

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

FINAL QUALIFYING PAPER

On the topic:

**«DETERMINATION OF CUSTOMS VALUE AND TAXATION OF
IMPORTED HOUSEHOLD MIXERS»**

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

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Task for a final qualifying paper

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1. Topic of a final qualifying paper: “Determination of customs value and taxation of imported household mixers”

Approved by the Rector’s order from 08.12.2020 №3704.

2. Term of submitting by a student his/her terminated paper: 12.11.2021.

3. Initial data of the final qualifying paper

Purpose of the paper: to carry out customs valuation, taxation and analysis of customs clearance of household mixers imported to Ukraine.

The object of research is household mixers imported to Ukraine.

The subject of research are the criteria, methods and means of identification, customs value, customs payments, customs formalities of household mixers.

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

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

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

6. Contents of a final qualifying paper (list of all chapters and subchapters)

ANNOTATION

ACRONYMS AND ABBREVIATIONS

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CHAPTER 1. THEORETICAL BACKGROUND OF CUSTOMS VALUATION AND TAXATION OF HOUSEHOLD MIXERS IMPORT.

1.1. World market of household mixers.

1.2. Requirements for the technical and safety parameters of household mixers in the EU and Ukraine.

1.3. Peculiarities of commodity science expert examination, customs valuation and taxation of household mixers import.

CHAPTER 2. COMMODITY SCIENCE EXPERT EXAMINATION OF HOUSEHOLD MIXERS FOR CUSTOMS PURPOSES.

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7. Time schedule of the final qualifying paper

No.	Stages of the final qualifying paper	Terms of the final qualifying paper	
		de jure (till)	de facto
1.	Choosing and approval of the final qualifying paper topic	01.11.2020	01.11.2020
2.	Preparation and approval of task for the final qualifying paper	17.02.2021	17.02.2021
3.	Writing and preparation of scientific article	01.05.2021	25.06.2021
4.	Writing and pre defense of the 1 st chapter of the final qualifying paper	10.09.2021	10.10.2021
5.	Writing and pre defense of the 2 nd chapter of the final qualifying paper	11.10.2021	05.11.2021
6.	Writing and pre defense of the 3 rd chapter of the final qualifying paper	15.06.2021	15.11.2021
7.	Preparation of the final qualifying paper additional subchapters: title, content, introduction, references, conclusions and recommendations, annexes	29.10.2021	19.11.2021
8.	Registration of the final qualifying paper at the department of commodity science and customs affairs	12.11.2021	23.11.2021
9.	Pre-defence of the final qualifying paper in the commission at the department of commodity science and customs affairs	23.11.2021	30.11.2021
10.	Receiving of external review for the final qualifying paper	30.11.2021	01.12.2021
11.	Additional processing, printing, preparation of material to final qualifying paper defence	02.12.2021	02.12.2021
12.	Defencing of the final qualifying paper in the Examination Board	According to the schedule	

8. Date of receiving the task: 17.02.2021

9. Scientific adviser of the paper

Taras Karavayev

10. Manager of educational program

Taras Karavayev

11. The task received by the student

Myroslav
Domashevskiy

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

The topic of final qualifying paper of student Myroslav Domashevskiy is actual and devoted to commodity science expert examination of household mixers and their customs valuation and taxation while import to Ukraine.

In the first chapter of the final qualifying paper based on the studied literature sources, the student analyzes the state of the household mixers market in the world and Ukraine. Gives a description of the main requirements to the safety and technical parameters of household mixers.

In the second chapter of the final qualifying paper student studied the assortment of household mixers imported to Ukraine. Determined of criteria, means and methods for their identification using of which conducted commodity science expert examination for customs purposes.

In the third chapter of the final qualifying paper student conducted customs valuation and customs taxation, customs control and customs clearance in accordance with current customs legislation. Created propositions and measures for minimizing customs risks while importing household mixers to Ukraine.

The final qualifying paper of Myroslav Domashevskiy is completed, meets the requirements, passed check on antiplagiarism and recommended for defense with a good grade.

Scientific adviser of the final qualifying paper Karavayev T. A.

(last name, initials, signature)

Note about preliminary paper defence

(last name, initials, signature)

(last name, initials, signature)

13. Resume about a final qualifying paper

A final qualifying paper of the student Domashevskiy M. V.

(last name, initials)

can be admitted to defence in the Examination Board.

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_____, _____, 20____.

АНОТАЦІЯ

Домашевський М.В. Визначення митної вартості та оподаткування імпорту міксерів побутових.

У випускній кваліфікаційній роботі проаналізовано стан ринку, обсяги експорту та імпорту міксерів побутових. Висвітлено порядок проведення експертизи та здійснення митного оформлення при імпорті міксерів побутових. Обґрунтовано критерії, методи і засоби ідентифікації, за якими проведено товарознавчу експертизу міксерів побутових для митних цілей. Проаналізовано правильність визначення митної вартості, повноту нарахування митних платежів, митне оформлення міксерів побутових, що імпортувалися в Україну згідно з митною декларацією. Розроблено пропозиції щодо мінімізації митних ризиків при імпорті міксерів побутових.

Ключові слова: міксери побутові, товарознавча експертиза для митних цілей, імпорт, митне оформлення, митна вартість, митні платежі, код УКТЗЕД, митні ризики.

ANNOTATION

Domashevskiy M. V. Determination of customs value and taxation of imported household mixers.

In the final qualifying paper the state of the market, volumes of export and import of household mixers are analyzed. The order of expert examination carrying out and customs clearance conducting at import of household mixers is analyzed. The criteria, methods and means of identification are developed, according to which the commodity science expert examination of household mixers for customs purposes was carried out. The correctness of customs valuation, completeness of customs payments accrual, customs clearance of household mixers imported to Ukraine according to the customs declaration are analyzed. Proposals for minimizing customs risks when importing household mixers have been developed.

Keywords: household mixers, commodity science expert examination for customs purposes, import, customs clearance, customs value, customs payments, UCGFEA code, customs risks.

ACRONYMS AND ABBREVIATIONS

CAGR – Compound annual growth rate

CCU – Customs Code of Ukraine

CD – Customs declaration

CMU – Cabinet of Ministers of Ukraine

EU – European Union

ISO – International Organization for Standardization

LLC – limited liability company

MD-2 – customs declaration of form MD-2

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

SCS – State Customs Service of Ukraine

SLEER – Specialized laboratory on expert examination and research

TCG – technical consumer goods

UAIS – unified automated information system of State Customs Service

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

VAT – value added tax

WTO – World Trade Organization

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INTRODUCTION

Actuality of the topic. For the first time small kitchen appliances were used in winemaking to mix wine blends. Mixers gained widespread recognition in the 70s of the XX century, after the spread of the idea of the Frenchman of American origin Carl Sontheimer about the use of mixers and blenders in the home [2].

According to another version, the history of mixers goes back to the designs of hand mills, meat grinders and other devices for mechanical grinding of food. Such devices have been known since 1919, when Troy Metal Products released the first bulky and inconvenient hand mixer. If we reject the predecessors, then the time of the invention of universal household mixers should be called the mid-60s of XX century, and the inventor – Pierre Verdeni, founder of Robot Coupe company. The mixers were a simplified version of the food processor and performed the function of simple mixing of different products. In the XXI century, most household mixers in the world are produced by companies that are not related to the initial period of their history [26].

Today, mixers are electrical appliances for food processing that can perform various functions, the main of which are mixing, grinding, beating, kneading the dough and so on. They can have different power, number of speeds, number of functions, programmability and others. All these factors significantly affect their value, which should be taken into account while customs clearance, determination of customs value, calculation of customs duties fulfilment other customs formalities.

With the intensification of globalization and the increase of trade flows to Ukraine, in particular household mixers, the issue of studying and developing risk profiles arising from the movement of household mixers in the import regime becomes especially relevant. This determines the relevance of a detailed study of the process of customs clearance of household mixers imports and finding ways to minimize customs risks.

The object of research is household mixers imported into Ukraine.

The subject of research are the technical parameters, criteria, methods and means of identification, customs clearance of household mixers.

The purpose of the paper is to conduct commodity science expert examination and analyze the customs clearance of household mixers imports.

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

- to analyze world market of household mixers;
- to study requirements for the technical and safety parameters of household mixers in the EU and Ukraine;
- to study peculiarities of commodity science expert examination, customs valuation and taxation of household mixers import;
- to analyze assortment of household mixers imported to Ukraine;
- to conduct commodity science expert examination of household mixers for customs purposes;
- to analyze customs valuation and taxation by customs payments of household mixers imports;
- to analyze customs clearance of household mixers import according to the customs declaration;
- to create measures for minimizing customs risks while importing household mixers to Ukraine;
- to create conclusions and recommendations as the result of conducting research in the paper.

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

The final qualifying paper scientific originality. Criteria, means and methods of household mixers identification have been developed on the basis of which the commodity science expert examination for customs purposes was conducted and profile for customs risk reducing while household mixers imports have been developed.

Obtained results practical value. Developed risk profile can be used by the State Customs Service of Ukraine in the risk management system for reducing customs risks while household mixers import.

Research results approbation. The research results were presented and discussed at the IV International Student Scientific and Practical Conference "Actual problems of entrepreneurship, trade and marketing" in the report on the topic "Commodity science expert examination of household mixers for customs purposes" (Kyiv, KNUTE, March 17, 2021). According to the results of the research, an article was published in the collection of students' scientific articles: Domashevskiy M. Commodity science expert examination of household mixers for customs purposes // Митна справа : практичний аспект : зб. наук. ст. студ. — К. : Київ. нац. торг.-екон. ун-т, 2021. — С. 270-276.

The final qualifying paper structure and volume. The paper consists of an introduction, three chapters, conclusions and propositions, references, annexes. The main text of the paper includes 48 pages. The paper contains 6 tables, 6 figures. The list of references includes 63 items. 12 annexes are added to the paper which are placed on 30 pages.

CHAPTER 1

THEORETICAL BACKGROUND OF CUSTOMS VALUATION AND TAXATION OF HOUSEHOLD MIXERS IMPORT

1.1. World market of household mixers

Alert detectors, robot vacuum cleaners, mixers, blenders, food processors and other cooking ranges enjoyed high demand driven by the ‘stay at home’ focus. Overall TCG delivered a V-shaped recovery, with the developed world experiencing a much stronger revival as consumers invested in their homes. The pandemic is certainly fast-tracking digitization in our homes. The focus on home as headquarters is driving demand for tech goods. Restricted to working and studying at home and prevented from travel and outdoor leisure, consumers turned to indoor options [7].

The latest market research, conducted by company “Fact.MR” slates the global blenders and mixers market to register a volume CAGR of 4.5% in the forecast period, 2017 to 2026. Revenues from worldwide sales of blenders are expected to close in on approximately 4,500 mln USD by the end of 2026. Over 100 mln units of blenders are estimated to be sold worldwide by 2026 [1, 29].

Despite a challenging business environment, the global Technical Consumer Goods (TCG) industry has inched back to 800 billion (excluding North America), which is a 2 percent value growth in the full year 2020.

According to the data of International Trade Centre during the last 5 years the total volume of world export of household food grinders and mixers and fruit or vegetable juice extractors, with self-contained electric motor (commodity subheading 850940 of HS) range of 5334.5 mln USD in 2016 to 6373.1 mln USD in 2020. At the same time, the volume of imports was slightly higher in 2016-2018 and was in the range of 5422.7 – 5662.3 mln USD. In 2020 the volume of imports increased more than 9% up to 5866.9 mln USD. At the same time the volume of these household food electric appliances world exports increased almost 17% rich the level of 6373.1 mln USD (fig. 1.1) [3].

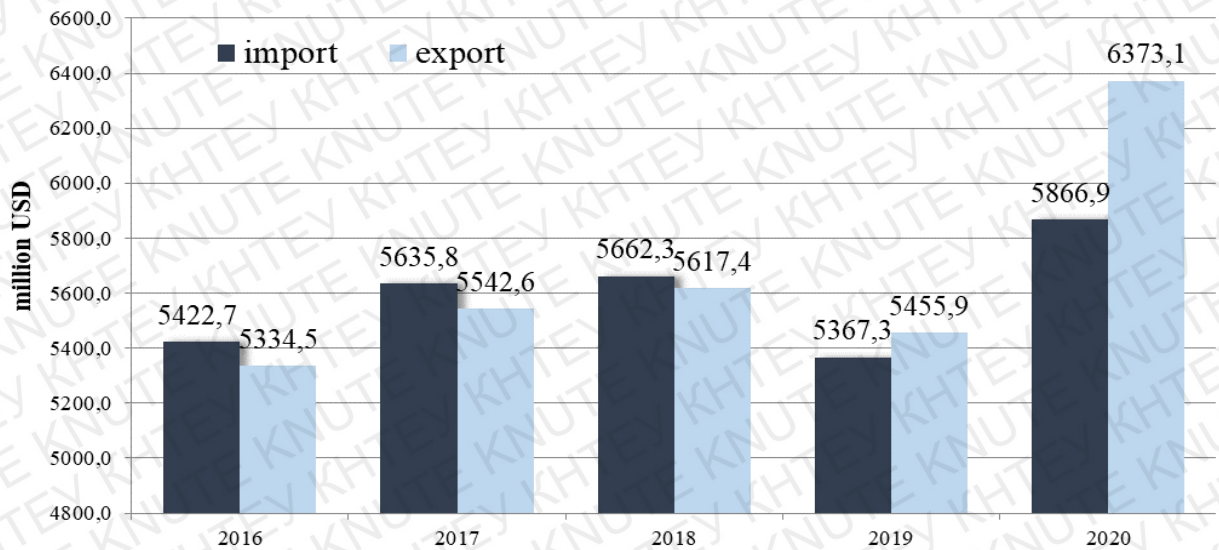


Fig. 1.1. Volumes of world export and import of household food grinders and mixers and fruit or vegetable juice extractors, with self-contained electric motor in 2016-2020, million USD [3]

The biggest and the main supplier (exporter) of household electric food grinders and mixers to the world market in 2020 is China. This country sold to the world market such household appliances for more than 3840 mln USD. The volume of other countries from top 10 exporting countries range from 312.4 mln USD for USA till 99.6 mln USD for Republic of Korea (fig. 1.2) [3].

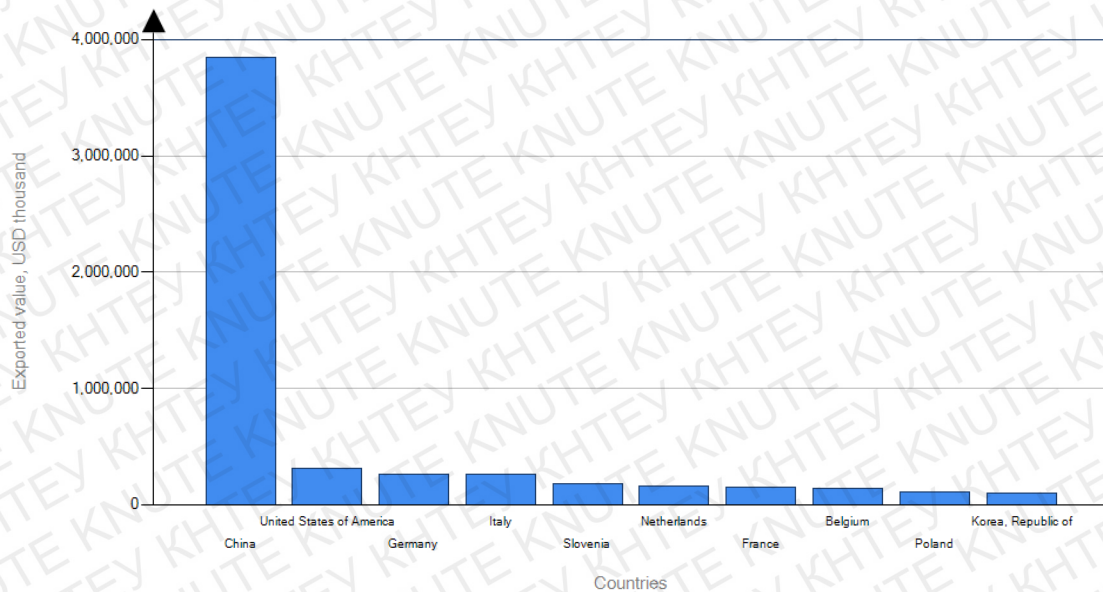


Fig. 1.2. Top 10 world biggest country exporters of household electric food grinders and mixers and fruit or vegetable juice extractors in 2020, thousand USD

The biggest importing country of household electric food grinders and mixers in the world market in 2020 is USA. This country buys on the world market such household appliances for almost 930 mln USD. The second biggest importer is Germany – more than 513 mln USD. The volume of other countries from top 10 importing countries range from 174.5 mln USD for Poland till 292.8 mln USD for France (fig. 1.3).

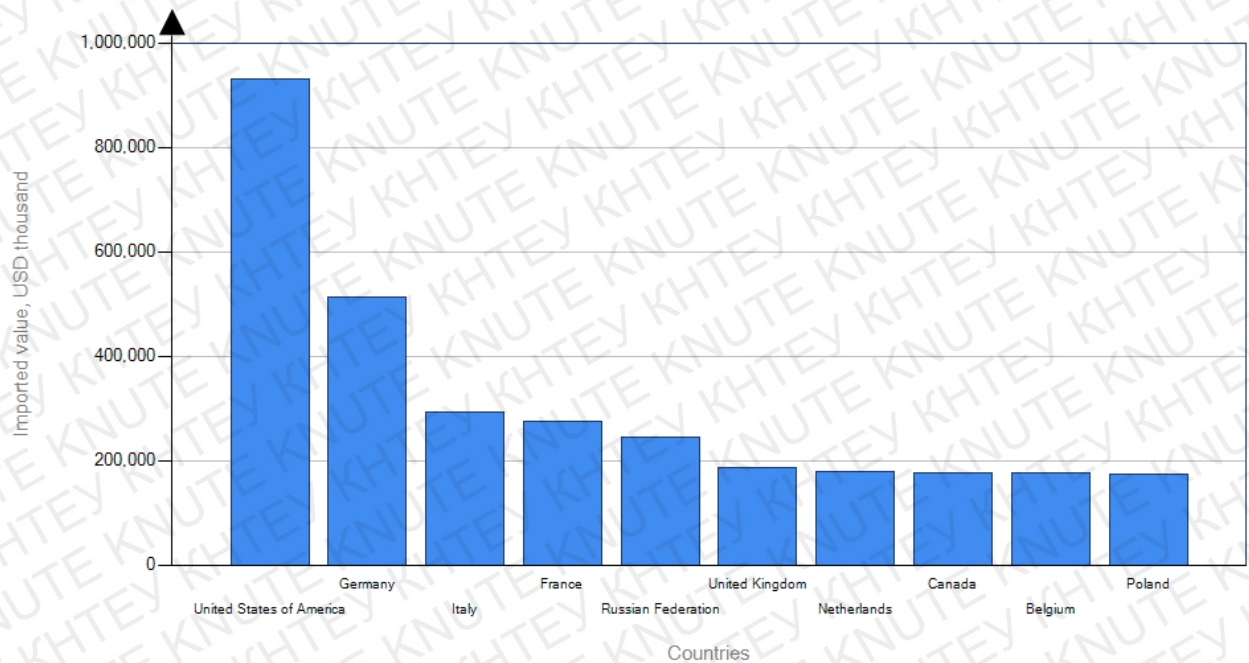


Fig. 1.3. Top 10 world biggest country importers of household electric food grinders and mixers and fruit or vegetable juice extractors in 2020, thousand USD

Ukrainian market of household electric food grinders and mixers completes almost by import supplies [57]. According to the State Statistical Service of Ukraine in 2015-2020, the volume of imports of food grinders and mixers (including household mixers), as well as juice extractors increased almost 3 times from 1195.1 thousand pcs in 2015 till 3575.6 thousand pcs in 2020. At the same time, the volume of exports of these household kitchen appliances was 13-56 times lower, characterized by variable dynamics and ranged from 34.7 thousand pcs in 2016 to 91.6 thousand pcs in 2015 (Fig. 1.4) [25].

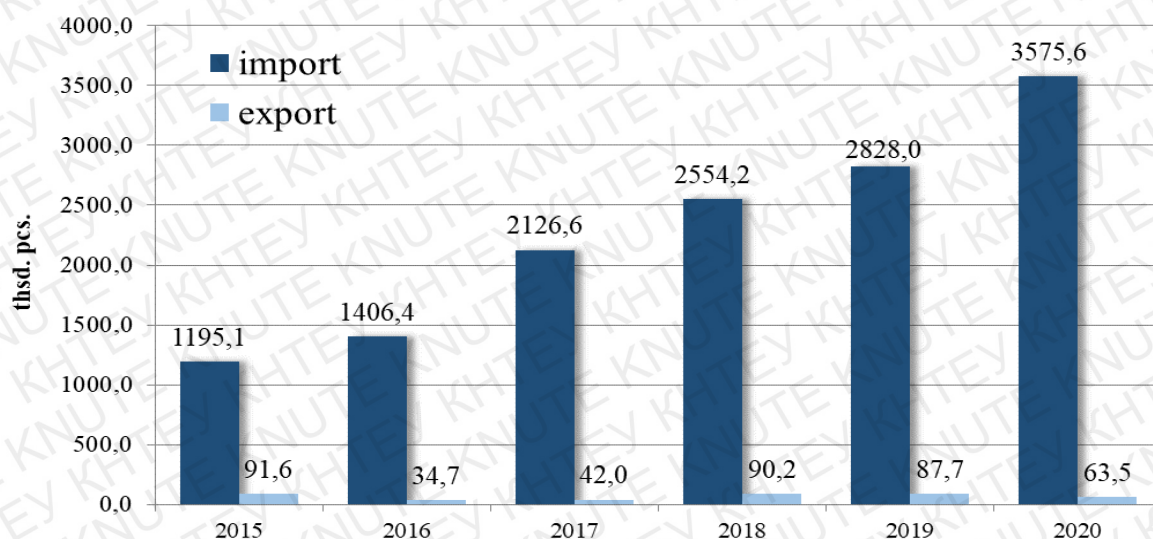


Fig. 1.4. Volumes and dynamics of food grinders and mixers and juice extractors exports and imports in Ukraine in 2015-2020, thsd pcs [25]

In monetary terms, the dynamics of imports and exports of food grinders and mixers (including household mixers), as well as juice extractors is almost similar to the corresponding data in physical terms. At the same time, the volume of imports during the analyzed period increased almost 2.5 times and was in the range of 23.1 million USD in 2015 till 57.2 million USD in 2020. Exports were characterized by variable dynamics and range from 6 till almost 24 times lower than imports and ranged slightly from 2.2 till 3.9 million USD (Fig. 1.5).

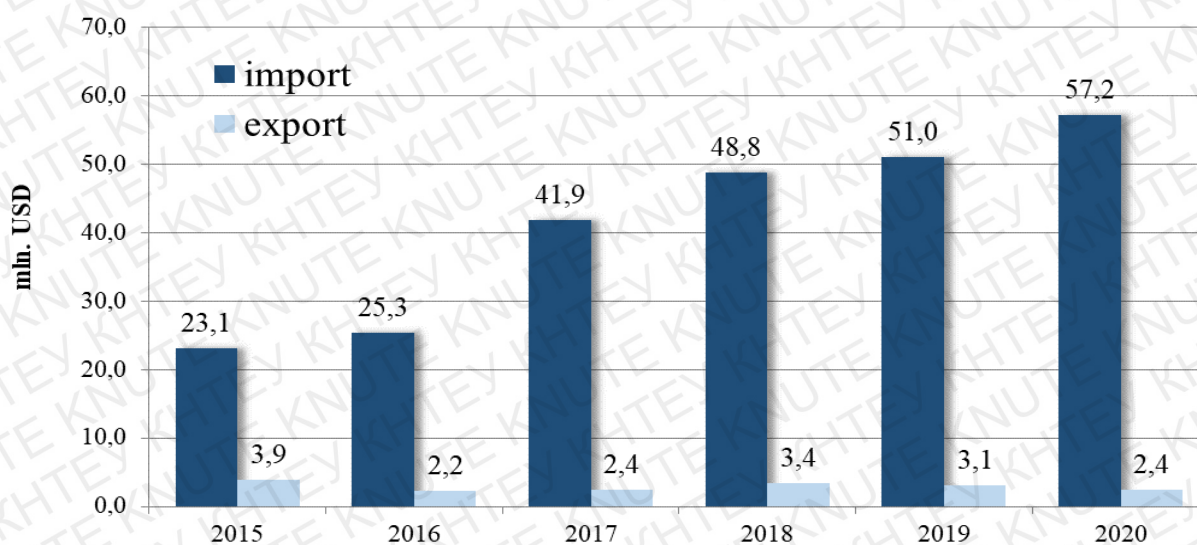


Fig. 1.5. Volumes and dynamics of food grinders and mixers and juice extractors exports and imports in Ukraine in 2015-2020, million USD [25]

The main countries from which household mixers were imported to Ukraine in 2020 were China, France, Poland, Germany, Belarus, Hungary, Slovenia, the Czech Republic, Italy and Turkey.

According to the results of 2020, sales of kitchen household appliances increased by 14% compared to the previous year. In 2019, these equipment was sold on 2.67 billion UAH. In 2020, there was a positive increase in all groups of household appliances except fryers. The largest sales in 2020 were observed in the sector of coffee machines, in particular capsule espresso machines. Sales of cooking appliances in 2020 compared with 2019 increased by 15%. Hand blenders and mixers continue to be in the greatest consumer demand. A significant level of growth (by 37%) in 2020 compared with 2019 was recorded in the segment of kitchen machines, which indicates an increase in consumer interest in expensive appliances in this category [29].

Home appliances retailers in Ukraine are represented by both national (there are more than 25) and foreign retailer companies. Among the largest can be noted such domestic as "Foxtrot", FoxMart, Comfy, "MegaMax", City.com, "Technopolis", "ABC-equipment" and others. The largest foreign Auchan-Ukraine (France), Metro Ukraine (Germany) and others [13].

It should be noted the changes in consumer preferences regarding the choice of household appliances, which have occurred in recent years. If earlier household mixers were very popular among Ukrainians, this trend is changing with the constant updating of household appliances. In the first quarter of 2021, an increase of 17% in sales of household mixers was recorded, which was somewhat suspended in the second quarter. It should be noted that the market for household mixers is relatively small in volume. Growth potential is laid by new models and improved design, ergonomic properties and the addition of new features to old models [29].

However, the expansion of the functions of some devices is significantly reflected in the market trends of other devices for small appliances. So the expansion of blender functions has affected the demand for household mixers. The trend to replace inexpensive household mixers with expensive blenders began in 2017 and

continues to this day. The main consumer advantages are the price and size of the device in relation to the set of functions. However, it should be noted that this trend affected only the devices of the lower and middle price category. The segment of household mixers of the highest price category and premium class is steadily growing. Sellers, hoping for growth in the purchasing power of the population, expect further growth, noting the relative unsaturation of the market.

1.2. Requirements for the technical and safety indicators of household mixers in the EU and Ukraine

In the field of quality and safety control of food processors as well as household mixers the following documents are applied: technical regulations; standards; specifications.

A technical regulation is a type of legislation adopted by the Cabinet of Ministers of Ukraine that contains mandatory technical requirements either directly, or by reference to standard(s), or by applying interrelated standards. Technical regulations are the strictest form of non-tariff regulation, allowing the authorities to solve problems of protection of life, health, property, environmental protection.

At present, the quality and safety of household mixers is regulated by a number of Technical Regulations of Ukraine, which are mandatory for all market participants, namely:

- Technical regulations on electromagnetic compatibility of equipment [47];
- Technical regulations for low-voltage electrical equipment [48];
- Technical regulations restricting the use of certain hazardous substances in electrical and electronic equipment [49];
- Technical regulations for machine safety [50];

It should be noted that the provisions and requirements of these Technical Regulations of Ukraine comply with appropriate EU directives, on the basis of which they have been developed.

State standards:

- DSTU 3376-96 [15];
- DSTU 3620-97 [16];
- DSTU 4081-2002 [18];
- DSTU EN 50106: 2003 [19];
- DSTU IEC 60335-1: 2010 [20];
- DSTU IEC 60704-1-1996 [21];
- DSTU IEC 60335-2-14: 2006 [23];
- DSTU IEC 61000-3-2: 2008 [22].

Such a large number of normative documents is due to the commitments made by Ukraine to develop a system of technical regulation similar to the EU countries after the signing of the Agreement on Deep and Comprehensive Free Trade Area. Many of the national standards regulated the quality and safety requirements of mixers and other kitchen machines are harmonized with the relevant EU documents.

The main focus of these regulations is on safety requirements. The document that defines the special requirements for safety and labeling of household mixers is DSTU IEC 60335-2-14:2006.

The markings of household mixers must contain the following data:

- rated voltage or range of rated voltages in Volts;
- symbol of the type of current, if the rated frequency is not specified;
- rated power consumption in Watts or rated current in Amperes;
- the name, trademark or label of the manufacturer or responsible supplier;
- model name or type [23].

Symbols in accordance with DSTU IEC 60335-1:2010 may be used for marking. The marking must be placed on the main part of the appliance. The markings on the device must be easily recognizable from the outside of the fit, but, if necessary, also after removing the cover [20].

For fixed appliances, at least the marking of the name, trademark or trade sign of the manufacturer or responsible supplier and the model or type of appliance must be visible if the appliance is in the normal operating position. This marking must be

placed under the removable cover. Other marking can be placed under the cover of the pen if it is applied near the clamps.

Signs for switches and controls must be placed on or near these elements. They must not be placed on parts that can be installed or rearranged in such a way that the marking will lead to errors.

An appliance must be accompanied by the Operating Instructions, which set out measures for the safe use of the device. If special care is required during customer service, appropriate explanations must be provided. The operating instructions must specify the operating time and position of the speed switch for the different attachments.

A quality mixer must be reliably protected from any unforeseen influences from a consumer side and causing him any damage: rubber feet do not allow the device to slide on the table, the pusher covers will not allow the user to be injured. If it is a hand-held device, it must be securely held and operated. Mandatory in the new models is the presence of protection against overload and overheating of the motor, as well as against improper assembly and accidental start: the mixer will not work if, for example, the lid is not closed all the way. Knives and cutting discs are made mainly of stainless steel. And expensive models can also have a steel bowl and a cast metal body. There are devices with bowls made of impact-resistant glass, but the most common material is plastic. These materials must also meet the established hygienic requirements that allow contact with food [14, 17].

Thus, the main focus of technical regulations and EU directives is on the safety requirements of household mixers. On the positive side, the provisions and requirements of the regulations in force in Ukraine are harmonized with the relevant EU directives and standards, on the basis of which they were developed.

1.3. Peculiarities of commodity science expert examination, customs valuation and taxation of household mixers import

During customs clearance of household mixers, customs officials may have suspicions, for example, in the correctness of determining the product code in

accordance with UCGFEA, customs value, accrual of customs duties or providing inaccurate information about the product. In this case, an expert examination of the goods for customs purposes is carried out, the main regulatory principles of which are defined by Chapter 50 of the Customs Code of Ukraine [30].

Commodity science expert examination of household mixers is one of the main types of customs expert examination and is carried out in order to determine the value of the goods on the basis of its quality indicators and basic properties.

The market value of the product and the information related to its definition should be based on reliable and documented information [24]. To determine the market price of goods, you can use various sources of information: catalogs and price lists of organizations – manufacturers and sellers, materials of exhibitions and wholesale fairs, market and analytical reviews of product groups, websites of companies on the Internet and others [28, 9].

In accordance with Articles 356 and 357 of the CCU, a specialized expert body is involved in conducting research and examinations, which is currently represented by the Specialized Laboratory for Expertise and Research of the State Customs Service of Ukraine or another expert institution. When conducting a commodity science expert examination, it is necessary to be guided by the order of the Ministry of Finance of Ukraine dated 02.12.2016 № 1058 [42].

The regulations of expert examination of household mixers in SLEER of the State Customs Service provide for several stages, among which the first stage is the acceptance of request, accompanying documentation, samples (probes) of goods, which are carried out by SLEER officials. Then the request is registered and passed for execution to the main performer (usually the head of the expert unit).

In case of providing an incomplete package of documents, the specialist of the expert unit within 3 working days draws up a request for additional materials. The following package of documents must be provided for the study of household mixers:

- 1) the original of the act on taking samples of household mixers;
- 2) customs declaration in which the mixers are declared;
- 4) foreign economic agreement (contract) and invoice;

5) technical and technological documentation (technical passport, instructions for use);

6) documents and information necessary for the identification of goods (indicating information on the composition, characteristics, purpose of the goods, etc.).

Based on the results of the expert examination, a conclusion is drawn up in the established form. The conclusion is delivered to the customs authority by its official, who receives the results in the SLEER. A copy of the conclusion may be sent to the customs by electronic or facsimile communication [42].

The main legislative and regulatory document that determines the rules and procedures for moving goods across the customs border of Ukraine depending on the declared customs regime, their taxation with customs duties, general principles of organization and customs examination is the Customs Code of Ukraine (CCU) [30].

Article 74 of the CCU stipulates that import (release for free circulation) is a customs regime according to which foreign goods after payment of all established customs duties on import of these goods and fulfillment of all necessary customs formalities are released for free circulation at customs territory of Ukraine [30].

According to part 3 of Art. 75 of the CCU for placing goods, including household mixers, in the customs regime of import, the person who is responsible for compliance with the requirements of the customs regime must:

- submit to the customs authority, which carries out the release of goods, documents for such goods;
- pay customs duties, which in accordance with the laws of Ukraine are levied on goods when imported into the customs territory of Ukraine in the import regime;
- comply with the requirements established in accordance with the law for measures of non-tariff regulation of foreign economic activity.

The Law of Ukraine of June 4, 2020 № 674-IX "On the Customs Tariff of Ukraine" contains a list of import duties on goods imported into the customs territory of Ukraine and systematized in accordance with UCGFEA. According to the annex to the Customs Tariff of Ukraine, household mixers, as well as other food grinders, juicers for fruits or vegetables, classified under code 850940 00 00 UCGFEA are

subject to import duty at a full and privilege rate of 10%. For goods originating from EU countries – 0% [54].

According to Section V of the Tax Code of Ukraine, when importing household mixers, they are taxed at the general rate of value added tax of 20% [28].

General issues concerning the declaration of household mixers, fulfillment of customs formalities at import, specific measures of non-tariff regulation are determined by some resolutions of the Cabinet of Ministers of Ukraine and orders of the Ministry of Finance of Ukraine.

Resolution of the Cabinet of Ministers of Ukraine №450 [32] defines the requirements for registration and use of customs declarations, on the basis of which household mixers moving across the customs border of Ukraine are declared, as well as the procedure for amending customs declarations, their revocation.

Order of the Ministry of Finance of Ukraine dated 30.05.2012 № 631 [43] determines the procedure and features of customs formalities using a preliminary customs declaration and a customs declaration completed in the general manner, submitted to the customs authority of the SCS during customs clearance.

Order of the Ministry of Finance of Ukraine dated 30.05.2012 № 651 [44] determines the rules for filling in of customs declarations on the forms of a single administrative document form MD-2, the procedure for entering information to supplement the form CD-6 when declaring household mixers in import regime.

The Order of the Ministry of Finance of Ukraine dated 20.09.2012 № 1011 [37] approved departmental classifiers of information on customs issues, which are used in the process of filling out and processing customs declarations.

When determining the code of household mixers according to UCGFEA customs authorities are guided by the Explanations to the Ukrainian classification of goods for foreign economic activity [46].

The Order of the Ministry of Finance of Ukraine dated 17.09.2012 №998 approved the classifier of additional information necessary for the identification of goods entered in the electronic invoice, which is attached to the customs declaration, completed on a single administrative document [38]. For household mixers classified

under code 8509 40 00 00 UCGFEA, when moving across the customs border of Ukraine, it is necessary to indicate the following additional information on the condition of the goods and type:

- purpose of equipment;
- type of equipment;
- trade mark or brand of equipment;
- power;
- new or used [38].

Imports of household mixers are related with a high possibility of customs risks. The main ones are related to underestimation of customs value, inaccurate declaration of the country of origin, illegal application of customs privileges in order to reduce or eliminate payment of customs duties in full amount [10].

The main document regulates the application of the principle of risk profiling in Ukraine is the Procedure for risk analysis and assessment, development and implementation of risk management measures to determine the forms and scope of customs control, approved by the Ministry of Finance of Ukraine from 21.07.2015 №684 [34]. According to this document, the risk profile is defined as a set of information on areas, risk indicators and measures needed to prevent or minimize risks.

Risk profiling should be considered as one of the methods of risk analysis, which is to identify the established risk profiles or characteristic (typical) characteristics of entities from which there is a high probability of illegal actions (offenses) in the field of customs affairs, to selective (in-depth) inspection of goods and vehicles [56, 58].

Thus, the main legal acts governing the import and taxation of household mixers in the import regime are: Customs and Tax Codes of Ukraine, the Law of Ukraine "On Customs Tariff of Ukraine", Resolution of the Cabinet of Ministers of Ukraine №450 dated 21.05.2012, orders of the Ministry of Finance of Ukraine № 998 dated 17.09.2012, №631 dated 30.05.2012, № 651 dated 30.05.2012 and others.

CHAPTER 2

COMMODITY SCIENCE EXPERT EXAMINATION OF HOUSEHOLD MIXERS FOR CUSTOMS PURPOSES

2.1. Organization, object and research methods

The object of research in the paper are household mixers that move across the customs border of Ukraine in the import customs regime. The subject of research - technical parameters, criteria, methods and means of identification and the value of household mixers.

For research, we selected samples of household mixers of TM Clatronic models KM 3630 and KM 3712 red, which moved in accordance with CD UA100200/2019/450056. Also, according to this CD, food processors of this brand were imported. During the customs control of the specified batch of household mixers and food processors, an official of the Kyiv Customs of the State Customs Service found undeclared household mixers in the amount of 10 pcs : models KM 3630 – 5 pcs., and models KM 3712 red – 5 pcs. To determine the market value of these mixers, a commodity science examination was appointed.

At the first stage, the technical parameters of the mixers were determined. The study was conducted according to standard methods defined in DSTU IEC 60335-1: 2010 [20]. The general scheme of researches is given on figure 2.1.

One of the researched device shall be tested and shall withstand all relevant tests. During the test, the instrument or any of its moving parts shall be placed in the most unfavorable position possible under normal operation. Devices with control or switching devices, the adjustment of which can be changed by the consumer, are tested in the most unfavorable positions of the controls of these devices.

The tests were performed in places protected from draught, at ambient temperature $(20 \pm 5) ^\circ\text{C}$. If the temperature of any part is limited by a thermosensitive device, or is affected by the temperature at which the state changes, then, in case of doubt, the ambient temperature is maintained within $(23 \pm 2) ^\circ\text{C}$.

Devices designed to operate only on alternating current are tested with alternating current at rated frequency, and devices designed to operate on both alternating current and direct current are tested on the most unfavorable type of power supply.

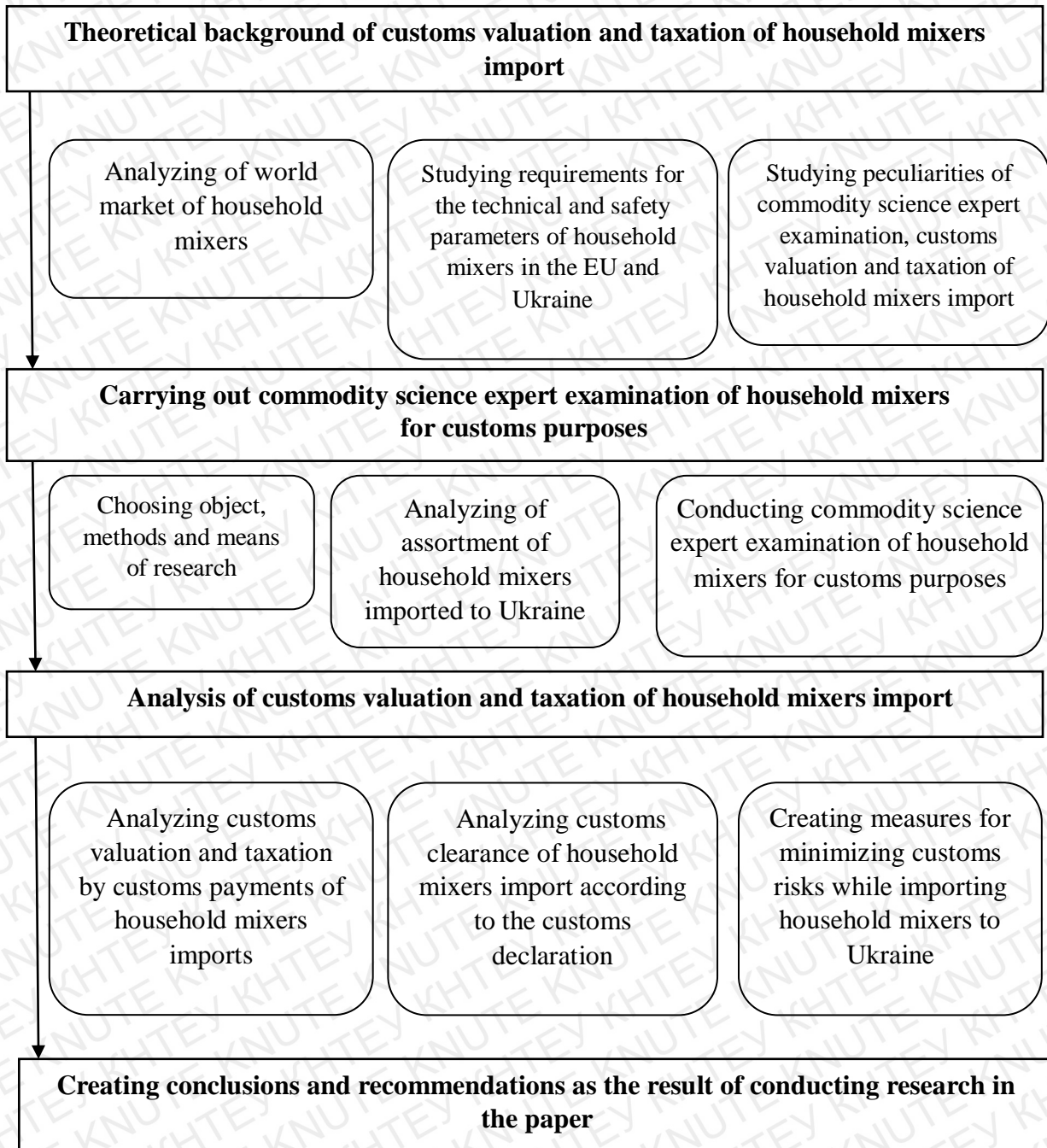


Fig. 2.1. The general scheme of research of household mixers for customs purposes

Devices designed to operate at multiple rated current are tested at the most adverse voltage. If for electromechanical and combined devices in marking the range of nominal voltages is established, and tests need to be carried out at the nominal voltage multiplied by the factor, the value of this voltage should be equal to:

- the upper limit of the range of rated voltages multiplied by a factor if the last is more than 1;
- the lower limit of the range of rated voltages multiplied by a factor if the last is less than 1.

If the range of rated voltages and rated power consumption is set in the marking of the device, which corresponds to the average value of the range of rated voltages, and the test must be performed at a power consumption equal to the nominal power consumption multiplied by the factor, the device works:

- at power consumption, the value of which is calculated beyond the upper limit of the range of rated voltages, multiplied by the factor, if the factor is more than 1;
- at power consumption, the value of which is calculated outside the lower range of rated voltages multiplied by a factor if the factor is less than 1.

If the coefficient is not specified, the power consumption must correspond to the power consumption at the most unfavourable voltage within the range of rated voltages. Devices intended to be connected to the supply by means of a flexible cord shall be tested with a suitable flexible cord connected to the device. When testing electronic circuits, the power supply must be free from external interference that may affect the test results.

In the identification of household mixers used a set of research methods, the main of which are organoleptic, analytical and measuring.

Organoleptic methods are methods of determining the values of indicators of conformity of goods according to established criteria based on the analysis of perception of human senses. The advantage of organoleptic methods of identification of household mixers is their availability and simplicity, and the disadvantage is their lack of reliability [9, 59].

Analytical methods are methods of determining the compliance of household mixers with the requirements of regulatory and technical documentation, as well as accompanying documents according to certain indicators (criteria).

Measuring methods are methods used to establish the actual values of the properties of household mixers according to certain indicators (criteria).

Using organoleptic and analytical research methods, such criteria of household mixers as product name, nominal voltage, power, country of origin, completeness of labeling, bowl material and type of control were determined. Quantitative characteristics (volume of the bowl) of household mixers were determined using the measuring method.

At the final stage, the market value of the mixers on the day of evaluation was determined. To do this, they took the cost from the sites of online stores that sell home kitchen appliances namely household mixers.

2.2 Characteristics of assortment of household mixers imported to Ukraine

The market offers a wide range of household mixers in Ukraine – from the simplest to very complex, which can be used not only in households, but also in the field of restaurant business.

The main components of the mixer include an electric motor unit, working bowl (if available) and nozzles. Using these nozzles, the mixer has the ability not only to combine several simpler kitchen appliances, but also to replace them. It is worth noting that the mixer gives a high level of performance, compared with replaceable manual and mechanical kitchen appliances.

Household mixers can include several units and nozzles, in particular mixers, dough mixers, beaters, etc., which have a general electric motor. Modern table mixers can also include a nozzle for puree, blender, hooks for kneading dough, whips for creams and sauces, a metal knife-impeller for grinding various products. This makes mixers mini food processors [59].

To reduce the collector motor speed rotation, household mixers are equipped with a reducer or drive pads. With the help of reducer or drive pads, the speed of the working parts of the mixers can be changed in a wide range, which ensures high quality of mechanical processing of various food products.

Household mixers of the following brands are imported to Ukraine: Ariete, Aurora, Beko, Binatone, Bosch, Braun, Clatronic, Dex, Electrolux, Gorenje, Kenwood, Krups, Moulinex, Orion, Philips, Saturn, Tefal, Vinis, Vitek and others [29].

To provide a commodity classification of the range of household mixers, we have developed a classification of these products:

- by power range (W): less than 500, 500–750, 800–1500, more than 1500;
- by bowl capacity (l): less than 1, 1–2, 3–4, 5 and more;
- with and without a blender;
- by body material: metal, plastic, metal / plastic, metal / glass;
- by the presence of a pulse mode etc.

The drive of multipurpose mixers is completed with collector motors with smooth regulation of speed rotation; in addition, the electric drive is equipped with a gearbox with output shafts that provide the required speed of the working body of the nozzle and the corresponding torque. Sometimes gearboxes are installed directly on the nozzle. The use of electric motors with smooth speed control and reducer allows you to get the desired speed for the appropriate nozzle with the appropriate torque.

Kitchen processors are a kind of universal household mixers. The mixers allow you to perform due to the replaceable nozzles, which are installed in a special chamber, two functions: grinding, mixing and beating. Kitchen processors are usually equipped with one or more disk knives mounted in a small-capacity cylindrical chamber made of plastic or stainless steel [57].

Let to analyze in more detail some characteristics of modern mixers. An automatic circuit breaker is a means of protecting the motor in some models from overheating and overload (for example due to a solid object). During normal

operation, the two bimetallic plates embedded inside are in a closed state. Excessive flow of electricity causes them to open. After switching off the appliance, the circuit breaker automatically returns to its original position and you can continue working.

The autoreverse function allows you to mix the dough in different directions, which ensures its homogeneity.

The most common way to protect the motor from overheating and overload is the so-called blocking. Models that use this method of protection have a fuse sleeve (usually made of plastic) that bursts when solids hit or the motor temperature rises.

In some models, the function of protecting the motor from overheating and overload is performed by the heating element. When the temperature exceeds the permissible value, the motor is disconnected from the auger.

Particular attention should be paid to the quality of the steel from which the beaters, hooks and nozzles are made. They are usually made of stainless steel or aluminum alloys.

The pusher provides convenience and safety of loading of products. Material as a general is plastic.

Tray – is a loading platform, which is a tray for feeding food with a hole that connects to the neck. Material – plastic or metal. Plastic tray can lose color, get dirty easily, has low strength. Washes less easily than metal. Trays can vary in shape and area.

As in this final qualifying work household mixers of TM Clatronic are considered, we investigated the range of these products, and also kitchen processors, this company according to the above-stated classification (annex A):

- by power range (Watt):
 - less than 500 – 1 piece;
 - from 500 to 750 – 8 pcs;
 - from 800 to 1500 – 7 pcs;
 - more than 1500 – 2 pcs.
- by bowl volume (liter):
 - less than 1 – 6 pcs;

- from 1 to 2 – 8 pcs;
- from 3 to 4 – 2 pcs;
- from 5 and more – 2 pcs.
- availability of a blender:
 - available in a design – 18 pcs;
 - absent in the design – no;
- material of the body:
 - metal – 6 pcs;
 - metal / plastic – 10 pcs;
 - plastic – 2 pcs;
- presence of pulse mode:
 - available in the construction – 18 pcs;
 - absent in the construction – no.

Thus, most household mixers have blenders and pulse mode. The range of food processors and mixers of TM Clatronic includes 18 models with different power, material of the body, bowl volume etc.

2.3. Commodity science expert examination of household mixers for customs purposes

The first stage of commodity science expert examination of mixers is their identification. One of the main tasks of identification of household mixers when moving across the customs border of Ukraine is to determine the indicators that affect the customs value and completeness of customs duties [9, 24].

When identifying household mixers for customs purposes, the main identification criteria are: the presence of an electric motor in construction, purpose, power, completeness, country of origin, bowl capacity, the presence of wear or signs of use etc.

Identification of household mixers in accordance with UCGFEA provides for preliminary studies by customs officials, the results of which provide an accurate definition of the name of the goods. In this case, in accordance with the rules of interpretation, the classification of goods is carried out in accordance with the names of product items and notes to sections and groups. The result of the commodity science expert examination is the submission by the expert SLEER the conclusion, which indicates the established characteristics of the goods that affect to the price of mixers and their market value [42].

The first stage of identification examination is the development of criteria / indicators, means and methods for identification.

Identification criteria are the characteristics of the product that allow to identify the name of the presented product with the name indicated on the label or in the accompanying documents, as well as with the requirements established by regulations [28].

To identify household mixers, it is advisable to determine the indicators and characteristics described below.

The power and volume of the mixer bowl are some of the main characteristics. And these two parameters must be considered together. Household mixers from 220 to 1500 W and more are issued, however dependence between power of the device and speed of performance of operations is not direct. Traditionally, experts focus on the following scheme: with a bowl capacity of 1.5 liters enough power of 300 watts, 2 liters - 400, 3 liters - 700 watts. Devices with this ratio will have the same speed of operations. However, if you compare mixers with the same volume of the bowl - the speed will be higher than the one that has more power.

The next characteristic to pay attention to is the material from which the mixer bowl is made. Most often it is plastic or glass, sometimes metal. Depending on what properties these materials have given to the manufacturers, it depends on whether you can store food in the refrigerator directly in the bowl or heat it with the contents.

Set of mixer nozzles. The functionality of the device, and also what operations it is capable to carry out depend on this characteristic.

Household mixers can include several units and nozzles, in particular mixers, dough mixers, beaters, etc., which have a common electric drive. Modern table mixers can also include a nozzle for puree, blender, hooks for kneading dough, whips for creams and sauces, a metal knife-impeller for grinding various products. This makes mixers as mini food processors.

Safety system. A high quality mixer must be securely protected from any unforeseen: rubber feet do not allow the device to slide on the table, the pusher and knife covers will not allow the user to be injured. Mandatory in the new models is the presence of protection against overload and overheating of the motor, as well as against improper assembly and accidental start: the combine will not start working, if, for example, the lid is not closed all the way.

The next step is to identify the tools that can be used to identify the selected criteria: accompanying and regulatory documents. At the same time, importance is given to regulatory and technical documents, which define the norms of indicators suitable for identification, and methods for their determination. The main purpose of these tools is to regulate the identification criteria.

When identifying household mixers, it is advisable to use a set of methods - from analytical (document analysis), expert (visual) to physical and technical tests.

The choice of means is important for the identification of household mixers. When choosing indicators and methods of identification, you need to follow the principle of sufficiency and optimality. To do this, from the set of properties inherent in the product, choose only those indicators (properties) that are necessary and at the same time sufficient to confirm the identity. Thus at first at identification use simpler and cheaper methods. At the same time, it is clear that the methods used should be standardized and unified, so consider the regulatory framework for regulating the quality of household mixers.

For conducting commodity science expert examination, we have selected the following criteria and indicators, which divided on two groups: general and specific (table 2.1).

General criteria of household mixers identification include the following: name of product, producer, trade mark, country of origin, model, marking completeness.

Specific criteria of household mixers identification include: completeness, power, volume of bowl, material of bowl, type of operating, additional nozzels.

Table 2.1

Criteria, indicators, means and methods of household mixers commodity science expert examination

Criteria and indicators	Means	Methods
General		
Name of product	Accompanying documents, good	Analitical
Producer	Accompanying documents, marking	Analitical
Trade mark	Accompanying documents, marking	Analitical
Country of origin	Accompanying documents, marking	Analitical
Model	Accompanying documents, marking, producer catalogs	Analitical
Marking completeness: – rated voltage, V; – current frequency, Hz; – current type; – class of protection against affection by electric current.	Good, marking, accompanying documents, DSTU IEC 60335-1:2010 [7], DSTU IEC 60335-2-14:2006 [8],	Analitical
Specific		
Completeness	Accompanying documents, marking, producer catalogs	Analitical, organoleptic
Power, W	Marking, good, DSTU 3677 [6]	Analitical
Volume of bowl, l	Accompanying documents, marking, good	Measuring
Material of bowl	Marking, good	Analitical, organoleptic
Type of operating	Accompanying documents, marking, good	Analitical, organoleptic
Additional nozzels	Accompanying documents, good, producer catalogs	Analitical, organoleptic



During expert examination of household mixers, we used a set of research methods, the main of which are organoleptic, analytical and measuring.

Using organoleptic and analytical research methods, such criteria of household mixers as product name, nominal voltage, power, country of origin, completeness of marking, bowl material and type of operating were determined. Quantitative characteristics (bowl volume) of household mixers were determined using a measuring method.

The results of commodity science expert examination of selected household mixers of TM Clatronic imported to Ukraine according to the CD UA100200/2019/450056, namely: household mixers of models KM 3630 and KM 3712 red, are given in table 2.2.

Table 2.2

The results of commodity science expert examination of TM Clatronic household mixers imported to Ukraine

Criteria/indicators	Results for the models	
	KM 3630	KM 3712 red
1	2	3
		
Name of product	Household mixer	
Producer	Clatronic International GmbH	
Trade mark	CLATRONIC	
Country of origin	China	
Model	Clatronic KM 3630	Clatronic KM 3712 red
Marking completeness	Marking with inscriptions and symbols: <ul style="list-style-type: none"> • rated voltage – 220-240 V; • current frequency – 50 Hz; • current type – alternate; • class of protection against affection by electric current – 2nd. 	

Continuing of table 2.2

1	2	3
Complete set	<ul style="list-style-type: none"> • bowl; • metal hook-mixer with a protective shield against splashes for kneading thick dough (yeast, bread); • metal whisk for beating liquids; • metal whisk for beating eggs. 	<ul style="list-style-type: none"> • bowl; • bitter mixer for even mixing of large volumes of dough; • mixer hook for thick dough made of cast aluminum; • metal whisk for beating liquids, creams and eggs.
Power, W	1200	1100
Volume of bowl, l	6.3	5.0
Material of bowl	Stainless steel	Stainless steel
Type of operating	Mechanical	Mechanical
Additional nozzles	<ul style="list-style-type: none"> • additional metal hook for beating; • dough spatula. 	<ul style="list-style-type: none"> • dough spatula.
Price:		
• rozetka.com.ua	• 3595.00 UAH	• 3946.00 UAH
• stylus.ua	• 3050.00 UAH	• 3864.00 UAH
• tehnolion.com.ua	• 2830.00 UAH	• 3752.00 UAH
• avic.ua	• 3105.00 UAH	• 3790.00 UAH
Average price:	3145.00 UAH	3838.00 UAH

According to the results of the identification expert examination of the Clatronic mixer of model KM 3630 (planetary mixer) the following is established. Marking in the form of inscriptions and symbols contained the following information: rated voltage - 220-240V; current frequency - 50 Hz; type of current – changing; class of protection against electric shock - the second (Table 2.2).

The complete set of the KM 3630 model included the following components: the bowl; metal hook-mixer with a protective shield against splashes for kneading thick dough (yeast, bread); metal whisk for beating liquids; metal whisk for beating eggs. Bowl volume 6.3 l, bowl material - stainless steel. Power - 1200 watts. Type of control - mechanical. Additional nozzles include an additional metal beating hook and a dough spatula. Body color - gray.

The results of the identification examination of household mixers Clatronic model KM 3712 red (planetary mixer) allow us to state the following. The marking in

the form of inscriptions and symbols contained similar information as for the model KM 3630. The marking meets the requirements of DSTU IEC 60335-2-14: 2006.

Completeness of the KM 3712 red model included the following components: bowl; bitter mixer for even mixing of large volumes of dough; mixer hook for thick dough made of cast aluminum; metal whisk for beating liquids, creams and eggs. Provides a 35 degree rotary mechanism of the nozzles for better beating and mixing. Bowl volume 5.0 l, bowl material - stainless steel. Power - 1100 watts. Type of control - mechanical. Body color - red (Table 2.2).

The instructions for the examined household mixers contained warnings about the inadmissibility of improper use of the device. The need for caution when working with the mixer was noted.

The final stage of the commodity examination for customs purposes was to establish the average cost of mixers on the market and the total value of undeclared mixers moving according to the CD UA100200/2019/450056.

During the customs control of household mixers batch imported to Ukraine, an customs officer of the Kyiv Customs Service of the State Customs Service of Ukraine has found undeclared appliance. The number of undeclared household mixers TM Clatronic of model KM 3630 was 5 pcs., model KM 3712 red - 5 pcs. Taking into account the results of the commodity science expert examination, it was found that the average price of a household mixer TM Clatronic model KM 3630 in the Ukrainian market is 3145.00 UAH, household mixer TM Clatronic model KM 3712 red – 3838.00 UAH. The cost of undeclared household mixers TM Clatronic model KM 3630 is UAH 15 725.00, model KM 3712 red - UAH 19 190.00. The total cost of undeclared household mixers TM Clatronic is UAH 34 915.00. This value will be the basis for the administrative penalty that will be imposed on the declarant for violation of customs rules related to inaccurate declaration and concealment from customs control of TM Clatronic household mixers while imported to Ukraine.

Based on the results of conducted commodity science expert examination, a conclusion №11.208-15 was issued by expert of SLEER according to the established form (Annex B).

Therefore, the results of the identification expert examination allow us to state that the researched household mixers Clatronic model KM 3630 and model KM 3712 red as well as other food processors imported according to CD UA100200/2019/450056 are electrical appliances powered by AC, designed for use in everyday life for the purpose of mixing, cutting, grinding of other mechanical processing of foodstuff. This makes it possible to refer these devices to heading 8509 of UCGFEA "Electromechanical household machines with a mounted electric motor, other than vacuum cleaners", subheading 850940 "Food grinders and mixers; fruit or vegetable juice extractors" and clearly determine the code of these electrical appliances according to the UCGFEA, which will be 8509 40 0000.

Taking into account the results of the commodity science expert examination, it was found that the average price of a household mixer TM Clatronic model KM 3630 in the Ukrainian market is 3145.00 UAH, household mixer TM Clatronic model KM 3712 red – 3838.00 UAH. The cost of undeclared 5 pcs of household mixers TM Clatronic model KM 3630 is UAH 15 725.00, model KM 3712 red 5 pcs - UAH 19 190.00. The total cost of undeclared household mixers TM Clatronic is UAH 34 915.00. This value will be the basis for the administrative penalty that will be imposed on the declarant for violation of customs rules related to inaccurate declaration and concealment from customs control of TM Clatronic household mixers while imported to Ukraine.

CHAPTER 3

CUSTOMS VALUATION AND TAXATION OF HOUSEHOLD MIXERS IMPORT

3.1. Determination of customs value and taxation of household mixers import

The true customs value of goods determining, including household mixers imported into Ukraine, is a very important step in completing customs formalities for goods placed under the customs regime of import. The completeness of customs duties and, ultimately, the filling of the state budget of Ukraine depends on the correctness of determining the customs value.

The customs value of goods moving across the customs border of Ukraine is the value of goods used for customs purposes, which is based on the price actually paid or payable for these goods. The main purpose of determining the customs value is the accrual of customs duties [30].

Household mixers are imported to Ukraine in accordance with CD UA100200/2019/450056 (Annex C) in accordance with the customs regime of import, so their customs value is determined in accordance with Chapter 9 of the CCU. The declaration of the customs value of household mixers is made by the declarant of JSC DHL International Ukraine in accordance with the procedure established by Section VIII of the CCU.

The documents confirming declared customs value of household mixers are:

- 1) declaration of customs value submitted in the cases specified in parts five and six of Article 52 of the CCU, and documents confirming the numerical values of the components of customs value, on the basis of which the customs value was calculated (Annex D);
- 2) foreign trade agreement (contract) or a document that replaces it, and annexes to it, if any (in our case, foreign trade agreement (contract) of purchase and sale №22 / 03-17 from 22.03.2017);

3) invoice or proforma invoice (if the goods are not the object of sale) (in our case, the invoice №39233337 from 18.10.2019 – Annex E);

4) other payment documents (if any) confirming the value of the goods and containing the details necessary for the identification of imported household mixers (in our case, the price list (price list) of the manufacturer of the goods from 05.10.2019).

Determination of the customs value of household mixers imported into Ukraine in accordance with the customs regime of import, was carried out by the main method - the price of the agreement (contract) for imported goods (transaction cost). This corresponds to the code "1" in box 43 CD UA100200/2019/450056.

Determination of customs value will be analyzed on the example of import to Ukraine of household mixers and food processors of TM Clatronic models KM 3630, KM 3648 titan, KM 3099, KM 3712, KM 3648 and KM 3674, which were moved in accordance with CD UA100200/2019/450056.

The basis for calculating the customs value by the main method is the invoice value of household mixers, which is indicated in the invoice №39233337 dated 18.10.2019 (Annex E). The document states that the sender of food processors is China International Goods (China), the recipient is Sav-Distribution LLC (04119, Kyiv, 1 Dorogozhytska Street to the warehouse at 91 Gazova Street).

The calculation of the invoice value of household mixers TM Clatronic in accordance with invoice №39233337 from 18.10.2019 are given in table. 3.1.

As we can see from table. 3.1, 96 pcs household mixers and food processors of 6 different models were shipped in accordance with the invoice. The total invoice value of food processors is 10475.00 euros. The specified cost is given in box 42 "Price of goods" and box 22 "Currency and total amount on the account" of CD UA100200/2019/450056.

The invoice states that the condition for the supply of household mixers is FCA Shandong. According to Incoterms-2010 that was current on the date of FEA operation, the term FCA (Free Carrier) means that the seller will deliver the goods to the carrier named by him. Further delivery to Ukraine by DHL delivery service,

which is confirmed by the number of the accompanying document, which is a contract for the carriage of each individual international express shipment №3396840112 dated 20.10.2019.

Table 3.1

Calculation of the invoice value of household mixers and food processors of TM Clatronic according to invoice №39233337 from 10.18.2019

Name of the product, model	Quantity, pcs	Price, EUR/pcs	Value, EUR
Food processor KM 3648 Titan	15	135,00	2025,00
Mixer KM 3630	10	65,00	650,00
Food processor KM 3099 white	20	70,00	1400,00
Mixer KM 3712 Red	10	80,00	800,00
Food processor KM 3648	28	135,00	3780,00
Food processor KM 3674 Titan	13	140,00	1820,00
Total	96		10475,00

The cost of transport costs is confirmed by the relevant certificate dated 19.10.2019 № 10155. The document states that JSC "DHL International Ukraine" informs that the tariff for services for processing and express delivery of international express shipments according to the consignment note №3396840112, weighing 730 kg. from China (Shandong) to the customs border of Ukraine according to the tariff operating in Ukraine is UAH 10,500.00 (Annex G).

To determine the customs value of household mixers, the first (main) method was used at the price of the contract for imported goods. This corresponds to the code "1" in column 43 of the CD UA100200/2019/450056. The main method of determining the customs value at the price of the agreement (contract) for goods imported into the customs territory of Ukraine in accordance with the customs regime of import, as there are no restrictions defined in Art. 58 MCU [30].

Since additional transport costs were incurred for the delivery of goods to the customs border of Ukraine, the customs value of household mixers imported in

accordance with CD UA100200/2019/450056 will be determined by the following formula:

$$CV = IV * CR + TC \quad (3.1)$$

where, CV - customs value of household mixers;

PV - the invoice value of household mixers according to the invoice,

TC - transportation costs,

CR - the currency exchange rate (euro) as for the national currency, set by the National Bank of Ukraine on the day of submission of the customs declaration.

In our case, the exchange rate of the euro against the hryvnia, set on the day of submission of the CD was 27.904742 UAH / EUR. This rate is indicated in box 23 of CD UA100200/2019/450056. Thus, the calculated customs value will be as follows:

$$CV = 10475.00 \text{ EUR} * 27.904742 \text{ UAH / EUR} + 10\,500.00 \text{ UAH} = 302802.17 \text{ UAH}.$$

The calculated customs value (UAH 302,802.17) is indicated in box 45 "Adjustment" and box 12 "Information on cost" of CD UA100200/2019/450056, because this CD moves household mixers and food processors with one code in accordance with UCGFEA (Annex C). To confirm the customs value, the declarant also submitted a declaration of customs value (Annex D).

At the next stage we will analyze the accrual of customs duties. When importing household mixers, import duty and VAT are charged. Calculations are made in box 47 of analyzed CD (Table 3.2).

Table 3.2

Calculation of customs payments when importing household mixers and food processors in box 47 of CD UA100200/2019/450056

Type	Basis of calculation	Rate	Amount	Method of payment
020	302802.17 UAH	10%	30280.22 UAH	01
028	333082.39 UAH	20%	66616.48 UAH	01

Let's analyze the calculation of import duty when importing household mixers. The first column "Type" of box 47 indicates the code of import duty - 020 in accordance with the Classifier of types of budget revenues controlled by customs authorities.

The second column "Basis of calculation" indicates the customs value of household mixers, as the accrual is carried out at the ad valorem rate. In our case, we indicate the amount of 302802.17 UAH, which is specified in box 45 of CD.

The third column "Rate" indicates the current rate of import duty in accordance with the customs tariff of Ukraine - 10%.

The fourth column "Amount" indicates the calculated amount of duty - UAH 30 280.22.

In the fifth column "Method of payment" the code of the method of calculation according to the Classifier of methods of calculation is specified. In our case we note 01 - non-cash transfer of payment.

Let's analyze the VAT calculation when importing household mixers.

The first column "Type" of box 47 indicates the code of the type of payment in accordance with the Classifier of types of payments - 028 (VAT).

The second column "Basis of calculation" indicates the customs value of food processors, specified in box 45 of CD, increased by the amount of import duty, in the example as the basis of calculation indicate 333082,39 UAH.

The third column "Rate" indicates the statutory value of the value added tax rate - 20%.

The fourth column "Amount" indicates the calculated amount of VAT. The calculation of the amount of VAT on household mixers imported into the customs territory of Ukraine is carried out according to the following formula:

$$\text{VAT} = (\text{CV} + \text{ID}) \times 20\% / 100\% \quad (3.2)$$

where VAT – the amount of value added tax;

CV - customs value specified in the customs declaration;

ID - the amount of calculated import duty.

In our case, the amount of VAT will be determined as follows:

$$\text{VAT} = (302802.17 \text{ UAH} + 30280.22 \text{ UAH}) \times 20\% / 100\% = 66616.48 \text{ UAH.}$$

In the fifth column "Method of payment" the code of a method of payment according to the Classifier of methods of payment is specified. In our case, we note 01 - non-cash payment through banking institutions.

In column B "Details of payments" the information on the payments made by the declarant in the amount of UAH 98 696.70 is indicated according to the Classifier of types of receipts to the budget by payment code:

020 – UAH 30 280.22, as well as the taxpayer code - 0035625082

028 – UAH 66 616.48, as well as the taxpayer code - 0035625082

Thus, the analysis of accrual of customs duties on a batch of food processors imported as well as mixers to Ukraine according to the CD UA100200/2019/450056 showed that the calculated amount of import duty is 30280.22 UAH, the amount of value added tax amounted to 66616.48 UAH. The total amount of calculated and collected customs payments amounted to UAH 96896.70, which were transferred by the subject of foreign economic activity Sav-Distribution LLC to the state budget of Ukraine.

3.2. Analysis of customs clearance of household mixers import according to the customs declaration

We will analyze customs clearance on the example of import to Ukraine of household mixers TM Clatronic, moved according to CD UA100200/2019/450056, namely: household mixers models KM 3630 and KM 3712 and food processors models KM 3648 titan, KM 3099, KM 3648 and KM 3674 titanium. The sender of the goods is China International Goods (China), the recipient is Sav-Distribution LLC.

In order to provide customs clearance of household mixers import, the declarant prepares a customs declaration of form MD-2 and a package of necessary accompanying and commercial documents. The customs declaration is the main

document for customs clearance, so we've analyzed the completion of the main boxes of the customs declaration UA100200/2019/450056 (Annex C).

In the first subsection of box 1 "Declaration" the letter code of the direction of movement of goods "IM" is put, in the second - the code of the customs regime "40", in the third - AA - the declaration is filled in the usual order.

Box 2 "Shipper / Exporter" shows the details of the shipper: China International Goods Co LTD, Hi-Tech. Idz Weihai city No1 264209, Shandong Province, China.

Box 5 "Total goods" indicates the total number of goods declared in the CD - "1", as all household mixers and food processors are classified by one code in accordance with UCGFEA.

Box 6 "Total places" indicates the cargo spaces of the declared goods in accordance with the accompanying documents - "3", as the shipment was carried out by air in 3 special containers of the express carrier.

In box 7 "Reference number" indicates the serial number of the CD - "Declaration № 18144".

In box 8 "Recipient" entered information about the recipient of goods: LLC "Sav-Distribution", 04119, Kyiv, st. Dorogozhytska, 1, to the warehouse of st. Gazova, 91.

Box 9 "Person responsible for financial settlement" contains information about a resident of Ukraine who has entered into a foreign trade contract: Sav-Distribution LLC. The data are similar to box 8 "Consignee / importer".

In box 11 "Trade country / Country of production" shows the letter code of the country of manufacture in accordance with the Classification of the countries of the world - "CN" - China.

Box 12 "Information on value" indicates the customs value of the declared goods in the currency of Ukraine, which is – 302802.17 UAH.

Box 14 "Declarant / Representative" provides details about the declarant: JSC "DHL International Ukraine".

In box 15a "Code of the country of departure / export" the letter code of the country of export "CN" - according to the Classification of the countries of the world of the country is specified.

Box 18 in our case is not filled in, as transportation is carried out in international express shipments. In box 19 "Container" entered 0, because the goods are not sent in a container.

The first subsection of box 20 "Terms of delivery" shows the abbreviated letter name of the terms of delivery "FCA" according to the Classifier of terms of delivery, the second subsection - the letter code of the exporting country "CN" according to the World Classification (China) and the corresponding name of departure - Shandong. The delivery condition is considered in detail in item 3.1 of the paper.

In box 21 "Identification and country of registration of the active vehicle at the border" - in our case is not filled in, as transportation is carried out in international express shipments, as confirmed by the relevant agreement (Annex N).

In the left subdivision of box 22 "Currency and total account amount" the letter code of the currency in which the invoice is drawn up is indicated in accordance with the Classification of Currencies (EUR), and in the right subdivision of box – the total invoice value of the goods is 10475.00.

In box 23 "Exchange rate" The box indicates the official exchange rate of hryvnia to the euro, set by the NBU on the date of submission of the declaration for registration - 27.904742.

In the left subsection of box 24 "Nature of the transaction" it is indicated "11" - Buying / selling without the mediation of a commission agent or consignor.

In the left subsection of box 25 "Type of transport at the border" enter "40" - the code of the type of transport according to the Classifier of modes of transport, ie aviation.

In the left subsection of box 26 "Type of transport within the country" we will enter "30" - road transport by which the goods move across the territory of Ukraine to the customs authority of registration.

Box 27 "Place of loading / unloading", as the movement of household mixers is carried out in express shipments, the box indicates "Kyiv Customs" and the code of the structural unit of customs, in the area of which is the central sorting station - UA100200 - Department of customs clearance of international express (DHL International) customs post "Specialized".

In box 31 "Cargo places and description of goods - Marking and quantity - Container numbers - Quantity and identification features" information about the goods, their marking and quantity was entered. According to the number of goods, box 31 is filled in separately.

1. Electric household appliances with a built-in electric motor: food processor Clatronic KM 3648 titan: engine power 1000 W, 220-240 V, 50 Hz, bowl volume - 5 l, quantity - 15 pcs. Food processor KM 3630 (planetary mixer): engine power 1200 W, 220-240 V, 50 Hz, bowl volume - 6.3 l, quantity - 10 pcs. KM 3099 white - 20 pcs., KM 3712 Red (mixer) - 10 pcs., KM 3648 - 28 pcs., KM 3674 Titan - 13 pcs. TM - CLATRONIC Country of manufacture - China.

2. Packaging is given in coded compressed form: places 3, CT - box made of cardboard, PX - polypropylene containers.

In box 32 "Product N" indicates the serial number of the product - 1.

In the first subsection of box 33 "Product code" the first 8 characters of the code according to UCGFEA are indicated, in the second subsection of the box - the ninth and tenth characters of the product code according to UCGFEA, and in the fifth subsection of box - "0", because the goods are not subject to export control. That is, in the example we considered, 8509 40 00 00 code explanation. Based on the data given in box 31 and the data of the commodity examination of mixers of household TM Clatronic it is possible to tell that the code according to UCGFEA the declarant is defined correctly.

The left subsection "a" of box 34 "Country of origin code" indicates "CN" - the letter code of the country of origin of goods according to the Classification of World Countries - China, which is described in box 31 CD and classified according to UCGFEA in box 33 CD.

Box 35 "Gross weight (kg)" indicates - the gross weight of the goods described in box 31 CD - 730 kg.

In box 36 "Preference" entered "000000000" (no preferences), because the goods are shipped from China.

In box 37 "Procedure" In the box the code of the procedure of movement of goods in accordance with the declared customs regime is affixed. The first subsection of the box indicates "4000", which means the code of the current customs regime 40 - import, 00 - the previous customs regime is absent. In the second section of the box is marked ZZ00 - there are no features of the movement of goods.

In box 38 "Net weight (kg)" it is indicated - the net weight of the goods - 493 kg.

Box 41 indicates the quantity of goods in additional units of measurement (unit code - 796), namely - 96 pcs.

In box 42 "Price of goods" In the box with an accuracy of four characters in the fractional part is the invoice value of the goods in the currency in which the invoices or other documents that determine the value of the goods –10475.0000.

Box 43 "Method of determining the value" states - "1"

Box 44 "Additional information / Submitted documents / Certificates and permits" indicates the documents and their codes in accordance with the Classifier of documents and details of documents (Table 3.3).

Box 45 "Adjustments". The box indicates the customs value of the goods in the currency of Ukraine - UAH 302 802.17.

Box 46 "Statistical value" shows the customs value of goods in thousands of UAH - 302.80217.

Box 47 "Calculation of payments" contains information on the accrual of customs duties, which are analyzed in paragraph 3.1 of the paper.

In box 54 "Place and date" the information and the signature of the representative of the declarant Kapush S.M. are specified.

Table 3.3

Documents provided for customs clearance of household mixers and food processors according to CD UA100200/2019/450056

Code	Document number	Date	Document title
0271	39233337	18.10.2019	Packing list
0380	39233337	18.10.2019	Invoice
0741	LEJ-001140377	10.10.2019	Master aviation consignment note
0862	39233337	18.10.2019	Declaration of origin of goods
2751	3396840112	20.10.2019	Numerical accompanying document, which is a contract for the carriage of international express shipment
3007	10155	19.10.2019	Document confirming the cost of transportation of goods
3014	010619-1	05.10.2019	Price list of the goods manufacturer
4100	22/03-17	22.03.2017	Foreign economic agreement (contract) of purchase and sale
4103	1	01.10.2019	Supplement to the foreign economic agreement
4207	1/DHL	01.01.2018	Agreement on the provision of customs broker services
4301	IEV16/07/19	16.07.2019	Agreement (contract) on transportation

Analysis of the completed declaration showed that it meets the established requirements and contains all the necessary information for customs clearance. An important step is to verify the accuracy of the information included in the declaration and their compliance with the documents submitted for customs clearance. Let's analyze the main documents submitted for customs clearance of a batch of household mixers in accordance with CD UA100200/2019/450056.

1. The foreign trade agreement (contract) in our case is an agreement between Clatronic International GmbH (Germany) and Sav-Distribution LLC, Ukraine on №22 / 03-17 dated March 22, 2017 (Annex K). The goods are delivered from the China International Goods (China). This agreement defines the main conditions of cooperation of enterprises: the supply of goods - household appliances on the terms

of the FCA. The list of goods is defined in the specification №1, which is a supplement to the contract (Annex L).

2. Commercial invoice - in international commercial practice, a document that contains a list of goods, their quantity, price and total value. In this package of documents it is a commercial invoice dated 18.10.2019 № 39233337 (Annex E) for 96 units of mixers of household and food processors of TM CLATRONIC with a total value of 10475.00 EUR.

3. Transport document or transportation note – a document that accompanies vehicles. In our case it is the Master air waybill from 10.10.2019 №LEJ-001140377 (annex H).

4. Declaration of customs value - a declaration of the declarant to the customs authority in the prescribed form of information on the customs value of goods moving across the customs border of Ukraine or in respect of which the customs regime is changed. In our case, DCV UA100200/2019/450056 (Annex D).

Analysis of the information provided in the submitted accompanying and commercial documents for the batch of mixers household TM Clatronic showed that the information in them corresponds to the data entered in the relevant boxes of CD UA100200/2019/450056. Control of customs value and completeness of accrual of customs payments we considered in detail in subchapter 3.1 of the paper that allowed to confirm the correctness of their calculation. This allows the official of the customs clearance department of international express shipments (DHL International) of the customs post "Specialized" of Kyiv customs to complete the customs clearance of household mixers and food processors in accordance with CD UA100200/2019/450056 and release them into the customs territory of Ukraine.

3.3. Creating measures for minimizing customs risks while importing household mixers to Ukraine

The analysis showed that when importing food processors (food grinders and mixers and fruit or vegetable juice extractors) the areas of risk may be:

- understatement of cost indicators of the goods,
- incorrectly declaration of country of origin of goods,
- incorrectly used classification according to the UCGFEA, which led to a decrease in payments,
- non-compliance of the quantity of goods with the declared data,
- inconsistency of the description of goods with the declared data, etc.

In order to reduce customs risks, we have developed a risk profile for customs control of household mixers imported in accordance with CD UA100200/2019/450056. At the same time, we were guided by the Procedure for the use of an automated system of risk analysis and management during customs control and customs clearance of goods using a customs declaration [34] and the Procedure for the development of risk profiles (RP).

The risk profiles of this consignment were used during customs control and customs clearance and are intended to warn the inspector of the possible risk of violation of customs legislation during this foreign trade transaction and to instruct the inspector on the application of certain forms of control. The ultimate goal of RP is to ensure customs security by making management decisions.

The beginning of the development of risk profile indicators is to determine the number of the risk profile for which the relevant indicators will be developed. The developed risk is assigned the number A5/01/2021/04377-01 and the name "Incorrect country of origin of goods "Food processors" valid from 01.01.2022 to 31.12.2022.

The following areas of risk were identified as "Incorrect country of origin" (according to the classification of risk areas):

- import (issue for free circulation);
- incorrect classification of goods;
- incorrect country of origin;
- understatement of customs duties.

The following indicators of risk areas were proposed (Table 3.4).

Table 3.4

Indicators and their values of the risk profile № A5/01/2021/04377-01

Name of indicator 1: Type MD	The value of indicator 1: IM 40 DE, IM 40 AA, IM 40 EA
Name of indicator 2: Product code according UCGFEA	The value of indicator 2: 8509 40 00 00
Name of indicator 3: Country of origin (box 34 of CD)	The value of indicator 3: Codes of EU countries, EFTA, Canada, Israel, Great Britain
Name of indicator 4: Type of duty rate (box 46 of CD)	The value of indicator 4: Preferential (according to the free trade agreement)

When the Risk Country of Origin of Food Processors product is triggered, the following notifications are sent to the inspector:

1. Notification №1 for the inspector: "Goods № __. Incorrect country of origin possible in order to reduce the amount of import duty. It is necessary to consider the issue of additional verification of documents and inspection of the consignment of goods".

2. Notification №2 for the inspector: "Goods № __. Incorrect classification of goods is possible in order to reduce the customs value of goods and the amount of import duty. It is necessary to conduct an additional inspection of the goods, and if necessary, an identification examination.

Based on preliminary information, the system offers the following forms of control (table 3.5).

Analytical reference to risk profile "Incorrect country of origin of goods "Food processors" contains the following information:

1. Customs threat. The essence of the problem. The country of origin of the goods is incorrect, which in turn will lead to the illegal application of preferences for import duties on goods and VAT.

2. Documents / grounds for developing a risk profile - order of the Ministry of Finance dated 31.07.2015 № 684 (as amended).

Table 3.5

Forms of risk profile control № A5/01/2021/04377-01

Code of the customs procedure	Type of the customs procedure	Type of customs procedure and threshold of degree of risk
105-2	Control of correctness of determination of customs value of goods	Required (regardless of risk level)
107-3	Control of correctness of classification of goods according to UCGFEA	Required (regardless of risk level)
109-4	Checking the correctness of determination the country of goods origin	Required (regardless of risk level)
111-5	Checking the correctness of customs duties, control of the correctness of calculation, timeliness and completeness of their payment	Required (regardless of risk level)
112-5	Requiring documents required to prove the right to exemption (conditional exemption) from customs duties	Required (regardless of risk level)
202-1	Carrying out of partial customs inspection - with opening of up to 20 percent of packing places and selective inspection of the vehicle, for the purpose of check of quantity conformity and the description of the goods and vehicles to the data specified in CD	In case of exceeding the value of the degree of risk 0.3

3. Contradictions. Causes of risk. The reason for the risk is the presence of a reduction in the import duty rate of 0-1.6% for countries with which free trade agreements have been concluded, compared to the full rate (10%).

4. Customs threat. Risk assessment. Decrease in revenues to the State Budget of Ukraine.

5. Avoidance of customs threat. Proposed risk minimization measures. Checking the correctness of determining the country of origin of goods; Carrying out customs inspection.

Based on this information, the risk profile passport (Incorrect country of origin of food processors) and an analytical reference to this risk profile were developed.

Thus, when customs clearance of food processors and household mixers, significant risks are incorrect declaration of the country of origin, underestimation of their customs value, indication of inaccurate data on equipment and other

characteristics of this equipment, inaccurate classification according to UCGFEA. Customs officials must carefully check the shipping documents, completeness, marking and purpose of household mixers. This information should be provided in box 31 of CD or electronic invoice to CD. Analysis of this information will prevent violations of customs rules and prevent understatement of the amount of accrued customs duties.

CONCLUSIONS AND RECOMMENDATIONS

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

The latest market research slates the global blenders and mixers market to register a volume CAGR of 4.5% in the forecast period, 2017 to 2026. Revenues from worldwide sales of blenders are expected to close in on approximately 4,500 mln USD by the end of 2026. Over 100 mln units of blenders are estimated to be sold worldwide by 2026.

According to the data of International Trade Centre during the last 5 years the total volume of world export of household food grinders and mixers and fruit or vegetable juice extractors, with self-contained electric motor (commodity subheading 850940 of HS) range of 5334.5 mln USD in 2016 to 6373.1 mln USD in 2020. At the same time, the volume of imports was slightly higher in 2016-2018 and was in the range of 5422.7 – 5662.3 mln USD. In 2020 the volume of imports increased more than 9% up to 5866.9 mln USD. At the same time the volume of these household food electric appliances world exports increased almost 17% rich the level of 6373.1 mln USD.

Ukrainian market of household electric food grinders and mixers completes almost by import supplies. In 2015-2020, the volume of imports of these household appliances increased almost 2.5 times and was in the range of 23.1 million USD in 2015 till 57.2 million USD in 2020. Exports were characterized by variable dynamics and range from 6 till almost 24 times lower than imports and ranged slightly from 2.2 till 3.9 million USD.

At present, the quality and safety of household mixers is regulated by a number of Technical Regulations of Ukraine, which are mandatory for all market participants, namely: Technical regulations on electromagnetic compatibility of equipment; Technical regulations for low-voltage electrical equipment; Technical regulations restricting the use of certain hazardous substances in electrical and electronic equipment; Technical regulations for machine safety. It should be noted that the

provisions and requirements of these Technical Regulations of Ukraine comply with appropriate EU directives, on the basis of which they have been developed.

Household mixers of the following brands are imported to Ukraine: Aurora, Beko, Binatone, Bosch, Braun, Clatronic, Dex, Electrolux, Gorenje, Kenwood, Krups, Moulinex, Orion, Philips, Saturn, Tefal, Vinis, Vitek and others. The assortment of household mixers can be classified according to the following: by power range (Watt), by bowl volume (liter), by presence of a blender, by material of the body, by presence of pulse mode etc.

For conducting commodity science expert examination, we have selected the following criteria and indicators, which divided on two groups. General criteria include the following: name of product, producer, trade mark, country of origin, model, marking completeness. Specific criteria include: completeness, power, volume of bowl, material of bowl, type of operating, additional nozzles.

For research, we selected samples of household mixers of TM Clatronic, which imported to Ukraine in accordance with CD UA100200/2019/450056. According to the results of the identification expert examination of the Clatronic mixer of model KM 3630 (planetary mixer) the following is established. Marking in the form of inscriptions and symbols contained the following information: rated voltage - 220-240V; current frequency - 50 Hz; type of current – changing; class of protection against electric shock - the second. The marking meets the requirements of DSTU IEC 60335-2-14: 2006. The complete set of the KM 3630 model included the following components: the bowl; metal hook-mixer with a protective shield against splashes for kneading thick dough (yeast, bread); metal whisk for beating liquids; metal whisk for beating eggs. Bowl volume 6.3 l, bowl material - stainless steel. Power - 1200 watts. Type of control - mechanical. Additional nozzles include an additional metal beating hook and a dough spatula. Body color - gray.

The results of the identification examination of household mixers Clatronic model KM 3712 red allow us to state the following. The marking in the form of inscriptions and symbols contained similar information as for the model KM 3630. Completeness of the KM 3712 red model included the following components: bowl;

bitter mixer for even mixing of large volumes of dough; mixer hook for thick dough made of cast aluminum; metal whisk for beating liquids, creams and eggs. Provides a 35 degree rotary mechanism of the nozzles for better beating and mixing. Bowl volume 5.0 l, bowl material - stainless steel. Power - 1100 watts. Type of control - mechanical. Body color - red.

During the customs control of household mixers batch imported to Ukraine according to the CD UA100200/2019/450056, an customs officer of Kyiv Customs of the SCS of Ukraine has found undeclared appliance. The number of undeclared household mixers TM Clatronic of model KM 3630 was 5 pcs., model KM 3712 red - 5 pcs. Taking into account the results of the commodity science expert examination, it was found that the average price of a household mixer TM Clatronic model KM 3630 in the Ukrainian market is 3145.00 UAH, household mixer TM Clatronic model KM 3712 red – 3838.00 UAH. The cost of undeclared household mixers TM Clatronic model KM 3630 is UAH 15 725.00, model KM 3712 red - UAH 19 190.00. The total cost of undeclared household mixers TM Clatronic is UAH 34 915.00. This value will be the basis for the administrative penalty that will be imposed on the declarant for violation of customs rules related to inaccurate declaration and concealment from customs control of TM Clatronic household mixers while imported to Ukraine.

Determination of customs value will be analyzed on the example of import to Ukraine of household mixers and food processors of TM Clatronic models KM 3630, KM 3648 titan, KM 3099, KM 3712 red, KM 3648 and KM 3674, which were moved in accordance with CD UA100200/2019/450056. The basis for calculating the customs value by the main method is the invoice value 96 pcs household mixers and food processors of 6 different models, which total invoice value is 10475.00 euro. The cost of transportation is confirmed by the relevant certificate dated 19.10.2019 № 10155 and consist UAH 10,500.00. The calculated customs value 302,802.17 UAH is indicated in box 45 "Adjustment" of the analyzed CD.

Thus, the analysis of accrual of customs duties on the batch of mixers as well as food processors imported to Ukraine according showed that the calculated amount of import duty is 30280.22 UAH, the amount of value added tax amounted to

66616.48 UAH. The total amount of calculated and collected customs payments amounted to UAH 96896.70, which were transferred by the subject of foreign economic activity Sav-Distribution LLC to the state budget of Ukraine.

In order to reduce customs risks, we have developed a risk profile "Incorrect country of origin" for customs control of household mixers imported in accordance with CD UA100200/2019/450056. The following risk areas were indicate as: import (issue for free circulation); incorrect classification of goods; incorrect country of origin; understatement of customs duties. The main type of the customs procedures were proposed for reducing the customs risks: Control of correctness of determination of customs value of goods; Control of correctness of classification of goods according to UCGFEA; Checking the correctness of determination the country of goods origin; Checking the correctness of customs duties, control of the correctness of calculation, timeliness and completeness of their payment; Requiring documents required to prove the right to exemption (conditional exemption) from customs duties.

Summarizing the customs clearance of household mixers, the following recommendations can be made:

1. Developed criteria, methods and means of household mixers expert examination can be recommended for implementation in the practice of the Specialized Laboratory for Expert Examination and Research of the State Customs Service of Ukraine.
2. Developed risk profile can be introduced to the Risk Management System of the State Customs Service of Ukraine in order to reduce customs risks while household mixers import.

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ANNEXES

Annex number	Document number	Document title
A	–	Assortment of household mixers
B	11.208-15	Conclusion of SLEER
C	UA100200/2019 /450056	Customs declaration
D	UA100200/2019 /450056	Declaration of customs value
E	39233337	Invoice + Declaration of origin of goods
F	39233337	Packing list
G	10155	Document confirming the cost of transportation of goods
H	LEJ-001140377	Master aviation consignment note
K	22/03-17	Foreign economic agreement (contract) of purchase and sale
L	1	Supplement to the foreign economic agreement
M	1/DHL	Agreement on the provision of customs broker services
N	IEV16/07/19	Agreement (contract) on transportation

Assortment of household mixers and food processors of TM Clatronic

Sign of classification	Groups	Models of Clatronic TM food processors
Power range (W)	less than 500	KM 3099
	from 500 to 750	KM 3333, KM 3352, KM 4100, KM 3323, KM 4655, KM 3421, KM 3414, KM 3350
	from 800 to 1500	KM 1004, KM 3354, KM 3630, KM 3712, KM 8000, KM 7774, KM 4623, KM 5259, KM 4646
	more than 1500	KM 9000, KM 9010
Bowl capacity, l	less than 1	KM 3333, KM 3352, KM 4100, KM 3323, KM 4655, KM 3421
	from 1 to 2	KM 3099, KM 1004, KM 3354, KM 8000, KM 7774, KM 4623, KM 5259, KM 4646, KM 9000, KM 9010
	from 3 to 4	KM 3414, KM 3350
	from 5 and more	KM 3630, KM 3712
The presence of a blender	available in the design	KM 3099, KM 3333, KM 3352, KM 4100, KM 3323, KM 4655, KM 3421, KM 3414, KM 3350, KM 1004, KM 3354, KM 8000, KM 7774, KM 4623, KM 5259, KM 4646, KM 9000 , KM 9010
	absent in the design	-
Housing material	metal	KM 3333, KM 3352, KM 4100, KM 3323, KM 4655, KM 3421, KM 3414, KM 3350, KM 9000, KM 9010
	metal / plastic	KM 3333, KM 3352, KM 4100, KM 3323, KM 4655, KM 3421, KM 3414
	plastic	KM 3350, KM 3099
The presence of pulse mode	available in the design	KM 3099, KM 3333, KM 3352, KM 3630, KM 3712, KM 4100, KM 3323, KM 4655, KM 3421, KM 3414, KM 3350, KM 1004, KM 3354, KM 8000, KM 7774, KM 4623, KM 5259 , KM 4646, KM 9000, KM 9010
	absent in the design	-

**ДЕРЖАВНА МИТНА СЛУЖБА
УКРАЇНИ
СПЕЦІАЛІЗОВАНА ЛАБОРАТОРІЯ З
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**Department of Commodity Science, Engineering and Technical and forensic
expert examination**

CONCLUSION №11.208-15

Drawn up on 25.10.2019

- 1. Customer:** Kyiv Customs of SCS.
- 2. Request for research (analysis, examination):** to conduct commodity science expert examination of technical parameters of household mixers and to determine the market value of the goods.
- 3. Object (s) of research (expert examination) and registration numbers:** according to the resolution on appointment of identification expert examination goods, declared in box 31 CD UA100200/2019/450056 as:
Electric household appliances with a built-in electric motor: Food processor KM 3630 (planetary mixer): engine power 1200 W, 220-240 V, 50 Hz, bowl volume - 6.3 l, quantity - 10 pcs. KM 3712 Red (mixer) - 10 pcs., TM - CLATRONIC Country of manufacture - China.
- 4. Enterprise / citizen:** Sav-Distribution LLC.
- 5. Manufacturer:** China International Goods Co LTD, Hi-Tech. Idz Weihai city No1 264209, Shandong Province, China.
- 6. Act on taking sampling (probes) of goods:** dated 20.10.2019.
- 7. Supporting documents (copies):**
 - act on customs inspection of goods moving under CD № UA100200/2019/450056;
 - foreign economic agreement (contract) № 22/03-17 dated 22.03.2017;
 - Supplement #1 to the foreign economic agreement dated 01.10.2019;
 - invoice 39233337 dated 18.10.2019;
 - catalogs of household mixers Clatronic;

- technical passport of the mixers model KM 3630 and model KM 3712 of TM Clatronic.

8. Purpose of the request: to conduct commodity science expert examination of technical parameters of household mixers and to determine the market value of the goods.

9. Tasks for research:

- Which market value of household mixers, presented to the expert examination on the date of valuation?

10. Results of expert examination :

10.1 Description of samples (probes) of goods:

The presented goods Electric household appliances with a built-in electric motor: Food processor KM 3630 (planetary mixer): engine power 1200 W, 220-240 V, 50 Hz, bowl volume - 6.3 l, quantity - 1 pcs. KM 3712 Red (mixer) - 1 pcs., TM - CLATRONIC Country of manufacture - China.



10.2 Research methods: commodity science [1-3].

10.3 Research results:

Based on the analysis of the documents submitted for research, the results of the external visual inspection of household mixers were established as follows (see table 1).

According to the results of expert examination of the Clatronic mixer of model KM 3630 (planetary mixer) the following is established. Marking in the form of inscriptions and symbols contained the following information: rated voltage - 220-240V; current frequency - 50 Hz; type of current – changing; class of protection against electric shock - the second.

Table 1

Criteria/indicators	Results for the models	
	KM 3630	KM 3712 red
1	2	3
		
Name of product	Household mixer	
Producer	Clatronic International GmbH	
Trade mark	CLATRONIC	

Continuing of table 1

1	2	3
Country of origin	China	
Model	Clatronic KM 3630	Clatronic KM 3712 red
Marking completeness	Marking with inscriptions and symbols: <ul style="list-style-type: none"> • rated voltage – 220-240 V; • current frequency – 50 Hz; • current type – alternate; • class of protection against affection by electric current – 2nd. 	
Complete set	<ul style="list-style-type: none"> • bowl; • metal hook-mixer with a protective shield against splashes for kneading thick dough (yeast, bread); • metal whisk for beating liquids; • metal whisk for beating eggs. 	<ul style="list-style-type: none"> • bowl; • bitter mixer for even mixing of large volumes of dough; • mixer hook for thick dough made of cast aluminum; • metal whisk for beating liquids, creams and eggs.
Power, W	1200	1100
Volume of bowl, l	6.3	5.0
Material of bowl	Stainless steel	Stainless steel
Type of operating	Mechanical	Mechanical
Additional nozzles	<ul style="list-style-type: none"> • additional metal hook for beating; • dough spatula. 	<ul style="list-style-type: none"> • dough spatula.
Price:		
• rozetka.com.ua	• 3595.00 UAH	• 3946.00 UAH
• stylus.ua	• 3050.00 UAH	• 3864.00 UAH
• tehnolion.com.ua	• 2830.00 UAH	• 3752.00 UAH
• avic.ua	• 3105.00 UAH	• 3790.00 UAH
Average price:	3145.00 UAH	3838.00 UAH

The complete set of the KM 3630 model included the following components: the bowl; metal hook-mixer with a protective shield against splashes for kneading thick dough (yeast, bread); metal whisk for beating liquids; metal whisk for beating eggs. Bowl volume 6.3 l, bowl material - stainless steel. Power - 1200 watts. Type of control - mechanical. Additional nozzles include an additional metal beating hook and a dough spatula. Body color - gray.

The results of the identification examination of household mixers Clatronic model KM 3712 red (planetary mixer) allow us to state the following. The marking in the form of inscriptions and symbols contained similar information as for the model KM 3630. The marking meets the requirements of DSTU IEC 60335-2-14: 2006.

Completeness of the KM 3712 red model included the following components: bowl; bitter mixer for even mixing of large volumes of dough; mixer hook for thick dough made of cast aluminum; metal whisk for beating liquids, creams and eggs. Provides a 35 degree rotary mechanism of the nozzles for better beating and mixing. Bowl volume 5.0 l, bowl material - stainless steel. Power - 1100 watts. Type of control - mechanical. Body color - red.

The average price of a household mixer TM Clatronic model KM 3630 in the Ukrainian market is 3145.00 UAH, household mixer TM Clatronic model KM 3712 red – 3838.00 UAH. The cost of undeclared household mixers TM Clatronic model KM 3630 is UAH 15 725.00, model KM 3712 red - UAH 19 190.00. The total cost of undeclared household mixers TM Clatronic is UAH 34 915.00.

11. Conclusion: Taking into account the results of the commodity science expert examination, it was found that the average price of a household mixer TM Clatronic model KM 3630 in the Ukrainian market is 3145.00 UAH, household mixer TM Clatronic model KM 3712 red – 3838.00 UAH. The cost of undeclared 5 pcs of household mixers TM Clatronic model KM 3630 is UAH 15 725.00, model KM 3712 red 5 pcs - UAH 19 190.00. The total cost of undeclared household mixers TM Clatronic is UAH 34 915.00.

12. References:

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

Note: the results of the research are valid for the provided samples of goods.

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