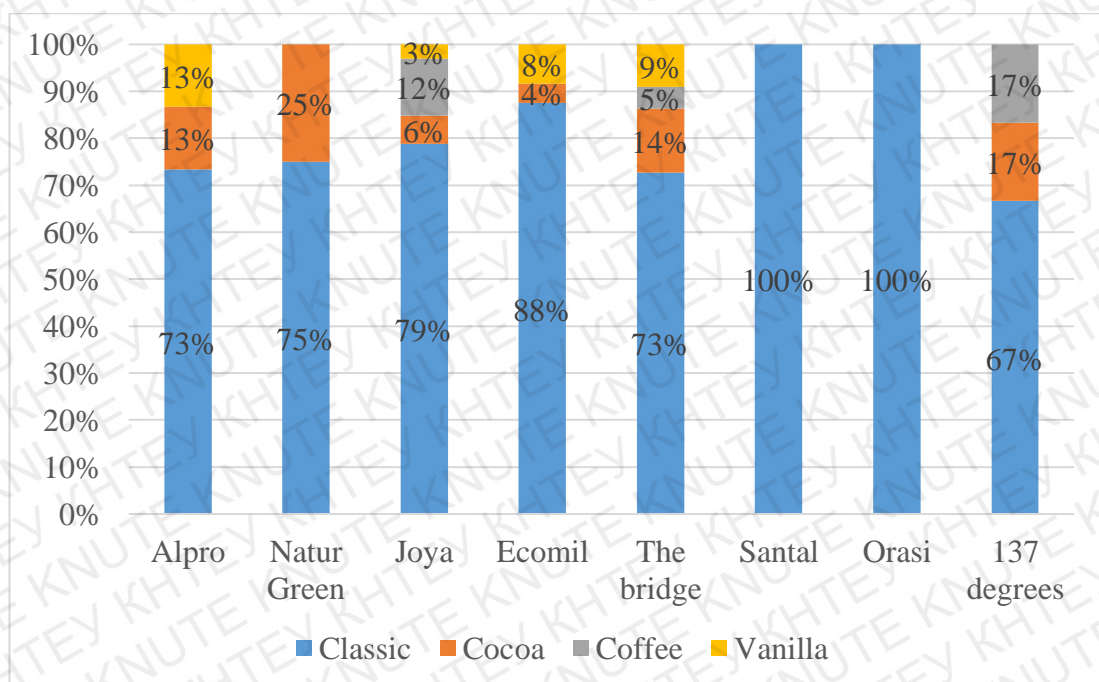


Fig. 2.3. The assortment of milk substitutes depending on the availability of flavorings

Thus, the assortment of milk substitutes by TM "Santal" and "Orasi" is represented only by drinks that have a classic recipe without various flavors. Brands such as "Joya" and "The Bridge" in their assortment have the most recipes for beverages with additives, available beverages with the addition of cocoa, coffee and vanilla. The most popular flavoring among producers who import milk substitutes to the Ukrainian market is cocoa.

As milk substitutes are used as a special food product, the assortment of manufacturers includes products without different flavors, preservatives, sugar and allergens. For example, soy drink TM "Natur Green" contains only soybeans and water. Therefore, plant-based milk substitutes are the main alternative to cow's milk, which contains lactose and phenylalanine.

Thus, there are five main categories of milk substitutes based on cereals, legumes, nuts, seeds and pseudograins. Some producers are focused on the production of milk substitutes only on the basis of one of the types of vegetable raw materials, while others, on the contrary - diversify their assortment, producing drinks with different composition. The advantage of European manufacturers is the availability of scientific developments that improve and diversify the formulas of milk substitutes. Some manufacturers focus on the production of only classic recipes without additives, others - make the assortment deeper due to flavorings and flavors. It should be noted that the most popular are milk substitutes with a volume of 1 liter.

2.3. Identification expert examination of milk substitutes for customs purposes

The analysis of the volumes of the milk substitutes foreign trade (mainly volumes of import) confirmed the importance of their identification expert examination for customs purposes that aims to determine the characteristics necessary for the milk substitutes further classification and customs evaluation. The identification expert examination aims also to state if the properties of the goods match to the characteristics indicated in the marking, labeling, shipping documents and specifications.

So the main identification features in UCGFEA classification of the milk substitutes are:

- the absence of milk, cream, butter, yogurt, kefir, coagulated milk products or any other products consisting of natural milk components;
- the absence of added sugar or other sweetening matter or flavored.

The identification expert examination of milk substitutes is carried out during their examination, certification and quality control, as well as during customs clearance. The identification expert examination is an important stage of customs control and customs clearance of the milk substitutes that aims to determine the characteristics necessary for their further classification and customs valuation as well as authentication of the product or its certain properties, detection of counterfeit products. If classification according to UCGFEA is correct, the customs valuation will be accurate. So, there is a need to carry out different types of expertise, when moving milk substitutes across the customs border of Ukraine:

- technological (identification raw materials and finished goods);
- classification (definition of UCGFEA code);
- commodity studies (establishment of goods belonging to a homogeneous group).

The means of identification of milk substitutes for customs purposes include regulatory documents on quality indicators and can be used for identification purposes. For milk substitutes, an important means of identification is a label marking that contains all the product information and can be used for identification purposes. Marking can help define raw materials, heat treatment, composition, nutritional and other important for identification features [32]. All milk substitutes should have appropriate marking according to the Law of Ukraine “About information on food products for consumers” [33].

Identification methods include analytical (by documentation), expert, express method, organoleptic and measuring methods. Organoleptic and physico-chemical indicators are the most suitable for identification for milk substitutes. The advantage of organoleptic methods is their accessibility, simplicity, and the disadvantage of their

lack of reliability. Therefore, they may not be the only criteria for identification. The physicochemical methods should be used for greater likelihood and objectivity [32].

Physico-chemical parameters characterize the physical and chemical properties of foodstuffs and are determined by laboratory methods. Organoleptic and physico-chemical parameters must have parameters according to DSTU 4069:2016 «Soft drinks. General specifications» [18] and CODEX STAN 322R-2015.

Identification criteria are the characteristics of the goods, which allow to identify the name of the presented goods with the name indicated on the marking, in the regulatory and shipping documents.

Means, methods and criteria for identification expert examination of milk substitutes have been developed to exclude the presence 0401-0404 goods in milk substitutes and confirm the classification according UCGFEA. In the table 2.3 gives a description of the criteria, means, methods defined for identification of milk substitutes.

Table 2.3

The main criteria, methods and means of milk substitutes identification expert examination

| Identification criteria | | | Means of identification | Identification methods |
|-------------------------|----------------------|-------------------------|---|------------------------|
| General | Product name | | Good | Analytical |
| | Name of manufacturer | | Good | Analytical |
| | Country of origin | | Good | Analytical |
| | Marking completeness | | Good, Law of Ukraine “About information on food products for consumers” | Analytical |
| Special | Physico-chemical | Fat nature | Good, DSTU 5005:2014 [34] | Instrumental |
| | | Fat content | Good, CODEX STAN 322R-2015 | Instrumental |
| | | Acidity | Good, CODEX STAN 322R-2015 | Instrumental |
| | | pH | Good, CODEX STAN 322R-2015 | Instrumental |
| | Organoleptic | Net packaging volume, l | Good | Analytical |
| | | Smell | Good, DSTU 4069:2016 [18] | Organoleptic |
| | | Taste | Good, DSTU 4069:2016 [18] | Organoleptic |
| | | Color | Good, DSTU 4069:2016 [18] | Organoleptic |
| | | Consistency | Good, DSTU 4069:2016 [18] | Organoleptic |

Stages of milk substitutes identification expert examination are shown in the figure 2.4.

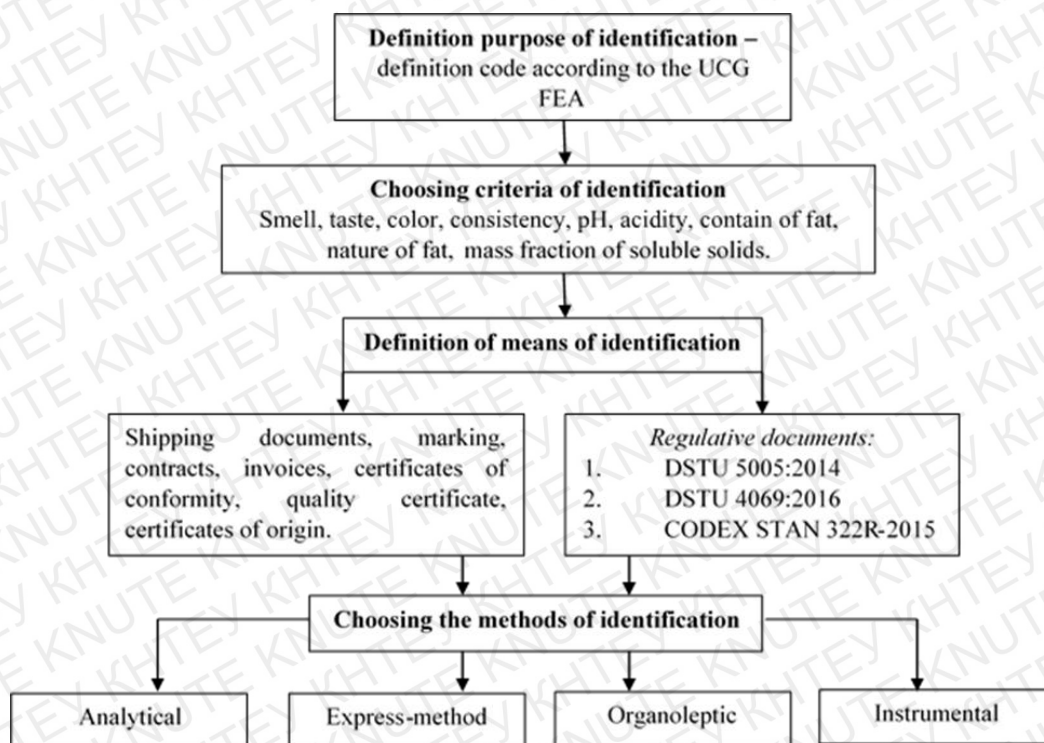


Fig. 2.4. Stages of identification of milk substitutes

So, the main stages of identification expert examination of milk substitutes are the definition of the purpose, create of the criteria, means and choosing of the methods of identification expert examination.

Two samples of milk substitutes were selected for identification expert examination.

1. Soya drink TM “Rude Health” (Rude Health C.V.A., Vlamingsstraat 28, Amsterdam, The Netherlands).
2. Almond drink TM “ALPRO” (Alpro C.V.A. Wevelgem, Belgium).

It was established the correspondence of the data of accompanying documents to the actual information of identification indicators of milk substitutes during the identification expert examination at customs clearance of milk substitutes. The result of marking identification expert examination of milk substitution are given in table 2.4.

Table 2.4

The results of the examination of milk substitutes according to the marking completeness

| Indicator | Results | |
|--------------------------|--------------------|--------------|
| | Sample №1 | Sample №2 |
| Product name | Soya drink | Almond drink |
| Name of the manufacturer | Rude Health C.V.A. | Alpro C.V.A. |

Continue table 2.4

| | | |
|---|--|---|
| Address and telephone number of the manufacturer/importer | Vlamingstraat 28, Amsterdam, The Netherlands | Avda. Cabecicos Blancos, Parcela, 18.2.B Parque Empresarial Cabecicos Blancos. 30892 Librilla-Murcia (Spain) |
| Composition | Water, soya beans (7,2%) | Water, almond (2,3%), sugar, tricalcium phosphate, sea salt, stabilizers: carob gum, emulsifier lecithin, natural flavoring, vitamins B2, B12, E, D2. |
| Energy value per 100g | 45 kkal | 22 kkal |
| Volume, L | 1 | 1 |
| Content of GMO | Non - GMO | - |
| Expiration date/ when opened | 14 month/5 days | 12 month/5 days |

According to the results of the identification expert examination of milk substitutes according to the marking data, it is established that the data indicated on the marking correspond to the data given in the shipping documentation.

The results of the identification expert examination of milk substitutes samples according to the developed research criteria are given in table 2.5.

Table 2.5

Results of identification expert examination of milk substitutes by the physico-chemical and organoleptic indicators

| Indicator | Characteristics of the sample | | Requirements of regulatory documents |
|----------------------------------|--|---|--|
| | Sample 1 | Sample 2 | |
| Fat nature | Vegetable fat Unsaturated acids | Vegetable fat Unsaturated acids | Vegetable fat |
| Fat content | 2.9 g | 1.1 g | - |
| Acidity | 14°T | 16 °T | up to 20 °T |
| pH | 6,5 | 6,8 | 6-7 |
| Smell, taste, color, consistency | Have a typical taste as soya taste, smell is neutral, texture. There are no unusual taste and smell. | Have a typical sweet taste, smell, texture. There are no unusual taste and smell. | Must have a typical taste, smell, texture. No unusual taste and smell. |

So, two samples of milk substitutes have marking completeness according to Law of Ukraine “About information on food products for consumers”. Are indicated product name, name of the manufacturer, address and telephone number of the manufacturer/importer, composition, energy value per 100g, volume, content of GMO and expiration date. This samples of milk substitutes contain vegetable fat and its mean

that in manufacture process was used only vegetable raw materials and there are no allergic substances of animal origin. The presence of fat content indicates the nutritional value, herefrom sample 1 has higher nutritional value. Acidity indicates the freshness of milk substitutes, herefrom sample 1 are more freshness and don't contain preservatives. pH and organoleptic indicators meets the requirements of regulatory documents. After the identification expert examination, a conclusion №1420003104-0168 dated 21.11.2019 (Annex K) by SLEER was drawn up

Conclusions. According to the results of the identification expert examination of imported milk substitutes, the test samples correspond to the UCGFEA product code 2202901000 «Other drinks, not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404». Research results analysis showed that milk substitutes “Rude Health” and “ALPRO” meet the requirements of Ukrainian and international regulatory document (DSTU 5005:2014, DSTU 4069:2016, CODEX STAN 322R-2015, Good, Law of Ukraine “About information on food products for consumers”). Marking completes of all samples meets the requirements of Law of Ukraine “About information on food products for consumers”. Organoleptic and physic-chemical indicators meets the requirements of regulatory documents. The results of the identification expert examination can be used for customs clearance of vegetable drink to prevent violations of customs regulations.

CHAPTER 3

CUSTOMS CLEARANCE AND TAXATION OF IMPORTED MILK SUBSTITUTES

3.1. Determination of milk substitutes country of origin

The country of origin of the goods is the country in which the goods were fully manufactured or subjected to sufficient processing in accordance with the criteria established by the Customs Code of Ukraine [21]. The country of origin of goods may mean a group of countries, customs unions of countries, region or part of the country, if it is necessary to separate them in order to determine the origin of goods. If two or more countries are involved in the production of the goods, the country of origin of the goods is the country in which the last processing operations were carried out, sufficient for the goods to receive the main characteristics of fully manufactured goods meeting the criteria of sufficient processing under Art. 40 of the Customs Code of Ukraine [21]. According to Article 43 of the Customs Code of Ukraine, the documents confirming the country of origin of goods are:

- certificate of origin of goods;
- certified declaration of origin of goods;
- declaration of origin of goods;
- certificate of regional name of goods.

For customs control and customs clearance of milk substitute TM "Rude Health" on MD-2 UA100030 / 2020/169875 dated 19.11.2020 (Annex A) by the exporter PF Concept International B. V. the following documents were provided:

- invoice declaration №8072807 dated 03.11.2020 (Annex E);
- contract №1 dated 10.10.2019 (Annex B);
- addition to the contract №3 dated 26.10.2020 (Annex C);
- export certificate №20NL391010E1397273 (Annex D);
- packing list №12144840 dated 27.10.2020 (Annex D);
- certificate of transport costs №05 / 11 from 05.11.2020 (Annex G);
- CMR dated 05.11.2020 (Annex H);
- Health Certificate NL/EX/WVL/20 4518/0496 dated 22.10.2020 (Annex I);

Under the Association Agreement with the EU [32], preferences can be applied to goods from European countries. Among the documents provided by the exporter, the country of origin is indicated in invoice declaration №8072807 dated 03.11.2020 (Annex E), addition to the contract №3 dated 26.10.2020 (Annex C) and in Health certificate NL / EX / WVL / 20 4518/0496 dated 22.10 .2020 (Annex I). In addition to information on the name of the product, packaging, volume and composition, addition to the contract №3 dated 26.10.2020 (Annex C) indicates the country of origin - the Netherlands. So, soy-based milk substitute TM "Rude Health" has a country of origin - the Netherlands.

The health certificate NL / EX / WVL / 20 4518/0496 dated 22.10 .2020 (Annex S) confirms the quality of the goods and also has a separate box indicating the country of origin. Although the Healthy Certificate NL/EX/WVL/20 4518/0496 dated 22.10.2020 (Annex S) indicates the country of origin, but it do not confirm this. But only the invoice declaration №8072807 dated 03.11.2020 can confirm the country of origin. Preferences can also be applied if the invoice declaration states the phrase «The exporter of the products covered by this document (customs authorization No ...(1)) declares that, except where otherwise clearly indicated, these products are of ...(2) preferential origin» according to Annex 4 of Protocol I to the Association Agreement [32].

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

In the invoice declaration №8072807 dated 03.11.2020 (Annex E) presence the phrase “The exporter of the products, covered by this document declares that except where otherwise clearly indicated these are of Netherland-European Union preferential origin” and it allow the use of a preferential duty rate [32].

So, the code 410 "Goods imported into Ukraine and originating in the EU countries (cancel of customs duties)" is entered in box 36 of the declaration UA100030/2020/169875 dated 19.11.2020 (Annex A), and the box has the form "410 000 000". In box 44 under code 0380 this certificate is entered, and due to this in box 47 the method of payment for the duty is indicated "06" - "conditional payment". Thus,

in the presence of a invoice declaration №8072807 dated 03.11.2020 (Annex E), the subject of foreign economic activity has the opportunity to reduce the cost of customs clearance of goods, and pay only VAT in the amount of 20%. So, during the customs clearance was paid only VAT in the amount of 20%.

3.2. Customs valuation and customs taxation of milk substitutes import

Customs value of goods - the price actually paid or payable for goods and other items subject to customs duty at the time of crossing the customs border of Ukraine [35]. When determining the customs value, it includes the price of the goods indicated in the invoice, as well as the following actual costs, if they are not included in the invoice:

- for transportation, loading, unloading, reloading and insurance to the point of crossing the customs border of Ukraine;
- commissions and brokerage;
- fee for the use of intellectual property belonging to these goods and other items and which must be paid by the importer (exporter) directly or indirectly as a condition of their import (export).

Customs value is the main basis for calculating all payments made at customs.

The customs value of milk substitute based on soybean TM "Rude Health", which crossed the customs border of Ukraine in checkpoint Yagodyn, was determined by the declarant in accordance with the provisions of the Customs Code. The customs value of milk substitute TM "Rude Health" and the method of its determination were declared to the customs authority by the declarant during the movement of this goods across the customs border of Ukraine by submitting a declaration of customs value.

The procedure and conditions for declaring the customs value of goods moving across the customs border of Ukraine is established by the Cabinet of Ministers of Ukraine, and the procedure for filling in customs value declarations is established by the Customs Code [21].

The calculation of the customs value when importing milk substitute TM "Rude Health" was carried out in the main way at the price of the agreement (contract), ie the invoice value [36].

The calculation of the customs value of the milk substitute was performed taking into account the condition of delivery of the goods — FCA. The seller included in the invoice the contract value of the milk substitute 3427,74 EUR. The cost of transportation to the border crossing is 30 000 UAH.

For customs control and customs clearance, the soy-based milk substitute arrived in the customs control zone at the terminal of LLC "Consulting and Regional Center" at the address: Kyiv, st. Krasnova 27. An electronic customs declaration UA100030 / 2020/169875 dated 19.11.2020 and the following documents were submitted: health certificate NL / EX / WVL / 20 4518/0496 dated 22.10.2020, invoice declaration №8072807 dated 03.11.2020 (Annex E), packing list №12144840 dated 27.10.2020 (Annex D), contract №1 dated 10.10.2019 (Annex B), addition to the contract №3 dated 26.10.2020 (Annex C), CMR dated 05.11.2020 (Annex H), and transport certificate №05 / 11 dated 05.11.2020 (Annex G).

The exporter provided a health certificate NL/EX/WVL/204518/0496 dated 22.10.2020 for soy drink TM "Rude Health", which confirms the absence of soy products in animal soy products. There was a documentary control on the basis of which the case was closed in the Single Window.

Consider the definition of customs value and accrual of customs duties on the example of the customs declaration form MD-2 UA100030/2020/169875 from 19.11.2020 (Annex A). According to the declaration, the buyer of Clio Solutions LLC, Kyiv, buys from the Holland company PF Concept International B. V. Amsterdam milk substitute: herbal drink based on soybean TM "Rude Health" - with the appropriate code UCGFEA - 2202991500.

The terms of delivery for this product are defined in box 20 "Terms of delivery" - FCA.

FCA - a condition of deliveries at transportation of freights by any mode of transport. It involves the seller's obligation to transfer the goods to the carrier or another

person specified by the buyer, such as a freight forwarder. The transfer of goods takes place on the specified day or period of time at the specified point. If the buyer has not named such an item, the seller chooses it himself.

In this case, in the documents provided by the buyer, for the clearance of the customs declaration UA100030/2020/169875 from 19.11.2020 was provided a certificate of transport costs №05 / 11 from 05.11.2020 (Annex G), which states that LLC "Laman Shipping", which provides freight forwarding services, reports that the cost of transport costs on the section of the city of Amsterdam (Netherlands) - checkpoint Yahodyn (Ukraine) is 30 000 UAH, when transporting goods on the route checkpoint Yagodyn (Ukraine) - Kyiv (Ukraine) - the cost was 10 000 UAH. The total transport costs for moving the AC3807BC car on the route Amsterdam - Kyiv amount to 40 000 UAH.

The invoice value of soy-based milk substitutes transported on this route is indicated in the invoice declaration (Annex E) and amounts to 3427,7400 EUR. Information about the invoice value of the soy-based milk substitute were entered in MD-2 UA100030 / 2020/169875 dated 19.11.2020 (Annex A) in box 42 "Price of goods". In accordance with Order 651 of the Ministry of Finance of Ukraine dated 30.05.2012 in the box with an accuracy of four characters in the fractional part is the invoice value of the goods in the currency in which the invoices or other documents determining the value of the goods. Since the invoice №8072807 dated 03.11.2020 (Annex E) indicates the value in euros, in box 42 "Price of goods" MD - 2, the price will also be indicated in euros.

In MD-2 UA100030/2020/169875 dated 19.11.2020 (Annex A), in box 23 "exchange rate" indicates the official exchange rate of hryvnia to foreign currency, set by the National Bank of Ukraine on the date of submission of the declaration for registration. At the time of filing this declaration, the euro exchange rate was 33,39380000 UAH.

Accordingly, if we multiply the invoice value of the goods from box 42 "Price of goods" by the exchange rate from box 23 "Exchange rate", we will be able to find out

the invoice value of milk substitutes in UAH, namely: $3427,7400 \cdot 33,3938 = 114465,264$ (UAH).

The customs value of the goods will be equal to the sum of the invoice value and the cost of transporting the goods to the destination, since other documents certifying additional costs the buyer has not provided for the declaration, so the customs value will be determined by the formula:

$$CV = IV + TC,$$

where

IV – invoice value

TC – transport costs (before crossing the customs border of Ukraine)

CV – customs value

$$\text{So, } CV = 114\,465,264 + 30\,000 = 144\,465,26 \text{ UAH.}$$

The customs value of milk substitutes is recorded in box 45 "Adjustment" to two decimal places. Also in box 46 "Statistical value", the value of the customs value of the goods divided into 1000 and rounded to five digits in the fractional part is indicated in the currency of Ukraine, given in box 45 "Adjustment". That is, in our case in box 45 "Adjustment" will be indicated - 144465,26, and in box 46 "Statistical value" - 144,46526.

To ensure the correct classification of milk substitutes according to UCGFEA and to determine the correct rate for taxation it is necessary to analyse the features important for such classification. Milk substitutes are classified according to UCGFEA in the Chapter IV "Finished food products", the group 22 «Alcoholic and soft drinks and vinegar» (table 3.1).

Table 3.1

Milk substitutes classification according to the UCGFEA

| UCGFEA position | UCGFEA position name |
|------------------------|--|
| Section IV | Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes |
| Chapter 22 | Beverages, spirits and vinegar |
| <u>2202</u> | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009: |

| UCGFEA position | UCGFEA position name |
|--------------------|---|
| - 2202 10 00 00 | waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured |
| - 2202 99 | other: |
| - - 2202 99 1 | not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404 |
| - - -2202 99 15 00 | soy-based beverages with a protein content of less than 2.8% of the mass. %; beverages based on nuts of group 08, cereals of group 10 or seeds of group 12 |

According to table 3 the milk substitutes are classified in the position 2202 «Waters, including mineral and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of position 2009», subposition 220299 «other». Milk substitutes belong to the category 2202901000 «other drinks, not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404». So, the prerequisite of the milk substitutes belonging to the code 2202991500 of UCGFEA is the absence of substances (or their derivatives) indicated in the table 2.3.

Table 3.2

Substances and their derivatives to be excluded from the composition of milk substitutes

| UCGFEA position | Description of the UCGFEA position |
|-----------------|---|
| 0401 | Milk and cream, not condensed and added with sugar or other sweetening matter |
| 0402 | Milk and cream, condensed and added with sugar or other sweetening matter |
| 0403 | Butter, coagulated milk and cream, yogurt and kefir or another coagulated milk products with bacteria. |
| 0404 | Whey, whether or not condensed, whether or not containing sugar. Products consisting of natural milk components |

The next customs payment, which was charged when importing milk substitutes into the territory of Ukraine is VAT, according to the classifier of types of budget receipts controlled by customs authorities in the first box it is indicate "028" - "Value added tax on goods imported into the territory of Ukraine by business entities." [38].

Customs payments - payments levied in the prescribed manner by customs authorities in the customs clearance of goods and in other cases provided by the legislation of Ukraine [37].

Customs payments includes:

- Import duty;
- VAT;
- excise tax;

Box 47 "Calculation of payments" provides information on the calculation of customs payments: Table 3.3 shows 47 box MD-2 UA100030 / 2020/169875 from 19.11.2020.

Table 3.3

Box 47 " Calculation of payments" MD-2 UA100030 / 2020/169875

| 47. Accrual of payments | Type | Accrual basis | Rate | Amount | MP |
|-------------------------|------|---------------|------|--------------|----|
| | 020 | 144465.26 | 5% | 7223.26 UAH | 06 |
| | 028 | 144465.26 | 20% | 28893.05 UAH | 01 |
| Total: | | | | | |

In the box "Type" according to the classifier of types of budget revenues controlled by the customs authorities, "020" is indicated, which is responsible for such type of revenue as "Import duty". In the box "Basis of accrual" indicates the customs value of the goods specified in box 45 MD-2 UA100030 / 2020/169875 dated 19.11.2020 (Annex A). The box "Rate" indicates the statutory rate of import duty and VAT. The box "Amount" indicates the accrued amount of import duty and VAT. The box "Method of payment" indicates the code of the method of calculation according to the classifier of methods of calculation.

In MD-2 UA100030 / 2020/169875 (Annex A), in box 47 "Customs payments", two customs payments are indicated: import duty and VAT.

Import duty - a duty levied on goods and other items when they are imported into the customs territory of Ukraine. Import duty rates are provided by the Common Customs Tariff of Ukraine [23]. The determined rate of import customs for the period of filling in the customs declaration UA100030 / 2020/169875 is 5%. The basis of the

charge for import duty, which is indicated in the second box is the customs value of the goods, which is indicated in box 45 "Adjustment", in this case, the basis for accrual of customs duties is the amount - 144 465,26 UAH. Accordingly, the amount of payment is 5% of the accrual basis - 7223,26 UAH. As the exporter provided an invoice declaration №8072807 dated 03.11.2020 (Annex E), the code 410 «Goods imported into Ukraine and originating in the EU countries (abolition of customs duties)», is entered in box 36 of the declaration and the graph has the form "410 000 000".

In the last box "Method of payment" - according to the classifier of methods of calculation, the code "06" is indicated, which corresponds to the following value: "Conditional payment", because the exporter has provided invoice declaration №8072807 dated 03.11.2020 (Annex E), in which it is stated that the batch of milk substitute TM "Rude Health" originates from the Netherlands and the invoice value does not exceed 6000 EUR.

Operations on import of goods into the customs territory of Ukraine are subject to VAT. That is, the import of goods is accompanied by the payment of "import" VAT at a rate of 20% or 7% [22].

The tax base for imported goods is the contractual value (contract value), but not lower than the customs value of these goods, determined in accordance with part III CCU, taking into account the duty and excise tax payable and included in the price of goods.

In MD – 2 UA100030 / 2020/169875 dated 19.11.2020 (Annex A), in the box "Basis of accrual" indicates the amount of 144465,26, which corresponds to the customs value of the goods (144465,26).

The VAT rate for milk substitutes is set at 20% of the accrual basis and is 28893,05 UAH.

In the box "Method of payment" - according to the classifier of methods of calculation, the code "01" is indicated, which corresponds to the following value: "Payment of customs payments in non-cash form through accounts opened in the name of customs authorities in the territorial bodies of the State Treasury Service".

Thus, the customs value of a batch of milk substitutes worth 3427,74 EUR, when imported into Ukraine on the terms of FCA delivery is 144465, 26 UAH. The import duty on import was accrued in the amount of UAH 7,223.26 and there was a conditional payment. VAT is UAH 28893,05. The amount of total customs duties payable is UAH 28893,05.

3.3. Analysis of customs control and customs clearance of milk substitutes import

The Customs Code pays considerable attention to the use of modern electronic systems and information technologies that reduce the time of passage of goods through customs and minimize the number of bureaucratic procedures when making decisions on the release of goods [39].

Every subject of foreign economic activity, which is registered in customs authorities, has an electronic declaration procedure. Systematic work on the settlement of electronic declarations by the customs authorities and their use by other state bodies had a positive effect on the transition of enterprises from the paper form of declaration to electronic [40].

The conditions and procedure for declaring, the list of information required for customs control and customs clearance are determined by the Customs Code of Ukraine [21]. According to Art. 71 of the Customs Code, the declarant chooses the customs regime in which he wishes to place the goods, in our case it is IM 40 DE. As the goods were moved by road, a preliminary declaration was submitted, which was assigned the number 1801 / UA100000 / 2020/933295 for entry of goods into the customs territory of Ukraine [41].

In accordance with Order № 651 of 30.05.2012 of the Ministry of Finance of Ukraine "On approval of the Procedure for filling out customs declarations on the form of a single administrative document" [24] was filled out customs declaration UA100030 / 2020/169875 dated 19.11.2020 (Annex A). According to this declaration,

a drink based on soybean TM "Rude Health" was issued in the amount of 2502 packages of Tetra-Pack with a capacity of 1 liter each.

Peculiarities of filling in this declaration UA100030 / 2020/169875 dated 19.11.2020 are, firstly, the correct definition of the UCGFEA product code, as milk substitutes can have several codes. In this case, the defined code is 2202 99 1500 "Beverages based on soy with a protein content of less than 2.8 wt. %; beverages based on nuts of group 08, cereals of group 10 or seeds of group 12 ", - as plant-based milk substitutes may have a protein content of more than 2.8 wt. %, and may contain products of headings 0401-0404.

Box 2 of MD-2 UA100030/2020/169875 "Shipper / Exporter" contains information from box 1 of the CMR dated 05.11.2020 (Annex G). Box 8 of the MD-2 UA100030/2020/169875 (Annex A) is filled in according to the information specified in box 2 of the CMR dated 05.11.2020. The currency of the contract №1 dated 10.10.2020 in item 2 is the Euro, so the invoice №8072807 dated 03.11.2020 (Annex E) is made in Euro and in the declaration in box 24 "Nature of the agreement" on the right side is EUR. Boxes 18 and 21 are filled in in accordance with the CMR from 05.11.2020 (Annex G). In box 35 "Gross weight" and in box 36 "Net weight" MD-2 UA100030 / 2020/169875 the information from the packing list №12144840 from 27.10.2020 (Annex F) is specified. Box 20 "Terms of delivery" MD-2 is filled in according to the information specified in the invoice declaration №8072807 from 03.11.2020 (Annex E). Box 31 of the MD UA100030/2020/169875 "Cargo places and description of goods" contains information from Annex №3 of the contract dated 26.10.2020 (Annex C) and from the packing list №12144840 dated 27.10.2020 (Annex F).

As the soy-based milk substitute of TM "Rude Health" was delivered by truck, boxes 18 and 21 of EMD UA100030/2020/169875 of 19.11.2020 (Annex A) were filled in, in which the country code of the country of registration of the car - UA and registration number of the car - AC3807BC is specified. In box 40 there is information about the preliminary declaration, as when moving the car is made a preliminary declaration. According to the declaration UA100030/2020/169875, a milk substitute

was issued as a normal transaction of purchase / sale without the intermediaries or a commission agent, then in box 24 of the MD UA100030/2020/169875 the code "11" is indicated, which according to the classifier has the decoding "Purchase / sale without the intermediaries agent or consignor". In box 36 of the MD-2 UA100030/2020/169875 of 19.11.2020 (Annex A) , preferences are set for the duty "410" "Goods imported into Ukraine and originating in EU countries (abolition of customs duties)" because the exporter submitted an invoice declaration №8072807 dated 03.11.2020 in the amount of up to 6000 euros and there is a phrase «The exporter of the products, covered by this document declares that except where otherwise clearly indicated these are of Netherland-European Union preferential origin». Due to the establishment of these preferences, in box 47 the method of payment is automatically marked "06" - "the amount is accrued conditionally." So, when importing a milk substitute, only VAT was paid.

Customs clearance begins from the moment the customs authority receives the electronic customs declaration UA100030/2020/169875 dated 19.11.2020 (Annex A). The fact of acceptance of MD-2 UA100030/2020/169875 dated 19.11.2020 is certified by an official of the customs authority by assigning a registration number using ASCC and entering it in box A of MD forms MD-2, MD-3 and MD-6. The declarant at this point, in the brokerage program (QDpro or MDoffice) receives a message confirming receipt by the customs authority of the MD-2 and assigning it a number – UA100030/2020/169875.

The uniform order of performance of customs formalities at implementation of customs registration of goods with application of the customs declaration on the form of the uniform administrative document, which is submitted to the customs authority as an electronic document established by the order of the Ministry of Finance of Ukraine № 631 dated 30.05.2012 "On approval of the Procedure for execution of customs formalities in the implementation of customs clearance of goods with the use of a customs declaration on the form of a single administrative document." [42].

According to p. 4.5. In the order of the Ministry of Finance of Ukraine № 631, such customs formalities as checking the deadlines for submitting the declaration, the

presence of marks on the completion of the movement of milk substitutes and control of data comparison are performed during the MD-2 registration, which are contained in the MD-2 UA100030/2020/169875 dated 19.11.2020 (Annex A) and other documents submitted for customs clearance, such as:

- invoice declaration №8072807 dated 03.11.2020 (Annex E);
- contract №1 dated 10.10.2019 (Annex B);
- addition to the contract №3 dated 26.10.2020 (Annex C);
- export certificate №20NL391010E1397273 (Annex D);
- packing list №12144840 dated 27.10.2020 (Annex D);
- certificate of transport costs №05 / 11 from 05.11.2020 (Annex G);
- CMR dated 05.11.2020 (Annex H);
- Health Certificate NL/EX/WVL/20 4518/0496 dated 22.10.2020 (Annex I);

The customs official compares the details of the authorized bank specified in box 28 of the MD-2 UA100030/2020/169875 dated 19.11.2020 with the data contained in the list of authorized banks of Ukraine in the SAIS of the customs authorities of Ukraine, compares the exchange rate of Ukraine to foreign currency on the day of submission of the declaration for registration, information on accrual of customs duties, compares with the information received from customs and law enforcement agencies of foreign states. It also check the correctness of determining the customs value of goods that indicate in 47 box MD-2 UA100030/2020/169875 dated 19.11.2020, the correctness of the benefits, the presence of declared goods in the register of intellectual property rights, the correctness of the classification.

The next stage during the customs clearance of milk substitute TM "Rude Health" is the control with the use of risk management system, by analyzing EMD UA100030/2020/169875 from 19.11.2020 using ASUR [43]. The system of risk analysis and management was activated during the registration of milk substitutes, with the need to carry out a customs inspection to determine the actual quantity of goods and to establish compliance with the description and the amount of data stated in box 31 of the MD-2 UA100030/2020/169875 dated 19.11.2020 (Annex A) [44].

After the risk profile was triggered, the goods were inspected in accordance with the order of the Ministry of Finance of Ukraine №1316 dated 12.12.2012 "On approval of the Procedure for inspection and re-inspection of goods, commercial vehicles" [45]. The inspection of the milk substitute specified in box 31 of the EMD UA100030 / 2020/169875 of 19.11.2020 (Annex A) was carried out in order to:

- identification of goods for customs control and customs clearance by checking the existing labeling on the packaging of milk substitutes and checking the accompanying documents, such as the contract annex №3 dated 26.10.2020 (Annex C) and the packing list №12144840 dated 27.10.2020 (Annex D);
- verification of compliance with the legislation of Ukraine on state customs by actually checking the number of packages, volume, net weight and gross weight of soy-based milk substitute, stated in box 31 of the MD-2 UA100030/2020/169875 dated 19.11.2020.

An official of the customs authority was instructed to conduct an inspection by marking the ASCC [46]. The decision to conduct the inspection was made in the form of an electronic notification of the inspection, certified by the electronic digital signature of the official of the customs authority, which was sent by electronic means of communication to the declarant. The inspection was entrusted to a customs official. However, a customs broker and a driver were present during the inspection [47]. During the working day, a customs inspection was carried out. The vehicle with the state registration mark AC3807BC had 2 seals with the following numbers: seal №1 - LN4830054, seal №2 - LN 6980004, which were broken. The goods were placed in 157 boxes, which corresponds to the provided documents: packing list №12144840 from 27.10.2020 (Annex D) for this soy drink, CMR from 05.11.2020 (Annex H) and invoice №8072807 from 03.11.2020 (Annex E); By recalculating boxes with the milk substitute and the actual quantity of boxes with milk substitute specified in box 31 of EMD UA100030 / 2020/169875 of 19.11.2020 (Annex A) was confirmed. The actual number of units of soy drink TM "Rude Health" was confirmed by calculation (the number of boxes multiplied by the number of units of drink in a box). One box was

opened to match the description of the soy drink TM "Rude Health", stated in box 31 EMD UA100030 / 2020/169875. The inspector found that the description of the goods corresponds to the description specified in box 31 of EMD UA100030 / 2020/169875 and the addendum to the contract №3 dated 26.10.2020 (Annex C). After the customs inspection, the customs official drew up the Inspection Act №75. The broker who was present at the inspection is also signed in the Act, which certifies his consent that the inspection was conducted in accordance with the law. The inspection report is attached to the ASCC database, after which the inspector who directly carries out customs clearance of this consignment of milk substitutes gets acquainted with its results. Based on the results of the inspection, an Act on the inspection of goods was drawn up. (Appendix J).

The inspector checked the actual conditions of transportation of this goods. The peculiarity of the transportation of milk substitutes is that this product requires a special temperature regime and can be transported at temperatures from 0 to 25 degrees C. During the inspection, the customs inspector checked the labeling of the drink. The label was indicated in five languages, including Ukrainian, and it meets the requirements of the Law of Ukraine "On Consumer Information on Food Products" of August 6, 2019 [33].

During the customs clearance of milk substitutes, a risk analysis and management system was activated, with the need to take samples to the SLER of State Customs Service to determine the identification characteristics of milk substitutes and establish compliance with the sample description and data stated in box 31 EMD UA100030/2020/169875 from 19.11.2020 (Annex A). After the risk profile was triggered, about the need for engineering and technical examination of milk substitutes in the SLER of the State Customs Service, the inspector took samples of milk substitutes and sent them for examination to the laboratory. [Carrying out of identification expert examination of milk substitute of TM "Rude Health" by SLER the State Customs Service is described in point 2.3 of final qualifying work]. After the study, the expert SLER issued a conclusion №1420003104-0168 dated 21.11.2019 (Annex K).

After receiving the opinion, the inspector read it and informed the declarant about the results of the examination. The conclusion obtained by the inspector does not contradict any of the data specified in the boxes of the EMD UA100030/2020/169875 від 19.11.2020 (Annex A).

The entity exporting the milk substitutes drew up an invoice declaration when the goods were cleared through customs. This is confirmed by the phrase in the invoice №8072807 «The exporter of the products, covered by this document declares that except where otherwise clearly indicated these are of Netherland-European Union preferential origin» [48]. This phrase, the reference to the country of origin, and the fact that the cost of the invoice is less than 6,000 euros allowed us to use the preferential duty rate, accordingly, the duty was charged conditionally. During the customs clearance of milk substitutes, due to the preference used, a customs official person was asked to provide the original documents proving the country of origin [49]. According to the customs legislation, the originals of such documents are kept at the customs. Therefore, to confirm the country of origin and complete the customs control, the original invoice №8072807 was handed over to a customs official [50].

So, the data specified in the Act №75 (Annex J) on customs inspection and in the Conclusion №1420003104-0168 dated 21.11.2019 (Annex K) of SLER SCS do not contradict any data specified in the boxes of the EMD, so the inspector has possibility to proceed to the completion of customs formalities according to the customs declaration UA100030 / 2020/169875. The official of the customs authority checks the correctness of the calculation of customs payments and the method of payment in box 47 of the ECD, makes with the help of ASCC to the ECD notes on the completion of customs clearance and the number of the personal seal of the official. After marking the completion of registration, the declarant in the program (QDpro or MDoffice) receives a message marked "Document issued", and a copy of the ECD in PDF format.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research in the final qualifying work, the following conclusions can be drawn:

1. After researching the European market for milk substitutes, we can say that there is no general tendency to increase or decrease production. The production of milk substitutes in Europe in 2016 and 2018 increased, in 2017 there was a decline in production. The leading countries in the production of milk substitutes in Europe are Spain, Italy and Belgium.

As the production of milk substitutes in Ukraine is not significant, the market is formed mainly by products of foreign producers. The largest importers of milk substitutes in Ukraine are Belgium, Spain and Italy. The volume of imports in 2019 amounted to 1743.7; 1252.3 and 810.6 thousand dollars, respectively. The dynamics of imports in 2019 from Belgium, Spain and Italy were 34%, 54% and 110%, respectively. Exports of milk substitutes from Ukraine are insignificant and the dynamics of change is negative.

2. After reviewing the requirements for quality and safety of milk substitutes in Europe and Ukraine, it can be argued that European countries have a very strong regulatory framework for regulating the quality and safety of milk substitutes. EU directives set requirements for organoleptic, physicochemical and microbiological indicators of the quality of milk substitutes, the maximum permissible content of contaminants. Europe has common standards and requirements that apply to all EU countries, thus avoiding technical barriers to trade. There are no standards in Ukraine that specifically address plant-based milk substitutes. There is a general standard for soft drinks DSTU 4069: 2016 "Soft drinks. General technical conditions.". There are also requirements for the presence of certain contaminants in food products, which include milk substitutes. Therefore, in order to increase competitiveness, improve quality and increase exports to Ukraine, it is necessary to create standards specifically for milk substitutes, which will be harmonized with European standards and directives.

3. After analyzing the legal framework for the import of milk substitutes, we can conclude that the main documents governing the import of milk substitutes in Ukraine are: the Customs Code of Ukraine, the Tax Code of Ukraine, the Law of Ukraine "On Customs Tariff of Ukraine", Order of the Ministry of Finance of Ukraine dated 30.05.2012 № 651 "On approval of the Procedure for customs formalities in the customs clearance of goods using a customs declaration on a single administrative document", as well as other specific legal acts.

4. The assortment of milk substitutes imported from EU countries was studied. The assortment of imported drinks is quite wide. The most common beverages based on soy, rice and almonds. The largest deep assortment of imported milk substitutes is presented in TM "Ecomil". The Alpro and Joya brands have the greatest depth of assortment in soy-based beverages. The largest assortment of rice drinks has TM "The Bridge" - 9 articles. The least wide assortment have TM "137 degrees", TM "Orasi" and TM "Natur Green". The most optimal assortment in terms of the quantity of SKU based on different types of vegetable raw materials has the brand "Joya". The brands "Alpro", "Natur Green" and "137 degrees" have in their range drinks of both small and large volume of packaging. This indicates the development of the brand and the distribution of products to a larger audience of consumers, as drinks with a volume of 200-250 ml are perfect for children. The assortment of milk substitutes by TM "Santal" and "Orasi" is represented only by drinks that have a classic recipe without various flavors.

5. An identification expert examination of the milk substitute was carried out, for which criteria, means and methods of identification were developed. Among the identification criteria were general (labeling) and special (physico-chemical and organoleptic). During customs control and customs clearance of milk substitutes in the import regime, samples of goods were sent to the Specialized Laboratory for Examination and Research of the State Customs Service of Ukraine for identification expert examination of goods. During the research, the laboratory registered a request from the customs, which clearance milk substitutes, received a test sample, conducted an identification and documentary examination and determined the code UCGFEA.

Milk substitute TM "Rude Health" has the code 2202991500 - "soy-based drinks with a protein content of less than 2.8 wt. %; beverages based on nuts of group 08, cereals of group 10 or seeds of group 12 ", however, the code may be different, so for the correct classification of milk substitute, the Special Laboratory conducted an identification expert examination of the sample for unmistakable classification of the test sample. After the research, the laboratory provided a conclusion with the results of the examination. The country of origin of the milk substitute was confirmed during customs control and customs clearance. The invoice declaration №8072807 submitted by the exporter dated 03.11.2020 stated that the country of origin is the Netherlands. When imported into the customs territory of Ukraine, it is mandatory to determine the customs value and taxation of milk substitutes. The customs value of the milk substitute is UAH 144465,28. When moving across the customs border of Ukraine in the import regime, milk substitutes are subject to import duties and value added tax. As the goods from MD UA100030 / 2020/169875 originate from the EU countries, the rate of the import duty is 0%, and payment occurs conditionally. The amount of value added tax (at a rate of 20%) is UAH 28893,05. The total amount of customs duties on milk substitutes, which is payable by the buyer and transferred to the state budget is UAH 28893,05.

During the customs control, the inspector conducted a customs inspection, during which the actual quantity of goods declared in the declaration was compared, and the actual conditions of transportation of goods were checked. Based on the results of the inspection, Act №75 was drawn up, which confirmed the factual data as stated in the declaration MD UA100030 / 2020/169875. The inspector checked the originals of the documents, received the inspection report and the conclusion of the SLER and on the basis of these documents the customs clearance of the milk substitute was completed.

As a result of writing the final qualifying paper, the following proposals can be made:

- Support of domestic production and creation of scientific and technical base for development of new types of milk substitutes on a vegetable basis;

- Development of harmonized state standards for plant-based milk substitutes, which will regulate the production and circulation of these beverages, as well as will have high quality standards;
- Manufacturers can produce beverages of various volumes for comfortable of consumption and market the drink in packages, which would allow to some extent to reduce the cost of the product;
- The state is recommended to develop cooperation agreements with Asian countries so that milk substitutes can be imported from there on preferential terms, as the market for these beverages in Asia is the leading one in the world.

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ANNEX A
CUSTOMS DECLARATION MD-2

| | | | | | | | |
|-------------------------------------|--|-----------------|--|---|--|--|--|
| УКРАЇНА | | (форма МД-2) | | 1 ДЕКЛАРАЦІЯ | | А МІТНИЙ ОРГАН ВІДПРАВЛЮ ПІСЛЯ СПОРТУЛІЗАЦІЯ | |
| 2 Відправник/експортер | | № NL | | IM 40 | | DE UA100030/2020/169875 | |
| PF Concept International B.V. | | | | 3 Форми 1 1 | | 4 Відлупок 1/0 | |
| Kabelweg 1 2371 DX Roelofarendsveen | | | | 5 Всього тів 1 | | 6 Всього місць 157 | |
| The Netherlands | | | | 7 Довідковий номер | | Декларація № 3845 | |
| 000/0000/000000 | | | | 8 Особа, відповідальна за фінансове врегулювання | | № UA/0040855714 | |
| 9 Одержувач | | № UA/0040855714 | | 10 Тов "КЛІО СОЛЮШНС" | | 11 Країна походження | |
| ТОВ "КЛІО СОЛЮШНС" | | | | 02095 м. Київ, вул. Княжий Затон, | | 12 Відомості про вартість | |
| 02095, м. Київ, вул. Княжий Затон, | | | | буд. 21, кв. 59 | | 13 ЕСП | |
| UA10040855714 | | | | 14 Декларанти/представники | | 15 Країна походження | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | № UA/0039259675 | | 16 Ідентифікація країни розрахунку транзитного засобу при відправленні/прибутті | | 17 Країна призначення | |
| AA 001936 від 11/12/17 | | | | 18 Код країни/адреси | | 19 Код країни призначення | |
| UA10039259675 | | | | 20 Умови гостів | | 21 Характер угоди | |
| 16 Декларанти/представники | | № UA/0039259675 | | 22 Вартість та збалансована сума за розрахунками | | 23 Курортні | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 24 Характер угоди | | 25 Характер угоди | |
| AA 001936 від 11/12/17 | | | | 26 Митний орган прибуття | | 27 Митний орган прибуття | |
| UA10039259675 | | | | 28 Митний орган прибуття | | 29 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 30 Митний орган прибуття | | 31 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 32 Митний орган прибуття | | 33 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 34 Митний орган прибуття | | 35 Митний орган прибуття | |
| UA10039259675 | | | | 36 Митний орган прибуття | | 37 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 38 Митний орган прибуття | | 39 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 40 Митний орган прибуття | | 41 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 42 Митний орган прибуття | | 43 Митний орган прибуття | |
| UA10039259675 | | | | 44 Митний орган прибуття | | 45 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 46 Митний орган прибуття | | 47 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 48 Митний орган прибуття | | 49 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 50 Митний орган прибуття | | 51 Митний орган прибуття | |
| UA10039259675 | | | | 52 Митний орган прибуття | | 53 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 54 Митний орган прибуття | | 55 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 56 Митний орган прибуття | | 57 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 58 Митний орган прибуття | | 59 Митний орган прибуття | |
| UA10039259675 | | | | 60 Митний орган прибуття | | 61 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 62 Митний орган прибуття | | 63 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 64 Митний орган прибуття | | 65 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 66 Митний орган прибуття | | 67 Митний орган прибуття | |
| UA10039259675 | | | | 68 Митний орган прибуття | | 69 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 70 Митний орган прибуття | | 71 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 72 Митний орган прибуття | | 73 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 74 Митний орган прибуття | | 75 Митний орган прибуття | |
| UA10039259675 | | | | 76 Митний орган прибуття | | 77 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 78 Митний орган прибуття | | 79 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 80 Митний орган прибуття | | 81 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 82 Митний орган прибуття | | 83 Митний орган прибуття | |
| UA10039259675 | | | | 84 Митний орган прибуття | | 85 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 86 Митний орган прибуття | | 87 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 88 Митний орган прибуття | | 89 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 90 Митний орган прибуття | | 91 Митний орган прибуття | |
| UA10039259675 | | | | 92 Митний орган прибуття | | 93 Митний орган прибуття | |
| 16 Декларанти/представники | | № UA/0039259675 | | 94 Митний орган прибуття | | 95 Митний орган прибуття | |
| ТОВ "КОНСАЛТИНГ ЗЕД СЕРВІС" | | | | 96 Митний орган прибуття | | 97 Митний орган прибуття | |
| AA 001936 від 11/12/17 | | | | 98 Митний орган прибуття | | 99 Митний орган прибуття | |
| UA10039259675 | | | | 100 Митний орган прибуття | | 101 Митний орган прибуття | |

УКРАЇНА

(Форма МД-6)

Доповнення № 1

До ВМД № UA100030/2020/169875

Графа 9
Буд. 21, кв. 59Товар № 1
Графа 31
3. 0Графа 44
4100 1/10-10-19
4103 3
m4207 27.01/2020-КС
5141 6/н
5509 5954694
7016 8072807
9000 фото
9610 20NL391010E139727310/10/20
26/10/20
27/01/20
12/11/20
12/11/20
03/11/20
09/11/20
04/11/20

ВІДМІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ

Печатка:

Місце і дата:

00253, м. Київ

Підпис і прізвище декларанта/представника

вул. Червоноткацька 13

Гончар А.Ю.

+380968722735

3595510785

Декларація № 3845

ANNEX B CONTRACT

Контракт № 1/10-10-19

10.10.2019
Киев, Украина

Общество с ограниченной ответственностью "КЛИО СОЛЮШНС" (Украина, Киев), именуемая "Покупатель", в лице директора Хоменко Сергея, действующего на основании Устава, с одной стороны, и PF Concept International B.V., именуемое "Продавец", в лице экспорт директора RGM BAKX действующего на основании Устава с другой стороны, заключили настоящий контракт о нижеследующем:

1. Предмет Контракта

1.1. Продавец продает Покупателю Товар, предоставляет услуги по маркировке и сортировке Товара и поставляет его на условиях DAP Киев, FCA Нидерланды или на условиях, прописанных в Инвойсе, в соответствии с ИНКОТЕРМС 2010, а Покупатель примет Товар в количестве и в соответствии с инвойсом, являющейся неотъемлемой частью Контракта.

2. Цена

2.1. Цена на отгружаемый Товар, фиксируется в Евро за единицу (штуку), стоимость дополнительных услуг фиксируется в евро за партию товара согласно Инвойса (проформы-инвойса), являющейся неотъемлемой частью настоящего Контракта.

2.2. Общая сумма контракта составляет 49000 Евро.

3. Платеж

3.1. Платеж по настоящему Контракту осуществляется в Евро прямым банковским переводом на основании инвойса продавца:

- 100% предоплата

или

- в течение 30 дней после отгрузки продукции на сумму не более 3 000 евро.

3.2. Все банковские расходы, связанные с оплатой контракта, уплачиваются Покупателем.

4. Условия и сроки поставки

4.1. Заказ считается оформленным с момента подтверждения.

4.2. На поставляемый товар Продавец обязан оформить и передать вместе с товаром Инвойс (оригинал + копия). На оказанные услуги Продавец и Покупатель подписывают акт выполненных работ.

4.3. Срок поставки товара указывается в инвойсе.

5. Упаковка и маркировка

5.1. Товар должен быть отгружен в экспортной упаковке, обеспечивающей сохранность груза от повреждений при перевозке смешанным видом транспорта с учетом многократных перегрузок в пути.

6. Качество товара

6.1. Качество поставляемого Товара должно соответствовать действующим государственным стандартам страны изготовителя и при необходимости подтверждаться сертификатом качества. Покупатель имеет право за свой счет проводить инспекцию качества и количества товара перед его отправкой.



Contract № 1/10-10-19

10.10.2019
Kiev, Ukraine

Limited Liability Company "CLIO SOLUTIONS" (Ukraine, Kiev) referred to as "Buyer", in the person of its Director Khomenko Sergey, acting according to the Charter of the company, and PF Concept International B.V., referred to as "Seller", in the person of Export Director RGM BAKX, acting according to the Charter of the company, have concluded the present Contract as follows:

1. Subject of the Contract

1.1. The Seller realizes the goods to the Buyer, provides labeling, sorting products and deliver it on terms of DAP Kiev, FCA Netherlands or conditions which are written in Invoice, as per INCOTERMS 2010, and the Buyer will accept the Goods in the quantity and in accordance with invoice which presents an integral part of the Contract.

2. Price of the Goods

2.1. The price for the shipped goods to be delivered under the present Contract is fixed in EURO value-added services is fixed in euros per shipped goods as per Invoice (Proforma Invoice) that presents an integral part of the present Contract.

2.2 The total amount of the contract is 49000 EURO.

3. Payments

3.1. The payment for the goods is made by the Buyer in EUR via direct bank transfers according to Seller's invoices as follows:

- 100% prepayment

or

- during 30 days after shipping of products for amount not exceeding 3 000 euro.

3.2. All bank charges dealing with contract payment are at the Buyer's cost.

4. Delivery Terms and Dates

4.1. The order is valid from the moment of approval.

4.2. Together with the goods the Seller sends to the Buyer Invoice (original + 1 copy). For the services provided the Seller and the Buyer shall sign the acceptance certificate.

4.3. Delivery terms indicated in Invoice.

5. Packing and Marking.

5.1. The goods are to be shipped in export packing providing protection of the Goods from damages during transportation by combined transport means with regards for multiple transshipments.

6. Quality of Goods

6.1. The quality of the Goods supplied for this Contract shall comply with the applicable quality state standards of the manufacturer's country and be supported in case of need by the quality certificate. The Buyer has the right to appoint a surveyor on his own expense to check the quality and quantity of goods before dispatch.

1



ANNEX C

ADDITION TO THE CONTRACT

Annex 3 dated 26.10.2020 to Contract # 1/10-10-19 dated 10.10.2019 /
Додаток № 3 від 26.10.2020 до Договору № 1/10-10-19 від 10.10.2019 р.

PRODUCTS to be sold under the Contract # 1/10-10-19 dated 10.10.2019 /
ТОВАРИ, які продаються за Договором № 1/10-10-19 від 10.10.2019 р.

| № No. | Артикул/ Ref. No. | Опис/ Description | Кількість, шт/ Quantity, pcs | Ціна за од., EUR/ Price per pc, EUR | Total, EUR |
|--------------|----------------------|--|---------------------------------|--|-------------------|
| 1. | 10038101 | Соевий напій Rude Health Упаковка: Tetra-Pack Розміри упаковки: 21,6*10,5*10,5 Об'єм: 1000 ml Склад: вода, соєві боби (7,2%) Країна походження: Нідерланди Soya drink Rude Health Pack: Tetra-Pack Sizes: 21,6*10,5*10,5 Capacity: 1000 ml Composition: water, soybeans (7,2%) Country of origin: The Netherlands | 2502 | 1,37 | 3427,74 |
| TOTAL | | | | | EUR3427,74 |

Усього до сплати:

EUR3427,74 (Три тисячі чотириста двадцять сім євро та сімдесят чотири євроцентів)

Total amount to pay:

EUR3427,74 (three thousands four hundred twenty seven euro and seventy four euro cents)

Дата відвантаження товару – не пізніше 30 жовтня 2020 року

Shipping date – not later than on the 30th of October 2020

Строки оплати: EUR3427,74 (Три тисячі чотириста двадцять сім євро та сімдесят чотири євроцентів) перед відвантаженням товару

Payment terms: EUR3427,74 (three thousands four hundred twenty seven euro and seventy four euro cents) before goods dispatching

Seller:
Продавець: PF Concept International B.V.
a Polysconcept company
Kabelweg 1, P.O BOX 175
3820 AD Roerharendsveen HOLLAND

PF Concept International B.V.

Buyer:
Покупець:

Khomenko Sergiy Anatoliyovich
Хоменко Сергій Анатолійович



[illegible]

ANNEX E

INVOICE DECLARATION



PF Concept

bullet *Ammon* LABEL

INVOICE

Clio Solutions LLC
Kniashiy zaton str., 21 (office 59)
02095 Kiev
UKRAINE

Debtor nr : 3004288
Invoice : 8072807
Date : 03/11/2020
Page : 1 of 1

| Description | Art.no | Qty | Price | Discount | Amount |
|-------------|--------|-----|-------|----------|--------|
|-------------|--------|-----|-------|----------|--------|

Regarding order nr. : 12144840 / 4341545 (cleared/CNL2/DPL1)
Your reference :
Attn :

| | | | | | |
|------------------------|--------------------|------|------|--|----------|
| Rude Health soya drink | - RBL 10038101 720 | 2502 | 1,37 | | 3.427,74 |
|------------------------|--------------------|------|------|--|----------|

| | | | | | |
|---------------------------|-----------|--|--|--|----------|
| Payment : Vooruitbetaling | Total EUR | | | | 3.427,74 |
|---------------------------|-----------|--|--|--|----------|

EURO PAYMENTS : BIC: HSB CNL2A IBAN: NL37HSBC0786499214

USD PAYMENTS : BIC: HSB CNL2A IBAN: NL15HSBC0786499222

EORI nr. : NL001760920

Gross Weight : 2520 KGS, 157 cartons
Delivery : FCA Amsterdam

The exporter on the products, covered by this document declares that except where otherwise clearly indicated, these are of Netherlands-European union preferential origin.

| Description | Nbr. of Statistic | Quantity | LC-amount |
|--------------------|-------------------|----------|-----------|
| packing tetra-pack | 2202 99 00 00 | 2502 | 3.427,74 |

| Country of Origin | quantities |
|-------------------------|------------|
| 720 ==> The Netherlands | 2502 |

Our general terms and conditions of Sale as filed in December 2009 with the Chamber of Commerce at Leiden under number 28034183 apply to all our offers, sales agreements and operations. At the backside of this document you will find the complete set of our General Terms and Conditions.

PF Concept International B.V.

a Polyconcept company

Kabelweg 1 P.O BOX 175

2371 DX Roelofarendsveen HOLLAND

A Polyconcept Company

Kabelweg 1 2371 DX Roelofarendsveen
P.O. Box 175 2370 AD Roelofarendsveen
The Netherlands
Tel +31 (71) 33 28 911 www.pfconcept.com

HSBC Bank PLC, Amsterdam.
BIC: HSB CNL2A IBAN:
NL37HSBC0786499214
RABOBANK, Utrecht
BIC: RABONL2U IBAN:
NL36RABO0301121648
Chamber of Commerce Leiden no. 28034183
BTW/VAT no. NL0017.60.920.B.01

ANNEX F PACKING LIST

PF Concept International B.V.,
Kabelweg 1
2371 DX Roelofarendsveen The Netherlands

PACKING LIST

LIMITED LIABILITY COMPANY "CLIO SOLUTIONS"
Address: 21. Of.59, Kniazhiy zaton str., Kiev, Ukraine, 02095

PACKING LIST No.: 12144840
DATE OF PACKING LIST: 27.10.2020
COMMERCIAL INVOICE No.: 8072807
DATE OF COMMERCIAL INVOICE: 03.11.2020
CONTRACT No.: 1/10-10-19
DATE OF CONTRACT: 10.10.2019

| NAME OF GOODS | QUANTITY PCS | QTY/CTN PCS | CTN SIZE CM | TOTAL CTNS | TOTAL N.W. KGS | TOTAL G.W. KGS |
|--|-----------------|----------------|----------------|---------------|-------------------|-------------------|
| Soya drink Rude Health Pack: Tetra-Pack Size: 21,6*10,5*10,5 Capacity: 1000 ml Composition: water, soybeans (7,2%) Country of origin: The Netherlands | 2502 | 157 | 48*32*24 | 157 | 2363 | 2520 |

PF Concept International B.V.

PF Concept International B.V.
a Polycconcept company
Kabelweg 1 P.O. BOX 175
2371 DX Roelofarendsveen HOLLAND

ANNEX G

CERTIFICATE OF TRANSPORT COSTS

ЕГРПОВ: 40551877
ИНН 405518715537

г. Одесса, 65082, Украина
Военный спуск, 12
тел.: + 38 048 780 09 20
факс: + 38 048 780 09 22
www.uni-laman.com



Т О В « П А М А Н Ш И П П И Н Г »

Исх. № 05/11
от 05 ноября 2020 г

Справка о транспортных расходах

Настоящим заявляем, что транспортные расходы по передвижению машины AC3807BC по маршруту Амстердам – Киев составляют 40 000 грн.

Транспортные расходы от Амстердама до границы с Украиной (п/п Ягодын-Дорогуск) составляет 30 000 грн

Транспортные расходы от границы с Украиной (п/п Ягодын-Дорогуск) до Киева 10 000 грн.

Страхование не проводилось.

Директор

Гл.бухгалтер



Боровский В.С.

Деревенко М.И.

ANNEX H

CMR

1 Egzemplarz dla nadawcy
Exemplar für den Absender
Copy for sender

| | | | | | | |
|--|---|--|---|---|--|---|
| <p>1 Nadawca (nazwisko lub nazwa, adres, kraj) Absender (Name, Address, Land) Sender (name, address, country)</p> <p>PF Concept International B.V. a Polysconcept company Kabelweg 1, P.O. BOX 175 02095 Kiev Ukraine</p> | | <p>MIĘDZYNARODOWY SAMOCHODOWY LIST PRZEWÓZOWY NR INTERNATIONAL FRACHTBRIEF No INTERNATIONAL CONSIGNMENT NOTE</p> <p>CMR</p> <p>Niniejszy przewóz podlega postanowieniom konwencji umowy międzynarodowej przewozu drogowego towarów (CMR) bez względu na jakiegokolwiek przyczynę.</p> <p>These carriage is subject, notwithstanding any clause to the contrary to the Convention on the Contract for the International Carriage of goods by road (CMR)</p> | | | | |
| <p>2 Odbiorca (nazwisko lub nazwa, adres, kraj) Empfänger (Name, Address, Land) Consignee (name, address, country)</p> <p>CLIO SOLUTIONS LLC KNAZHIY ZATON STR., 21 (OFFICE 59) 02095 KIEV UKRAINE</p> | | <p>16 Przewoźnik (nazwisko lub nazwa, adres, kraj) Frachtführer (Name, Address, Land) Carrier (name, address, country)</p> <p>AC3807BC</p> | | | | |
| <p>3 Miejsce przeznaczenia (miasto, kraj) Auslieferungsort des Gutes (Ort, Land) Place of delivery of the goods (place, country)</p> <p>KIEV, UKRAINE</p> | | <p>17 Kolejny przewoźnik (nazwisko lub nazwa, adres, kraj) Nachfolgender Frachtführer (Name, Address, Land) Successive carriers (name, address, country)</p> | | | | |
| <p>4 Miejsce i data zajątkowania (miasto, kraj, data) Ort und Tag der Übernahme des Gutes (Ort, Land, Datum) Place and date of taking over the goods (place, country, date)</p> <p>AMSTERDAM, HOLLAND</p> | | <p>18 Zastrzeżenia i uwagi przewoźnika Vorbehalte und Bemerkungen der Frachtführer Carrier's reservations and observations</p> | | | | |
| <p>5 Załączony dokumenty Beigefügte Dokumente Documents attached</p> <p>invoice 8072807</p> | | | | | | |
| <p>6 Cechy i numery Kennzeichen und Nummern Marks and numbers</p> | <p>7 Liczba sztuk Anzahl der Packstücke Number of packages</p> | <p>8 Sposób opakowania Art der Verpackung Method of packing</p> | <p>9 Rodzaj towaru Bezeichnung des Gutes Nature of the goods</p> | <p>10 Nr statystyczny Statistiknummer Statistical number</p> | <p>11 Waga brutto w kg Bruttogewicht in kg Gross weight in kg</p> | <p>12 Objętość w m³ Umfang in m³ Volume in m³</p> |
| | | | | | | |
| <p>13 Instrukcje nadawcy Anweisungen des Absenders Sender's instructions</p> | | <p>19 Postanowienie specjalne Besondere Vereinbarungen Special agreements</p> | | | | |
| <p>14 Postanowienia dotyczące przewoźnika Frachtführer-Anweisungen Instructions as to carrier for carriage</p> <p><input type="checkbox"/> Przewóz bezpłatny / Free / Carriage paid</p> <p><input type="checkbox"/> Przewóz płatny / Paid / Carriage forward</p> | | <p>20 Op. specjalne Zu zahlen sein To be paid by</p> <p>Nadawca / Absender / Sender</p> | | <p>Waga / Weight / Commodity</p> | <p>Odbiorca / Empfänger / Consignee</p> | |
| <p>21 Wystawiono w Ausgegeben in Established in</p> <p>AMSTERDAM</p> | | <p>22 PF Concept International B.V. a Polysconcept company Kabelweg 1, P.O. BOX 175 02095 Kiev Ukraine</p> | | <p>23 AC3807BC</p> | | |
| <p>24 Przewoźnik otrzymał / Gut empfangen / Goods received</p> <p>Miejsce / Ort / Place</p> <p>data / am /</p> <p>20 23 26</p> | | <p>25 Przewoźnik otrzymał / Gut empfangen / Goods received</p> <p>Miejsce / Ort / Place</p> <p>data / am /</p> <p>20 23 26</p> | | <p>26 Przewoźnik otrzymał / Gut empfangen / Goods received</p> <p>Miejsce / Ort / Place</p> <p>data / am /</p> <p>20 23 26</p> | | |

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d'après Modèle ISU 1976

ANNEX S

HEALTH CERTIFICATE



KINGDOM OF NETHERLANDS

FEDERAL AGENCY FOR THE SAFETY OF THE FOOD CHAIN (FAVVC)

Federaal Agentschap voor de Veiligheid van de Voedselketen (FAVV)

Agence Fédérale pour la Sécurité de la Chaîne Alimentaire (AFSCA)

Agencia federal para la seguridad de la cadena alimentaria (AFSCA)

Федеральное Агентство по продовольственной безопасности (ФАПБ)

HEALTH CERTIFICATE FOR THE EXPORT OF FOODSTUFFS AND OTHER PRODUCTS

Gezondheidscertificaat voor de export van voedingsmiddelen en andere producten

Certificat de salubrité pour l'exportation de denrées alimentaires et autres produits

Certificado sanitario para la exportación de productos alimenticios y otros productos

Санитарный сертификат на экспорт продовольственных и иных продуктов

Cert. nr. : NL/EX/WVL/20

4518/0496 #

20/

1. Declaration by the exporter / Verklaring van de uitvoerder / Déclaration de l'exportateur / Declaración del exportador / Декларация экспортера :

1.1. Name and address of the producer /
 Naam en adres van de producent / Rude Health C.V.A. (produced in EU)
 Nom et adresse du producteur / Vlamingsstraat 28, Amsterdam, The Netherlands
 Nombre y dirección del productor /
 Название и адрес производителя :

1.2. Approval/Authorisation/Registration number⁽¹⁾ of the producer /
 Erkennings-/Toelatings-/Registratienummer⁽¹⁾ van de producent / AER/WVL/019119
 Numéro d'agrément/d'autorisation/d'enregistrement⁽¹⁾ du producteur /
 Número de reconocimiento/autorización/registro⁽¹⁾ del productor /
 Номер допуска/разрешения/регистрации⁽¹⁾ производителя :

1.3. Name and address of the exporter /
 Naam en adres van de uitvoerder / PF Logo Express Sp. z.o.o
 Nom et adresse de l'exportateur / 62-023 Amsterdam, st. Zernicka 22
 Nombre y dirección del exportador / NIP: 7851766237
 Название и адрес экспортера :

1.4. Approval/Authorisation/Registration number⁽¹⁾ of the exporter /
 Erkennings-/Toelatings-/Registratienummer⁽¹⁾ van de uitvoerder / 2.017.556.745
 Numéro d'agrément/d'autorisation/d'enregistrement⁽¹⁾ de l'exportateur /
 Número de reconocimiento/autorización/registro⁽¹⁾ del exportador /
 Номер допуска/разрешения/регистрации⁽¹⁾ экспортера :

1.5. Country of destination / Land van bestemming /
 Pays de destination / Pais de destino / Страна назначения : UKRAINE

1.6. Name and address of the consignee /
 Naam en adres van de geadresseerde / Clio Solution LLC
 Nom et adresse du destinataire / Kniashy zaton str.,21 (office 59)
 Nombre y dirección del destinatario / 02095 Kiev
 Название и адрес грузополучателя : UKRAINE

I, the undersigned, responsible person for the exporter, declare that the product(s) mentioned in the annexed table / Ik, ondergetekende, verantwoordelijke persoon voor de uitvoerder, verklaar dat het (de) product(en) in de tabel in bijlage / Je soussigné, personne responsable pour l'exportateur, certifie que le(s) produit(s) mentionné(s) dans le tableau en annexe / Yo, el abajo firmante, responsable del exportador, certifica que el (los) producto(s) mencionado(s) en la tabla suplementa / Я, нижеподписавшееся лицо, ответственное за экспортера, настоящим удостоверяю, что указанные в приложенной таблице продукты :

- meets (meet) the stated qualitative and quantitative composition / Beantwoordt (beantwoorden) aan de opgegeven kwalitatieve en kwantitatieve samenstelling / Répond(ent) à la composition qualitative et quantitative indiquée / Responde(n) a la composición cualitativa y cuantitativa determinada / соответствуют указанному количеству и качеству.
 - is (are) fit for human consumption⁽¹⁾ / Geschikt is (zijn) voor humane consumptie⁽¹⁾ / Est (sont) propre(s) à la consommation humaine⁽¹⁾ / Es (son) apto para el consumo humano⁽¹⁾ / пригодны для употребления в пищу человеком⁽¹⁾.

Additional declaration(s) / Bijkomende verklaring(en) / Déclaration(s) additionnelle(s) / Declaración(es) adicional(es) /
 Дополнительное(ые) заявление(я) :

Mr. / Mr. / Mr. / Г-н :

Ms. / Mevr. / Mme. / Г-жа :

Issued at / Gedaan te / Fait à /

Hecho en / Составлено в :

Signature /

Handtekening /

Signature /

Firma /

Подпись :

(1) : Delete, if appropriate / schrappen, indien nodig / biffer la mention inutile / suprimir si necesario / ненужное зачеркнуть.

On / Op / Le /

fecha / Дата :

Gert Fransen

International Quality Director

Vlamingsstraat 28

NL-8560 Amsterdam

EX.DAL.AA.01.03

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**2. Declaration by the competent authority / Verklaring van de bevoegde overheid /
Déclaration de l'autorité compétente / Declaración de la autoridad competente /
Заявление компетентного ведомства :**

The undersigned, certifying officer of the FASFC, declares that the product(s) mentioned in the table annexed to the declaration of the exporter / De ondergetekende, certificerende agent van het FAVV, verklaart dat het (de) product(en) in de tabel gehecht aan de verklaring van de uitvoerder / Le soussigné, agent certificateur de l'AFSCA, déclare que le(s) produit(s) mentionné(s) dans le tableau annexé à la déclaration de l'exportateur / El abajo firmante, agente certificador del AFSCA, declara que el (los) producto(s) mencionado(s) en el cuadro anexo a la declaración del exportador / Я, нижеподписавшееся уполномоченное лицо ФАПБ, заявляю, что продукты, указанные в приложенной к декларации экспортера таблице :

- can be freely commercialized in EU under the stated composition⁽¹⁾ / In EU vrij in de handel mag (mogen) gebracht worden onder de opgegeven samenstelling⁽¹⁾ / Peut (peuvent) être commercialisé(s) librement en EU dans la composition indiquée⁽¹⁾ / Tiene(n) autorización de libre venta y circulación in EU en la composición indicado⁽¹⁾ / свободно могут продаваться в ЕС в указанном составе⁽¹⁾
- is (are) authorised to be exported as far as the importing country authorises the importation / Mag (mogen) worden uitgevoerd, voor zover het invoerende land de invoer toelaat / Peut (peuvent) être exporté(s), dans la mesure où le pays importateur autorise l'importation / Tiene(n) autorización de exportación en la medida que el país importador autorice la importación / могут быть экспортированы в той мере, в какой страна-импортёр разрешает ввоз.
- is (are) made in a member state of the European Union in accordance with current hygiene standards in the European Community or has (have) been legally imported into the European Union in accordance with the provisions of article 11 of Regulation (EC) N°178/2002 / In een lidstaat van de Europese Unie gefabriceerd is (zijn) overeenkomstig de in de Europese Gemeenschap geldende normen voor hygiëne of legaal in de Europese Unie zijn ingevoerd conform de bepalingen van artikel 11 van verordening (EG) Nr. 178/2002 / Est (sont) fabriqué(s) dans un pays membre de l'Union européenne conformément aux normes d'hygiène en vigueur dans la Communauté européenne ou légalement importé(s) dans l'Union Européenne conformément aux dispositions de l'article 11 du Règlement (CE) N° 178/2002 / Está(n) producido(s) en un Estado Miembro de la Unión Europea conforme a las normas sanitarias en vigor en la Comunidad Europea o importado(s) legalmente en la Unión Europea conforme a las disposiciones del artículo 11 del Reglamento (CE) N°178/2002 / произведены в стране ЕС в соответствии с действующими в ЕС санитарными нормами либо законно импортированы в ЕС в соответствии с положениями статьи 11 Регламента (ЕС) № 178/2002.
- is (are) produced/processed/stored in an establishment approved/authorised/registered by the competent authority performing official control for the verification of compliance with food law / geproduceerd/verwerkt/opgeleegd is (zijn) in een vestiging erkend/toegelaten/geregistreerd door de bevoegde overheid die er officiële controle uitvoert ter verificatie van de naleving van de levensmiddelen wetgeving / est (sont) fabriqué(s)/transformé(s)/stocké(s) dans un établissement approuvé/autorisé/enregistré par l'autorité compétente qui effectue les contrôles officiels pour la vérification du respect de la législation alimentaire / esta(n) producido(s)/transformado(s)/mantenido(s) en un establecimiento reconocido/autorizado/registrado para la autoridad competente del control oficial que verifica la conformidad con la legislación alimentaria general / произведены/переработаны/приняты в помещении признанном/разрешенном/зарегистрированном компетентным органом, осуществляющим официальный надзор за соблюдением законодательных норм в области продовольствия.

Additional declaration(s) / Bijkomende verklaring(en) / Déclaration(s) additionnelle(s) / Declaración(es) adicional(es) / Дополнительные заявления :

NP : national production / NP: nationale productie / PN : production nationale / PN : producción nacional / НП : Национальное производство / NCPra : national control plan based on risk analysis / NCPra: nationaal controleplan gebaseerd op risicoanalyse / PCNa : Plan de Contrôle National qui s'appuie sur l'analyse du risque / PCNa : plan de control nacional sombre la base de un análisis de riesgo / ППНа : План Госнадзора, основанный на анализе степени риска / SCPra : sectorial control plan validated by the FASFC based on a risk analysis / SCPra: op risicoanalyse gebaseerd sectoriaal controleplan gevalideerd door FAVV / PCSar : plan de contrôle sectoriel validé par l'AFSCA qui s'appuie sur l'analyse du risque / PCSar : plan de control sectorial validado para el AFSCA sobre la base de un análisis de riesgo / СПНа : утвержденный ФСРБ Секторный План Госнадзора, основанный на анализе степени риска.

Official stamp /
Officiële stempel /
Cachet officiel /
Sello oficial /
Официальный штамп :



Signature /
Handtekening /
Signature /
Firma /
Подпись :

Issued at / Amsterdam
Gedaan te /
Fait à /
Hecho en /
Совершено в :

On / 22/10/2020
Op /
Le /
Fecha /
Дата :

Name of the certifying officer /
Naam van de certificerende agent /
Nom de l'agent certificateur /
Nombre del agente certificado /
Фамилия уполномоченного агента :

DR. LUC CALLENS

DR. LUC CALLENS

DIERENARTS BELAST MET
TAKELING VOOR HET FAVV

(1) : Delete, if appropriate / schrappen, indien nodig / biffer la mention inutile / suprimir si necesario / неужире зачеркнуть

Number of annexes : 1 (3 pages)

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/ Annex to the declaration of the exporter / Bijlage bij de verklaring van de uitvoerder / Annexe à la déclaration de l'exportateur /
 / Anexo con la declaración del exportador / Приложение к декларации экспортера /

Shipment :

1852414

| Name of the product / Benaming van het product / Dénomination du produit / Nombre del producto Название продукта | Nature of the product Aard van het product Nature du produit Naturaleza del producto Тип продукта | List of ingredients Lijst van ingrediënten Liste des ingrédients Lista de ingredientes Состав | Quantity (cases) Hoeveelheid (kartons) Quantité (cartons) Cantidad (cajas) Количество (картонные коробки) | Lot identification Lot identificatie Identification du lot Identificación del lote Идентификация партии |
|--|---|---|--|---|
| 80002388 Rude Health soya drink 1L | Soy-DR | Water, soybeans (7,2%) Вода, соевые бобы (7,2%) | 2502 | 20779179 PO 4502706819 |
| | | | | |
| | | | | |
| | | | | |

(1) e.g. lot number, date of production, invoice number, order number / e.g. lotnummer, productiedatum, factuurnummer, ordernummer / e.g. numéro du lot, date de production, numéro de la facture, numéro de commande / p.ej. número de lote, fecha de producción, número de la factura, número de referencia / н.п. номер партии, номер накладной, номер счета, номер заказа

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FAVV – AFSCA -

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|--|--------------------------|--|--|--|--|--------------------------|--|--|--|--|--------------------------|--|--|--|--|-------|--|--|--|--|
| | | | | | | | | | | ЗАТВЕРДЖЕНО | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | Наказ Міністерства фінансів України 30.05.2012 № 636 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Акт про проведення огляду (переогляду) товарів, транспортних засобів, ручної поклажі та багажу (підкреслити потрібне) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Номер митної декларації (іншого документа) | | | | | | | | | | UA100030 /2020 | | | | | /169875 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| та/або номер транспортного засобу | | | | | | | | | | AC3807BC | | | | | Акт складено з використанням додаткового аркуша | | | | | <input type="checkbox"/> так <input checked="" type="checkbox"/> ні | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Обсяг здійснення огляду (переогляду): | | | | | | | | | | ідентифікаційний - <input type="checkbox"/> | | | | | частковий - <input type="checkbox"/> | | | | | повний - <input checked="" type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Підрозділ, що здійснює митний огляд (переогляд) | | | | | | | | | | | | | | | | | | | | Київська міська митниця (код підрозділу митного оформлення або назва структурного підрозділу в разі відсутності коду) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Ініціатор проведення огляду (переогляду) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Об'єкт огляду (переогляду) | | | | | | | | | | Замінник молока Rude Health | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Підстави для огляду (переогляду) | | | | | | | | | | АСАУР | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Місце проведення огляду (переогляду) | | | | | | | | | | Термінал ТОВ "Консалтингово-регіональний центр" | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Заповнюється залежно від об'єкта огляду (переогляду)/підстав для огляду (переогляду)/місця проведення огляду (переогляду). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Засоби ідентифікації: | | | | | | | | | | наявність | | | | | <input checked="" type="checkbox"/> так <input type="checkbox"/> ні | | | | | цілісність | | | | | <input checked="" type="checkbox"/> так <input type="checkbox"/> ні | | | | | номер | | | | | | | | | | | | | | | | | | | |
| 7. Отримувач товару, відправник товару, власник товару (для громадян) | | | | | | | | | | | | | | | | | | | | Clio Solutions LLC 02095 Kyiv, street Prince Zaton, bldg. 21, apt. 59 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. Результати проведення митного огляду (переогляду) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8.1. Вид упаковки | | | | | | | | | | без пакування | | | | | коробка | | | | | ящик | | | | | тюк | | | | | піддон | | | | | мішок | | | | | бочка | | | | | інший | | | | |
| | | | | | | | | | | <input type="checkbox"/> | | | | | <input checked="" type="checkbox"/> | | | | | <input type="checkbox"/> | | | | | <input type="checkbox"/> | | | | | <input type="checkbox"/> | | | | | <input type="checkbox"/> | | | | | <input type="checkbox"/> | | | | | | | | | |
| 8.2. Загальна кількість вантажних місць/з них відкритих (розпакованих) | | | | | | | | | | | | | | | | | | | | | | | | | 157 | | | | | | | | | | | | | | | | | | | | | | | | |
| 8.3. Шляхом огляду (переогляду) виявлено | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8.3.1. Відомості про товар | | | | | | | | | | 8.3.2. Графа митної декларації | | | | | 8.3.3. Відмітка про відповідність характеристик товарів даним, зазначеним у митній декларації (інших документах) (позначається знаком "X" у відповідній колонці) | | | | | 8.3.4. Інформація щодо виконаних завдань та виявлених невідповідностей; інші відомості.* Виконано перевірку кількості вантажних місць. Виконано перевірку кількості пакувальних одиниць. Перевірено наявність маркування українською мовою. Перевірено умови перевезення товарів. Перевірено вагу нетто та бруто. Невідповідностей не виявлено. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Всього місць | | | | | | | | | | 6 | | | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Опис | | | | | | | | | | 31 | | | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Кількість | | | | | | | | | | 31 | | | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Маркування | | | | | | | | | | 31 | | | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Вага бруто | | | | | | | | | | 35 | | | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Вага нетто | | | | | | | | | | 38 | | | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9. Проби та зразки відібрано | | | | | | | | | | | | | | | | | | | | <input checked="" type="checkbox"/> так | | | | | Акт № 18 | | | | | у кількості 4 | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> ні | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. Здійснено фотографування | | | | | | | | | | <input checked="" type="checkbox"/> так | | | | | 6 | | | | | кадрів | | | | | jp1, jp2, jp3, jp4, jp6, jp5 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | <input type="checkbox"/> ні | | | | | | | | | | | | | | | (назви файли) | | | | | | | | | | | | | | | | | | | | | | | | |
| 11. Вантажні місця запаковано з накладенням засобів ідентифікації | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12. Дата та час проведення огляду (переогляду) | | | | | | | | | | з 12 год. | | | | | 0 хв. | | | | | 19.11.20 | | | | | до 15 год. | | | | | 0 хв. | | | | | 19.11.2020 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | (дата) | | | | | | | | | | | | | | |
| 13. Огляд (переогляд) проводили: | | | | | | | | | | інспектор держмитслужби Байдалюк Ю. О. (посада, підпис, ініціали, прізвище посадової особи митного органу)** | | | | | | | | | | Місце відбитка „Особиста номерна печатка“ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | (посада, підпис, ініціали, прізвище посадової особи митного органу)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 14. Особи, що були присутні під час здійснення митного огляду (переогляду): митний брокер, Іваненко О.О., СІ 459678 (посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи)** водій, Грищенко В. К., ПІР 563275 (посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи)** (посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | Інспектор держмитслужби (посада) Байдалюк Ю. О. (прізвище та ініціали) (підпис) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

ANNEX K
STATE CUSTOMS SERVICE
SPECIALIZED LABORATORY ON ISSUES
EXAMINATIONS AND RESEARCH

**Department of Commodity, Engineering and Technical
and forensic examination**

Department of Commodity, Engineering and Technical and forensic examination

CONCLUSION №1420003104-0168

Done: November 21, 2019.

1. **Customer:** Kyiv Customs of the State Customs Service.
2. **Request for research (analysis, examination)** / resolution on the appointment of examination in the case of violation of customs rules: from 19.10.2019 № 809987 from 19.11.2020 № 7.8-28.8-35 / 1076.
3. **Object (s) of research (examination) and registration number (s):**
Sample of goods declared for customs clearance in gr. 31 EMD type IM40DE dated 16.11.10.2019 № UA100030 / 2020/169875.
Soy drink "Rude Health". The composition of the drink: water, soybeans (7.2%). Tetra-Pack with a capacity of 1 liter. Code according to UCGFEA in gr. 33 EMD - 2202991500.
4. **Enterprise / citizen:** Clio Solutions LLC, 02095, Kyiv, street Prince Zaton, bldg. 21, apt. 59.
5. **Manufacturer:** Rude Health C.V.A. Vlamigstraat 28, Amsterdam, the Netherlands.
6. **Act on taking samples (samples) of goods / protocol on obtaining samples and specimens for examination in the case of violation of customs rules:** from 19.11.2020 № 75.
7. **Shipping documents (copies):**
 - invoice declaration №8072807 dated 03.11.2020 (Annex E);
 - contract №1 dated 10.10.2019 (Annex B);
 - addition to the contract №3 dated 26.10.2020 (Annex C);
 - export certificate №20NL391010E1397273 (Annex D);
 - packing list №12144840 dated 27.10.2020 (Annex D);
 - certificate of transport costs №05 / 11 from 05.11.2020 (Annex G);
 - CMR dated 05.11.2020 (Annex H);
 - Health Certificate NL/EX/WVL/20 4518/0496 dated 22.10.2020 (Annex I)
 -
8. **Grounds for sending a request / resolution:** in accordance with paragraph 3.1.1. risk indicators listed in the letter of the SFS of Ukraine dated 06.06.2017 №14461-7-99-99-20-03-02-17 it is necessary to take samples (samples) of goods for research (analysis, examination).

9. Purpose of request / resolution: establishing the characteristics that determine the classification of goods in accordance with the UCGFEA and to verify the declared customs value of goods.

10. Tasks for research (analysis, examination): to establish indicators and characteristics necessary for identification:

10.1. Determination of organoleptic and physicochemical characteristics of the product;

10.2. To establish whether the provided samples of the goods correspond to the description and the data declared in gr. 31 MD;

10.3. In accordance with Part 10 of Art. 357 of the Customs code of Ukraine, I ask in case of revealing of essential circumstances concerning which questions were not asked, to include them in the conclusion.

11. Research (analysis, examination):

1) description of samples (samples) of the goods: 4 opaque polymer package containing 4 sample of the goods is provided for research. This packages is under customs security with marking labels of the established sample. Violation of the integrity of customs security and packaging was not detected.

This packaging is under customs security "Customs 500 № 750", with marking labels of the established sample.

Violation of the integrity of customs security and packaging was not detected. A package with a label containing the following product description was randomly selected for the research:

1) Commodity № 1 sample 1; Commodity № 1 sample 2; Commodity № 1 sample 3; Commodity № 1 sample 4;

2) research methods (analysis, examination):

- commodity (identification and classification): research of appearance, marking - was carried out by organoleptic method [1];

- instrumental: determination of the nature of fat, acidity, pH

Used camera "Nikon COOLPIX L820", pH meter RNV-1, alkali solution NaOH, phenolphthalein.

3) results of research (analysis, examination):

In the package with the marking label "Product № 1 sample 1" there is a box Tetra-Pack with marking.



Figure № 1

The results of the labeling study are shown in table 1.

Table 1

The results of the examination of milk substitutes according to the marking completeness

| Indicator | Sample №1 |
|---|--|
| Product name | Soya drink |
| Name of the manufacturer | Rude Health C.V.A. |
| Address and telephone number of the manufacturer/importer | Vlamingstraat 28, Amsterdam, The Netherlands |
| Composition | Water, soya beans (7,2%) |
| Energy value per 100g | 45 kkal |
| Volume, L | 1 |
| Content of GMO | Non - GMO |
| Expiration date/ when opened | 14 month/5 days |

According to the results of visual inspection of the package, it was found that the package corresponds to the declared Tetra-Pack. Soybean drink packaging without damage. The name of the product is soy drink Rude Health. The packaging is marked in Ukrainian. The label meets the requirements of the Law of Ukraine "On Consumer Information on Food Products"

The results of the identification expert examination of vegetable milk samples according to the developed research criteria are given in table 2.

Table 2

Results of identification expert examination of milk substitutes by the physico-chemical and organoleptic indicators

| Indicator | Characteristics of the sample | Requirements of regulatory documents |
|-----------|-------------------------------|--------------------------------------|
| | Sample 1 | |

| Fat nature | Vegetable fat Unsaturated acids | Vegetable fat |
|----------------------------------|---|--|
| Fat content | 2.9 g | - |
| Acidity | 14°T | up to 20°T |
| pH | 6,5 | 6-7 |
| Smell, taste, color, consistency | Have a typical taste, smell, texture. There are no unusual taste and smell. | Must have a typical taste, smell, texture. No unusual taste and smell. |

So, two samples of milk substitutes have marking completeness according to Law of Ukraine “About information on food products for consumers”. Are indicated product name, name of the manufacturer, address and telephone number of the manufacturer/importer, composition, energy value per 100g, volume, content of GMO and expiration date. This samples of milk substitutes contain vegetable fat and its mean that in manufacture process was used only vegetable raw materials and there are no allergic substances of animal origin. The presence of fat content indicates the nutritional value, herefrom sample 1 has higher nutritional value. Acidity indicates the freshness of milk substitutes, herefrom sample 1 are more freshness and don't contain preservatives. pH and organoleptic indicators meets the requirements of regulatory documents.

12. Conclusions. According to the results of the identification expert examination of imported milk substitutes, the test samples correspond to the UCGFEA product code 2202901000 «Other drinks, not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404». Research results analysis showed that milk substitutes “Rude Health” and “ALPRO” meet the requirements of Ukrainian and international regulatory document. Marking completes of all samples meets the requirements of Law of Ukraine “About information on food products for consumers”. Organoleptic and physic-chemical indicators meets the requirements of regulatory documents. The results of the identification expert examination can be used for customs clearance of vegetable drink to prevent violations of customs regulations.

13. Refereces

1. Explanations to the Ukrainian classification of goods of foreign economic activity, approved by the order of the SFS of Ukraine dated 09.06.2015 №401.

Note:

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

Experts

(signature) Tarasenko V. M,

Head of department

(signature) Ivanchenko D. S.

