

**Kyiv National University of Trade and Economics**

Commodity Science and Customs Affairs Department

**FINAL QUALIFYING PAPER**

*On the topic:*

**«Identification expert examination and customs clearance of face creams import»**

2<sup>nd</sup> year student of 10m group

Specialty 076 “Entrepreneurship,  
Trade and Stock Exchange Activity”

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**Kyiv 2021**

## ANNOTATION

### **Hladkovska O.G. Identification expert examination and customs clearance of face creams import**

In the final qualifying paper the market of face creams is analyzed. The legislative base regulating the procedure for importing face creams into the customs territory of Ukraine has been studied. The accrual of customs payments and the peculiarities of customs clearance of goods were studied, as well as the identification expert examination of face creams.

*Key words: face creams, identification expert examination, customs clearance, import, customs payments.*

## АНОТАЦІЯ

### **Гладковська О.Г. Ідентифікаційна експертиза та митне оформлення імпорту кремів для обличчя**

У випускній кваліфікаційній роботі здійснено аналіз ринку кремів для обличчя. Досліджено законодавчу бази, яка регулює порядок ввезення на митну територію України кремів для обличчя. Досліджено нарахування митних платежів та особливості здійснення митного оформлення товарів а також проведено ідентифікаційну експертизу кремів для обличчя.

*Ключові слова: креми для обличчя, ідентифікаційна експертиза, митне оформлення, імпорт, митні патежі.*

## **ACRONYMS AND ABBREVIATIONS**

AARMS – Automated analysis and risk management system;  
ACCS – Automated customs clearance system;  
CCU – Customs Code of Ukraine;  
CIS – Commonwealth of Independent States;  
CP – customs payments;  
CV – customs value of goods;  
D – import duty;  
DSTU – national standard of Ukraine;  
GMP – Good Manufacture Product;  
ECD – electronic customs declaration;  
ER – the exchange rate;  
EU – European Union;  
HS – the Harmonized System;  
IC – insurance costs;  
IV – invoice value;  
LLC – a limited liability company;  
ONP – personal number stamp;  
UCC - under customs control;  
 $R_{VAT}$  – rate of VAT;  
SLEER – Specialized Laboratory of Expert Examination and Research  
SCS – State Customs Service;  
TC – transport cost;  
UAH – Ukrainian hryvnia  
UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity;  
UAIS – Unified Automated Information System;  
VAT – value added tax.

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## INTRODUCTION

*Relevance of research.* Nowadays, the cosmetics industry is developing dynamically and occupies a wide segment of the non-food market. The range of cosmetics products for various purposes and quality levels is constantly expanding, thus increasing competition in foreign markets.

The most common group of cosmetics skin are products, namely face creams. They differ significantly in chemical composition and consequently, properties.

It should be noted that the Ukrainian market is dominated by face creams of foreign production. This requires clear customs regulation and control of the entry of these goods into the internal market. Customs control allows protecting the market from low-quality products, to create conditions for the development of the cosmetics industry of Ukraine, which increases the competitiveness of goods produced by domestic manufacturers.

Thus, the need to study the issue of quality of cosmetic products does not lose its relevance. In particular, it is always relevant to study the issue of expert examination of goods during cross-border movement: the procedure for sampling goods, analysis of accompanying documentation and materialized sources of information, expert examination of the classification of goods and adjustments to their real value, establishment of origin.

Identification expert examination is an important stage of customs control and clearance aimed to establish the conformity of information presented for customs control and customs clearance of goods, information specified in shipping, commercial and other documents for them.

Therefore, it is important to improve the technology of customs control over the movement of face creams in the customs regime of import, the order of customs clearance and expert examination of imported products.

*The purpose* of the final qualifying paper is to carry out identification expert examination and analysis of customs clearance of face creams imported into Ukraine.

In accordance with the purpose in the process of the final qualifying paper were set the following *tasks*:

- analysis of face creams world and Ukrainian market;
- to study the requirements for the quality and safety of face creams in Ukraine and world;
- to conduct the identification expert examination of face creams;
- to determine of face creams country of origin;
- to analyze customs valuation and customs taxation of face creams import;
- to analyze of customs clearance of face creams import according to the customs declaration.

*The object of the research* is face creams imported to Ukraine.

*The subject of the research* is to develop criteria and conduct an identification expert examination of selected samples of face creams for customs purposes.

*The scientific novelty* final qualifying paper is to carry out identification expert examination of face creams for customs purposes.

*Research results approbation.* The main provisions and research results were presented and discussed at the IV International Student Scientific and Practical Conference “Actual problems of entrepreneurship, trade and marketing” in a report on “Analysis of face creams assortment imported to Ukraine” (Kyiv, KNUTE, March 17, 2021). According to the results of research, the following scientific article was published in the collection of scientific articles of students: Hladkovska O. Identification expert examination of face creams for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ. – К. : Київ. нац. торг.-екон. ун-т, 2021. - 8 с.

*Structure and volume of the final qualifying paper.* The total volume of the work is 66 pages, of which the main text is 48 pages. This work consists of an introduction, three chapters, conclusions and suggestions, as well as references and annexes are used. The final qualifying work contains 11 figures, 9 tables, 10 annexs. The list of used sources includes 37 items on 4 pages.

## **CHAPTER 1**

### **Theoretical background of identification expert examination and customs clearance of face creams import**

#### **1.1. Analysis of face creams world market**

Cosmetic market of Ukraine includes a variety of products of domestic and foreign production, leading to a drop consumer demand and increasing counterfeiting. The study of the expert examination of goods when they are moved through the customs border remains relevant the procedure of sampling of goods, analysis of accompanying documentation, examination for classification of goods and adjustment of its real value.

In today's world cosmetics play an important role in human life. Today, all the world's manufacturers offer a wide range of cosmetics for children and adults: skin care products, make-up, hair care products, dental care products and more.

According to DSTU 2472: 2006 “Perfume and cosmetics. Terms and definitions” - cosmetic cream, a cosmetic product of oily consistency for the care of skin, hair, nails, etc. with the content of special substances or additives that determine their specific function and narrowly focused action. The composition of the cream is divided into fat, emulsion and fat-based. Face cream is a skin care product [1].

When face creams moving through customs border of Ukraine there are circumstances that can lead to actions that contribute to the violation of customs rules. In order to establish the conformity of the information presented for customs control and customs clearance of goods, the information provided in the shipping, commercial and other documents on them for an identification expert examination [2].

For customs purposes, all goods traded in international trade are systematized in the UCGFEA. In UCGFEA the goods are systematized on Sections, Chapters, Headings, Subheadings which names and digital codes are unified with the Nomenclature of the Harmonized System of the description and coding of the goods [3]. Skin care products are classified in Section VI “Products of the chemical or allied



industries”, chapter - 33 “Essential oils and resinoids; perfumery, cosmetics or toilet preparations” according to HS [3].

A feature of heading 3304 UCGFEA is the classification of products such as identifying basis as the direct purpose of the goods (including their area of application). Heading corresponds most closely to the product under investigation and includes “Beauty or make-up preparation and preparations for the skin, incl. sunscreen or suntan preparations (excluding medicaments); manicure or pedicure preparations.” This heading is divided into five subheadings:

- 3304 10 - Lip make-up preparation;
- 3304 20 - Eye make-up preparation;
- 3304 30 - Manicure or pedicure preparation;
- 3304 9 - Other :
- 3304 91 -- Powders, whether or not compressed;
- 3304 99 -- Other.

The subheading of skin care products is presented in the Explanation notes [y] with a wide range of products such as other cosmetics or skin care products, such as cosmetic creams, cold creams, make-up creams, cleansing creams, nourishing skin creams. Given the purpose of cosmetic creams and scope, they are all classified in the product subcategory 3304 99 00 00.

Analysis of foreign trade data from the statistical database of the International Trade Centre [4] suggests that in the period from 2016 to 2020, imports of the face creams that are included in the subheadings 3304 99 among all countries increased by 39.7% (Fig. 1.1). In general, there is a tendency to increase trade of face creams in the world. Imported value of face creams in the world in 2020 amounted to more than 50 billion USD.



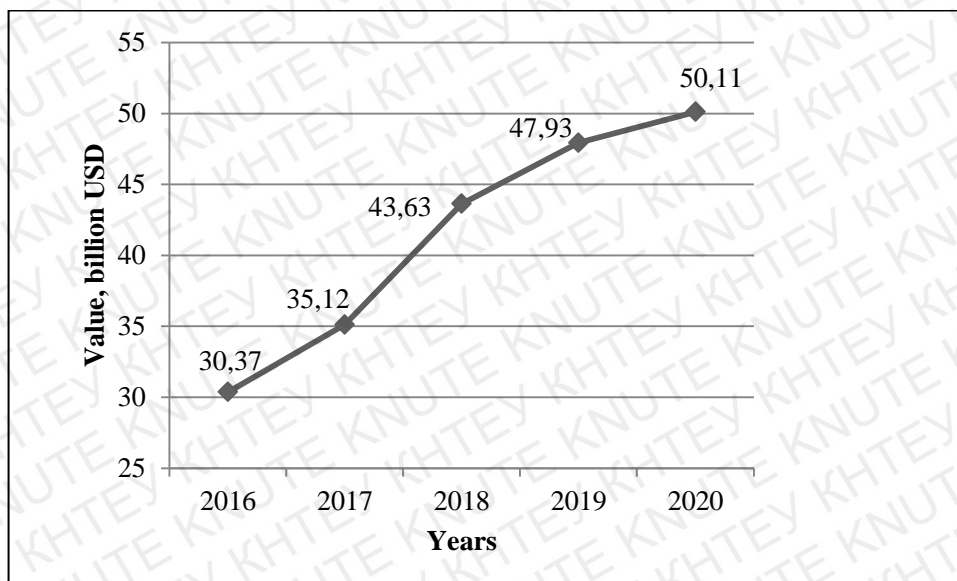


Fig. 1.1 Dynamics of import flows of face creams in the world during 2016-2020, billion USD

In 2020, the top ten countries-importers of face creams included such countries as China, United States of America, Singapore, Germany, United Kingdom, France, Canada, Japan, Belgium and Netherland. The total value of the face creams they imported was 29.1 billion, or about 57% of imported value in the world.

Analyzing the state of the global imports of face creams, it is safe to say that China is in the lead, with a total value of 15.88 billion USD and about 31% of imports of face creams in the world (Fig. 1.2). Significantly fewer face creams, namely, 5.2 times, are imported into their country by the United States of America with a total volume of 3.02 billion USD and other countries.

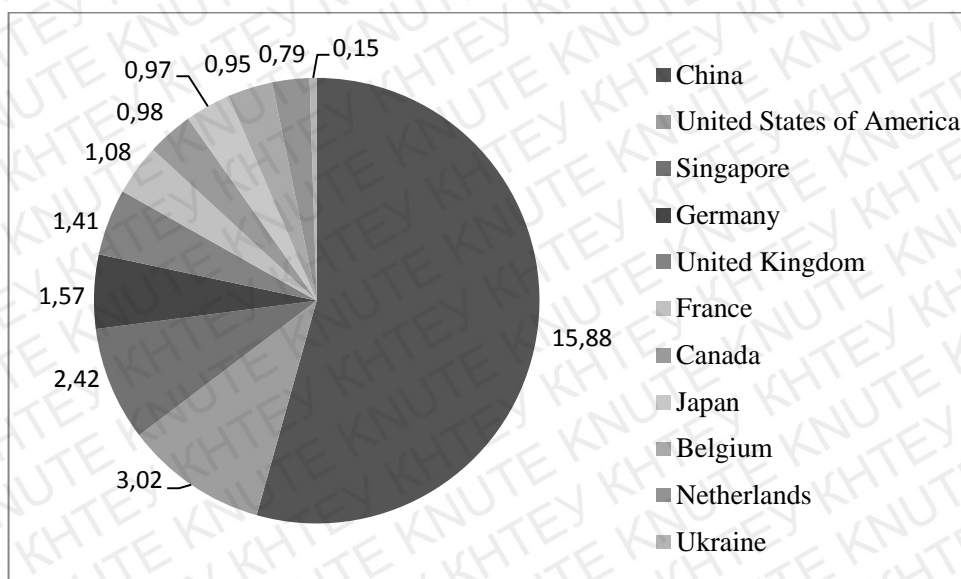


Fig. 1.2 Importing countries of face creams in the world in 2020, billion USD

Exporting countries of face creams in 2020 are shown in Fig. 1.3. The ten countries with the largest export volumes include France, Republic of Korea, Singapore, Japan, United States of America, Germany, United Kingdom, Switzerland, Poland, China. Compared to 2016, there was an increase in the export turnover of face creams by almost 38% in the world, from 30.8 billion USD in 2016 to 49.7 billion USD in 2020.

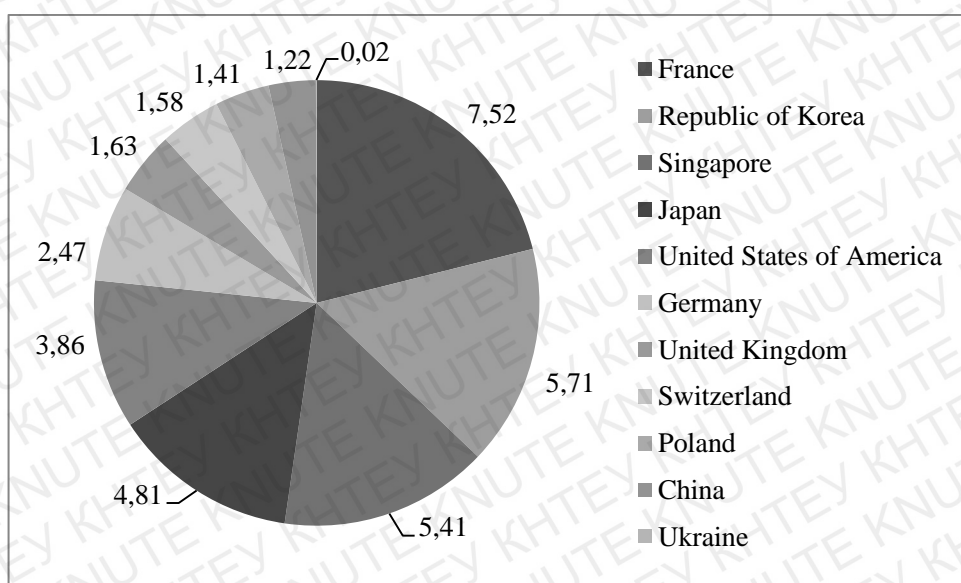


Fig. 1.3 Exporting countries of face creams in the world in 2020, billion USD

The biggest supplier of face creams is France, with exports in 2020 of 7.52 billion USD and 15% of global exports. Exports of face creams from Ukraine in 2020 amounted to 0.02 billion USD and 0.05% of global exports.

According to statistics, the State Statistics Service of Ukraine [5] imports of face creams that are included in subcategory 3304 99 00 00 significantly outweighs exports (Fig. 1.4).

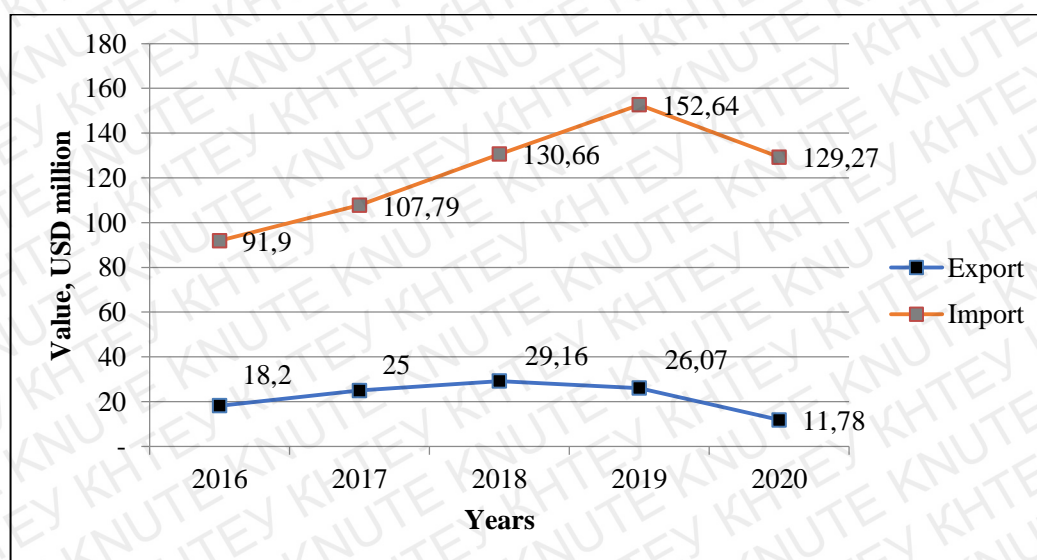


Fig. 2.4 Dynamics of export-import operations of face creams in Ukraine during 2016-2020, million USD

In 2020, the five largest importers of the skin care preparations included countries such as France, Poland, Germany, the Republic of Korea, the United States of America. The total value of imported goods amounted to 98.109 USD million, or about 16.02% of total imports value of this product (Fig. 1.5). Key sources of imports are the European Union countries and Asia.



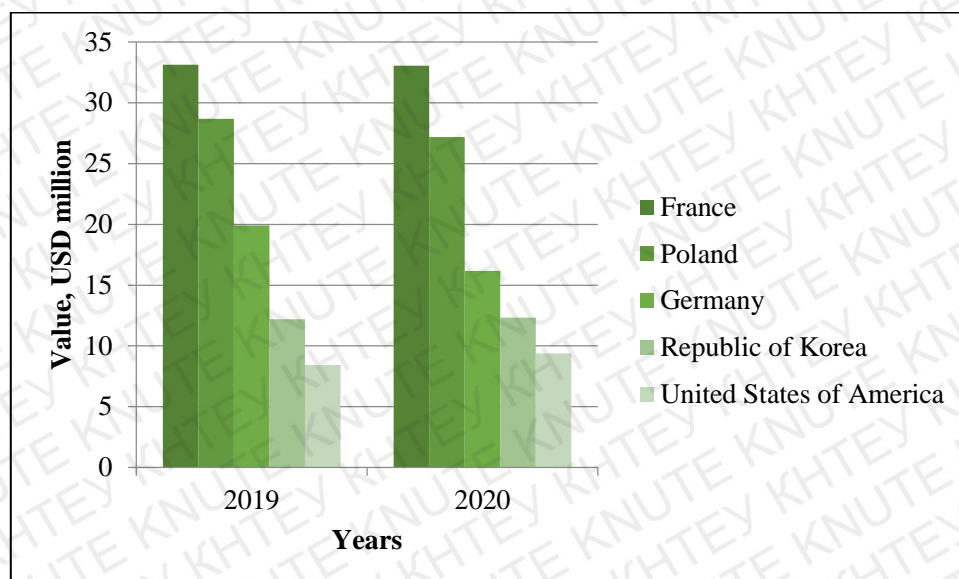


Fig. 1.5 Importing countries of face creams of Ukraine during 2019-2020

Ukraine's major export market includes neighboring countries and the EU. Exporting countries of the skin care preparations in the period 2019-2020 are presented on Fig. 1.6. The five countries with the largest volumes of exports in 2020 include Poland, the Russian Federation, Lithuania, Belarus, Germany and amount to 15.23 USD million or 80.0% of annual volume.

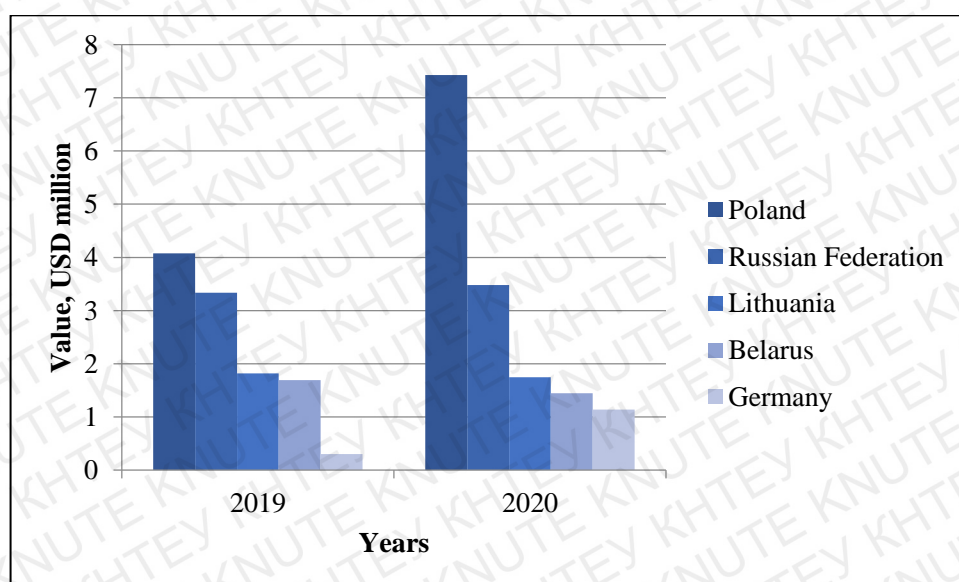


Fig. 1.6 Exporting countries of face creams from Ukraine during 2019-2020

The structure of Ukrainian goods exports and imports in the period from 2019 to 2020 the share of the skin care preparations of the total foreign trade of Ukraine is 0.0518% (in monetary terms) and imports - 0.2349%.

Thus, in the world, the import flows of face creams witnessed strong growth for a considerable amount of time. China is the leader in 2020 with a total value of 15.88 billion US dollars and a third of imports of face creams in the world. Key sources of imports are the EU countries and Asia. In recent years, Ukraine has seen a trend of increasing imports over exports. The main importers of Ukrainian products are neighboring countries and Commonwealth of Independent States (CIS) countries. In the import of Ukraine, the products of the European Union are in the lead.

## **1.2. Face creams quality and safety requirements in Ukraine and worldwide**

Cosmetic creams have a chemical composition, the components of which must be compatible with each other. In addition to compatibility, the components of cosmetic creams must be safe. Due to the potential health risks associated with the use of face creams for consumers, the circulation of all cosmetic products in most developed countries of the world is regulated by legislative and regulatory acts [6].

The safety indicators of face creams are decisive in their production and sale on the market. The safety of cosmetics is influenced by the following factors: composition, quality of raw materials, technological process, packaging and wrapping, storage and sales conditions, consumption conditions. The reliability of creams is related to their ability to self-preservation and is determined by the shelf life. The face creams that are produced must be safe when used for their intended purpose or under the predictable conditions of its use, due to the absence of side effects associated with harm to human life and health during expiration date [7].

In order to regulate cosmetic products in the European Union, the European Parliament and the Council adopted Regulation №1223/2009 on cosmetic products, which was put into effect on July 11, 2013, along the repeal of Council Directive 76/768. This Regulation is binding in its entirety and directly applicable in all Member States of the EU [8].

Safety of face creams - the absence in the finished product of toxic, irritating, sensitizing, dyschromic and other adverse effects on human health, as well as the absence or limitation of contamination by pathogenic, opportunistic and sanitary-indicative microorganisms under the intended use during the warranty period [8].

The main safety indicators of cosmetic creams, which are taken into account in the Regulation on cosmetics, are:

- chemical composition of ingredients,
- toxicological properties of ingredients,
- the level of exposure of ingredients to the body,
- microbiological characteristics of finished products,
- microbiological characteristics of raw materials [8].

Microbiological tests reflect the safety of face creams for human health and are determined by the quality of raw materials and the sanitary and hygienic level of production. Microbiological safety indicators of face creams are based on the absence or limitation of the permissible level of pathogenic, potentially pathogenic to human health and sanitary-indicative microorganisms, which must ensure the safety of products under the intended use during the warranty period. Mandatory clinical safety indicators include the index of “acute” and “chronic” toxicity when applied to the skin, the index of skin irritation, irritation of the mucous membrane of the eye, photosensitizing and sensitizing action, “acute” and “chronic” toxicity when administered in the stomach, the index of the negative effect on the condition of human skin, its appendages and mucous membranes in terms of practical use of cosmetics. Since the sale and import of cosmetics that have been tested on animals anywhere in the world has been banned in the EU since March 13, 2013, the search for alternative methods of determining the clinical safety indicators of cosmetics is an important area of research. Despite this, there are no relevant prohibitions in Ukraine, so testing and labeling of products is a personal initiative of the manufacturer [7,8].

An essential requirement of the EU Regulation on cosmetic products is the statement that cosmetic creams placed on the market must be manufactured in accordance with good manufacturing practice in order to ensure their safety. According



to Article 8 of the Regulation “Good Manufacturing Practice” it is determined that the manufacturer must follow the good manufacturing practice organization to ensure the objectives of the Regulation on their safety. The cosmetics industry is quite competitive in Europe. Implementation of the ISO 22716: 2007 standard – “Cosmetics - Good Manufacturing Practice (GMP) - Guidelines on Good Manufacturing Practice” will allow manufacturers to confirm the quality and safety of their products and maintain a leading position in the market [9].

GMP rules reflect a holistic approach, regulate and evaluate the parameters of production and laboratory testing, so they are used for comprehensive tracking of product movements at the enterprise: from receiving raw materials to shipment to customers. Good manufacturing practice is the practical development of the concept of quality assurance through a description of the company's activities, which is based on risk assessment. The purpose of these guidelines is to identify activities that ensure that products that meet the established characteristics are obtained [9].

It should be noted that the indicators of microbiological purity are the most important in controlling the safety of products during production, due to the quality of raw materials and sanitary and hygienic level of the enterprise. GMP rules pay special attention to the level of organization of control of the established microbiological indicators in the production of products, which are listed in Table 1.1 [10].

*Table 1.1*

**Microbiological indicators and safety standards for face creams**

Indicator	The norm
The number of mesophilic aerobic and facultatively - anaerobic microorganisms, CFU/g	< 1000
Bacteria Enterobacteriaceae 1 g of product	Missing
Staphylococcus aureus 1 g of product	Missing
Pseudomonas aeruginosa 1 g of product	Missing
The amount of yeast and fungi CFU / g	< 100

Given the mandatory requirements of European standards for the implementation of GMP, there is also a need to control the total number of microorganisms in production, but all existing microbiological test methods have a number of disadvantages for use at the enterprise level: long-term, require special laboratory equipment [10,11].

When planning and developing cosmetic creams, the properties of the cosmetic product are established, taking into account the requirements of regulatory documents and demand. These requirements are established on the basis of research and scientific development. Cosmetic products have multi-component components, individual components can interact with each other in different ways. All this should be taken into account in the development of the composition and determination of raw materials, taking into account the relevant regulatory legal regulation.

The main legal document in this area is the Law of Ukraine “On Ensuring Sanitary and Epidemic Welfare of the Population” [12] which is implemented through the development and implementation of a large number of bylaws, including State Sanitary Rules and Norms 2.2.9.027–99 “Sanitary Rules and safety standards for the perfume and cosmetics industry” [13].

The Law of Ukraine “On State Market Supervision and Control of Non-Food Products” [14] and the Law of Ukraine “On General Safety of Non-Food Products” [15], which entered into force in 2011, were adopted in harmonization of Ukrainian legislation with European law. finished products in circulation, the requirements of European and national standards, were aimed at creating a system of market surveillance of finished non-food products, which for a number of important reasons and still has not worked in full force. To better understand the current state of the domestic system of technical regulation of the cosmetics industry, a comparison with the situation in the EU is developed, which are listed in Table 1.2.

From this table we can conclude that the domestic system of technical regulation of the cosmetics industry is inconsistent with generally accepted European standards. That is why the National Program for Adaptation of Ukrainian Legislation to European Union Legislation in November 2013 on the website of the Ministry of Health of

Ukraine published a draft resolution of the Cabinet of Ministers of Ukraine “On approval of Technical Regulations on cosmetic products”, which appeared in an updated version 2020 [7].

*Table 1.2*

**Comparative analysis of regulatory and technical regulation of the domestic cosmetics industry and the EU**

Aspects of the technical regulation system	Ukraine	EU
Industry definition	The field of non-food products	Cosmetics
The purpose of the activity	The final quality of the product	Product safety
The subject of the activity	Manufacturer	Consumer
The basic regulatory document	ДСанПіт 2.2.9.027-99	Regulation (EU) №1223 / 2009
Determination of basic regulatory indicators	Testing only finished products, according to non-harmonized individual standards	Organized control of all production according to the Regulation №1223 / 2009
Organization of production	Arbitrary	GMP (ISO 22716: 2007): control of processes, quality and risk prevention
Conformity assessment procedure	Voluntary certification	Declaration of conformity
Safety guarantee	Chief State Sanitary Physician of Ukraine	Manufacturer
Test methods	Obsolete, not accurate enough and uninformative	Constantly improved according to the needs of manufacturers for the effective implementation of GMP
Storage	Non-compliance with the conditions is due to the legislative responsibility of the implementers	Compliance with all relevant conditions is an integral part of GMP effectiveness
Control and supervision activities	Periodic inspections of relevant government agencies	The manufacturer is obliged to notify the supervisory authorities of the identified discrepancies (organization of close cooperation with the supervisory authorities)
The level of implementation of scientific research	Low, suggestions only	High, based on which the constant updating of regulatory and technical support



The draft resolution introduces a list of basic requirements for the development, production, safety assessment, effectiveness of cosmetic products and its introduction into circulation, namely: defining the powers of the designated competent authorities on these issues; principles and conditions of production, the order of putting into circulation, procedures for assessing the safety of cosmetic products; control and supervision over already manufactured products; introduction of the closest possible interaction between business entities and regulatory bodies; imposing on manufacturers, importers and distributors the obligation to notify the relevant authorities in the event of a danger to their own products and to take all possible measures to reduce the negative effects of the distribution and use of such cosmetics [15]. The draft Technical Regulation meets the requirements of technical regulation for cosmetic products and the principles of state regulatory policy. It clearly defines the powers of the designated competent authorities to control the circulation of cosmetic products in Ukraine. In international practice, there are two methods used to determine the conformity of imported goods to national technical regulations and standards: the provision of products to authorized competent institutions or laboratories for analysis of compliance with human or animal health and the environment; providing samples of products, materials or components used in its production to an independent third party for certification of compliance with standards [16].

Thus, the analysis of quality and safety requirements for the production and sale of face creams in Ukraine showed that today cosmetic products are produced according to standards that are not harmonized with the current EU Regulation, so they are considered outdated to provide consumers with safe products. Establishing new requirements that will fully meet modern needs for cosmetic products will reduce the number of low-quality and dangerous cosmetic products in circulation in Ukraine. European legislation imposes special requirements on the safety of face creams, placing such responsibility on the person who puts them into circulation and regulates the content of ingredients, strictly prohibits animal testing.

### **1.3. Peculiarities of identification expert examination and customs clearance of face creams import to Ukraine.**

The popularity of cosmetic and skin care products makes them attractive to counterfeit products. The Ukrainian market of cosmetic products is considered the second in the world, after China, in terms of sales of counterfeit products [17]. Thus, the need to study the issue of quality and expertise of cosmetic products does not lose its relevance. In particular, it is always relevant to study the issue of expert examination of goods during cross-border movement: the procedure for sampling goods, analysis of accompanying documentation and materialized sources of information, expert examination of the classification of goods and adjustments to their real value, establishment of origin, environmental safety, and chemical composition.

Identification expert examination is an important stage of customs control and clearance, the purpose of which is to establish the conformity of information for customs control presented for customs control and customs clearance of goods, information specified in shipping, commercial and other documents for them.

According to the Article 380 of the Customs Code of Ukraine (CCU), the expert examination is appointed if for clarification of some questions that arise in case of violation of customs rules, there is a need in special knowledge from different areas of science, technique, art or religion came up [18].

Customs expert examination is set of researches carried out by expert in the form prescribed by law on the basis of special knowledge, aimed to solve problems, related to customs authorities competence. According to the Article 357 of the Customs Code of Ukraine right to carry out expert activities within the issues related to customs service competence is put on the Specialized Laboratory of Expert Examination and Research (SLEER) [18].

Identification expert examination of face creams for customs purposes is carried out within 10 days after receipt of the taken samples to SLEER. The decision to appoint an expert examination during customs control and customs clearance is made by an authorized official of the State Customs Services of Ukraine in the form of a request [18].

The request for expert examination is prepared by an official of the SCS of Ukraine body in the form specified by the order of the Ministry of Finance of Ukraine dated December 2, 2016 №1058 “On approval of the Procedure for interaction of structural units and territorial bodies of the State Fiscal Service of Ukraine with the Specialized Laboratory research (analyzes, examinations), Standards of sampling of goods for research (expert examination), forms of the act on sampling of goods and conclusion” [19].

The request for expert examination with the accompanying documentation, samples (probes) of face creams are sent to SLEER by an official of the SCS of Ukraine body. These materials are accepted by the authorized officials of SLEER and are registered in accordance with the established procedure. Based on the results of the expert examination, the expert prepares a written opinion, the form of which is approved by the Procedure №1058 [19].

In the identification of face creams, a general methodology is used, which consists in the gradual determination of the purposes of identification, choosing general criteria/indicators, means and methods of identification. The general scheme of identification of expert examination of face creams is shown in Fig. 1.7.

After expert examination, samples of face creams are returned to the declarant, if required. If the samples are not needed by the declarant, they are destroyed by an expert institution, for which an act is drawn up. All documentation provided to the expert institution and the control samples are stored for 5 years.

According to the Resolution of the Cabinet of Ministers of Ukraine №960 of October 24, 2018, official control does not apply to face creams [20].

The procedure of expert examination of face creams is a sequence of actions carried out by experts at each stage, from receipt of the request to the preparation and submission of the conclusion to the customer. Thus, the main stages were selected for the expert examination of face creams, which included the purpose of identification, criteria/indicators, means, indicators and methods of identification.



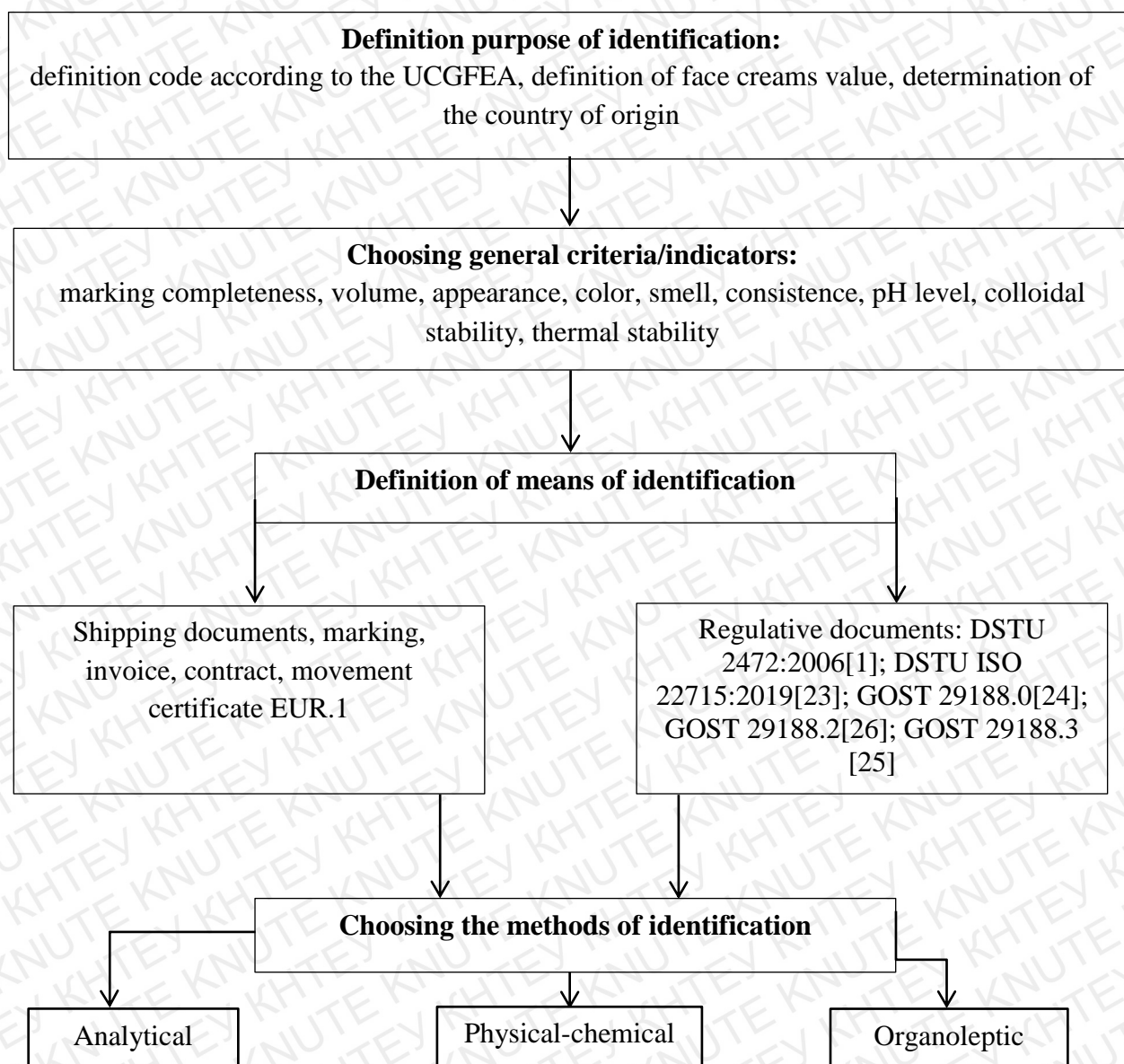


Fig. 1.7 General scheme of identification expert examination of face creams

Customs clearance - the implementation of customs formalities required for the release of goods, commercial vehicles. The purpose of customs clearance is to ensure compliance with the procedure established by the legislation of Ukraine for the movement of goods, commercial vehicles across the customs border of Ukraine, as well as statistical accounting of imports into the customs territory of Ukraine, export and transit through its territory [2].

Customs clearance of goods is carried out on the basis of “Typical technology of customs control and customs clearance of goods and other items” [21], developed in accordance with the Customs Code of Ukraine [2], other regulations of the State

Customs Service (SCS) of Ukraine [37] to determine the sequence of actions of customs officials during customs control and customs clearance of goods and other items.

The order of execution of customs formalities in the implementation of customs clearance of goods with the use of a electronic customs declaration on the form of a single administrative document is provided in the Order of the Ministry of Finance of Ukraine №631 dated 30.05.2012 [22].

## CHAPTER 2

### Identification expert examination of face creams for customs purposes

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

Identification expert examination of face creams is a procedure for establishing the conformity of a specific product and description, it is the declared information about it and the basic requirements provided for this type. To conduct the identification expert examination three samples of face creams of different brands of foreign production were selected, which are in high demand among consumers and are sold in the retail network of Kyiv are listed in Table 2.1.

Sample 1 was imported into Ukraine according to electronic customs declaration №UA100110/2021/000483 dated 30.05.2021 (Annex A). During the customs clearance of ECD №UA100110/2021/000483 the risk criterion 905-3 risk management system worked, therefore the customs official carried out customs control and took samples of the goods for identification expert examination. Based on the results of the inspection, a sampling act of goods dated 30.05.2021 №UA100110/2021/000483 (Annex H) was drawn up and a request on research was formed to SLEER SCS dated 30.05.2021 №000483 (Annex K). Samples of goods under customs security together with the act of their taking were delivered by an official of the customs authority to SLEER SCS, to conduct their research.

*Tabel 2.1*

#### Characteristics of objects of identification expert examination

Criteria	Sample 1	Sample 2	Sample 3
Name of product	Face creams	Face creams	Face cream
Manufacturer	“La Roche-Posay Lab. Dermatologique”, France	“L’Oréal”, France	“Oriflame Products Poland”, Poland
Packaging, its integrity	Primary packaging - plastic tube and consumer packaging - cardboard box intact, undamaged	Primary packaging - glass jar and consumer packaging - cardboard box intact, undamaged	Primary packaging - glass jar and consumer packaging - cardboard box intact, undamaged
Volume, ml	40.0	50.0	50.0



Continuation of Table 2.1



The general scheme in Figure 2.1 describes the main stages of ensuring the expert examination of face creams for customs purposes.

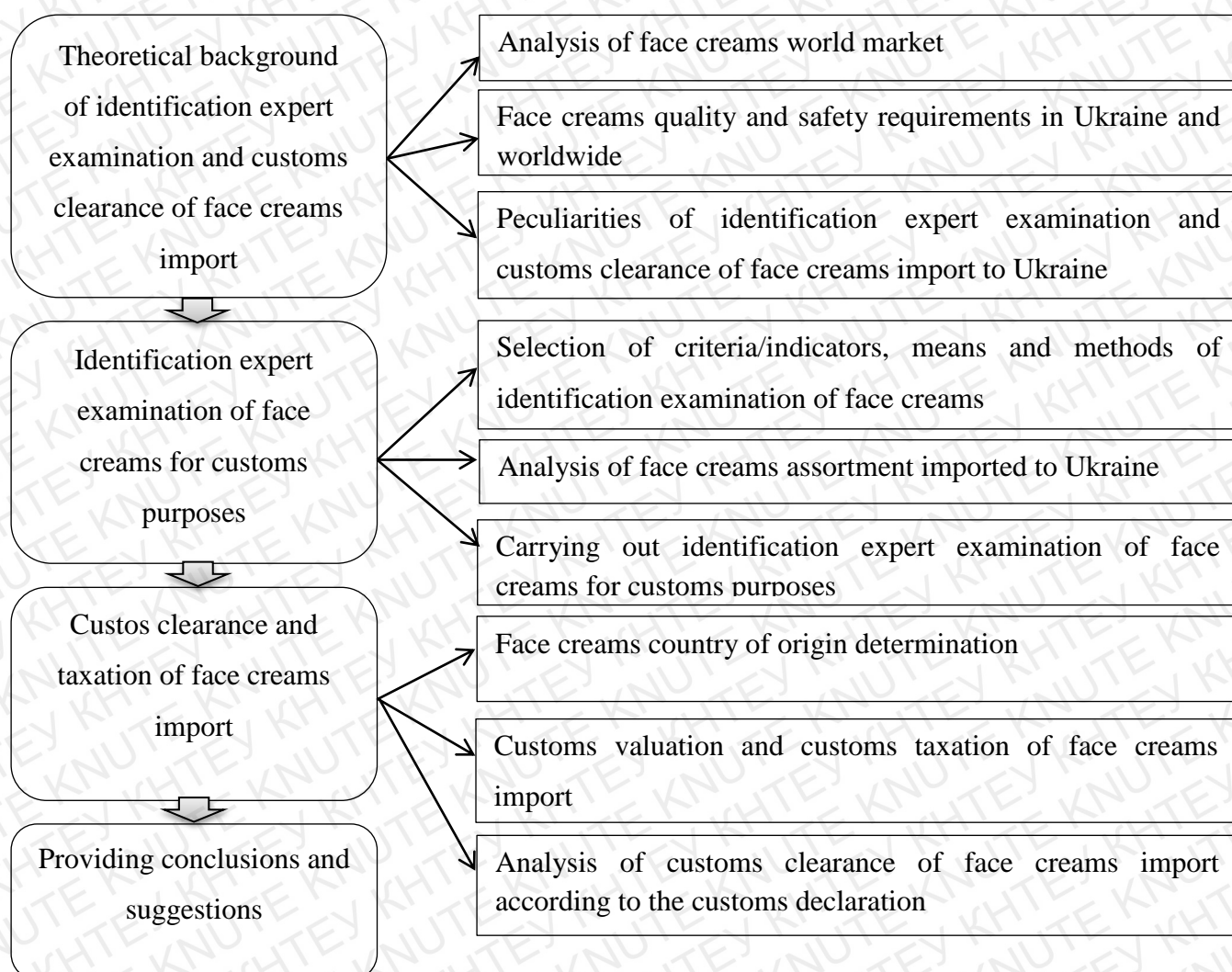


Fig. 2.1 General scheme identification expert examination of face creams for customs purposes

The first stage of the expert examination was to establish the compliance of labeling and packaging of face creams for compliance with DSTU ISO 22715:2019 “Cosmetic products. Packing and marking.” [23]. All products of the perfume and cosmetics industry, including face creams sold in Ukraine, must be marked in the state language and contain information about the name of the product, manufacturer, its trademark, product composition, purpose and method of application, date of production or sale, period of validity and bar code.

Organoleptic indicators - appearance, color, consistence, smell are determined according to GOST 29188.0 [24]. The color and appearance were determined by looking at the cream on a white paper background, consistence - by rubbing the sample.

Physico-chemical indicators of the quality of face creams are thermal stability, colloidal stability, hydrogen index – pH value.

Determination of thermal stability of face creams is carried out according to the method described in GOST 29188.3 [25]. The method is based on the separation of the emulsion into fat and aqueous phases at elevated temperatures. The emulsion is considered stable if at a temperature of 40-42 ° C there is no release of the aqueous phase, but the release of the fat phase up to 0.5 cm is allowed.

Determination of colloidal stability of face creams was performed according to the method described in GOST 29188.3 [25]. The method is based on the separation of the emulsion into fat and aqueous phases during centrifugation. The emulsion is considered stable if after centrifugation in test tubes there is a release of not more than 1 drop of the aqueous phase or the release of a layer of fatty phase not more than 0.5 cm

Determination of the hydrogen index (pH value) of face creams was performed according to the method described in GOST 29188.2 [26]. The method is based on measuring the potential difference between two electrodes immersed in the test sample.

All examinations of face creams were conducted in the KNUTE laboratories at The Department of Commodity Science and Customs, Non-Food Products.



## 2.2. Analysis of face creams assortment imported to Ukraine

According to DSTU 2472: 2006 “Perfume and cosmetics. Terms and definitions” - cosmetic cream, a cosmetic product of oily consistency for the care of skin, hair, nails, etc. With the content of special substances or additives that determine their specific function and narrowly focused action. The composition of the cream is divided into fat, emulsion and gel-based [1]. The general features of the classification of face creams include: purpose, functional action, consistency, gender and age, time of use, skin type [27]. General classification of face creams are shown in Table 2.2.

Table 2.2

### General classification of face cream

Classification feature	Classification group
By purpose	Hygienic Treatment and prevention Decorative
By effects	Protective Nourishing Moisturizing
By composition	Fat Emulsion Gel-based
By skin type	Dry skin Fat skin Normal skin Combination skin type
By gender	Women Men
By age group, age	18-25 25-30 30-35 35-45 more 45
By time of use	Day Night Universal



The analysis of the range of imported face creams will be considered on the example of brands that are in demand among the population of Ukraine. The range of face creams of the brand “L’Oreal” are shown in Fig. 2.2.

Assortment of face creams of the brand “L’Oreal” is divided in 7 classification features and includes creams for women of the emulsion composition, hygienic purposes. The assortment includes face creams for 4 types of skin - dry, fat, normal, combination and can combine 2 of them. The time of use of face cream can be day, night or universal.

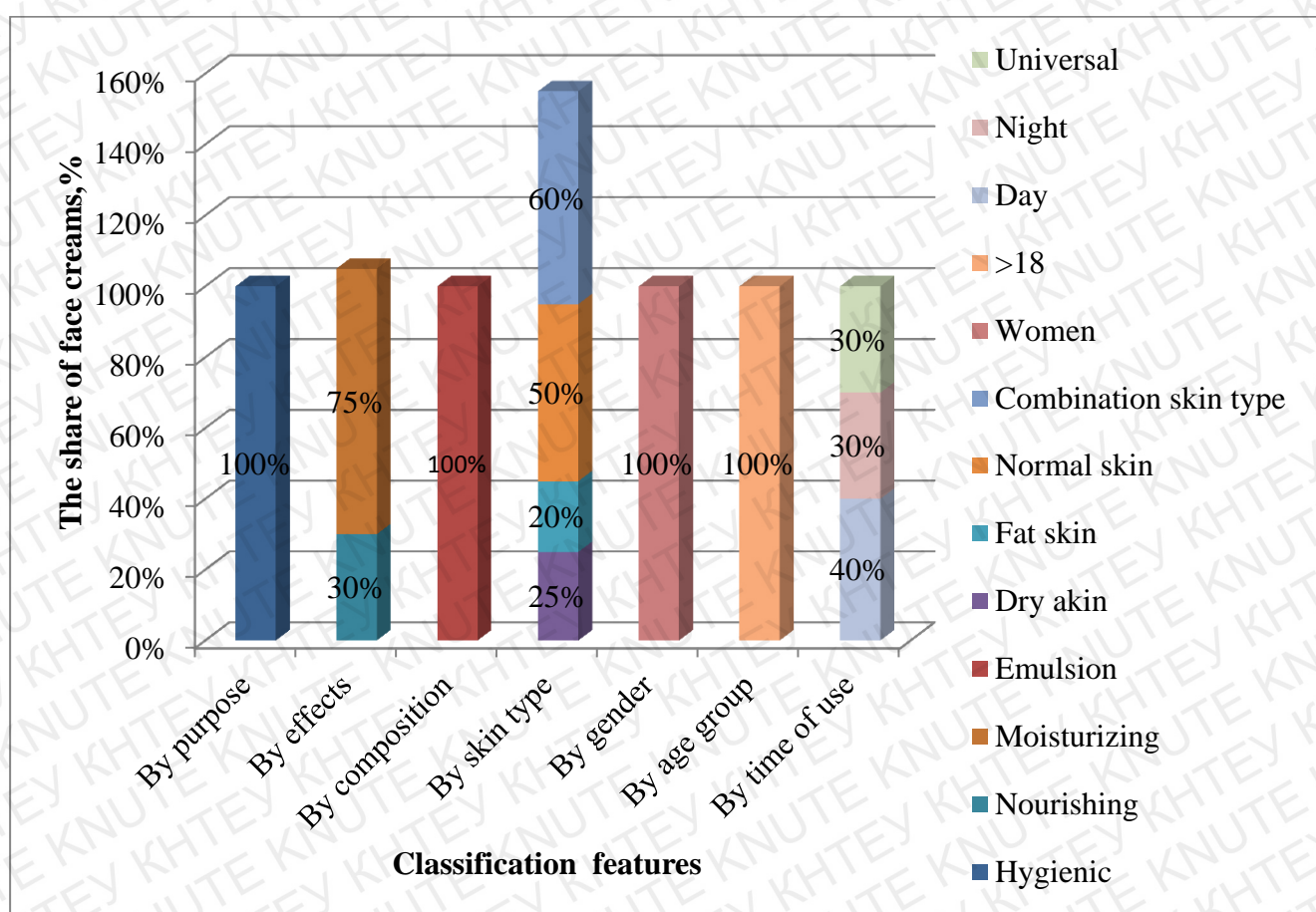


Fig. 2.2 Assortment of imported face creams of the brand “L’Oreal”

The assortment of face creams of the “Oriflame” brand are shown in Fig. 2.3. Face creams are not divided according to 4 classification features and are presented for consumers - hygienic creams for women over 18 years, based on emulsion. Face creams

that have a moisturizing effect over nutrition predominate, but a third combines them. There is also a wide division of creams by 4 skin type - dry, fat, normal, combination, also combines several. By time of use are divided in 3 groups – day, night and universal.

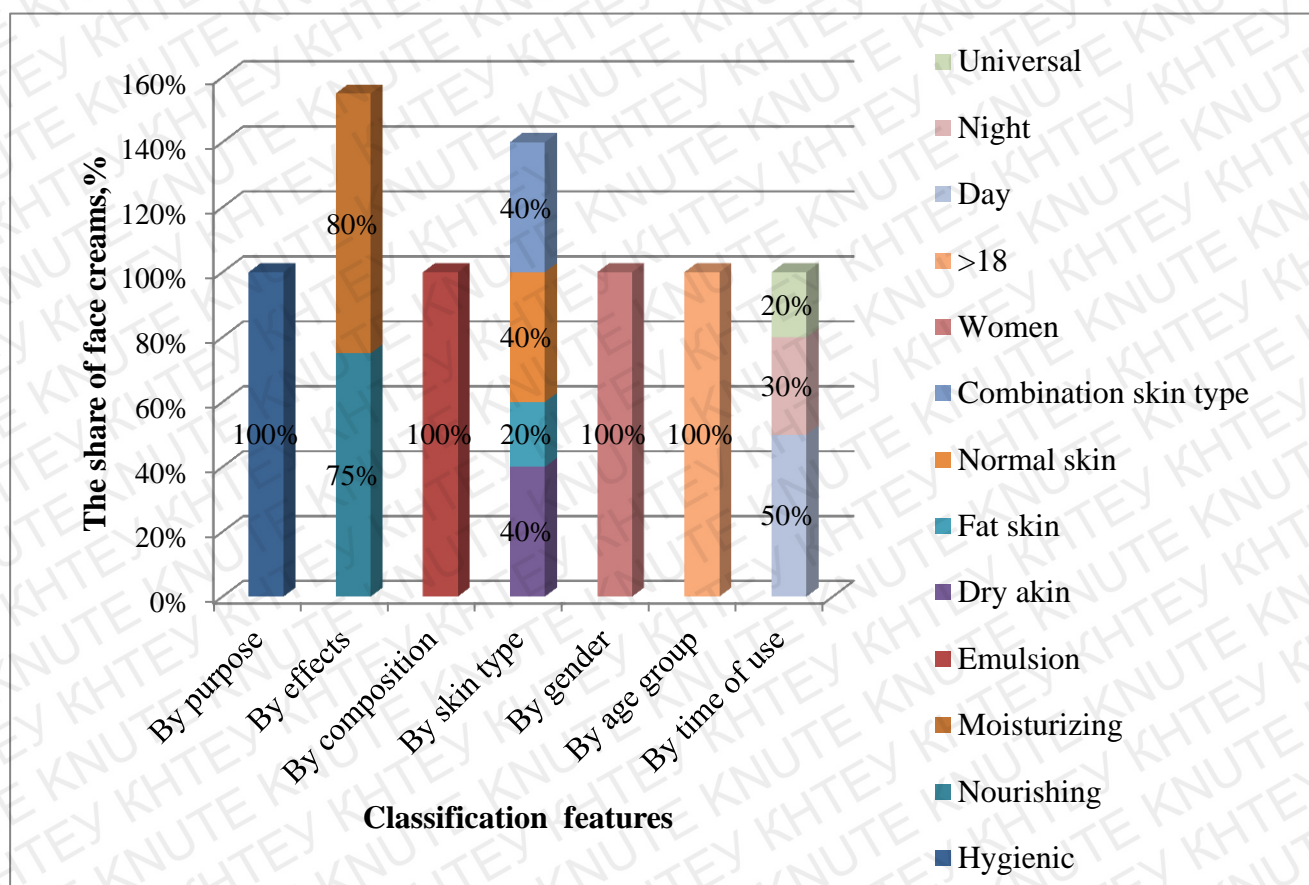


Fig. 2.3 Assortment of imported face creams of the brand “Oriflame”

Assortment of imported face creams of the brand “La Roche-Posay” are shown in Fig. 2.4. According to this analysis of the assortment of face creams, we can see that the predominant emulsion-based creams for combination skin type, and universal time of use. Face creams are intended for women over 18 years. By composition are divided in 3 types – fat, emulsion and gel based.



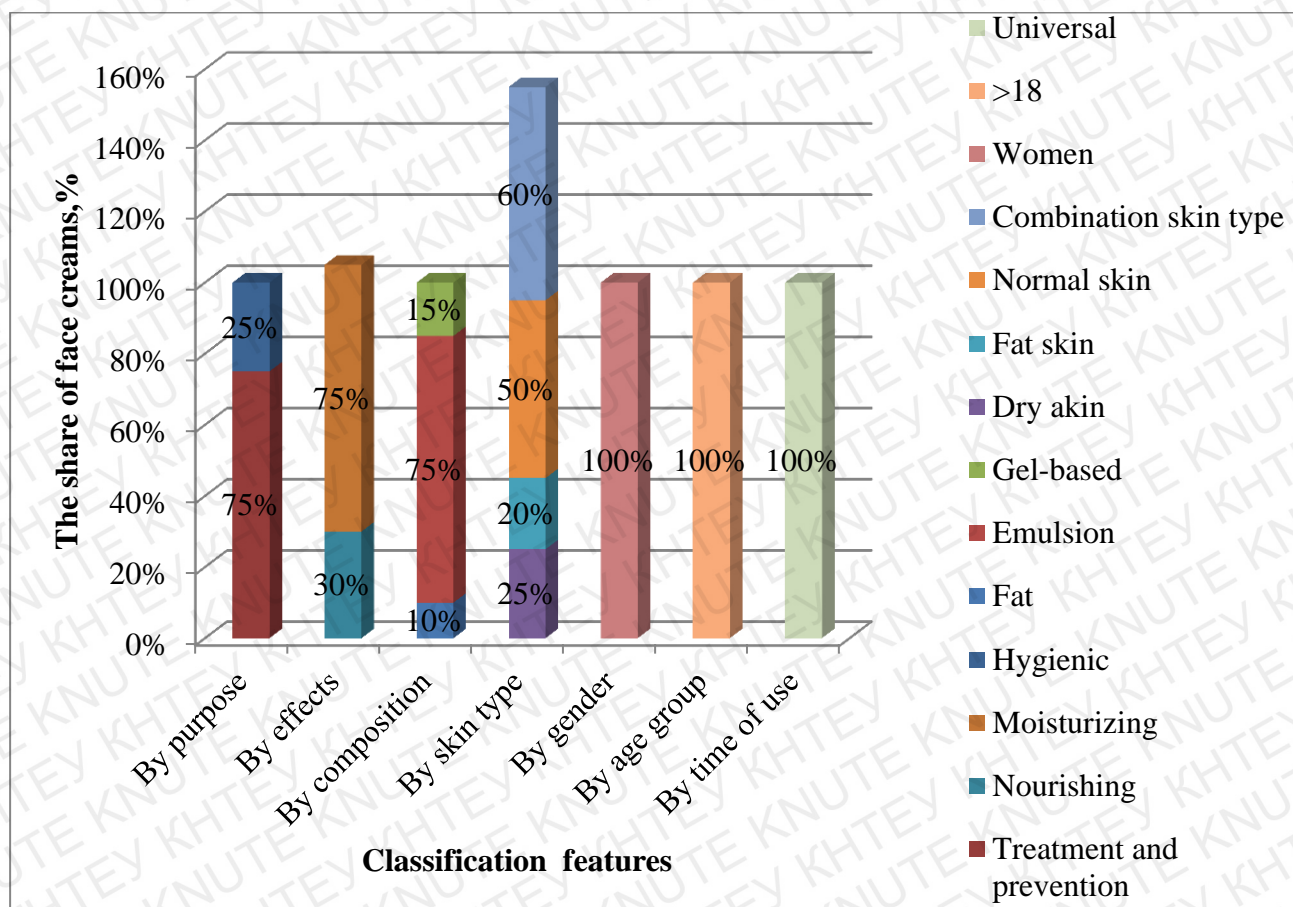


Fig. 2.4 Assortment of imported face creams of the brand “La Roche-Posay”

The assortment of face creams imported to Ukraine was studied. It was determined that the most common face creams are emulsion that have a nourishing and moisturizing effect, the assortment of brands “L’Oréal Paris”, “Oriflame”, “La Roche-Posay” presented included face creams for women, for different skin types, universal time of use prevails.

### 2.3. Identification expert examination of face creams for customs purposes and its results registration

Identification expert examination of face creams for customs purposes is carried out by customs laboratories conducted as part of customs control and customs clearance. Using the expert examination it is possible to classify face creams according to UCGFEA, to check their declared customs value, to establish the country of origin.



Identification expert examination of face creams is a procedure for establishing the conformity of a specific product and description, it is the declared information about it and the basic requirements provided for this type.

Selected criteria, means and methods for the expert examination of face creams are listed in Table 2.3, Table 2.4.

*Table 2.3*

**General criteria, means and methods of face creams identification expert examination**

<b>General criteria</b>	<b>Means</b>	<b>Methods</b>
Name of the good	Marking; Shipping documents; DSTU 2472:2006 [1]	Analytical, organoleptic
Country of origin	Marking; Shipping documents	Analytical, organoleptic
Manufacturer	Marking; Shipping documents; Trademark	Analytical
Trademark	Marking	Analytical
Volume, ml	Measuring; Marking	Analytical
Period of validity	Marking	Analytical
Bar code	Marking	Analytical
Packaging, its integrity	Marking; DSTU ISO 22715:2019 [23]	Analytical
Product composition	Marking	Analytical

*Table 2.4*

**Specific criteria, means and methods of face creams identification expert examination**

<b>Specific criteria</b>	<b>Means</b>	<b>Methods</b>
Appearance	Good; GOST 29188.0 [24]	Organoleptic

Continuation of Table 2.4

Color	Good; GOST 29188.0 [24]	Organoleptic
Smell	Good; GOST 29188.0 [24]	Organoleptic
Consistence	Good GOST 29188.0 [24]	Organoleptic
pH value	Measuring; GOST 29188.2 [26]	Physical-chemical
Colloidal stability	Measuring; GOST 29188.3 [25]	Physical-chemical
Thermal stability	Measuring; GOST 29188.3 [25]	Physical-chemical

As compliance with the declared information is a mandatory requirement, the identification procedure is a very important step in the overall evaluation of the product and is carried out according to all the declared characteristics, including the name. The main step of the study was to carry out informational identification of face creams, which is carried out by the marking. In the consumer packaging of products in accordance with the regulatory documentation [23], the following marking data must be applied, the analysis of which for the selected samples are listed in Table 2.5.

Table 2.5

**The results of the identification expert examination of face creams by marking data**

Criteria	Sample 1	Sample 2	Sample 3
1	2	3	4
Name of product	Face cream		
Country of origin	France	France	Poland
Manufacturer	La Roche-Posay Lab. Dermatologique	L'Oréal	Oriflame Products Poland
Trademark	La Roche-Posay	L'Oréal Paris	Oriflame

Continuation of Table 2.5

Purpose of application	Moisturizing cream for normal, combination and sensitive skin	Day cream for face, anti-aging for all skin types	Moisturizing cream for face, sun protection, for all skin types
Volume, ml	40	50	50
Period of validity, months	12	6	6
Bar code	3337872410765	3600520239354	3282770209396
Packaging, its integrity	Primary packaging - plastic tube and consumer packaging - cardboard box intact, undamaged	Primary packaging - glass jar and consumer packaging - cardboard box intact, undamaged	Primary packaging - glass jar and consumer packaging - cardboard box intact, undamaged
Product composition	Aqua, Glycerin, Hydrogenated Polyisobutene, Myristyl Myristate, Stearic Acid, Potassium Cetyl Phosphate, Glyceryl Stearate Se, Sodium Hydroxide, Palmitic Acid, Capryloyl Glycine, Methacrylate/Vinylidene Chloride Copolymer, Parfum/Fragrance.	Aqua, Glycerin, Cetearil Alcohol, Methylpropanediol, Polyglyceryn, Aloe Barbadensis Leaf Extract, Carbomer, Potassium Hydroxide, Zea Mays Starch, Dimethicone, Parfum/Fragrance, Ledum Groenlandicum Extrat.	Aqua, Homosalate, Octocrylene, Propanediol, Cyclopentasiloxane, Glycerin, Squalane, Parfum, Disodium Edta, Glycerin, Vaccinium Macrocarpon Seed Oil, Sodium Hydroxide, Sodium Benzoate, Sorbic Acid, Ribes Gossularia Fruit Extract

The completeness of the samples labeling were checked according to the DSTU ISO 22715:2019 “Cosmetic products. Packaging and labeling” [1]. It is established that the investigated sample №1 is packed in a primary packaging - a plastic tube with a



volume of 40 ml, consumer packaging - a cardboard box. The cardboard from which the package is made is dense, high quality, all inscriptions are clear and bright. The box and the original packaging are marked in English and France. The marking includes the name of the product and purpose - face cream; appointment; the name of the manufacturer and its location; volume (in ml); product composition; expiration date; barcode in EAN-13 format. Also, indicated method of application. Marking is indicated in the official language of Ukraine.

During the inspection of sample №2 such indicators as product name, manufacturer, purpose of application and product composition were applied in Russian, which don't meet the condition of applying information in the state language.

A study of the sample №3 showed that the marking was applied in full in the state language, but the composition is applied in small print, which complicates its perception by the consumer.

Organoleptic - appearance, color, consistency, smells and physico-chemical - thermal stability, colloidal stability, the acidity of the environment - pH were chosen as research methods for the quality of face creams.

As a result of the study of organoleptic quality indicators of samples from different manufacturers, it was found that the samples in appearance were a homogeneous creamy mass, without lumps, white color with a cream shade, and soft smell for the cosmetic creams.

The results of the identification expert examination of face creams by organoleptic and physico-chemical methods are listed in Table 2.6.

*Table 2.6*

**The results of the identification expert examination of face creams by organoleptic and physico-chemical methods**

Criteria/indicators	Sample 1	Sample 2	Sample 3
1	2	3	4
Appearance	The mass is homogeneous, without lumps.	The mass is homogeneous, without lumps.	The mass is homogeneous, without lumps.

*Continuation of Table 2.6*

Color	White, typical for the color of cosmetic cream	White, typical for the color of cosmetic cream	White-cream, typical for the color of cosmetic cream
Smell	Light, soft smell characteristic of this type of product	Light, soft smell characteristic of this type of product	Light, soft smell characteristic of this type of product
Consistence	Creamy, thick consistency	Creamy, thick consistency	Creamy, thick consistency
pH value	6,20	5,78	6,35
Colloidal stability	The emulsion is stable, the aqueous phase is not isolated	The emulsion is stable, the separation of the water phase is not more than one drop	The emulsion is stable, the separation of the water phase is not more than one drop
Thermal stability	The emulsion is stable, the aqueous phase is not isolated	The emulsion is stable, the aqueous phase is not isolated	The emulsion is stable, the aqueous phase is not isolated

According to the results of research, taking into account the information provided and information obtained from scientific sources, the studied product samples were identified as follows. Samples called “Face creams” were identified as “Skin care product: face creams”. The results of research of the product sample №1 on certain indicators do not contradict the description of the product in column 31 ECD №UA100110/2021/000483. According to the explanations of UCGFEA, skin care products are classified in Section VI, chapter – 33 and code is 3304 99 00 00.

## **CHAPTER 3**

### **Customs clearance and taxation of face creams import**

#### **3.1 Customs valuation and customs taxation of face creams import**

Information on the customs value of goods moving across the customs border of Ukraine is used to calculate customs duties, maintain customs statistics, as well as to calculate the additional obligation based on the results of documentary verification.

According to Article 49 of the Customs Code of Ukraine the customs value of goods moved across the customs border of Ukraine shall be the value of goods for customs purposes, that is, the price actually paid or payable for those goods [2].

The procedure and conditions for declaring the customs value of goods moving across the customs border of Ukraine shall be established by the Cabinet of Ministers of Ukraine[28], and the procedure for filling in the customs value declaration shall be established by the Customs Code [2].

The Customs Code stipulates that the main method of customs valuation is the method at the contract price, and the transition to other methods is regulated. The Customs Code of Ukraine clearly defines the documents was submitted by the declarant to confirm the declared customs value (Article 53) and the grounds for adjusting the customs value of goods (Article 55) [2].

According to the customs import regime, the main method of determining the customs value of face creams, imported into the customs territory of Ukraine, is number 1 - the price agreement [2]. Information on the method used in customs valuation of face creams is indicated in column 43 EMD of the electronic customs declaration (ECD) №UA100110/2021/000483 (Annex A), which indicates the number 1 (the main method - at the price of the agreement (contract)) imported goods.

Column 44 contains information on the details of documents confirming the declared customs value of goods declared in the electronic customs declaration №UA100110/2021/000483 (Annex A), including face creams:



- 4100 (Foreign economic agreement (contract)) №205/2021 dated 20.05.2021 (Annex B);
- 0380 (Commercial invoice) №100 dated 26.05.2021 (Annex C);
- 0954 (Movement certificate EUR.1) №0014703 dated 20.05.2021 (Annex D);
- 3007 (Certificate of transport costs) №171 dated 28.05.2021 (Annex E);
- 0730 (Road consignment note (CMR)) №3640 dated 28.05.2021 (Annex F);
- 9000 (Insurance policy) №00068669 dated 26.05.2021 (Annex G) [29].

According to the Customs Code of Ukraine [2], the customs value includes the price of the goods indicated in the invoice, as well as the actual costs, if they are not included in the invoice, depending on the terms of delivery of these goods in accordance with INCOTERMS 2020 Rules [30]. Face creams are imported according to delivery terms FCA FR Asnières-sur-Seine, so the seller delivers the goods that have been cleared for export by handing them over to the carrier designated by the buyer at the specified location (Asnières-sur-Seine, France). The seller's obligation includes loading the goods on the main transport, if the delivery is made at the seller's premises.

The buyer must at own expense to conclude a contract and pay for transportation of goods from the named place; at own expense and at own risk obtains an import license, performs all customs formalities for the import of goods and their transit through any country; concludes an insurance contract and incurs other costs associated with the delivery of goods to the destination [30].

According to the invoice №100 dated 26.05.2021, the price of the goods is 40 000.00 EUR (Annex C). The price payable for the goods includes only the cost of loading in the seller's warehouse of the face creams in Asnières-sur-Seine, France. According to the terms of the FCA, to the invoice value of the goods must be added all the costs aimed at carrying out a foreign trade transaction and incurred by the buyer before crossing the border of Ukraine. In this case, customs value include transportation costs (TC) and insurance costs of goods (IC).

According to the certificate provided to the customs on transport costs №171 dated 28.05.2021 (Annex E), the cost of transportation of face creams to checkpoint

“Yagodyn” (Ukraine) amounted to UAH 10 000.00. Cargo insurance under the Green card insurance policy №00068669 from 26.05.2021 (Annex G).

Thus, the customs value of the goods will be determined by the formula:

$$CV = (IV * ER) + TC + (IC * ER), \quad (3.1)$$

where CV – customs value of goods;

IV – invoice value of the goods specified in the contract, the invoice;

ER – the exchange rate of the National Bank of Ukraine on the day of registration of the customs declaration;

TC – transport costs;

IC – insurance costs.

According to the exchange rate of the National Bank of Ukraine on the day of registration of the electronic customs declaration (30.05.2021) EUR 1 was worth UAH 33,5693000 [31]. Substituting in formula 3.1.1 all known data, we can calculate the customs value of face creams imported in accordance with electronic customs declaration №UA100110/2021/000483:

$$CV = (40\,000,00 \text{ EUR} * 33,569300 \text{ UAH/ EUR}) + 10\,000,00 \text{ UAH} + (700 \text{ EUR} * 33,569300 \text{ UAH/ EUR}) = 1\,376\,270,51 \text{ UAH}.$$

The total customs value is indicated in column 12 of the ECD 1 376 270,51 UAH, and in column 45 “Adjustment” the value of each product is indicated, as according to the electronic customs declaration one product is moved so the data of the column coincide.

The customs value is the basis for customs taxation. Customs payments include:

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

The rates of import duty are approved by the Law of Ukraine on the Customs Tariff of Ukraine [32], and the VAT rate is set in the Tax Code of Ukraine [33].

According to the Customs Tariff of Ukraine [32], the full rate of import duty for face creams for product subcategory 3304990000 is 6.5%, but considering this situation,

it should be noted that the countries of origin of imported goods are members of the European Union with which the Association Agreement between Ukraine and the EU [35] and provides for the use of customs preferences “410”, under which the rate of import duty is 0% with a certificate of origin EUR. 1 №0014703 dated 20.05.2021 (Annex D). Therefore, the amount of import duty is equal to 0 UAH.

According to the Tax Code of Ukraine [33] the VAT rate for face creams imported into the territory of Ukraine by business entities is 20% and calculated according to the formula:

$$\text{VAT} = (\text{CV} + \text{D}) * R_{\text{VAT}} / 100\%, \quad (3.2)$$

where VAT – the amount charged VAT, UAH;

D – import duty, UAH;

CV – customs value of goods, UAH;

$R_{\text{VAT}}$  – rate of VAT (20%).

Thus, the amount charged VAT at the party creams for the face will be:

$$\text{VAT} = 1\,376\,270,51 * 20 / 100\% = 275\,254,102 \text{ UAH.}$$

The total amount of customs duties payable at customs clearance is calculated according to the formula:

$$\text{CP} = \text{D} + \text{VAT}, \quad (3.3)$$

where CP - customs payments, UAH;

D – import duty, UAH;

VAT – the amount charged VAT, UAH.

$$\text{CP} = 0 + 275\,254,102 = 275\,254,102 \text{ UAH.}$$

Column 47 “Accrual of payments” of the electronic customs declaration №UA100110/2021/000483 contains information on accrual of customs payments (table 3.1).



Table 3.1

**Charging of customs duties on face creams according to the electronic customs declaration №UA100110/2021/000483**

Type	Basis of calculation	Rate	Sum	Method of payment
020	1376270.51	0%	0.00	01
028	1376270.51	20%	54549.00	01

The first column “Type” indicated the code of the type of payment according to the classifier of types of budget revenues controlled by the customs authorities:

020 - duty on goods imported into the territory of Ukraine by business entities;

028 - value added tax on goods imported into the territory of Ukraine by business entities.

The second column “Basis of accrual” indicates: for import duty - customs value (UAH 1 376 270.51), for VAT - the amount of customs value and import duty UAH 1 376 270.51;

The third column “Rate” indicated: when calculating the duty - the rate established by law of duty on face creams - 0%; when calculating value added tax - the amount of value added tax rate established by law - 20%.

The fourth column “Amount” indicated the accrued amount of the relevant customs payment:

- import duty – 0.00 UAH;
- VAT – 275 254.102 UAH

The fifth column “Method of payment” indicates the code of the method of payment according to the classifier of methods of payment - for import duty - 01 - payment of customs duties in non-cash form through accounts opened in the name of customs authorities in the territorial bodies of the State Treasury.

Column B “Details of calculations” of the electronic customs declaration №UA100110/2021/000483 indicated: code of the type of payment according to the

classifier of types of budget revenues controlled by the customs authorities - 020 - the amount of import duty, 028 - value added tax.

Thus, customs value is the basis for accrual of customs duties. Face creams were imported under FCA - FR Asnières-sur-Seine. Customs valuation was performed by the first (basic) method. The customs value is UAH 1 376 270.51. The import duty was paid at a reduced rate of import duty, as the signed Association Agreement between Ukraine and the EU [t], in the amount of 0% in the amount of 0.00 UAH; value added tax - 20% in the amount of UAH 275 254.102. The total amount of customs payments is UAH 275 254.102.

### **3.2 Face creams country of origin determination**

The rules for determining the country of origin of goods are an important part of trade rules, as in accordance with the legislation of Ukraine, preferential tariffs, quotas and special types of duties (anti-dumping, countervailing, special or additional import duty) may be applied. The country of origin of goods is determined for the purpose of taxation of goods moving across the customs border of Ukraine, application of measures of non-tariff regulation of foreign economic activity, prohibitions and / or restrictions on movement across the customs border of Ukraine, as well as accounting for these goods in foreign trade statistics [2].

In Ukraine, the regulation of determining the origin of goods is carried out in accordance with Chapter 6 of the Customs Code of Ukraine [2]. The country of origin of goods is considered to be the country in which the goods were completely manufactured or subjected to sufficient processing in accordance with the criteria established by the Customs Code of Ukraine [2].

Customs clearance of face creams was carried out according to the electronic customs declaration №UA100110/2021/000483 dated 30.05.2021 (Annex A). Declared country of origin - France.

When carrying out customs clearance of face creams in order to determine the country of origin of the goods, the subject of foreign economic activity provides the

customs official for batch of product a Movement certificate EUR. 1 (further Certificate) №014703 dated 20.05.2021 (Annex D).

In our case, the customs official of the Customs Service of France has issued the Certificate for goods from the European Union, which is issued for goods that are granted preferences in the EU. The Certificate was issued in the city of Asnières-sur-Seine, the date of issue is 20.05.2021, which are certified by the seal and signature of the customs official in column 11. Column 12 of this Certificate indicates the place and date of issue which the exporter certifies by signature and confirms that the described goods meet the conditions required for the issue of the Certificate (Annex D).

Certificate for customs clearance of face creams was provided in the original copy, in which next to the title of the certificate of origin the word “Original”. The columns of the Certificate are filled in by printing, in particular it is specified:

- exporter – “La Roche-Posay LLC” 3 Avenue Sainte-Anne, 92600 Asnières-sur-Seine, France;
- consignee – LLC “Atlant” Kyiv city, str. Milutenko, 12/8, 02156 Ukraine;
- country of origin – France;
- type of transport – vehicle;
- quantity (net weight) – 4000,00 kg;
- name of product – face creams.

The above information about the consignment of goods “face creams” corresponds to the information specified in the accompanying documents were submitted for customs clearance invoice №100 dated 26.05.2021 (Annex C).

Information on the Certificate is indicated in column 44 of the electronic customs declaration “Additional information / Submitted documents / Certificates and permits” under the code “0954” according to the classifier of documents approved by the order of the Ministry of Finance of Ukraine from 20.09.2021 №1011 “On approval of departmental classifiers information on state customs matters used in the process of making customs declarations” [29].

In order to complete customs clearance of face creams batch under the electronic customs declaration №UA100110/2021/000483 from 30.05.2021, the Movement



certificate EUR.1 dated 20.05.2021 was submitted to the customs official by carriers to perform confirmation of preferential origin of the goods. All columns of the Certificate were filled in English, by printing method, uniformly and without corrections. The country of origin is France, which was certified by the seal and signature of the customs official of the Customs Service of France. There are no discrepancies between the data specified in the Certificate and the data in the accompanying documents and the electronic customs declaration. Taking into account all the mentioned information before according to documents country of origin of face creams – France.

### **3.3 Analysis of customs clearance of face creams import according to the customs declaration**

For customs clearance declared face creams in the amount of 8000 pieces of the brand “La Roche Posay”. The country of production is France. The code of face creams according to UCGFEA is 3304990000. The sender of the goods is “La Roche-Posay” LLC, 3 Avenue Sainte-Anne, 92600 Asnières-sur-Seine, France. Recipient - LLC “Atlant” 21056, Kyiv, st. Milutenka, building 12/8. According to the invoice, the total cost of a batch of face creams imported into Ukraine is EUR 40 000.00 (in the currency of Ukraine - UAH 1 342 772.00). The goods are moved by car with a trailer with registration numbers AA0931HP/AA2923XX. Checkpoint through which face creams are imported: UA205020 Checkpoint “Yagodyn – Dorogusk” Volyn customs SCS of Ukraine. Terms of delivery according to the FCA delivery contract - Asnières-sur-Seine (“Free Carrier”).

At the request of the customs official of the checkpoint “Yagodyn - Dorogusk” Volyn customs SCS of Ukraine (column 29 ECD) the carrier of face creams submitted shipping documents - international road consignment note CMR №3640 dated 28.05.2021 (Annex F), a document confirming the cost of face creams and cargo insurance costs - invoice №100 dated 26.05.2021 (Annex C) and insurance policy №00068669 dated 26.05.2021 (Annex G) respectively. A customs official of SCS of Ukraine stamted the submitted documents at the checkpoint “UCC”, checked the

previous declaration in the Unified Automated Information System (UAIS) of SCS of Ukraine and a batch of face creams was allowed to enter the customs territory of Ukraine to complete customs clearance in the internal customs.

According to Article 71 of the CCU, the declarant has chosen a customs regime in which face creams are placed - IM40DE (column 1 EMD). As the consignment of goods is moved by road (column 26 EMD), a preliminary customs declaration was submitted for entry of goods into the customs territory of Ukraine (column 40 EMD).

To conduct customs clearance of face creams begins from the moment the customs official of the customs post “Zakhidnyy” of the Kyiv customs SCS of Ukraine (column A ECD) received an electronic customs declaration, which was sent by the declarant using the software QD Professional. The fact of acceptance of ECD by the customs official of the customs post “Zakhidnyy” by assigning a registration number using ACCS and indicating it in column A of ECD is attested - UA100110/2021/00483 dated 30.05.2021.

At the stage of verification of the electronic customs declaration (Annex A) submitted for customs clearance by the customs official of the customs department of the Kyiv Customs of the SCS of Ukraine was checked by the software of ACCS of filling of the column ECD №UA100110/2021/00483 in accordance with the requirements approved in the order of the Ministry of Finance of Ukraine №651 dated 30.02.2012 [36]. The document determining the value of face creams was submitted for customs clearance - Invoice №100 dated 26.05.2021, the invoice value of the goods - 40 000.00 EUR, as indicated in column 22 of ECD №UA100110/2021/00483 (Annex A). During the verification of the electronic customs declaration, no discrepancies were detected and accepted for registration by entering in column D/J by the customs official of the customs post “Zakhidnyy” SCS of Ukraine the stamp “Under customs control” (UCC).

During the customs clearance of ECD, customs formalities performed in accordance with paragraph 4.5 in the order to the Ministry of Finance of Ukraine №631 [22], and include checking compliance with the deadlines for filling a customs declaration and control the comparison of data specified in the electronic customs declaration and other documents submitted for customs clearance.

The customs official of the Kyiv Customs SCS compares the details of the authorized bank specified in column 28 of the ECD UA100110/2021/000483 (Annex A) with the data contained in the list of authorized banks of Ukraine in the UAIS. The inspection revealed that the data correspond to the authorized bank of Ukraine, details of the authorized bank – JSC “KREDOBANK” (NSRUEO code: 09807862, BIN code: 325365). The official exchange rate of UAH to EUR (Left subdivision of column 22 ECD) specified in column 23 ECD - 33.569300 was checked. On the day of registration of the customs declaration according to the exchange rate of the National Bank of Ukraine 1 EUR cost 33.569300 UAH [31].

The next stage of customs clearance of face creams is control using a risk management system, by analyzing ECD automated analysis and risk management system (AARMS). The automated analysis and risk management according to the electronic customs declaration №UA100110/2021/000483 dated 30.05.2021 generated the following forms of control:

- 107-3 “Control of correct classification of goods according to UCGFEA”;
- 905-3 “Sampling of goods for research is carried out in order to establish the characteristics that determine the classification of goods according to UCGFEA”.

In this regard, the customs official of the Kyiv Customs of SCS took samples of the goods declared for customs clearance, which is confirmed by the Act of taking samples of goods №100110/2021/000483 dated 30.05.2021 (Annex H). These samples of goods together with the Request №000483 dated 30.05.2021 (Annex K) for research were sent to the Kyiv Department of Examinations and Research of Chemical and Industrial Products of the SLEER SCS of Ukraine, which conducted the identification expert examination of face creams and prepared a Conclusion №78658/21 dated 31.05.2021 (Annex L), according to which the samples of the goods declared in column 31 ECD as “Cosmetics or make-up preparations and preparations for skin care, not in aerosol packaging: face creams.” is provided for research is classified according to UCGFEA - 3304990000.

The Conclusion of SLEER SCS didn't contradict the data specified in columns of EMD, so the customs official of Kyiv Customs SCS had possibility to proceed to the



completion of customs formalities according to the electronic customs declaration UA100110/2021/000483 dated 30.05.2021 (Annex A) and checked the correctness of the calculation of customs payments in column 47 of the ECD.

Customs clearance of face creams was carried out at the customs post “Zakhidnyy” of the Kyiv customs SCS of Ukraine (column A CD) submission of the electronic customs declaration №UA100110/2021/000483 drawn up in accordance with the submitted documents, no discrepancies were found. Customs clearance is considered completed after the customs authority has performed the customs procedures determined by it on the basis of the Customs Code of Ukraine in accordance with the declared customs regime. Customs clearance is completed by entering with the help of the ACCS in the electronic customs declaration in column D/J information about the personal number stamp of the customs official of the Kyiv customs SCS of Ukraine, who has completed customs clearance under ECD №UA100110/2021/000483, namely “ONP 12/100” and the date “30.05.2021” (Annex A).

## CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research in the final qualifying paper, the following conclusion can be drawn.

The analysis of the world and Ukrainian market of face creams is carried out and it is established that during the last years the tendency of increase in world import of face creams is observed. China is the leader in 2020 with a total value of 15.88 billion US and a third of imports face creams in the world. The largest imports of face creams in Ukraine are France, Poland and Germany. Our research has shown that the cosmetic market in Ukraine is characterized by constant consumer demand and certain growth trends that have been demonstrated in recent years. Exports of face creams from Ukraine are significant decrease in dynamics.

The analysis of quality and safety requirements for the production and sale of face creams in Ukraine showed that today cosmetic products are produced according to standards that are not harmonized with the current EU Regulation, so they are considered outdated to provide consumers with safe products. Normative documents regulating the quality and safety of face creams in Ukraine are: “Sanitary rules and regulations” San-PiN 1.2.681-97, Law of Ukraine “On safety of non-food products”, in the EU - Regulation No 1223/2009. Establishing new requirements that will fully meet modern needs for cosmetic products will reduce the number of low-quality and dangerous cosmetic products in circulation in Ukraine. European legislation imposes special requirements on the safety of face creams, placing such responsibility on the person who puts them into circulation and regulates the content of ingredients, strictly prohibits animal testing.

Regulations for the identification examination of face creams provide for the definition of goods to a homogeneous group of goods or to a list of goods, the establishment of individual characteristics of the goods. Identification examination is performed by SLEER experts and carried out in order to ensure the implementation of customs control and customs clearance. The main documents regulating the import of face creams 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 electronic customs declaration on a single administrative document”, as well as other specific legal acts.

The assortment of face creams imported to Ukraine was analyzed. It was determined that the most common face creams are emulsion that have a nourishing and moisturizing effect, the range of brands “L’Oréal Paris”, “Oriflame”, “La Roche-Posay” presented included face creams for women, for different skin types universal time of use prevails.

The identification expert examination of face creams was conducted for which criteria, means and methods of identification were developed. To carry out the identification expert examination of face creams, in order to establish compliance with regulations, 3 samples of face creams were selected brands “La Roche-Posay”, “L’Oréal Paris”, “Oriflame”. The study involves the study of the quality of labeling face creams, as well as research methods were chosen organoleptic - appearance, color, consistency, smell and physico-chemical - thermal stability, colloidal stability, hydrogen index - pH value. After conducting an identification expert examination of face creams, and comparing the values with the requirements of DSTU ISO 22715: 2019 “Cosmetic products. Packing and marking ” it can be concluded that the labeling of face creams of the brands “La Roche-Posay ” and “Oriflame” meet the requirements, and the labeling of “L’Oréal Paris” is indicated in the non-state language of Ukraine, which do not meet the condition of applying information in the state language.

As a result of the study of organoleptic quality indicators of samples, it was found that the samples in appearance were a homogeneous creamy mass, without lumps, white color with a cream shade, and soft smell for the cosmetic creams.

During customs clearance, the country of origin of face creams was confirmed by the certificate of origin form EUR.1 №0014703 dated 20.05.2021, stated that the country of origin is France. When moving across the customs border of Ukraine, face creams are subject to import duty and value added tax. The customs value of face creams is 1 376 270.51 UAH. The analysis of accrual of customs duties on face creams imported to Ukraine under EMD №UA100020/2021/000483 showed that the import



duty is charged at a preferential duty rate of 0% and is UAH 0.00, and the amount of value added tax at a rate 20% is 275 254,102 UAH. The total amount of customs payments was 275 254.102 UAH, which were transferred to the state budget.

Thus, customs clearance of face creams when they were imported into Ukraine was carried out in accordance with current legislation, in particular, according to the Order of the Ministry of finance of Ukraine dated 30.05.2021 №631. Completion of customs formalities under the electronic customs declaration included the following stages: registration of the electronic customs declaration took place by assigning a registration number with the help of ACCS and entering it in column A, after which the electronic customs declaration number is as follows - №UA100110/2021/000483; verification of the electronic customs declaration took place by checking the availability of a settlement document that determines the value of the goods, in our case invoice №100 from 26.05.2021, acceptance of the electronic customs declaration for registration by entering the UCC stamp number in the electronic customs declaration and affixing the stamp imprint on the accompanying documents; during the electronic customs declaration the data contained in the electronic customs declaration and in the documents submitted for customs clearance were compared, the correct classification of goods, country of origin, customs valuation of goods, the grounds for tax benefits - no discrepancies were identified.

As the result of research carried out in the final qualifying paper, the following recommendation can be made:

1. To harmonise the technical regulations on face creams with European requirements to ensure the safety and quality of Ukrainian face creams to increase competitiveness.
2. To define a clear procedure for classification of goods according to the UCGFEA.
3. Improving the risk management system in order to increase the effectiveness of physical, documentary control and reduce the time of customs control.

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## ANNEXES

## Annex A

УКРАЇНА (форма МД-2)		1 ДЕКЛАРАЦІЯ		А МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ/ЕКСПОРТУ/ПРИЗНАЧЕННЯ		
1	6	2 Відправник/Експортер PL/0000000000	IM 40 DE	UA100110/2021/000483		
Примірник для країни відправлення/експорту	Примірник для країни призначення	La Roche-Posay LLC; 3 Avenue Sainte-Anne, 92600 Asnières-sur-Seine. France 000/0000/000000	3 Форми 1 1	4 Відв. спец. 0/0	Електронне декларування	
		8 Одержувач UA/0012345678 ТОВ «Атлант» 21056, Україна, м. Київ, вул. Мілютенка, 12/8, Україна UA10012345678	9 Особа, відповідальна за фінансове врегулювання UA/0012345678 ТОВ «Атлант» 21056, Україна, м. Київ, вул. Мілютенка, 12/8, Україна UA10012345678	5 Всього т-ів 1	6 Всього місць 40	7 Довідковий номер Вн. № 149
		14 Декларант/Представник UA/0012345678 ТОВ «Атлант» 21056, Україна, м. Київ, вул. Мілютенка, 12/8, Україна UA10012345678	15 Країна відправлення/експорту Франція	15 Код кр. відл./екс. a FR b	17 Код країни призначення a UA b	
		18 Ідентифікація і країна реєстрації трансп. засобу при відправленні/прибу	19 Конт	20 Умови поставки FCA FR Asnières-sur-Seine		
		21 Ідентифікація і країна реєстрації активного транспортного засобу на кордоні AA0931HP/AA2923XX UA 0	22 Валюта та загальна сума за рахунком EUR 40000,00	23 Курс валюти 33,5693	24 Характер угоди 0 21 EUR	
		25 Вид транспорту на кордоні 30	26 Вид транспорту межах країни 30	27 Місце навантаження/розвантаження	28 Фінансові та банківські відомості ЄДРПОУ: 09807862 "КРЕДОБАНК" в м. Києві АТ МФО: 325365	
		29 Митний орган виїзду/в'їзду UA205020	30 Місцезнаходження товарів 100-888-1-1	31 Вантажні місця та опис товарів	32 Товар 1 №	33 Код товару 33049900 00 0
		Маркування та кількість – Номери контейнерів – Кількість та розпізнавальні особливості		34 Код країни походж.	35 Вага бруто (кг)	36 Преференція
		1. Косметичні препарати або засоби для макіяжу та препарати для догляду за шкірою, не в аерозольній упаковці: креми для обличчя – 8000 шт., об'ємом – 40 мл. Країна походження – "FR". 2. Місць – 40 СТ/40/коробка картонна 3. 0.		37 П Р О Ц Е Д У Р А 4000 ZZ00	38 Вага нетто (кг) 4000	39 Квота 4100000000
		44 Додаткова інформація/Подані документи/Сертифікати і дозволи		40 Загальна декларація/Попередній документ 1801/ UA100020/2021/000400 28.05.2021 41 Додаткові одиниці виміру 42 Ціна товару 40000,0000 1 43 Код МВВ 44 Код ДІ 45 Коригування 1376270,51 46 Статистична вартість 1376,27051		
47 Нарахування платежів		48 Відстрочення платежів				
Вид Основа нарахування Ставка Сума СП		49 Реквізити складу				
020 1376270,51 0,00% 0,00 01		В ПОДРОБИЦІ РОЗРАХУНКІВ				
028 1376270,51 20,00% 275254,10 01		020 0.00 12345678 [12345678] 028 275254,1 12345678 [12345678]				
Усього:						
50 Принципал №		С МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ				
51 Передбачувані митні органи (і країна) транзиту						
52 Гарантія не дійсна для		Код 53 Митний орган (і країна) призначення				
D/J ВІДМІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ		Печатка:				
Результат: ПМК 12/100 30.05.2021 ОНП 12/100 30.05.2021		54 Місце і дата:				
Накладення пломби:		58002 м. Київ вул. Мілютенко, 12/8				
Тип:		Підпис і прізвище декларанта/представника:				
Строк доставки (дата):		Клоченко Н.М.				
Підпис:		380631522317 7872356142 klochenko1508@gmail.com				



**КОНТРАКТ № 250/2021**м. Аньєр-сюр-Сен  
2021 р.20 травня

ТОВ «Атлант» (Україна) надалі покупець, в особі генерального директора Мамайсура Олега Миколайовича, який діє на підставі Статуту підприємства, який діє на підставі розпорядження №1/БК від 02 вересня 2014 року, з однієї сторони, та компанія La Roche-Posay LLC (Франція), надалі покупець, в особі відповідального за врегулювання фінансових питань Богуслав Дж.Кедзіора, на підставі статуту, (кожна окремо – «Сторона», разом – «Сторони») уклали цей договір про наступне:

**1. Предмет контракту**

1.1. Предметом договору є імпорту засобів для догляду за обличчям: кремів.

1.2. Продавець, компанія La Roche-Posay LLC, зобов'язана надати партію засобів для догляду за обличчям: кремів в обумовленому цим контрактом місці у кількості зазначеній у інвойсі та рахунку-фактурі, а покупець, ТОВ «Атлант», повинен сплатити 100% суми за товари.

**2. Термін дії контракту**

2.1. Цей контракт набуває чинності з дати його підписання сторонами (20 травня 2020 року) та діє протягом одного року (до 20 травня 2022 року).

2.2. Продавець зобов'язаний надати Покупцеві товар в обумовленому місці до 08.07.2021 року.

**3. Кількість і якість товару**

3.1. Покупець купує товар або партії товару, якість якого повинна відповідати вимогам нормативних документів та підтверджуватись відповідним сертифікатом якості.

3.2. Покупець купує товар у кількості та асортименті, в одиницях виміру, прийнятих для товарів відповідного виду, визначених у накладних, рахунках (інвойсах та пакувальних листах) продавця.

3.3. Сертифікацією для даного контракту на товар є інвойс, який надається на кожну партію товару окремо.

3.4. Для даного Контракту кількість Товару буде відповідати 4000.00 кг засобів для догляду за обличчям: кремів, документи, що це засвідчують: даний контракт, рахунок-фактура, інвойс та інші документи.

3.5. Відповідність товару заявленим вимогам Покупець перевіряє перед безпосереднім прийомом Товару на складі Продавця.

3.6. При не відсутності Товару Покупець має право звернутися з позовом до арбітражного суду протягом 10 календарних днів.

**4. Умови поставки**

4.1. Замовлення на купівлю Товару Покупець надає Продавцю засобами факсимільного зв'язку або електронною поштою.

4.2. Умови поставки визначені у відповідності з міжнародними правилами тлумачення термінів INCOTERMS 2010.

4.3. Продавець зобов'язаний доставити товар до Покупця на умовах «FCA - FR Asnières-sur-Seine».

4.4. Продавець зобов'язаний надати Товар Покупцеві в день визначений цим Контрактом.

4.5. Дострокова доставка Товару допускається.

4.6. Вантажоодержувачем Товару є ТОВ «Атлант» м.Київ, Україна.

4.7. На кожну поставку Постачальник видає Покупцю наступні документи:

- Рахунок-фактуру Постачальника - 3 екз.;

- Інвойс – 2 екз.;

- Пакувальний лист – екз.;

- сертифікат про походження 2 екз.

4.8. Товар вважається. Зданим Постачальником і прийнятим Покупцем за відсутності розбіжності фактичних даних:

- За якістю - з даними свідоцтва якості та свідоцтва аналізу;

- за кількістю - з даними рахунку-фактури, інвойсу.

**Приймання здійснюється на складі вантажоодержувача.**

4.9. Покупець має право в 30 (тридцять) - денний термін від дати приймання товару пред'явити Постачальнику рекламцію за кількістю товарів.

4.10. Продавець несе відповідальність за порушення строків поставки Товару, що спричинені з вини Продавця.

**5. Ціна товару та загальна вартість Контракту**

5.1 Ціна Товару складає 5,00 EUR/шт крему.

**CONTRACT NO. 250/2021**Asnières-sur-Seine city  
20 2021May

LLC "Atlant" (Ukraine) in the future, the buyer, in the person of General Director of Mamaison Oleg Nikolaevich, acting on the basis of the Charter of the enterprise which operates on the basis of the order №1/VK dated 02 September 2014, on the one hand, and the company La Roche-Posay LLC ( France), in the future the buyer, the person responsible for the resolution of financial issues, Mr. Boguslaw Jerzy Kędziora, on the basis of the Charter (each separately a "Party", collectively "Parties") have entered into this agreement as follows:

**1. The subject of the contract**

1.1. The subject of the contract is to import edible face care products: creams.

1.2. The seller, the company La Roche-Posay LLC, shall provide party face care products: creams in stipulated in this contract the place the amount specified in the invoice and the invoice, and the buyer, "Atlant" must pay 100% of the amount for the goods.

**2. The term of the contract**

2.1. This contract shall enter into force on the date of its signing by the parties ( May 20, 2020) and is valid for one year (until May 20 2022).

2.2. The seller must provide the goods in due place 08.07.2021.

**3. The quantity and quality of goods**

3.1. The buyer buys the goods or consignment of goods, the quality of which must correspond to requirements of normative documents and confirmed with the relevant certificate of quality.

3.2. The buyer buys the goods in quantity and assortment, in the units adopted for the respective goods specified in the invoices, invoices (invoices and packing lists) to the seller.

3.3. Certification for this contract for the goods is the invoice that provides for each consignment separately.

3.4. For this Contract the quantity of Goods will be responsible 4000.00 kg of edible face care products: creams documents proving it of this: the contract, the invoice, invoice and other documents.

3.5. The goods meet the stated requirements, the Buyer checks before the actual receipt of Goods in the warehouse of the Seller.

3.6. In case of not conformity of the Goods the buyer has the right to sue in arbitration court within 10 calendar days.

**4. Terms of delivery**

4.1. The purchase order, the Purchaser provides to the Seller by Fax or e-mail.

4.2. The terms of delivery determined in accordance with international rules for the interpretation of the terms INCOTERMS 2010.

4.3. The seller is obliged to deliver the goods to the Buyer on terms "FCA - FR Asnières-sur-Seine".

4.4. The seller must provide the goods to the Buyer on the day specified by this Contract.

4.5. Early delivery is allowed.

4.6. The consignee of the Goods is " Atlant " Kyiv, Ukraine.

4.7. For each delivery the Supplier shall issue to Buyer the following documents:

- Invoice Supplier - 3 copies.;

Invoice – 2 copies;

- Packing list – copy;

- certificate of origin 2 copies.

4.8. The product is considered to be. Delivered by Supplier and accepted by Buyer in the absence of divergence of the actual data:

- According to certificate of quality and certificate of analysis;

the number - data invoices, of invoice.

Acceptance is carried out in the warehouse of the consignee.

4.9. The buyer has the right within 30 (thirty) days from the date of acceptance of the goods to the Supplier to present a complaint regarding the number of items.

4.10. The seller is responsible for violation of terms of delivery of the Goods caused by the fault of the Seller.

**5. The price of the goods and total value of the Contract**

5.1 the price of the Product is 0.5 EUR/nmb creams.

5.2. Загальна сума Контракту по товарах складає 40000,00 EUR

#### 6. Умови платежів

- 6.1. Покупець зобов'язується оплатити товар на умовах 100% передоплати.
- 6.2. Оплата за товар здійснюється банківським переказом на рахунок Постачальника у валюті договору.
- 6.3. Валюта договору – EUR (євро).
- 6.4. Валюта платежу – EUR (євро).
- 6.5. Всі витрати по банківським переказам за рахунок Продавця.

#### 7. Умови приймання

- 7.1. Приймання товарів по кількості проводиться за товаросправним документом, а за якістю по документах, які засвідчують якість (сертифікат якості).
- 7.2. Товар вважається прийнятим Покупцем, якщо у 10 (десяти) днівний термін, з моменту передачі Товару, не надійшло письмової заяви від Покупця не надійде офіційна заява про інше.
- 7.3. Якість та кількість Товару Покупець погоджує відразу при прийомі його від Продавця.
- 7.4. У разі нестачі або наявності неякісного товару Продавець повинен якнайшвидше компенсувати чи замінити недоброякісний Товар на якісний.

#### 8. Право власності. Ризики

- 8.1. Ризики випадкової втрати або пошкодження товару, купівля-продаж якого є предметом цього договору, переходять від Постачальника до Покупця згідно базису поставки.
- 8.2. Згідно базису поставки ризики переходять при передачі Товару Покупцеві на складі Продавця.

#### 9. Права та обов'язки сторін. Санкції

Окрім умов визначених у цьому договорі Продавець зобов'язаний:

- 9.1. Повідомляти Покупця про час, коли товар буде поставлений в його розпорядження, але не пізніше ніж за 5 робочих днів до його фактичного надходження.
- 9.2. По клопотанню Покупця допомогти останньому в отриманні документів, які видаються в державі Продавця чи державах виготовника, постачальника Товару, які необхідні Покупцю або вимагаються органами державної влади, управління країни Покупця.
- 9.3. Прийняти Товар у місці та в строк, вказаний у цьому контракті.
- 9.4. Розрахуватись за Товар та Послуги в порядку та на умовах, визначених цим контрактом.
- 9.5. У разі несвочасної поставки Товару з вини Продавця він сплачує штраф Покупцеві у розмірі 0,5% від суми несвочасно поставленого Товару. Штраф сплачується протягом 20 календарних днів з моменту отримання претензії Покупця.
- 9.6. У разі несвочасного розрахунку з вини Покупця за Товар він повинен сплатити штраф у розмірі 0,5% від суми несвочасного розрахунку за Товар. Штраф сплачується протягом 20 календарних днів з моменту отримання претензії Продавця.
- 9.7. Несвочасна поставка Товару чи несвочасний розрахунок не звільняє Сторони від виконання умов цього контракту.

#### 10. Форс-мажорні обставини

Сторони не несуть відповідальності за невиконання умов контракту, якщо таке невиконання було спричинене обставинами форс-мажор.

До форс-мажор обставин Сторони домовились відносити наступні обставини: військові дії, війна, стихійні лиха, ембарго, страйки на територіях, пов'язаних із виконанням умов контракту, відміна торгів на Українській фінансовій торговій біржі, та викликана цим, неможливість купити необхідну валюту для розрахунку по контракту, та інші непередбачувані природні чи техногенні обставини. Після припинення дії форс-мажор обставин Сторони повинні узгодити відновлення поставки партії (партій) Товару.

#### 11. Інші умови

- 11.1. Все що виникає між сторонами розбіжності і суперечки, не врегульовані шляхом безпосередніх переговорів, вирішуються Міжнародним Комерційним Арбітражним судом.
- 11.2. Засідання Арбітражного суду будуть проводитися за місцем знаходження Арбітражного суду. Кількість арбітрів Арбітражного суду – один.

## Continuation of annex B

5.2. The total amount of the Contract for the goods is 40000,00 EUR

#### 6. Payment terms

- 6.1. Buyer agrees to pay for the goods on the basis of 100% prepayment.
- 6.2. Payment for the goods by Bank transfer to the Supplier's account in the currency of the contract.
- 6.3. The contract currency is EUR (euros).
- 6.4. Payment currency must be EUR (euros).
- 6.5. All costs for Bank transfers for the Seller.

#### 7. The conditions of admission

- 7.1. Acceptance of goods by quantity is carried out according touristpoint document as the documents certifying quality (certificate of quality).
- 7.2. The goods shall be considered accepted by the Purchaser, if within 10 (ten) days, from the date of transfer of the Goods, not received a written application from the Buyer will not receive an official statement about the other.
- 7.3. The quality and quantity of Goods the Buyer agrees immediately upon receiving it from the Seller.
- 7.4. In case of lack of or presence of defective goods, the Seller must compensate or replace substandard Goods at high quality.

#### 8. The right of ownership. Risks

- 8.1. Risks of accidental loss or damage to the goods, the sale of which is subject to the present contract, is transferred from the Supplier to the Buyer according to the delivery basis.
- 8.2. According to delivery basis risk shall pass upon transfer of the Goods to the Buyer at the Seller's warehouse.

#### 9. The rights and obligations of the parties. Sanctions

In addition to the conditions specified in the contract

The seller is obliged:

- 9.1. To inform Buyer about when the item will be delivered at his disposal, but not later than 5 working days prior to its actual receipt.
- 9.2. At the request of the Buyer to help the latter in obtaining documents issued in the state of the Seller or the manufacturer, vendor of Goods, which is necessary for the Buyer or required by the public authorities, the control of the Buyer's country.
- The buyer must:
- 9.3. To accept the Goods at the place and within the time specified in this contract.
- 9.4. To pay for Goods and Services in the manner and on the terms specified in this contract.
- 9.5. In case of late delivery of the Goods by the Seller to the Buyer he shall pay a fine in the amount of 0.5% of the amount of the late delivered Goods. The fine is paid within 20 calendar days of receipt of the Buyer's claims.
- 9.6. In case of failure to calculate the fault of the Buyer for the Goods he has to pay a penalty of 0.5% of the amount of untimely payment for the Goods. The fine is paid within 20 calendar days from the date of receipt of the claim of the Seller.
- 9.7. Delays in delivery of the Goods or failure shall not relieve the Parties from fulfillment of the terms of this contract.

#### 10. Force majeure

The parties shall not be liable for failure to comply with the terms of the contract, if such failure was caused by circumstances of force majeure.

To force majeure circumstances, the Parties agreed to the following circumstances: hostilities, war, natural disasters, embargoes, strikes in the territories associated with the execution of the contract, cancellation of trading on the Ukrainian financial trading exchange, and the consequent inability to buy the necessary currency to settle the contract, and other unforeseen natural or man-made circumstances.

After the termination of force majeure circumstances, the Parties should agree on the resumption of the supply of lots (batches) of Product.

#### 11. Other conditions

- 11.1. All arising between the parties to the disputes or unresolved by direct negotiation, be settled by the International Commercial Arbitration court.
- 11.2. The Arbitration will be conducted at the location of the Arbitration court. The number of arbitrators of the Arbitration court – one.



## Continuation of annex B

11.3. Арбітражний процес буде вестися українською мовою.  
 11.4. Рішення Арбітражного суду буде остаточним, сторони цього договору зобов'язуються його виконати.  
 11.5. Всі зміни, доповнення до цього договору дійсні тільки в тому випадку, коли і вони оформлені в письмовому вигляді і є підписи і печатки обох сторін.  
 11.6. Цей договір набирає чинності з дня його підписання сторонами і діє до 11.06.2018. Якщо до указанного терміну сторони не закінчать фінансові взаєморозрахунки, то цей контракт діє до повного взаєморозрахунку сторін.  
 11.7. Договір може бути розірваний достроково:  
 - За згодою сторін після повного розрахунку;  
 - Однією із сторін у разі невиконання або неналежного виконання другою стороною своїх обов'язків по договору після повного відшкодування збитків і сплати штрафних санкцій винною стороною.  
 11.8. Сторони погодили можливість укладення договору за допомогою факсимільного зв'язку. Факсимільний варіант договору визнається сторонами, які мають юридичну силу і є обов'язковим для виконання після підписання обома сторонами.  
 11.9. Цей договір складено в 2-х екземплярах на українській та польській мовах, польський і український варіант договору ідентичні. 1-й екземпляр переданий для виконання Постачальнику, 2-й - Покупцеві.  
 11.10. Сторони контракту не мають права передати ці права і зобов'язань за даним договором третім особам без попереднього письмового узгодження з іншою стороною.

## 12. Юридичні адреси, реквізити і підписи Сторін

**Продавець:**

La Roche-Posay LLC

Адреса: «SANDO Sp. z o.o» 3 Avenue Sainte-Anne, 92600 Asnières-sur-Seine. FRANCE

Tel./Fax: +48 73 52 987 16

**Покупець:**

ТОВ «Атлант»

Адреса: 21056, Україна, м. Київ, вул. Мілутенка, 12/8

Код ЄДРПОУ: 12345678

МФО: 325365 p/p: 26009052737167

Tel./Fax: +380635921717

Банк: ПАТ «КРЕДОБАНК

Рахунок №:1435240

МФО: 325365

Покупець/Buyer

О. Майсура



11.3. The arbitration will be conducted in the Ukrainian language.

11.4. The Arbitration award shall be final, the parties to this agreement undertake to implement it.

11.5. All changes and additions to this contract are valid only if they are in writing and have signatures and seals of both parties.

11.6. This agreement shall enter into force from the day of its signing by the parties and is valid till 01.01.2018. If before the deadline the parties have not finished the financial settlements, the contract is valid until full settlement of the parties.

11.7. The contract may be terminated prematurely:

- By agreement of the parties after full settlement;

- One of the parties in case of default or improper performance by the other party of its obligations under the contract after full compensation of losses and payment of penalty the guilty party.

11.8. The parties agreed on a contract by Fax. A Fax copy of the contract is recognized by the parties that has legal effect and is binding once signed by both parties.

11.9. This agreement is made in 2 instance on Ukrainian and Polish languages, Polish and Ukrainian version of the contract are identical. 1 copy forwarded for execution to the Vendor, 2nd to the Buyer.

11.10. The parties to the contract have no right to transfer these rights or obligations under this agreement to any third party without the prior written consent of the other party.

## 12. Legal addresses, requisites and signatures of the Parties

**The Seller / Buyer**

La Roche-Posay LLC

Address: 3 Avenue Sainte-Anne, 92600 Asnières-sur-Seine. FRANCE

Tel./Fax: +48 73 52 987 16

**The Buyer/ Customer**

LLC "Atlant"

Address: 21056, Ukraine, Kyiv city, str. Milutenko, 12/8

Enterprise code: 12345678

MFO: 325365 g/R: 26009052737167

Tel./Fax: +380635921717

Bank: JSC "CREDOBANK"

Fccount no.: 1435240

MFO: 325365

Продавець/Seller

Mr. Bogusław Jerzy Kędziora



**INVOICE**

№ 100

**SHIPPER**

Company Name: La Roche-Posay LLC

Address: 3 Avenue Sainte-Anne, 92600

City/Postal Code: Asnières-sur-Seine

Country: France

Tel./Fax: +33 73 52 987 16

**CONSIGNEE**

Company Name: LLC "Atlant"

Address: str. Milutenko, 12/8

City/Postal Code: 21056, Kyiv

Country: Ukraine

Tel./Fax: +38 032 48317 17

**Currency of invoice: EUR****Date of invoice: 26.05.2021****Contract № 250/2021 dated 20.05.2021**

Full description of goods	Quantity, CT	Quantity, NMB	Measurement unit	Unit value, EUR	Sub Total Value in EUR	Net weight, kg	Gross weight, kg
Day cream for face La Roche-Posay Hydreane Light 40 ml	40	8000,00	NMB	5,00	40 000.00	4000,00	4010,00
				<b>Total</b>	40 000.00	4000,00	4010,00

Net weight:	4000,00 kg
Gross weight:	4010,00 kg




Terms of delivery: FCA - FR Asnières-sur-Seine INCOTERMS-2010

*I declare that this shipment does not contain prohibited items and the above information is true and correct to the best of my knowledge.*

*I am notified that the shipment is subject to customs clearance, possible customs taxes and VAT in the destination country.*

## MOVEMENT CERTIFICATE

ORIGINAL

1. Exporter (Name, full address, country)  <b>La Roche-Posay LLC; 3 Avenue Sainte-Anne, 92600 Asnières-sur-Seine. France</b>		EUR.1 No 0014703  See the notes on the back of the sheet before filling out the form.					
3. Consignee (Name, full address, country) (Optional)  <b>LLC "Atlant", 21056, Kyiv city, str. Milutenko, 12/8, Ukraine UA10037416715</b>		2. Application of the certificate to be used in preferential trade between  <b>France or the European Union and Ukraine</b>  (Specify the required countries, groups of countries or territories of destination)					
		4. Country, group of countries or territory of destination from which these goods originate  <b>France</b>	5. Country, group of countries or territory of destination  <b>Ukraine</b>				
6. Transport details (optional) <b>AA0931AP/AA2923XX</b>		7. Remarks					
8. Item number; marks and numbers: number and kind of packages <sup>1</sup> description of goods <table border="1"> <tr> <td>1</td> <td>3304990000</td> <td>40 CT</td> <td>Face creams</td> </tr> </table>		1	3304990000	40 CT	Face creams	9. Gross weight (kg) or other measurements (liters, m3, etc.)  Gross/net 4010.00/4000.00 KG	10. Invoices (optional)
1	3304990000	40 CT	Face creams				
11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document <sup>2</sup> Form.....№..... From..... Customs office.... <b>Asnières-sur-Seine</b> .... Issuing country or territory..... ..... <b>FRANCE</b> ..... Date.....20.05.2021.....Stamp   (Signature) 		12. DECLARATION FROM THE EXPORTER  I, the undersigned, declare that the goods described above meets the conditions required for the issue of this certificate.  Place and date <u>Asnières-sur-Seine, France</u> 20.05.2021   (Signature)					



Вих. №171 від 28.05.2021

**У Київську міську митницю ДМСУ**

### **ДОВІДКА ТРАНСПОРТНИХ ВИТРАТ**

Цим підтверджуємо, що транспортні витрати на перевезення партії засобів для догляду за обличчям: кремів косметичних від Аньєр-сюр-Сен (Франція), згідно з CMR №3640, що були здійснені автомобілем МАН/КРОНА реєстраційний номер АА0931НР (напівпричіп АА2923ХХ), до пункту пропуску «Ягодин» на митному кордоні України склали 10,000.00 грн. (десять тисяч гривень).

Довідка видана для митного оформлення зазначеної партії кремів косметичних у Київській міській митниці ДФС.


Додаткові документи: Інвойс №100 від 26.05.2021.

З повагою,

Директор PE Sakhnovska Y. O.

Ю.О. Сахновська



<b>1</b> Отправитель (наименование, адрес, страна) Absender (Name, Anschrift, Land)		Международная		 <b>№3640</b>	
La Roche-Posay LLC 3 Avenue Sainte-Anne, 92600 Asnières-sur-Seine France		товарно-транспортная			
<b>2</b> Получатель (наименование, адрес, страна) Empfänger (Name, Anschrift, Land)		<b>16</b> Перевозчик (наименование, адрес, страна) Frachtführer (Name, Anschrift, Land)		Данная перевозка, несмотря ни на какие прочие договоры, осуществляется Diese Beförderung unterliegt trotz einer gegenteiligen Abmachung den	
LLC "Atlant" 21056, Kyiv city, str. Milutenko, 12/8 Ukraine		PE Sakhnovska Y. O. str. Poshtova, Krivyi Rih city Dnipropetrovsk region, 53020 Code: 1528354600 +38 (063) 592-17-17			
<b>3</b> Место разгрузки груза Auslieferungsort des Gutes		<b>17</b> Последующий перевозчик (наименование, адрес, страна) Nachfolgende Frachtführer (Name, Anschrift, Land)			
Место/Ort Kyiv Страна/Land Ukraine					
<b>4</b> Место и дата погрузки груза Ort und Tag Übernahme des Gutes		<b>18</b> Оговорки и замечания перевозчика Vorbehalte und Bemerkungen der Frachtführer			
Место/Ort Asnières-sur-Seine Страна/Land France Дата/Datum 26.05.2021 p.					
<b>5</b> Прилагаемые документы Beigefügte Dokumente					
Invoice : №352 dated 26.05.2021					
<b>6</b> Знаки и номера Kennzeichen und Nummern	<b>7</b> Количество мест Anzahl der Packstücke	<b>8</b> Род упаковки Art der Verpackung	<b>9</b> Наименование груза Bezeichnung des Gutes	<b>10</b> Статист № Statistik-Nr.	<b>11</b> Вес брутто, кг Bruttogew., kg
	40.00	CT	Face care products	3304990000	4010,00 KG
Засоби для догляду за шкірою: крем для обличчя					
Класс Klasse	Цифра Ziffer	Буква Buchstabe	ДОПОГ ADR		
<b>13</b> Указания отправителя (таможенная и прочая обработка) Anweisungen des Absenders (Zoll- Und sonstige amtliche Bearbeitung)			<b>19</b> Подлежит оплате Zu zahlen vom:	Отправитель Absender	Валюта Währung
			Ставка Fracht		
			Сюбки Ermäßigungen		
			Разность Zwischensumme		
			Надбавки Zuschläge		
			Дополнительные сборы Nebengebühren		
			Прочие Sonstiges		
			Итого к оплате Zu zahlende Ges.-Summe		
40 000,00 EUR					
<b>14</b> Возврат Rückerstattung					
<b>15</b> Условия оплаты Frachtzahlungsanweisungen	FCA Asnières-sur-Seine France		<b>20</b> Особые согласованные условия Besondere Vereinbarungen		
Франко Frei					
Нефранко Unfrei					
<b>21</b> Составлен в Ausgefertigt in	Asnières-sur-Seine	Дата am	28.05.2021		<b>24</b> Груз получен Gut empfangen
<b>22</b>	La Roche-Posay LLC 3 Avenue Sainte-Anne, 92600 Asnières-sur-Seine, France		<b>23</b>		Дата Datum
			PE Sakhnovska Y. O. str. Poshtova, Krivyi Rih city Dnipropetrovsk region, 53020 Code: 1528354600 +38 (063) 592-17-17		Am „ ____ “ 20
Подпись и штамп отправителя Unterschrift und Stempel des Absenders					Прибытие под погрузку мин. Ankunft für Beladung
<b>25</b> Регистрац. номер/ Amtliches Kennzeichen Тягач/Kfz	AA0931AP/AA2923XX		<b>26</b> Марка/Typ Тягач/Kfz		мин. Ubfahrt
			Полуприцеп/Anhänger		мин. Min.
			MAN / КРОНА		Подпись и штамп получателя Unterschrift und Stempel des Empfängers



ПОЛІС					
ОБОВ'ЯЗКОВОГО СТРАХУВАННЯ ЦИВІЛЬНО-ПРАВОВОЇ ВІДПОВІДАЛЬНОСТІ ВЛАСНИКІВ НАЗЕМНИХ ТРАНСПОРТНИХ ЗАСОБІВ НА УМОВАХ МІЖНАРОДНОЇ СИСТЕМИ АВТОМОБІЛЬНОГО СТРАХУВАННЯ «ЗЕЛЕНА КАРТКА»					
1. СТРОК ДІЇ (ОБІДВІ ДАТИ ВКЛЮЧНО)		З 28 05 2021 ДО 28 06 2021		2. НОМЕР ПОЛІСА <b>00068669</b>	
3. ДЕРЖАВНИЙ НОМЕРНИЙ ЗНАК АБО (ПРИ ВІДСУТНОСТІ) НОМЕР ШАСІ ЧИ ДВИГУНА		AA0931AP/AA2923XX		4. КАТЕГОРІЯ ТРАНСПОРТНОГО ЗАСОБУ*	
5. МАРКА ТРАНСПОРТНОГО ЗАСОБУ		MAN / КРОНА			
6. ЦЕЙ ДОГОВІР ДІЄ НА УМОВАХ КРАЇНИ ВІДВІДАННЯ В: Франція, Німеччина, Польща, Україна					
7. Інші умови договору страхування викладено на звороті цього поліса.					
8. СТРАХОВИК: <b>Hotline Finance</b> Україна, м. Київ, Адреса: вулиця ДЕРЕВЛЯНСЬКА, будинок 10 А		Телефон: + (380) 96-123-11-22 Факс:		E-mail: Сайт:	
9. СТРАХУВАЛЬНИК: ПІБ, дата народження, ІПН (за наявності) та адреса / назва, ЄДРПОУ та адреса організації		PE Sakhnovska Y. O. str. Poshtova, Kriviy Rih city, Dnipropetrovsk region, 53020 Code: 1528354600 tel: +38 (063) 592-17-17			
10. СТРАХОВА ПРЕМІЯ у сумі		700.00 EUR		11. СТРАХОВА СУМА: на умовах країни відвідання	
12. МІСЦЕ УКЛАДАННЯ ДОГОВОРУ СТРАХУВАННЯ		26.05.2021 08 00		13. ПІДПИС СТРАХОВИКА	
14. ПІДПИС СТРАХУВАЛЬНИКА		м.п. <b>Sakhnovska Y. O.</b>		м.п. <b>Петров А. А.</b>	

\*КАТЕГОРІЯ: А. ЛЕГКОВИЙ АВТОМОБІЛЬ В. МОТОЦИКЛ С. ВАНТАЖНИЙ АВТОМОБІЛЬ АБО ТЯГІН Д. МОПЕД АБО ВЕЛОСИПЕД З ПІДВИСНИМ ДВИГУНОМ Е. АВТОБУС Ф. ПРІЧІП

### Зворотний бік ІНШІ УМОВИ

Предметом цього договору страхування є майнові інтереси, що не суперечать законодавству України, пов'язані з відшкодуванням страхувальником шкоди, заподіяної життю, здоров'ю, майну потерпілих внаслідок експлуатації забезпеченого транспортного засобу на території країн, зазначених у розділі 6 цього полісу. Страховик забезпечує відшкодування шкоди, заподіяної потерпілим - третім особам внаслідок дорожньо-транспортної пригоди, що сталася під час дії цього полісу (договору) і винуватцем якої був водій транспортного засобу, зазначеного у цьому полісі.

Перелік страхових випадків, умови здійснення страхової виплати, причини відмови у страховій виплаті, права та обов'язки сторін, а також відповідальність сторін за невиконання або неналежне виконання умов цього договору визначається законодавством про обов'язкове страхування цивільно-правової відповідальності власників наземних транспортних засобів країни відвідання, де стався страховий випадок. Зміна і припинення дії цього договору здійснюється у порядку, встановленому законодавством України.

У разі коли після виплати страхового відшкодування з'ясується, що страхувальник або третя особа подали недостовірні відомості, які призвели до підвищення суми страхового відшкодування або безпідставної його виплати, страховик та/або Моторне (транспортне) страхове бюро України мають право відповідно до законодавства України вимагати компенсацію здійснених виплат від третьої особи, страхувальника або особи, що керувала транспортним засобом.

Страховальник зобов'язаний надавати страховику відомості, необхідні для укладання договору міжнародного обов'язкового страхування цивільно-правової відповідальності власників наземних транспортних засобів на умовах міжнародної системи автомобільного страхування "Зелена картка", за достовірність яких він несе відповідальність.

ЗАТВЕРДЖЕНО  
Наказ  
Міністерства фінансів України  
02.12.2016 № 1058

**ДЕРЖАВНА МИТНА СЛУЖБА УКРАЇНИ**

**Київська митниця**

(найменування структурного підрозділу, органу ДМС)

**АКТ №100110/2021/000483**

**про взяття проб (зразків) товарів**

**від «30» травня 2021 року**

На території терміналу ТОВ «Атлант»

(місце взяття проб (зразків) товарів, найменування організації, установи, підприємства, місцезнаходження)  
мною, інспектором Київської ДМС, Бурдою Олександром Ігоровичем,  
(посада, орган ДФС, прізвище, ім'я та по батькові особи, яка склала акт)

у присутності декларанта ТОВ «Атлант», Клоченко Н.М.

(місце роботи, посада, прізвище та ініціали декларанта, платника податків або уповноваженої ними особи)

взято такі проби (зразки) товарів:

№ з/п	Найменування товару	Виробник	Номер вагона, державний номер автомобіля, реквізити накладної тощо (непотрібне закреслити)	Одиниця виміру товару	Обсяг партії товару	Кількість (об'єм/маса) взятої проби (зразка) товару
1	2	3	4	5	6	7
1	Косметичні препарати або засоби для макіяжу та препарати для догляду за шкірою, не в аерозольній упаковці: креми для обличчя	“La Roche-Posay Lab. Dermatologique”, Франція	AA0931HP/AA2923 XX	шт.	8000	640 г (16шт.)

Мета взяття проб (зразків) товарів: Зразки відібрано для визначення відповідні товару заявленому в графі 31 МД UA100110/2021/000483, та з метою визначення коду товару відповідно до УКТЗЕД.

Відібрані проби (зразки) товарів упаковано в поліетиленовий пакет – 2 шт.

(вид упаковки, тара, кількість упаковок)

Упаковка опломбована (опечатана) 100 #001

(тип засобу ідентифікації, його номер)

Посадова особа  
органу ДМС

(підпис)

О.І. Бурда  
(ініціали, прізвище)

Присутні:

(підпис)

Н. М. Клоченко  
(ініціали, прізвище)

Проби (зразки) відправлено за адресою: Управління експертиз та досліджень хімічної та промислової продукції, пр-кт Степана Бандери, 8, корп. 8, Київ-73, 04073

(найменування та поштова адреса СЛЕД ДМС або її відокремленого підрозділу/установи)

Директор Департаменту митної служби  
бухгалтерського обліку

М. П.

Ю. П. Романюк



Annex K  
Начальнику СЛЕД ДМС  
Управління експертиз та досліджень  
хімічної та промислової продукції  
Боженку Р. П.

**ЗАПИТ**  
**про проведення дослідження (аналізу, експертизи)**  
**від «30» травня 2021 року № 000483**

Найменування товару(ів) Косметичні препарати або засоби для макіяжу та препарати для догляду за шкірою, не в аерозольній упаковці: креми для обличчя (заявлене в митній декларації або документі, поданому для податкового контролю або митного контролю)

Найменування юридичної особи та/або прізвище та ініціали фізичної особи, стосовно якої здійснюється контроль ТОВ «Атлант»

Кількість проб (зразків) товару(ів) в одиницях виміру - 16 шт

Проби (зразки) упаковані в двох примірниках

Упаковки опломбовані (опечатані) митним забезпеченням 100 №001

Проби (зразки) взяті на підставі акта про взяття проб (зразків) товарів від «30» травня 2021 року № 100110/2021/000483

Мета подання запиту для визначення відповідні товару заявленому в графі 31 МД UA100110/2021/000483, та з метою визначення коду товару відповідно до УКТЗЕД

Завдання для дослідження (аналізу, експертизи) перевірка правильності класифікації товарів, заявлених до митного оформлення.

Документи, що подаються, на 5 арк., у тому числі:

1. МД UA100110/2021/000483 від 30.05.2021
2. Зовнішньоекономічний контракт №250/2021 від 20.05.2021
3. Інвойс №100 від 26.05.2021
4. Сертифікат про походження EUR.1 №171 від 28.05.2021
5. Автотранспортна накладна CMR №3640 від 28.05.2021

Начальник (заступник начальника)  
Київської митниці ДМС

\_\_\_\_\_

(підпис)

\_\_\_\_\_

(ініціали, прізвище)

**STATE CUSTOMS SERVICE OF UKRAINE**  
**Specialized Laboratory of Expert Examination and Research**

**Department of Examinations and Research of Chemical and Industrial Products**  
pr-kt Stepana Banderi, 8, bldg. 8, Kyiv-73, 04073, tel./fax: (044) 426-44-70

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**CONCLUSION № 78658/21**

**Dated 31.05.2021**

- 1. Customer:** Kyiv Customs SCS.
- 2. Object(s) of research (examination) and registration number(s):** a sample of the goods declared in column 31 of the ECD, as: Product № 1 “Cosmetics or make-up preparations and preparations for skin care, not in aerosol packaging: face creams - 8000 pcs, volume - 40 ml. Country of origin – France.”
- 3. Enterprise / citizen:** LLC “Atlant”, Ukraine.
- 4. Manufacturer:** “La Roche-Posay Lab. Dermatologique”, France
- 5. Act on sampling of goods/protocol on sampling for examination dated** 30.05.2021

**Accompanying documents (copies):** Customs declaration №100110/2021/000483 dated 30.05.2021; Commercial invoice №100 dated 26.05.2021; Movement certificate EUR.1 №0014703 dated 20.05.2021; Road consignment note (CMR) №3640 dated 28.05.2021.

- 6. Rationale and purpose of the request:** checking the correct classification of goods declared for customs clearance.
- 7. Tasks for research:**
  - 1) Determine the characteristics of the goods required for its unambiguous identification and classification in accordance with UCGFEA;
  - 2) Indicate whether the goods correspond to the declared in ECD №100110/2021/000483.
- 8. Research:** *to conduct research on labeling, organoleptic and physicochemical properties of goods.*

**9.1. Description of samples of goods:** *For research were received 8 samples of the product in two copies each (research and control). Copies are packed in 2 plastic bags under customs security 100 №001. The package includes a marking label of the Kyiv Customs SCS with a description of the items submitted for identification expert examination. Violation of customs security and packaging was not detected. Products without visible signs of use.*

*In appearance, the samples submitted for research are:*

- 1. The plastic tube is filled with a creamy mixture Trade mark – La Roche-Posay. Manufactured: “La Roche-Posay Lab. Dermatologique”, France. Country origin - France (see image 3).*





Image 1



Image 2



Image 3



Image 4

## 9.2. Methods of research:

### 9.2.1. Analytical methods of marking research [4].

### 9.2.2. Organoleptic method (appearance, color, smell, consistence) [3].

## 9.3. Results of research:

*In appearance, the samples submitted for research are skin care products [2,3,4].*

*The sample with the marking “Face cream” is a homogeneous creamy substance of white color, without inclusions, mild odor and corresponds to cosmetic creams. The test sample is hermetically packed in a plastic tube, has a solid, undamaged package.*

**10. Conclusions:** *According to the results of research, taking into account the information provided and information obtained from scientific sources, the studied product samples were identified as follows. Samples called “Face cream” were identified as “Skin care products:*

*face creams”. The results of research of the product sample on certain indicators do not contradict the description of the product in column 31 MD №100110/2021/00483. Product code according to UCGFEA - 3304 99 00 00.*

## 11. References:

1. *Explanation to UCGFEA, Chapter VI, Group 33.*
2. *Methodical recommendations for classification in accordance with the requirements of UCGFEA cosmetic and perfume products.*
3. *ДСТУ 4765:2007 Креми косметичні. Загальні технічні умови.*
4. *ДСТУ ISO 22715:2019 Вироби косметичні. Пакування та маркування.*

*Notes: The results of research are valid for the provided samples of goods.*



Continuation of annex L

**Expert**

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(signature)**O.M. Chebanok**  
(name and surname)**Head of Department**

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(signature)**R.P. Bozhenok**  
(name and surname)