

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

FINAL QUALIFYING PAPER

On the topic:

**«CUSTOMS CLEARANCE OF COMBINE HARVESTERS IMPORT FROM
EU COUNTRIES»**

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

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Specialty 076 “Entrepreneurship, Trade and Stock Exchange Activity”

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Approved by

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«__» _____ 20__

Task for a final qualifying paper

Rud Nataliia

1. Topic of a final qualifying paper: “Customs clearance of combine harvesters import from EU countries”

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 combine harvesters imported to Ukraine from EU countries.

The object of research is combine harvesters imported to Ukraine.

The subject of research are the technical parameters, customs value, customs payments, customs formalities of combine harvesters.

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

INTRODUCTION

CHAPTER 1. THEORETICAL BACKGROUND OF CUSTOMS CLEARANCE OF COMBINE HARVESTERS IMPORT.

1.1. World market of combine harvesters.

1.2. Requirements to the technical parameters and safety of combine harvesters in Ukraine and EU.

1.3. Peculiarities of customs clearance of combine harvesters import.

CHAPTER 2. IDENTIFICATION EXPERT EXAMINATION OF COMBINE HARVESTERS FOR CUSTOMS PURPOSES.

2.1. Organization, object and research methods.

2.2. Assortment analysis of combine harvesters imported to Ukraine.

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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	01.05.2021
4.	Writing and pre defense of the 1 st chapter of the final qualifying paper	10.09.2021	10.09.2021
5.	Writing and pre defense of the 2 nd chapter of the final qualifying paper	11.10.2021	11.10.2021
6.	Writing and pre defense of the 3 rd chapter of the final qualifying paper	15.06.2021	15.06.2021
7.	Preparation of the final qualifying paper additional subchapters: title, content, introduction, references, conclusions and recommendations, annexes	29.10.2021	29.10.2021
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	25.11.2021
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: 18.02.2021

9. Scientific adviser of the paper

Taras Karavayev

10. Manager of educational program

Taras Karavayev

11. The task received by the student

Nataliia Rud

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

The topic of final qualifying paper of student Rud Nataliia is actual and devoted to analyzing customs clearance of combine harvesters imported from EU countries to Ukraine. In the paper the state of world market, volumes of import and export of combine harvesters are analyzed. Requirements to the technical parameters and safety of combine harvesters in Ukraine and the EU are analyzed.

In the second chapter of the final qualifying paper student studied the assortment of combine harvesters imported to Ukraine from EU countries, determined the criteria, means and methods according to which conducted their identification expert examination for customs purposes.

The third chapter of the final qualifying paper related to the analysis of determining the customs value and the completeness of the customs payments. The determination of the code according to UCGFEA and the country of origin of combine harvesters are shown. The customs clearance of combine harvesters imported from the EU to Ukraine according to the customs declaration are shown.

The final qualifying paper of Rud Nataliia is completed, meets the requirements, pass check on antiplagiarism and is recommended for defense with a high grade.

Scientific adviser of a 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 Rud N. O.
(last name, initials)

can be admitted to defence in the Examination Board.

Manager of the educational program — Karavayev T. A.
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Head of the Department Merezhko N. V.
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_____, _____, 20____.

АНОТАЦІЯ

Рудь Н. О. Митне оформлення імпорту зернозбиральних комбайнів з країн ЄС.

У випускній кваліфікаційній роботі проаналізовано стан ринку, обсяги імпорту та експорту зернозбиральних комбайнів. Проаналізовано вимоги до технічних параметрів та безпечності зернозбиральних комбайнів в Україні та ЄС. Висвітлено особливості митного оформлення імпорту зернозбиральних комбайнів. Проаналізовано асортимент та технічні параметри зернозбиральних комбайнів, що імпортуються в Україну. Проведено ідентифікаційну експертизу зернозбиральних комбайнів для митних цілей. Проаналізовано правильність визначення митної вартості та повноту нарахування митних платежів. Висвітлено визначення коду згідно з УКТЗЕД та країни походження зернозбиральних комбайнів. Показано особливості митного оформлення зернозбиральних комбайнів, що імпортувалися з ЄС в Україну згідно з митною декларацією.

Ключові слова: зернозбиральні комбайни, технічні параметри, експертиза, імпорт, митне оформлення, митна вартість, митні платежі, код УКТЗЕД, країна походження.

ANNOTATION

Rud N. O. Customs clearance of combine harvesters import from EU countries.

In the final qualifying paper the state of the market, volumes of import and export of combine harvesters are analyzed. Requirements to the technical parameters and safety of combine harvesters in Ukraine and the EU are analyzed. The peculiarities of customs clearance of combine harvesters import are highlighted. The assortment and technical parameters of combine harvesters imported to Ukraine are analyzed. Identification expert examination of combine harvesters for customs purposes was carried out. The correctness of determining the customs value and the completeness of the customs payments calculation are analyzed. The definition of the code according to UCGFEA and the country of origin of combine harvesters are shown. The peculiarities of customs clearance of combine harvesters imported from the EU to Ukraine according to the customs declaration are shown.

Key words: combine harvesters, technical parameters, expert examination, import, customs clearance, customs value, customs payments, UCGFEA code, country of origin.

ACRONYMS AND ABBREVIATIONS

ACCS "Inspector" – automated customs clearance system "Inspector"

bln – billion

CAGR – Compound annual growth rate

CCU – Customs Code of Ukraine

CD – Customs declaration

CIS – Commonwealth of Independent States

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

mln – million

SCS – State Customs Service of Ukraine

SLEER – Specialized laboratory on expert examination and research

UAIS – unified automated information system of State Customs Service

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

USD – United States dollar

VAT – value added tax

WTO – World Trade Organization

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INTRODUCTION

Actuality of the topic. Grain production was and remains one of the main task of agriculture in Ukraine. The successful solving of this task depends not only on the technical level of the machines used, but also on the efficiency of their use. An important lever of influence on the structure of imports is the customs policy of the state, which should be aimed at protecting the domestic producers of agricultural machinery, including combine harvesters.

Self-propelled combine harvesters are one of the most common types of agricultural technical means. Combine harvesters are characterized by a high level of versatility and are used to harvest a wide range of crops – early cereals and legumes; cereals (millet, buckwheat); seed herbs; sorghum, corn for grain, industrial crops (sunflower, soybean, rape), etc.

Production volume of domestic combine harvesters in 2011-2020 decreased almost 10 times, ie from 399 units to 40 units. At the same time, the volume of imports of combine harvesters to Ukraine for the last 5 years was in the range of 1285 units up to 3230 units, which is 13-50 times more than production volumes. At the same time, export volumes were very insignificant and were in the range of 6–38 units.

Due to the obvious import dependence of the grain harvesters market in Ukraine, the issue of control of their technical parameters and safety when imported into Ukraine is especially relevant. These parameters also highly affect the customs value and amount of customs duties, the control of which is an important task of customs authorities of State Customs Service of Ukraine.

Therefore, the customs policy when importing agricultural machinery into the customs territory of Ukraine, including combine harvesters (new and used), components and spare parts for them, analogues of which are produced by domestic machinery enterprises, should be carried out in the interests of national producers.

However, at present no single document has been developed that would regulate the identification expert examination of agricultural machinery in general,

and combine harvesters in particular, during their customs clearance when moving across the customs border of Ukraine. The above determines the relevance of the topic of this final qualifying paper.

The object of research is combine harvesters imported to Ukraine.

The subject of research are the technical parameters, customs value, customs payments, customs formalities of combine harvesters.

Purpose of the paper: to carry out customs valuation, taxation and analysis of customs clearance of combine harvesters imported to Ukraine from EU countries.

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

- to analyze world market of combine harvesters;
- to study requirements to the technical parameters and safety of combine harvesters in Ukraine and EU;
- to analyze assortment and technical parameters of combine harvesters imported to Ukraine;
- to conduct identification expert examination of video cards for customs purposes;
- to analyze customs valuation and customs taxation by customs payments of combine harvesters import;
- to determine combine harvesters' country of origin;
- to analyze customs clearance of combine harvesters import according to the customs declaration;
- to create conclusions and recommendations as the result of conducting research in the paper framework.

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 combine harvesters identification have been developed on the basis of which the identification expert examination of combine harvesters for customs purposes have been conducted.

Obtained results practical value. Developed criteria, methods and means of combine harvesters identification can be used at carrying out their customs clearance according to the customs regime of import.

Research results approbation. The research results were presented and discussed at the III International Student Scientific and Practical Conference "Actual problems of entrepreneurship, trade and marketing" in the report on the topic "Identification expert examination of combine harvesters for customs purposes" (Kyiv, KNUTE, March 17, 2021). According to the results of the research, an article was published in the collection of scientific articles of students: Rud N. Identification expert examination of combine harvesters for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ. / відп. Ред. В.А. Осика. — Київ : Київ. нац. торг.-екон. ун-т, 2021. — С. 14-20.

The final qualifying paper structure and volume. The paper consists of an introduction, three chapters, conclusions and recommendations, references, annexes. The main text of the paper includes 46 pages. The paper contains 7 tables, 4 figures. The list of references includes 65 items. 7 annexes are added to the paper which are placed on 16 pages.

CHAPTER 1

THEORETICAL BACKGROUND OF CUSTOMS CLEARANCE OF COMBINE HARVESTERS IMPORT

1.1. World market of combine harvesters

The latest study shows, that in the 2021 growth of combine harvesters will have significant change from previous year. By the most conservative estimates of global Combine Harvester market size (most likely outcome) will be a year-over-year revenue growth rate of 3.7% in 2021, from USD 11840 million in 2020. Over the next five years the Combine Harvester market will register a 5.8% CAGR in terms of revenue. The global market size will reach by 2026 from 12748 till 14840 million USD [1].

Increasing farm mechanization is one of the most important reasons behind the growth of the combine harvester market. Farm mechanization saves time and labor, cuts down crop production costs, in the long run, reduces post-harvest losses, and boosts both crop output and farm income. Steady growth was observed in manually operated tools, animal operated implements, and equipment operated by mechanical and electrical power sources.

Moreover, the favorable credit policies toward machinery purchase adopted by the government and other institutions, coupled with the ability to increase farm productivity are driving the growth of the market studied. Asian countries like India, China, and Japan are urging farmers to adopt the latest technologies through which they can enhance productivity. China and Japan are moving toward autonomous farms in the upcoming years. Hence, the major players in the country have invested in developing advanced combine harvesters. Despite the pandemic COVID-19, the sale of combine harvesters sale has witnessed growth in few regions like North America and Europe [2].

As the pandemic was spread across the globe, Indian farmers have faced transport issues for transporting their combine harvester from the dealer points to

their fields, due to the nationwide lockdown, resulted by the COVID-19 pandemic. Furthermore, the EU farm machinery industry has been affected by new regulations implanted across the European Union amid the COVID-19 pandemic. This has restrained the farmers from purchasing new combined harvesters in the ongoing season.

The major manufacturers of the combine harvesters in the world is the following: John Deere, CNH Industrial (Case IH and New Holland), Kubota, Claas, AGCO, ISEKI, Sampo Rosenlew, SAME DEUTZ-FAHR, Yanmar, Pickett Equipment, Versatile, Preet Agro, Tractors and Farm Equipment (TAFE), LOVOL, Zoomlion, Xingguang Agricultural Machinery, Shandong Shifeng, Jiangsu Wode Group, Zhejiang Liulin Agricultural Machinery, Zhong ji Southern Machinery, YTO Group, Luoyang Zhongshou Machinery Equipment, Wuzheng Agricultural Equipment and others [1, 2].

Analysis of Fig. 1.1 shows, that for the last 5 years the total volume of combine harvesters world exports was in the range of 3416.9 mln USD in 2016 to 4308.9 mln USD in 2018. At the same time, the volume of imports was slightly lower and was in the range of 3437.4 – 4129.8 mln USD [5].

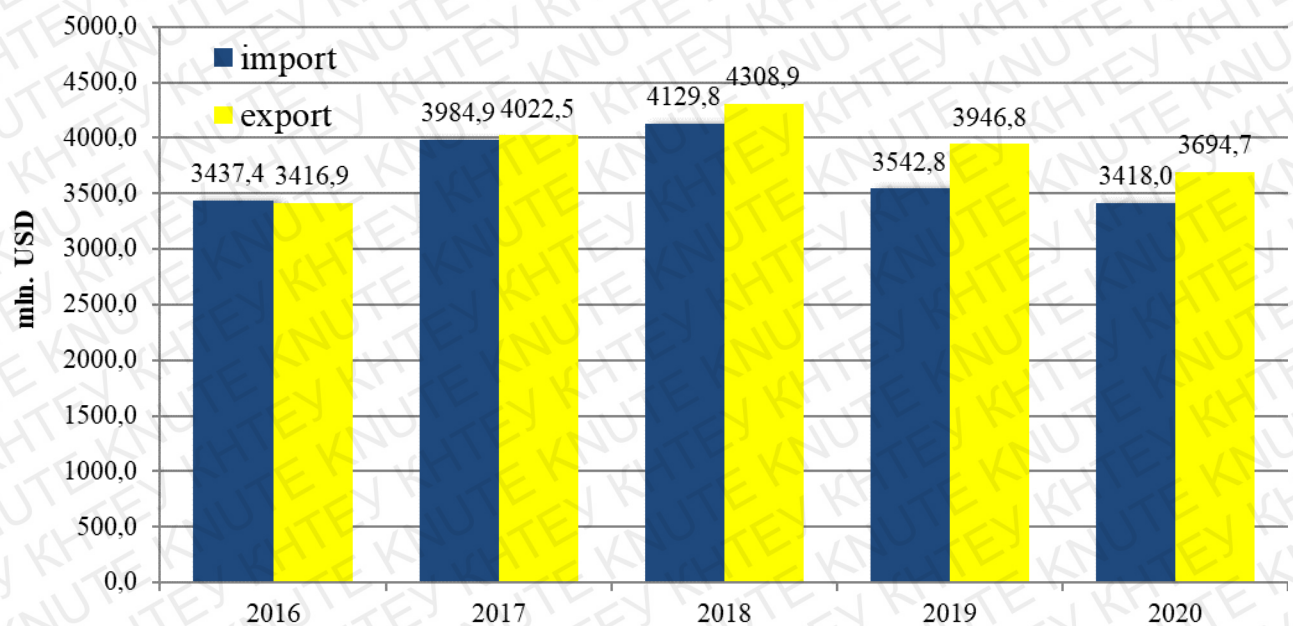


Fig. 1.1. Volumes of world export and import of combine harvesters in 2016-2020, mln. USD [5]

The main suppliers of combine harvesters to the world market are the EU countries (26%), USA (22%), and China (15%). In the EU such countries as Germany, Italy, France and the United Kingdom produce the largest quantities. Agricultural engineering in these countries is becoming one of the most important and profitable industries. The highest percentage of world production of agricultural machinery, including combine harvesters, with the highest level of international trade is still concentrated in North America and Western Europe. Thus, the market of these regions is the largest, have the greatest impact on the development of the world market [6].

Several powerful multinational corporations have emerged in the production of tractors and combine harvesters. These are well-known US companies as "JohnDeer", "CNH", "AGCO", German "CLAAS", Italian "SDF" and "Agro". The competitive situation that has arisen in recent years in the global machinery market has led to a shift to a clearer specialization of companies such as "CNH", "Fiat Agri", "Deutz-Fahr", "Massey Ferguson" and others, focusing on purely agricultural production. Technicians, became part of more powerful leading associations and thus stabilized their economic situation.

The leader in the world market of agricultural machinery is the company "John Deer", which manufactures and sells tractors and agricultural machinery. In 2014, its trade turnover amounted to 5.88 billion euros, and as of 2020 – 9.1 billion euros. The Western European market is dominated by CNH with a turnover of 5.7 billion euros, followed by AGCO – 2.8 billion euros; in fourth place by the volumes of sales is "CLAAS" – 1.34 billion euros, in the penultimate fifth place with sales of 830 million euros is the company "AGCO". The aforementioned five largest manufacturers account for 97% of sales of combine harvesters and 76% of tractors in the European Union market. It should be noted that these multinational companies are represented to varying degrees in different regions. For example, North America is clearly dominated by John-Deer and CNH. In South America, AGCO is very well represented by its Massey Ferguson brand. In Europe the leading position is occupied by the German company "CLAAS", followed by "John-Deer" and "CNH" [1, 2].

Approximately 35,000 units of new machinery are sold annually on the world market of combine harvesters. The most important markets in this industry are in America and Europe. In America (northern and southern parts of the continent) more than 50% of the total volume of combine harvester's world production is sold. Africa and Asia do not have a significant share of the combine harvesters market.

Although the general trends of the world market of agricultural machinery are reflected in the market of combine harvesters of Ukraine, but its formation has its own peculiarities. The situation in recent years in the domestic market of machinery for the agricultural sector, on the one hand, was due to growing demand for new economical and highly productive agricultural machinery due to the factor of favorable high-yielding years, which allowed farmers to significantly upgrade obsolete machinery import account.

As for Ukraine, the total production of domestic combine harvesters in 2011-2020 decreased almost 10 times, ie from 399 pcs in 2011 to 40 pcs in 2020 (Fig. 1.2).

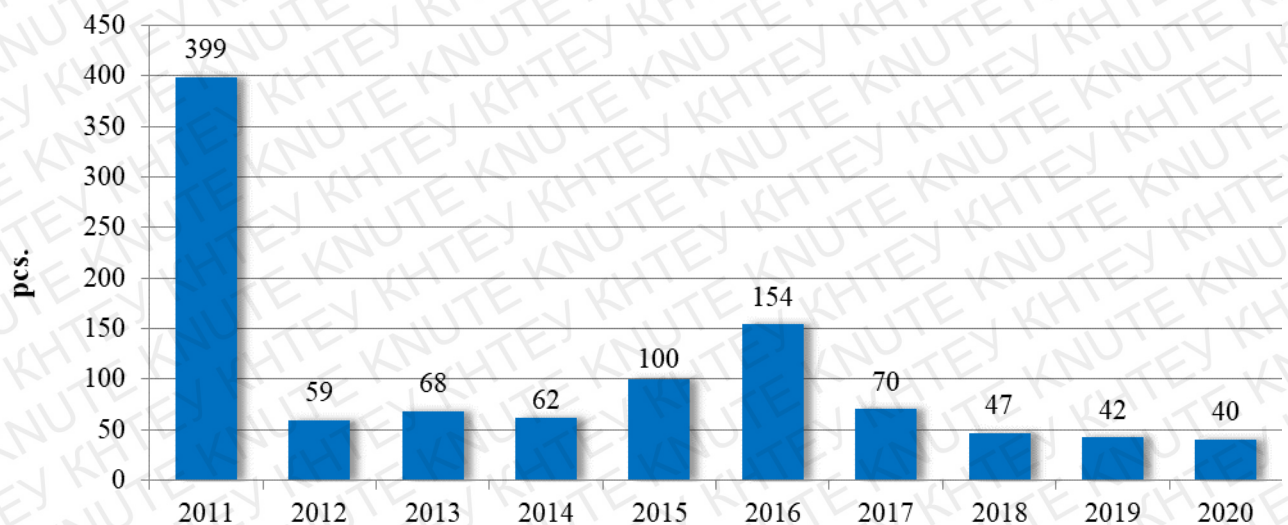


Fig. 1.2. Dynamics of combine harvesters production in Ukraine in 2011-2020, pcs [14]

The most significant decline in production occurred in 2012 compared with 2011, when volumes fell more than 6.7 times from 399 pcs to 59 pcs. In 2012-2014, the production volumes of combine harvesters changed slightly and were in the range

of 59-68 pcs. In 2015-2016 there was a significant increase in the production of combine harvesters in almost 2.5 times to 154 pcs. However, in the following years there is a gradual decrease in the production of combine harvesters in Ukraine, initially to 70 pcs in 2017 and up to 40 pcs in 2020 [14].

Thus, one of the many causes of the crisis in agricultural engineering is the decline of domestic design, engine production and others, which are fundamental chains of machinery production. In addition, the lack of production in Ukraine of individual parts, assemblies and components, which makes domestic machine-building enterprises dependent on foreign suppliers.

The largest manufacturer of combine harvesters in Ukraine is Kherson Machine-Building Plant. This is the only one plant in Ukraine that specializes in the production of complex agricultural machinery. The company has a 125-year history and is firmly established in the market as a manufacturer of equipment, which successfully combines modern technology, high professionalism of plant employees and a responsible approach to product creation. PJSC "Berdyansk Harvesters" produces various types of harvesters and attachments for tractors and combines.

Despite the protracted crisis period observed at the plant over the past 10 years with the threat of its complete liquidation, today the company produces a wide range of agricultural machinery, from self-propelled grain harvesters "Skif" to tillage equipment.

In 2012, the popular line of self-propelled combine harvesters KZS-9-1 "Slavutych" was replaced by the series KZS-9-2 "Skif", represented by models with a capacity of 235 horse power (hp) - Skif-230, Skif-230A, 250 hp – Skif-250, Skif-250r (for rice harvesting). In addition, the plant's product range now includes more than a dozen models of equipment, including mainly harvesters for harvesting various crops, attachments, sprayers etc.

According to the State Statistics Service of Ukraine, the volume of imports of combine harvesters to Ukraine significantly exceeds their production (Fig. 1.3).

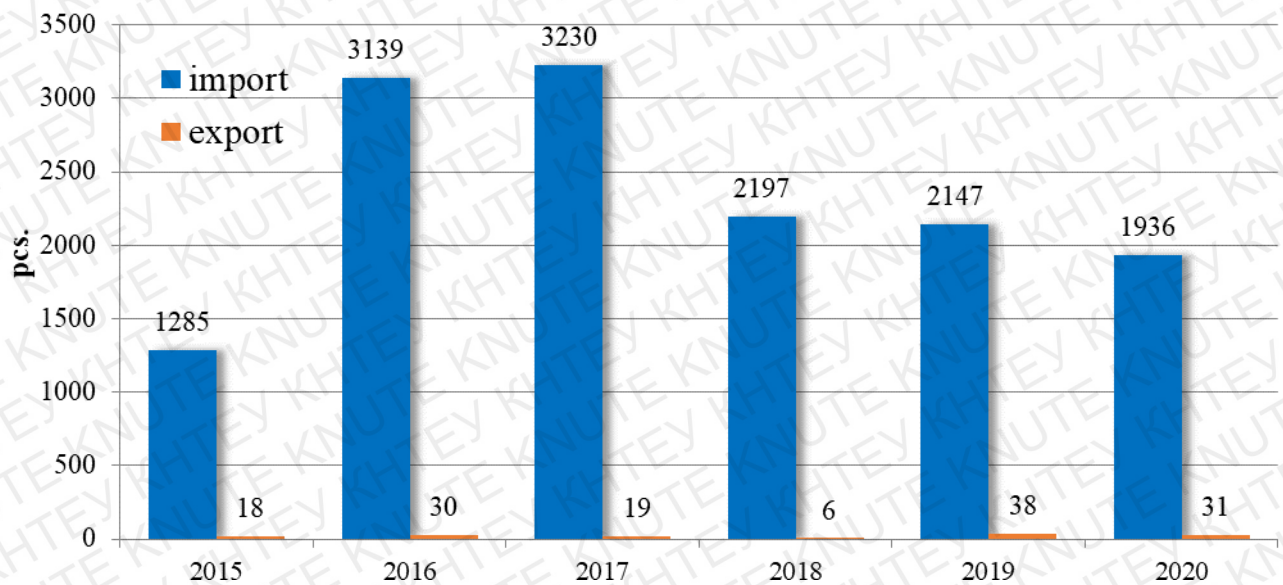


Fig. 1.3. Volumes and dynamics of combine harvesters exports and imports in Ukraine in 2015-2020, pcs. [22, 23]

As we can see from fig. 2, the volume of imports was in Ukraine the range from 1285 pcs. in 2015 to 3230 pcs. in 2017, which is 13-50 times more than production ones. At the same time, exports were very small and ranged from 6 pcs. in 2018 to 38 pcs. in 2019 [22, 23].

The largest share in the structure of imports in 2020, was occupied by the combine harvesters of trade marks CLAAS (29%), New Holland (26%) and John Deere (23%). It should be noted that this trend has been observed for several years in a line.

The analysis of statistical data confirms that the market of combine harvesters in Ukraine is formed practically on import. Imports are tens of times higher than production and hundreds of times higher than exports.

Next year, the trend of increasing imports of used equipment will remain, as there is virtually no funding in the domestic market, and Ukraine's credit rating significantly limits funding from European and American export agencies. On the other hand, large harvests of grain and oilseeds in 2021 can be a significant factor in the impact and corresponding acceleration of the renewal of the combine fleet to reduce crop losses.

1.2. Requirements to the technical parameters and safety of combine harvesters in Ukraine and EU

The main document on the machinery safety, including combine harvesters in the EU is Directive 2006/42/EC [3], which is the mandatory regulatory document. The directive establishes a single level of security, ensuring the free movement of goods. The Directive regulates the basic safety requirements for machinery, describes the applicable certification procedures, CE marking and declaration of conformity, the certificate of conformity and sets of inspection requirements. The legislative document defines the range of component safety, risk assessment, noise and vibration, responsibilities of market surveillance authorities of EU member states. According to Directive 2006/42/EC, products covered by this Directive that have not been assessed for compliance with European standards and are not CE marked may not be placed in EU countries.

The process of assessing the conformity of machinery and equipment to European standards and directives of the European Union is to determine to which harmonized standards and directives the product must meet. Depending on the standard and requirements of the Directives, the procedure can be carried out in one or more modules, all defined by standards and Directives [7-9].

According to Directive 2006/42/EC, the manufacturer is obliged to minimize various risk factors in particular, vibration, fire safety, electric shocks, extreme temperatures, explosion hazard, noise, radiation, laser radiation, emissions of hazardous materials and substances and other risks. When designing and manufacturing products, the manufacturer must ensure the possible safe repair of the product, with adequate and safe access to components.

General specifications for the design of electrical equipment of machines are given in EN 60204-1 [7] and specifications for high-voltage electrical equipment of machines are given in the standard EN 60204-11 [8]. Compliance with the relevant parts of EN 60204 is a key provision for addressing the requirements of the LVD, including the requirements of Directive 2006/42/EC.

The international standard EN ISO 12100 "Safety of machinery – general principles for design – risk assessment and risk reduction" provides a detailed list with identification of hazards, describes the risks that developers must take into account, contains the principles of design, manufacture and minimization of risks [8].

Standard EN ISO 14121 "Safety of machinery – Principles of risk assessment" describes a method for risk analysis, risk assessment and risk minimization to achieve the required safety of machinery. Functional safety is one of the main elements in the design and manufacture of machines and mechanisms. The general requirements of Directive 2006/42/EC on mechanical engineering must be met on a case-by-case basis [3].

Combine harvesters must ensure high-quality and timely harvesting of crops. The parameters of the working bodies of the machines and the modes of their operation must be consistent with the conditions of harvesting crops. Roll reapers must ensure a smooth cut of the plants and stack a continuous roll uniform in thickness. The minimum height of a cut – 50-100 mm. Uneven cut height should be no more than 20%.

In the case of a separate method of harvesting, the grain loss behind the roller picker should not exceed 1%, and the purity of the grain in the hopper should be at least 96%. When combined directly, the main grain mass should be in the phase of full ripeness, and the humidity should not exceed 14-17%.

Loss of grain on the combine harvester should not exceed 1% for upright crops and 1.5% for the fallen, on the combine harvesters due to undershilling and with straw – 1.5% when harvesting cereals and not more than 2% when harvesting rice. Possible grinding of seed material should not be more than 1%, food grain - 2%, legumes and cereals - 3%, and rice - 5%. The purity of the grain in the hopper must be at least 96% [58].

The main requirements for the safety of agricultural machinery, including combine harvesters, are defined in the Technical Regulations for approval of the type of agricultural and forestry tractors, their trailers and replaceable trailers, systems, components and individual technical units, approved by the resolution of the Cabinet

of Ministers of Ukraine in dated 28.12.2011 № 1367 [49]. In particular, the requirements are divided into different systems and components of combine harvesters:

- ✓ engine and its systems;
- ✓ brake system;
- ✓ steering;
- ✓ external lighting devices;
- ✓ hydraulic and pneumatic systems;
- ✓ tires, wheels and tracks;
- ✓ wiring and electrical equipment;
- ✓ workplace and means of evacuation;
- ✓ warning inscriptions and signs;
- ✓ other elements of a design and a complete set.

The exhaust system must be complete. Burns, mechanical holes and leaks between its elements are not allowed.

The service braking system must provide such braking efficiency that at an initial braking speed of 25 km / h the braking distance of self-propelled agricultural machinery must not exceed 11.4 m.

The final height of the tread pattern (ground hooks) of tires should be not less than: drive wheels - 5 mm; steered wheels - 2 mm.

Machines must be equipped with an audible signal from the cab and through a plug connector to connect the wiring of the alarm system of the machine or tool being assembled.

Microclimate normalization devices (if installed) in the cabs must be in working condition. Cabins of self-propelled agricultural machines must be equipped with serviceable windshield wipers, and other machines - front and rear windows. The cabs of wheeled tractors must be equipped with windscreen washers, if they are provided by the design. Machines must have space for jacks. These places are marked on the machine with symbols or signs.

Moving parts of machines that are a probable source of injury must be fenced off or positioned so as to prevent the operator from touching them. If the functional purpose of moving parts or other means that pose a danger does not allow the use of fences, the structure must be equipped with a signal to start the equipment, as well as have signal colors and safety signs.

Traction couplings or quick-change attachments must be in good condition. Locking devices (if any) must work without jams and be in good condition. Devices for fixing the working bodies in the raised position must be in proper condition. The presence of corrosion, deformation, mechanical damage to these devices is not allowed. Devices for fixing the body in the raised position of machines with tipping bodies must be in working condition.

Operation of the connected working surfaces of a traction hook, a coupling loop, a coupling pin should not exceed the value established by the operational documentation.

Locks (latches) of the sides of the cargo platform, latches of the tank necks must be in working order. Compliance is established by selective testing of devices of the same type.

Working bodies intended for cutting and grinding with a large inertia moment must be equipped with an alarm that warns of danger and operates until the complete stopping of the working bodies; their protective fences must have a warning inscription: "Warning, dangerous!".

Proof of compliance of the combine harvesters with the requirements of the Technical Regulations for the approval of the type of agricultural and forestry tractors, their trailers and replaceable trailers, systems, components and individual technical units is compliance with the national standards of Ukraine. Their list was approved by the order of the Ministry of Economic Development and Trade of Ukraine dated 30.12.2020 № 2810.

The vast majority of the listed standards are harmonized with the relevant international and European ones. Thus, the conformity assessment of combine harvesters meets European requirements and approaches. When importing combine

harvesters, the declarant must provide a declaration of conformity with the requirements of the technical regulations.

Thus, in Ukraine, the abolition of one of the possible corruption barriers to the import of combine harvesters to Ukraine, which was certification, was canceled. However, in practice, this has led to the need to develop criteria, means and methods for identification of combine harvesters, which is one of the main tasks of this final qualifying paper.

1.3. Peculiarities of customs clearance of combine harvesters import

Customs Code of Ukraine (CCU) is the main legislative document, which regulates issues related to customs control and customs clearance of goods, their valuation, application of tariff and non-tariff regulation of foreign economic activity, collection of customs payments, customs statistics, exchange of customs information, Ukrainian classification of goods for foreign economic activity, state control of non-food products when imported into the customs territory of Ukraine, prevention and counteraction to smuggling, combating violations of customs rules, organization of the SCS of Ukraine and other measures aimed at implementing state policy in the field of customs affairs [29].

According to Article 74 of the CCU [29], import (release for free circulation) is a customs regime according to which foreign goods are released for free circulation in the customs territory of Ukraine after payment of all customs duties established by the laws of Ukraine on import of these goods and fulfilment of all necessary customs formalities.

According to Part 3 of Article 75 of the CCU [29], in order to place combine harvesters under the customs regime of import, a person who is entrusted with compliance with the requirements of the customs regime must:

- submit to the customs authority that issue goods, documents for such goods (combine harvesters);

- to pay customs duties, which in accordance with the Customs Tariff of Ukraine dated 04.06.2020 are levied on combine harvesters when imported into the customs territory of Ukraine under the import regime;
- to fulfil the requirements established in accordance with the law on measures of non-tariff regulation of foreign economic activity.

Tariff regulation is the main tool for influencing trade relations between different countries and, to some extent, contributes to the implementation of protectionist policies towards domestic producers. The basis of tariff regulation are duty rates, which are systematized in the Customs Tariff [52].

Article 4 of the CCU [29] defines “customs charge” as a duty, an excise tax in respect of excisable goods (products) imported into the customs territory of Ukraine and a value added tax in respect of goods (products) imported into the customs territory of Ukraine.

According to the Customs Tariff of Ukraine – duty rates on combine harvesters (code UCGFEA 8433 51 00 00) full and preferential – 0% [52]. All member states of EU countries have the same 0% duty rate on combine harvesters import.

Confirmation of country of origin of combine harvesters from one of the EU country is presenting to the customs authority one of the following documents:

- certificate of goods transportation EUR.1 or
- declaration-invoice (inscription of the established form made by the exporter on the invoice or other accompanying document).

Except customs duty rate during import of combine harvesters Value added tax (VAT) should be paid. VAT is an indirect tax that is accrued and paid in accordance with the provisions of Section V of the Tax Code of Ukraine. According to the Tax Code of Ukraine, the VAT rate on imports of combine harvesters is 20% [33].

According to Article 4 of the CCU [29], measures of non-tariff regulation of foreign economic activity should be understood as not related to the application of customs duties on goods moving across the customs border of Ukraine, established in accordance with the law prohibitions and/or restrictions aimed at protecting the domestic market and security, public morality, protection of health and life of

humans and animals, protection of the natural environment, protection of the rights of consumers of goods imported into Ukraine, as well as protection of national cultural and historical heritage.

So, according to resolution of the Cabinet of Ministers of Ukraine dated October 24, 2018 №960 combine harvesters are not subject to any official types of control [16].

During importation of combine harvesters, declarant should fill in a customs declaration. Process of filling in customs declaration during the importation of combine harvesters is established by the order of the Ministry of Finance of Ukraine № 651. It specifies the content of each box of the customs declaration [47].

The order of the Ministry of Finance of Ukraine dated May 30, 2012 № 631 (with amendments) regulates the procedure for carrying out customs formalities in customs clearance of goods (including combine harvesters) using a customs declaration on a single administrative document [46].

When filling in the declaration, the declarant is also guided by the order of the Ministry of Finance of Ukraine dated 20.09.2012 №1011. In which the classifications according to which the customs declaration is filled are specified [39].

Specific of combine harvesters importing to Ukraine, that it must meet the requirements of Technical regulation of Ukraine on approval of the type of agricultural and forestry tractors, their trailers and replaceable trailers, systems, components and individual technical units, approved by the Resolution of the Cabinet of Ministers of Ukraine dated December 28, 2011 № 1367. Confirmation of this is the presenting to the customs authority a Declaration of conformity or Certificate of conformity [36].

CHAPTER 2

IDENTIFICATION EXPERT EXAMINATION OF COMBINE HARVESTERS FOR CUSTOMS PURPOSES

2.1. Organization, object and research methods

The object of research is combine harvesters imported to Ukraine. In particular, the CLAAS LEXION 560 combine harvester, imported from the EU to the address of Agro-Forum Ukraine LLC. The subject of research is technical parameters, criteria for identification of combine harvesters and features of customs clearance for their import to Ukraine. The purpose of the research is to conduct an identification expert examination of the combine harvester and analysis of customs clearance for import to Ukraine. The general scheme of the research is presented in Fig. 2.1.

The order of interaction of customs authority with the Specialized Laboratory for Expert Examination and Research (SLEER) of the State Customs Service of Ukraine is determined by the order of Ministry of Finance of Ukraine dated 02.12.2016 №1058 [45].

This procedure includes the following 4 stages of expert examination:

1. Preparing and sending inquiries of customs authority to the expert examination division of SLEER;
2. Taking samples (probes) of goods by customs officer for expert research;
3. Accepting inquiries and conducting research by expert of SLEER;
4. Providing customs authority with conclusions as the results of expert examination and research.

Today there is no unified document which has been developed for regulation the identification expert examination of agricultural machinery in general, and combine harvesters in particular.

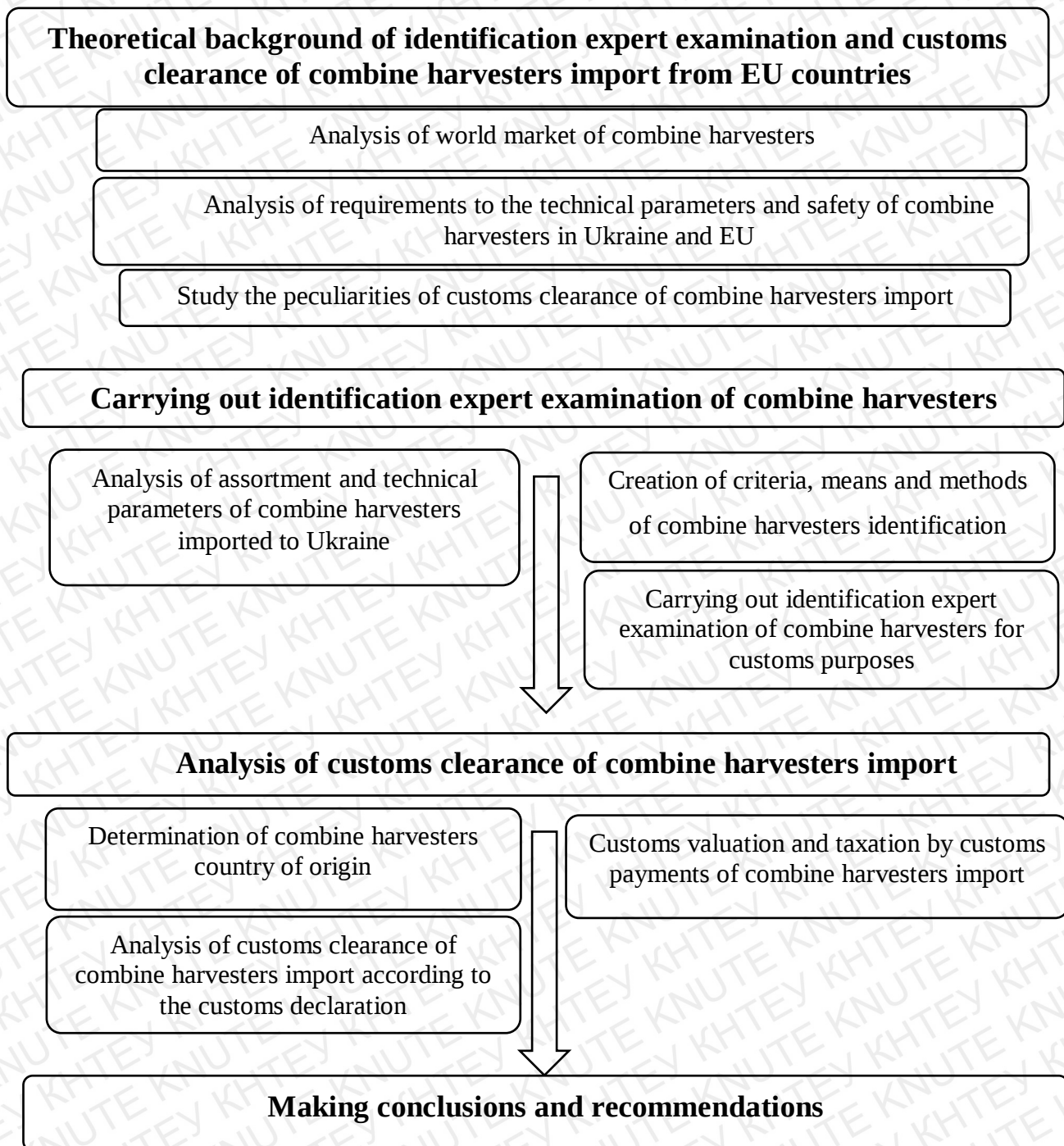


Figure 2.1. Organization and procedure of combine harvesters research

The following sequence of actions was used in the framework of the identification examination of combine harvester [59, 60]:

- general overview of the combine harvester;
- research of identification designation of a body of the combine harvester;
- research of plates of the combine harvester manufacturer;

- research of the numbering area and adjacent parts of the combine harvester;
- inspection of the paintwork to determine the signs of use;
- research of accompanying documentation;
- research of engine number in case of technical possibility, etc.

During general inspection the general characteristic features of the examined combine harvester were defined, at the same time attention was paid to the conformity of the data specified in documents on the combine harvester.

Inspection of combine harvesters is carried out after checking the registration documents for it. The color of the paintwork is determined and compared with the color specified in the technical passport, attention is paid to the possible repainting of the combine and signs of use [17].

In the process of inspection of numbering sites, depending on the year of manufacture of combine harvesters, the place where the number should be located and where it is actually located is determined. After that, the general components of the combine are checked for reliability of fastening of details, accuracy of their installation, suitability for use; gaps are measured, the general dimensions of the combine are removed for compliance with the documentation. The final stage is to check the electrical equipment of the combine harvester [18].

Determination of the type, model, version of the combine harvester, year of its manufacture, completeness, gross weight, engine displacement, etc. is based on the manufacturer data. The identification number is decisive. The identification number is an alphanumeric designation, which applied on integral components or on specially made number plates (nameplates) [20].

In case of mechanical and corrosion damage, destruction of identification number, number plates, engine number of the combine harvester, establishment of type, model, version, year of manufacture, working volume of the engine, and also calculation of cost of the combine and its components is carried out after the corresponding expert research of the specified numbers for their authenticity.

Relevant scientific-methodical, information-reference and special literature, accounting data, catalogs of the manufacturer were used during the research.

2.2 Assortment analysis of combine harvesters imported to Ukraine

The assortment of combine harvesters on the Ukrainian market is quite diverse. Leading manufacturers of combines offer their equipment on the modern market, which increases competition between domestic and foreign manufacturers and encourages the supply of the highest level of equipment and set reasonable prices. In general, modern grain harvesting equipment is incredibly changed compare with conventional combines that were before. As a rule, modern combine harvesters are high-tech equipped: comfortable cabins for drivers are equipped with air conditioners, a necessary addition is a large fuel tank, a special system, the function of which is pre-threshing. The threshing machine of such powerful combines is modern and works stably. Productivity, quality of work, time of cultivation of land field – all these finally affects the cost of grain crops, so the importance of using equipment that is produced using new energy-saving technologies is difficult to investigate [60].

In the primary and secondary markets, as well as in the parks of combine harvesters of Ukraine in 2020-2021 were presented more than 370 models of machines of different manufacturers: John Deere, CLAAS, Challenger, Massey Ferguson, New Holland, Gomselmash, Rostselmash, Agromash, Classe, Case IH etc.

The study of combine harvesters assortment on the market of Ukraine allows us to distribute machines from different manufacturers in accordance with this classification, as shown in table 2.1.

CLAAS is a recognized manufacturer of grain harvesting machines, which offers the latest technology and specializes in the production of keyboard machines. CLAAS is a strong competitor in many classes of agricultural machinery. Lexion is a CLAAS combine with a hopper capacity of 7,300 to 10,500 liters, which ensures long-term nonstop operation. Productivity of the combine very much depends on its harvester. The CLAAS LEXION 560-510 series is equipped with high-efficiency Vario harvesters with high throughput, which are perfectly adapted to different harvest conditions.

Table 2.1

Assortment of combine harvesters imported to Ukraine according to the international classification of combine harvesters INTA PRECOP

Class of combine	Output, horsepower	Models and producers
Class 9	More than 462	New Holland CR 980 CLAAS Lexion 580 CLAAS Lexion 600 Case Afx 9120
Class 8	375-410	John Deere 9860 STS CASE AFX 8010 CLAAS Lexion 570 AGCO Challenger C680 MF 9895 Metalfor Araus Axial Mix John Deere 9870 STS New Holland CR9070
Class 7	323-374	John Deere 9750 STS John Deere 9760 STS Don Roque RV 170 AGCO Gleaner R75 AGCO Challenger C670 CLAAS Lexion 570 R 1510 DT Hidro New Holland CR 9060 Materfer Axial 3000 MF 9795 Vasalli AX7500
Class 6	268-322	AGCO Optima 550 AGCO Optima 660 John Deere 9650 STS John Deere 9660 STS New Holland CS 660 Vasalli 1550 E AGCO Challenger C 660 CASE AF 2388 extreme CASE AF 2399 extreme CLAAS Mega 370 Bernardín M 2160 Clásica Bernardín M 2160 D. Trac. MF 9695
Class 5	215-267	John Deere 1550 John Deere 9560 STS New Holland TC 59 Don Roque RV 150 electro Don Roque RV 150 Don Roque RV 125 electro Vasalli 1300 E Bernardín M 2120 Clásica Bernardín M 2120 Hydro Bernardín M 2120 D. Trac. Agrinar 2140 HE 10S E6 Agrinar 2140 HE 12S E6 Metalfor Araus 1360 CLAAS Mega 360 CLAAS Mega 350 CLAAS Mega 340
Class 4	214-180	John Deere 1175 John Deere 1450 AGCO Optima 440 Don Roque RV 125 CLAAS Medion 310 Agrinar 2121 M 10S Agrinar 2121 M 10S Full New Holland TC 57 Bernardín M 2120 Economax

The Auto Contour automatic harvester control system simplifies the combine's operation in fields of any terrain. It controls the height of cut, the pressure on the ground and the position of the harvester, ensuring perfect adaptation to the surface. Using the CLAAS LEXION 510 combine it is possible to collect grain of different

types with semi-automatic adjustment. The hinged multipurpose coupling makes process of dismantle-installation simple and fast. The Tucano and Lexion series were chosen for the detailed description of combine harvesters (Table 2.2).

Table 2.3

Assortment and technical parameters of CLAAS combine harvesters
Tucano and Lexion models

Technical parameters	Model of combine harvester			
	Tucano 320	Tucano 440	Tucano 470	Lexion 670
Combine engine manufacturer	Mercedes-Benz	Mercedes-Benz	Mercedes-Benz	Caterpillar
Engine displacement, cm ³	6370	6370	7200	12,5
Maximum engine power, hp	190	260	326	431
Fuel tank capacity, l	500	500	650	800
Transmission type	Hydraulic	Hydraulic	Hydraulic	Hydraulic
Number of gears	3	3	3	2
Combine speed, km/h	0-25	0-25	0-25	0-40
Harvester width, cm	430	540	600	540, 600, 660, 750, 900
Alternative harvester width, cm	370-750	430-900	490-900	540-1200
Productivity, t / h	15,03	19,08	19,87	17,08
Throughput, kg / s	10,44	13,25	13,8	14,2
Grain hopper volume, l	6500	8500	9000	10500
Unloading speed, l/s	75	75	75	110

The American company John Deere has been manufacturing harvesting machinery for about 100 years – a kind of world record of experience. This brand has long been represented on the Ukrainian market [12].

John Deere offers five series of combines. Each series and each machine is designed specifically for certain harvesting conditions, taking into account farm size, sown crops, required harvesting speed etc. A strong feature of John Deere technology is driving systems. The grain harvesting process is no exception – by facilitating the work of the operator, John Deere autopilots clearly work on these combines. Using

the intelligent solutions, many functions of the machine operator are taken over by the equipment itself, leaving the person the main thing – planning, control and calculation of profits. And you can control the John Deere combine not only from the cab, which makes the operator, but also distantly [17].

In the table. 2.3 shows the assortment and technical parameters of combine harvesters, manufactured by John Deere of series W540, T550, T670, 9570 STS.

Table 2.3

**Technical parameters of John Deere combine harvesters
of series W540, T550, T670, 9570 STS**

Technical parameters	Model of combine harvester			
	W540	T550	T670	9570 STS
1	2	3	4	5
Combine engine manufacturer	John Deere Power Tech	John Deere Power Tech	John Deere Power Tech	John Deere Power Tech
Engine displacement, cm ³	6788	6788	8984	
Maximum engine power, hp	255	290	400	294
Fuel tank capacity, l	700	800	800	757
Transmission type	Hydraulic	Hydraulic	Hydraulic	Hydraulic
Number of gears	3	3	3	2
Combine speed, km/h	0-25	0-25	0-25	0-25
Harvester width, cm	550	550	610	550
Alternative harvester width, cm	430-610	430-610	670-915	430-610
Productivity, t / h	10,38	13,6	16,1	14,6
Throughput, kg / s	11,2	11,2	14,1	12,8
Grain hopper volume, l	8000	8000	11000	8850
Unloading speed, l/s	88	80	80	77,5

Thus, after analyzing the assortment and main technical parameters of combine harvesters from two manufacturers, we can make following conclusion. Among the

mentioned CLAAS models, the best indicators belong to the Lexion 670 model, as the throughput of this combine is 14.2 kg/s, productivity is 16.08 t/h, and the volume of the hopper is 10,500 liters. As for John Deere combine harvesters, of the four models, attention should be paid to the T670. This combine has the largest hopper, with the capacity of 11,000 liters, throughput – 14.1 kg/s, and productivity is 16.1 t/h. If you compare John Deere T670 and CLAAS Lexion 670, their difference is the volume of the hopper, which is 500 liters more than the American combine harvester.

2.3. Identification expert examination of combine harvesters for customs purposes and its results documenting

Combine harvesters are identified to determine the model, type, version, year of manufacture, purpose of equipment, aggregation, weight and dimensions, engine displacement, etc. The determining factor is the set of technical documentation (TD) and the identification (marking) plate of the combine. The set of technical documentation includes the description of a design, the operation manual, the maintenance instruction, the passport etc.

The means of combine harvesters identification include normative documents that regulate quality indicators that can be used for identification purposes, as well as shipping documents. As mentioned earlier, the means of identification also includes the marking of combine harvesters. The purpose of these tools is to regulate the criteria of identification expert examination.

When identifying combine harvesters, a set of methods is used to detect real characteristics – from analytical (document analysis), expert (visual and measuring) to express methods. In the table 2.4 shows the criteria / indicators, methods and means of identification of combine harvesters developed by us.

The order of identification examination of combine harvesters will be analyzed on the example of the combine TM CLAAS LEXION 560, which was delivery to the address of LLC "Agro-Forum Ukraine". The declarant submitted for customs clearance the customs declaration UA100120/2020/123545 to the Kyiv customs.

Table 2.4

Criteria / indicators, methods and means of identification of combine harvesters for customs purposes

Criteria / indicators	Methods	Means
Name	Analytical	Goods, identification plate, shipping documents (SD), normative documents (ND)
Manufacturer, trademark	Analytical	Goods, identification plate, SD
Country of manufacture	Analytical	
Type	Organoleptic	
Model	Organoleptic	
Year of manufacture	Organoleptic	Goods, identification plate, SD
Purpose	Analytical, organoleptic	Goods, identification plate, SD, ND
Availability of additional equipment	Analytical	Goods, SD, DSTU ISO 8759-1:2007 [6], DSTU EN ISO 4254-7:2014 [7]
Dimensions	Analytical, measuring	Goods, SD, DSTU EN ISO 4254-7:2014
Engine type, displacement, cm ³	Analytical, measuring	Goods, SD, DSTU UN/ECE R 96-00:2002 [8]
Power, kW	Analytical, measuring	Goods, SD, DSTU UN/ECE R 96-00:2002
Volume of the grain bunker, l	Analytical, measuring	Goods, SD, DSTU UN/ECE R 96-00:2002
Serial number	Organoleptic	Goods, SD

In box 31 of mentioned CD it is stated: "New CLAAS combine harvester, model – LEXION 560 – 1 piece: two-axle, width – 7.5 m, productivity – 20.3 t/h. Diesel engine, volume – 12500 cm³, power – 430 h.p, volume of the grain hopper – 10500 l, weight without working equipment – 18000 kg, weight with equipment – 20500 kg, additional equipment : Vario reaper (width 9 m) for harvesting any type of grain, additional fuel tank – 800 l. Manufacturer: Claas KGaAmbH. Brand: CLAAS. Country of manufacture: DE".

The main criterion for classifying combines according to UCGFEA is the purpose. They are divided into grain harvesters, for threshing, for harvesting roots or tubers and others. In turn, potatoes, beet harvesters and all other machines were allocated. Combines for harvesting silage (self-propelled or not) and grapes are

allocated in separate codes. The declarant determined and indicated the product code according to UCGFEA – 8433510000.

During the customs clearance of a new CLAAS combine harvester of the LEXION 560 model according to CD UA100120/2020/123545 dated 25.05.2020 an identification expert examination was ordered.

The applicant was the Kyiv Customs of the State Customs Service, Customs Clearance Department № 3 customs post "Zahidnyi" at the request of 25.05.2020 №205-2-1/5506.

Accompanying documents (copies) were provided for examination:

- report on customs inspection of goods moving under CD № UA100120/2020/123545 dated 25.05.2020;
- invoice #CL-00982904 dated 29.04.2020;
- catalogs CLAAS KGaA mbH;
- operational passport of the CLAAS LEXION 560 combine harvester;
- foreign trade contract №585-CD dated 01.04.2020;
- product images.

The objectives of the study were formulated in the request as follows:

- Does the goods submitted for examination have signs of use?
- Does the goods submitted for examination correspond to the data of the accompanying documents?
- What is the code of the goods submitted for examination according to UCGFEA?

For direct research at the expense of the owner of the cargo LLC "Agro-Forum Ukraine" the expert A. Perun of the SLEER was sent to the customs warehouse of the Kyiv customs for conducting expert examination.

According to the developed criteria, an identification examination of the provided combine harvester, equipped with a 6-cylinder engine and tires 800/65 R 32 167 A8 R1 and 16.5 / 85 - 24 - 14 PR, was carried out, its results are given in table. 2.5.

Table 2.5

The results of identification expert examination of CLAAS combine harvester, imported according to the CD UA100120/2020/123545

Criteria / indicators	Results of expert examination
Name	Combine harvester
Manufacturer, trademark	Claas KGaA mbH, 145-65, of.55, 72, Harsewinkel, TM CLAAS
Country of manufacture	Germany
Type	LEXION
Model	560
Year of manufacture	2019
Purpose	For harvesting grain, corn, sunflower and their crops
Availability of additional equipment	Vario reaper; additional fuel tank with a capacity of 800 liters
Dimensions	Width between tires – 2170 mm, track width – 3033 mm, width above the tires – 3896 mm, base – 3730 mm, height – 3870 mm, length of the base machine (from the rear edge of the nozzle of the unloading pipe of the grain bunker) – 9200 mm.
Engine type, displacement, cm ³	Diesel engine, volume – 12500 cm ³
Power, kW	266
Volume of the grain bunker, l	10500 l (8,2 t of wheat)
Serial number	COL00560K57800486

It should be noted that according to the manufacturer's catalogs in the model range of combine harvesters the determining factor is the capacity of the grain hopper, type and volume of the engine, dimensions, in particular height. These indicators were determined according to standard methods and the results correspond to the data specified in the shipping documents.

The results of our research are presented in accordance with the sequence of their determination and issued by the conclusion №14.9-8874 dated 29.05.2020 (Annex A), which contains the answers to the questions indicated in the request.

Conclusion №14.9-8874 dated 29.05.2020 (Annex A) consists of 11 sections, which can be divided into three parts: ascertaining (1-8), research (9) and final (10-11).

The ascertaining part of the conclusion reflects data on the customer, object of research, owner of the goods, manufacturer, number and date of the sampling report, the list of accompanying documents, the substantiation and the purpose of sending the request, defines tasks of research.

The research part of the conclusion reflects the description of the product, research methods and its results, which are formulated as follows.

Based on the analysis of the documents submitted for research, the results of the external visual inspection of the combine harvester established the following. The machine presented for inspection is a combine harvester manufactured by Claas KGaA mbH, 145-65, of.55, 72, Harsewinkel, Germany TM CLAAS with a diesel engine with a volume of 12,500 cm³ and a grain hopper volume of 10,500 liters. The type is defined according to the manufacturer's catalogs as LEXION, model – 560, year of production – 2016. The combine is intended for harvesting grain, corn, sunflower and their victorious crops. Dimensions: width between tires – 2170 mm, track width – 3033 mm, width above the tires – 3896 mm, base – 3730 mm, height – 3870 mm, length of the base machine (from the rear edge of the nozzle pipe unloading grain hopper) – 9200 mm. Weight: without working equipment – 18000 kg; with equipment – 20500 kg. Additional equipment: Vario reaper; additional fuel tank with a capacity of 800 liters. Serial number – COL00560K57800486. Visual inspection revealed no visible signs of use and operation.

The final part includes an expert opinion and a list of sources used. The investigated parameters of the combine harvester: aggregation, availability of additional equipment, weight, dimensions, type of engine, working volume, volume of the grain hopper, serial number do not contradict the data given in the accompanying documentation.

The code according to USGFEA of the combine harvester of production CLAAS KGaA mbH, 145-65, of.55, 72, Harsewinkel, Germany TM CLAAS with the diesel engine with a volume of 12500 cm³ and volume of the grain bunker of 10500 l will be such – 8433 51 0000. This code specified in box 33 CD UA100120/2020/123545, thus defined by the declarant correctly.

CHAPTER 3

CUSTOMS CLEARANCE OF COMBINE HARVESTERS IMPORT

3.1. Customs valuation and taxation of combine harvesters import

Determination of the customs value of goods imported into Ukraine in accordance with the customs regime of import is carried out by several methods [29]. The main method of determining the customs value of goods imported into the customs territory of Ukraine in accordance with the customs regime of import, is the first method – at the contract price (transaction cost). Each subsequent method is used only if the customs value of goods cannot be determined by applying the previous method in accordance with the provisions of the Customs Code of Ukraine.

On the practical example of determining the customs value of the imported combine harvester, the customs value according to CD UA100120/2020/123545 (Annex B) was determined as follows.

To confirm the declared information on the customs value, the declarant provided the following documents:

- 3) commercial invoice №CL-00982904 dated 29.04.2020 (Annex C);
- 1) foreign economic agreement (contract) №585-CD dated 01.04.2020 (Annex D);
- 4) certificate of transport costs №4590 / 2405 dated 22.05.2020 (Annex E).

The calculation of the customs value was performed according to method 1 according to formula 3.1.

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

where CV is the customs value of the combine harvesters,

IV – invoice value,

CR – currency exchange rate on the day of customs clearance,

TC – transportation costs.

To calculate the customs value, the invoice value indicated in the invoice №CL-00982904 dated 29.04.2020 (Annex C) and amounted to EUR 120,000.00, excluding the cost of transportation, is converted into UAH at the NBU exchange rate on the date of customs clearance, which amounted to 28.031674. Terms of delivery are determined by the contactor and specified in invoice №CL-00982904 dated 29.04.2020 (Annex C), specified in box 20 of the CD – EXW Harzewinkel.

According to the terms of delivery EXW to calculate the customs value to the invoice value must be added the cost of transportation. An agreement on transportation of GDP-551/6 dated 15.02.2020 was concluded between Agro-Forum Ukraine LLC and Ecovis Logistics Ukraine LLC. Transportation costs were given in the certificate of transport costs №4590 / 2405 dated 22.05.2020 (Annex E) and amounted to UAH 50,000.00 (the amount consisted of two amounts: 35000.00 UAH - transportation to the border of Ukraine and 15000.00 UAH - from the border to the place of unloading). As the costs of transportation the goods to the border were taken into account by these terms of delivery, they were added when calculating the customs value:

$$CV = 120000.00 \text{ EUR} * 28.031674 \text{ UAH/EUR} + 35000.00 \text{ UAH} = 3398800.88 \text{ UAH}$$

Thus, the customs value of the combine harvester is 3398800.88 UAH.

The declaration of customs value UA100120/2020/123545 dated 25.05.2020, submitted by the declarant, is a statement of a person in the prescribed form of information on the customs value of goods. The form of the customs value declaration and the rules for its completion are defined by the order of the Ministry of Finance of Ukraine №599. Data in the declaration of customs value UA100120/2020/123545 correlate with the data in customs declaration and accompanied documents.

After determining the customs value according to the analyzed CD UA100120/2020/123545 dated 25.05.2020 (Annex B), mandatory payments of import duty and VAT were accrued.

Calculation is carried out in box 47 of the CD. As we seen from table. 3.1, the total amount of payments for CD UA100120/2020/123545 dated 25.05.2020 was UAH 682760.18.

Table 3.1

Calculation of customs payments when importing of combine harvester in box 47 CD UA100120/2020/123545

Type	Basis of calculation	Rate	Amount	Method of payment
020	3398800.88 UAH	0%	0.00 UAH	01
028	3398800.88 UAH	20%	682760.18 UAH	01

Let's analyze the calculation of import duty, type - 020.

The first column "Type" of box 47 indicates the code of the type of payment in accordance with the Classifier of types of taxes and fees - 020.

The second column "Basis of calculation" indicates the customs value of the combine, as the calculation is carried out at the ad valorem rate. In our case we note 3398800,88 UAH.

The third column "Rate" indicates the current rate of duty in accordance with the Customs Tariff - 0%.

The fourth column "Amount" indicates the calculated amount of duty -0.00 UAH.

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

Let's analyze calculation of value added tax, code - 028, the amount - 682760.18 UAH.

The first column "Type" of box 47 indicates the code of the type of payment in accordance with the Classifier of types of taxes and fees.

The second column "Basis of accrual" indicates the customs value of the goods, increased by the amount of import duty - 3398800.88.

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

The fourth column "Amount" indicates the calculated amount of VAT. The calculation of the amount of VAT on a combine harvester 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 of combine harvester specified in the customs declaration;

ID - the amount of import duty at the rates of the Customs Tariff of Ukraine.

$$\text{VAT} = (3398800,88 + 0,00) \times 20\% / 100\% = 682760,18 \text{ UAH.}$$

The fifth column "Method of payment" indicates the method of payment code according to the Classifier of Payment Methods. In our case, we note 01 - non-cash payment through banking institutions.

In column B "Details of calculations" CD UA100120/2020/123545 dated 25.05.2020 (Annex B) reflects the amounts actually paid customs duties under the following scheme:

- payment type code - 028 - VAT;
- the amount of payment - 679760.18 UAH. - calculated and reflected in box 47 amount;
- USREOU - 0037378061 - USREOU code of the person responsible for financial settlement, which coincides with the data of box 8 and 28 of the analyzed CD.
- total of payment - UAH 679760.18.

The analysis of accrual of customs duties for a combine harvester imported to Ukraine according to the CD UA100120/2020/123545 dated 25.05.2020 (Annex B) showed that the accrued amount of import duty is UAH 0.00, the amount of value added tax was 682760.18 UAH, which is equal to the total amount of accrued and collected customs payments, which were transferred by the subject of foreign economic activity to the relevant customs account.

3.2. Determination of combine harvesters' country of origin

The country of origin of goods is determined for the purpose of taxation of goods moving across the customs border of Ukraine, application of measures of non-tariff regulation of foreign economic activity, prohibitions and / or restrictions on movement across the customs border of Ukraine, as well as accounting for these goods in foreign trade statistics.

For the purposes of determining the country of origin of goods, the origin of energy, machinery and tools used for its production or processing shall not be taken into account. Accessories, spare parts and tools used in machines, devices, units or vehicles shall be deemed to originate in the same country as those machines, devices, units or vehicles, provided that they are imported and sold together with those machines, devices, units or vehicles and the conformity of their complete set and quantity with commonly used accessories, spare parts and tools [29, 48].

On the example of customs clearance of a combine harvester imported to Ukraine according to the CD UA100120/2020/123545 dated 25.05.2020 (Annex B) information about the country of origin was obtained by the declarant from the following documents: invoice CL-00982904 dated 29.04.2020 (Annex C); certificate of origin EUR.1 №D23648 dated 26.04.2020 (Annex F). The country of origin of the combine was determined to be Germany, which is indicated in box 34 of customs declarations.

In practice, the following methods are used in the EU to determine the origin of a product: industrial - to determine the adequacy of operations performed on the product to confirm its origin in this country; economic - assessment of the value added during the processing of goods; tariff classification - whether there is a change in the commodity position in the customs tariff during processing of goods.

The Customs Code of Ukraine defines a certificate of origin - as a document that clearly identifies the country of origin and issued by the competent authority of the country of export, if in the country of export the certificate is issued on the basis of a certificate issued by the competent authority. This document is considered by the

customs as the main document, which clearly indicates that the goods originate from a particular country [29].

In the studied example of customs clearance of a combine harvester, the declarant provided a certificate of origin form EUR.1 №D23648 dated 26.04.2020 (Annex F). For a combine harvester originating in Germany, a preferential rate of import duty is used, subject to confirmation of the country of origin. The EUR.1 movement certificate shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or under the responsibility of the exporter or his authorized representative. Customs officers issue and hand it over to the exporter immediately after carrying out or ensuring the actual export of the goods. Confirmation of origin shall be valid for four months from the date of issue in the exporting country. So during this period it must be submitted to the customs authorities of the importing country [56].

The certificate of origin of the form EUR.1 №D23648 dated 26.04.2020 contains 12 boxes, drawn up in English.

Box 1. Exporter: Claas KGaA mbH, 145-65, of.55, 72, Harsewinkel, Germany.

Box 2. Certificate used for preferential trade between: EU and Ukraine.

Box 3. Importer: LLC "Agro-Forum Ukraine", Tupolev st., 7-B, of. 2, Ukraine.

Box 4. Letter designation of the country of origin - DE.

Box 5. Country, group of countries or territories of destination - Ukraine.

Box 6. Features of transportation - are absent.

Box 7. Comments - absent.

Box 8. Product description: Combine harvester CLAAS LEXION 560 - 1 pcs.

Box 9. Weight - 20500 kg.

Box 10. Code - 843351.

Box 11. Customs confirmation: ABD MRN 16DE800437473842E5, signature of the official.

Box 12. Exporter's declaration: Claas KGaA mbH, 20.05.2020, signature of the official.

The general analysis of the certificate of origin of the form EUR.1 №D23648 dated 26.04.2020 (Annex F) shows that there are no contradictions regarding the information provided in it about the product - Claas LEXION 560 combine harvester.

Therefore, on the basis of the provided documents: invoice CL-00982904 dated 29.04.2020 (Annex C); certificate of origin EUR.1 №D23648 dated 26.04.2020 (Annex F) during the customs clearance of imports of the CLAAS LEXION 560 combine harvester was identified and confirmed the country of origin, namely Germany.

3.3. Analysis of customs clearance of combine harvesters import according to the customs declaration

Customs clearance involves operations related to customs control over the movement of goods and vehicles across the customs border of Ukraine, customs clearance of these goods and vehicles, as well as the charging of taxes and fees provided by law.

To carry out customs clearance of the CLAAS LEXION 560 combine harvester delivered to Agro-Forum Ukraine LLC, the declarant submitted to the Kyiv Customs of the State Customs Service a customs declaration UA100120/2020/123545 (Annex B), completed in accordance with the selected customs regime IM D as well as in electronic and paper forms the following documents:

1. invoice CL-00982904 dated 29.04.2020 (Annex C);
2. international consignment note (CMR) №AT240516-1 dated 25.05.2020 (Annex G);
3. Document confirming the transport costs №4590 / 2405 dated 25.05.2020 (Annex E);
4. Foreign economic agreement (contract) №585-CD dated 01.04.2020 (Annex D);
5. certificate of origin EUR.1 №D23648 dated 27.04.2020 (Annex F);

Using the information terminal software the following was done:

- checking the electronic media for viruses;
- format control of the electronic copy of the customs declaration and display of the list of errors on the monitor screen;
- transfer of an electronic copy of the customs declaration to the automated system of customs clearance for the implementation of customs formalities in the prescribed manner;
- printing and issuance of a receipt to the declarant indicating the date and time of entering the electronic copy of the customs declaration to the information terminal, serial number of the entered electronic copy of the customs declaration in the list formed during the current shift, reference number, name and initials of the person who filled out the customs declaration, numbers of boxes of the electronic copy of the customs declaration, in the filling of which errors were detected as a result of format control, date and time of printing and security code [46].

When filling in the electronic CD UA100120/2020/123545 dated 25.05.2020, the declarant was guided by the requirements of the order of the Ministry of Finance of Ukraine № 651 dated 30.05.2012 [47], the requirements of the Customs Code of Ukraine [29], the order of the Ministry of Finance of Ukraine dated 20.09.2012 №1011 [39], the order of the Ministry of Finance of Ukraine dated 24.05.2012 №599 and other documents [40, 41].

The documents submitted for customs clearance are specified in box 44 of the CD "Additional information / Submitted documents / Certificates and permits" documents and their codes in accordance with the Classifier of documents and details of documents (Table 3.2).

Conducting customs formalities according to the customs declaration UA100120/2020/123545 (Annex B), completed in the usual manner was carried out in accordance with the stages provided by the order of the Ministry of Finance №631.

Table 3.2

**Documents provided for customs clearance of combine harvesters
imported according to the CD UA100120/2020/123545**

Code	Document number	Date	Document title
0380	CL-00982904	29.04.2020	Commercial invoice
0730	AT240516-1	24.05.2020	Road consignment note (CMR)
0954	D.23648	20.05.2020	Certificate of origin of goods EUR.1 (Movement certificate EUR.1)
3007	4590/2405	24.05.2020	Document confirming the cost of transportation of goods
4104	585-CD	01.04.2020	Foreign economic agreement (contract) of purchase and sale

Stage I. Registration of the customs declaration.

Checking the compliance of the format of the electronic copy of the customs declaration with the established requirements. Fixing the date and time of submission of the customs declaration for registration by:

- assignment of the customs declaration of registration number UA100120/2020/123545 by means of the automated system of customs registration and entering it in the established order in box A;
- entering the submitted electronic copy of the customs declaration into the database of the Kyiv Customs of the State Customs Service.

Stage II. Verification of the customs declaration.

During this stage the following were checked:

- the presence of the invoice CL-00982904 dated 29.04.2020 submitted together with the customs declaration UA100120/2020/123545;
- by means of the software of correctness of filling in the customs declaration UA100120/2020/123545 according to requirements.

Stage III. Acceptance of the customs declaration for registration.

As all available documents met the requirements established by the legislation, the customs declaration UA100120/2020/123545 was accepted for registration.

Stage IV. Registration of the customs declaration.

1. Verification of compliance with the deadlines for submission of the declaration. Customs declaration UA100120/2020/123545 was submitted on time.
2. Checking the presence of marks on the completion of the movement of goods.
3. Control of comparison (automated comparison) of data contained in the electronic copy of the customs declaration and other documents submitted for customs clearance, in particular:
 - comparison of details of the authorized bank of PJSC "UKRSOTSBANK", specified in box 28 of the CD, with the data contained in the list of authorized banks of Ukraine in the UAIS of the State Customs Service of Ukraine;
 - comparison of the exchange rate of Ukraine to foreign currency specified in box 23 of the customs declaration with the official exchange rate of Ukraine to foreign currency in which the invoices and information about which are indicated in the left section of box 22 of the customs declaration on the day of submission of the customs declaration. On that day, the exchange rate was 1 euro = UAH 28.031674;
 - verification of the existence of current (not canceled) special sanctions applied to the Ukrainian subject of foreign economic activity and foreign subject of economic activity – not indicated;
 - comparison with the cards of refusal of the customs declaration UA100120/2020/123545, which were refused, - are absent;
 - comparison of information confirming compliance with the statutory prohibitions and restrictions on the movement of goods across the customs border of Ukraine, with the information contained in the unified electronic permits received from other government agencies - not indicated;
 - comparison of information on accrual of customs and other payments with information on the availability and amount of advance payments (prepayments) made by the taxpayer to accounts opened in the name of the State Customs Service, as a preliminary cash security for future customs payments;

- comparison with information received from customs and law enforcement agencies of foreign countries.

The comparison of the provided documents with the data entered in the MD is a visual and analytical assessment of the data.

Foreign economic agreement (contract) №585-CD dated 01.04.2020 (Annex D) is an agreement between two subjects of foreign economic activity and their foreign counterparties, aimed at establishing, changing or terminating their mutual rights and obligations in foreign economic activity. This contract defines the main conditions of cooperation between Claas KGaA mbH, Germany and Agro-Forum Ukraine LLC, Ukraine. The subject of the contract is the supply of agricultural machinery TM CLAAS on the terms of EXW, Harsewinkel for a total amount of 10 million euros, valid until 31.12.2022. Contact information is compared with the data of boxes 2, 8, 15, 20, 22, 44 of CD.

Commercial Invoice CL-00982904 dated 29.04.2020 (Annex C) - in international commercial practice, a document provided by the seller to the buyer and containing a list of goods, their quantity and the price at which they will be delivered to the buyer, formal features goods (color, weight, etc.), terms of payment, terms of delivery and information about the sender and recipient. In particular, the provided invoice determined the cost of the CLAAS LEXION 560 combine harvester in the amount of EUR 120,000.00. The information from the invoice corresponds to the data of boxes 2, 8, 15, 20, 22, 31, 34, 41, 44 of CD.

International road consignment note (CMR) №AT240516-1 dated 24.05.2020 (Annex G) - a transport document confirming the conclusion of the contract of carriage of goods. The transport consignment note is made on one or several valuable freights which are transported on one vehicle. The consignment note is drawn up either by the consignor or the owner of the vehicle with the indication of the following data: sender, consignee, carrier, information about the cargo, weight, date of departure. CMR data are compared with boxes 2, 8, 15, 19, 31, 35, 38, 44 of CD.

Document confirming the cost of transportation of combine harvesters №4590 / 2405 dated 24.05.2020 (Annex E), issued by Ecovis Logistics Ukraine LLC and is a

confirmation that the transport costs for cargo delivery from the place of loading in Germany to the customs border of Ukraine (point of passage Yahodyn-Dorogursk) amounted to UAH 35,000.00. Transport costs are all costs of delivery of goods from seller to buyer, including freight, insurance, loading/unloading, packaging/unpacking and other related costs. The information from these documents is taken into account when calculating the customs value of the combine harvester and is compared with the data of boxes 2, 8, 12, 15, 18, 21, 31, 44 of CD.

Control and comparison of the certificate of origin EUR.1 №D23648 dated 26.04.2020 (Annex F), copies of the customs declaration of the country of departure №17SEE4CMC605XW0982 dated 22.05.2020 with the data of box 34 is detailed.

4. Control using a risk management system using an automated risk analysis and management system showed no risks.

5. Verification of the correctness of the classification of goods was carried out by comparing the information contained in the accompanying documentation and box 31 of form MD-2 with a description of the product position in UCGFEA.

6. Verification of compliance with the non-tariff regulation measures established for the declared goods shall be carried out automatically using the software. From 01.01.2016 in Ukraine, the mandatory certification of agricultural machinery was abolished, so the certificate of conformity was not submitted.

7. Verification of the correctness of determining the customs value of goods was carried out by checking boxes 12, 20, 22, 42 and 45 of the customs declaration UA100120/2020/123545. Determination of customs value was carried out by 1 method (box 43). This issue is disclosed in detail in paragraph 3.1 of the paper. The customs value of the combine harvester was UAH 3 398 800.88.

Stage V. Completion of customs formalities according to the customs declaration.

At the end of customs clearance, officials performed the following customs formalities:

- verification of information on the implementation of customs formalities, formed as a result of risk assessment according to the customs declaration UA100120/2020/123545 using the risk management system;
- checking the correctness of accrual of customs and other payments, the correctness of filling in boxes 47 and B;
- collection of customs and other payments according to the customs declaration UA100120/2020/123545.

Therefore, during conducting of customs clearance while import of the CLAAS combine harvester, model LEXION 560 according to analyzed customs declaration UA100120/2020/123545 dated 25.05.2020, the officials of Kyiv customs of the State Customs Service of Ukraine did not find any violation of the current customs and other legislation of Ukraine.

CONCLUSIONS AND RECOMMENDATIONS

Research conducted during the preparation the final qualifying paper on the customs clearance of combine harvesters import from EU countries allow us to draw up the following conclusions.

The research of the world market shows, that in the 2021 growth of combine harvesters will have significant change from previous year. By the most conservative estimates of global Combine Harvester market size (most likely outcome) will be a year-over-year revenue growth rate of 3.7% in 2021, from USD 11840 million in 2020. Over the next five years the Combine Harvester market will register a 5.8% CAGR in terms of revenue. The global market size will reach by 2026 from 12748 till 14840 million USD. The major manufacturers of the combine harvesters in the world is the following: John Deere, CNH Industrial, Kubota, Claas, AGCO, Sampo Rosenlew, SAME DEUTZ-FAHR, Versatile, TAFE, LOVOL, Xingguang Agricultural Machinery and others. Approximately 35,000 units of new machinery are sold annually on the world market of combine harvesters. The most important markets in this industry are in America and Europe.

The total volume of combine harvesters world exports was in the range of 3416.9 mln USD in 2016 to 4308.9 mln USD in 2018. At the same time, the volume of imports was slightly lower and was in the range of 3437.4 – 4129.8 mln USD. The main suppliers of combine harvesters to the world market are the EU countries (26%), USA (22%), and China (15%). In the EU such countries as Germany, Italy, France and the United Kingdom produce the largest quantities.

In Ukraine the total production of domestic combine harvesters in 2011-2020 decreased almost 10 times, ie from 399 pcs in 2011 to 40 pcs in 2020. The most significant decline in production occurred in 2012 compared with 2011, when volumes fell more than 6.7 times from 399 pcs to 59 pcs. The volume of imports to Ukraine the range from 1285 pcs. in 2015 to 3230 pcs. in 2017, which is 13-50 times more than production ones. The largest share in the structure of imports in 2020, was occupied by the combine harvesters of trade marks CLAAS (29%), New Holland

(26%) and John Deere (23%). It should be noted that this trend has been observed for several years in a line.

The main document on the machinery safety, including combine harvesters in the EU is Directive 2006/42/EC, which is the mandatory regulatory document. The directive establishes a single level of security, ensuring the free movement of goods. The Directive regulates the basic safety requirements for machinery, describes the applicable certification procedures, CE marking and declaration of conformity, the certificate of conformity and sets of inspection requirements. According to this Directive the manufacturer is obliged to minimize various risk factors in particular, vibration, fire safety, electric shocks, extreme temperatures, explosion hazard, noise, radiation, laser radiation, emissions of hazardous materials and substances and other risks. When designing and manufacturing products, the manufacturer must ensure the possible safe repair of the product, with adequate and safe access to components.

The assortment of combine harvesters on the Ukrainian market is quite diverse. Leading manufacturers of combines offer their equipment on the modern market, which increases competition between domestic and foreign manufacturers and encourages the supply of the highest level of equipment and set reasonable prices. In general, modern grain harvesting equipment is incredibly changed compare with conventional combines that were before. In the primary and secondary markets, as well as in the parks of combine harvesters of Ukraine in 2020-2021 were presented more than 370 models of machines of different manufacturers: John Deere, CLAAS, Challenger, Massey Ferguson, New Holland, Gomselmash, Rostselmash, Agromash, Classe, Case IH etc.

Among models of combine harvesters CLAAS, the best indicators belong to the Lexion 670 model, as the throughput of this combine is 14.2 kg/s, productivity is 16.08 t/h, and the volume of the hopper is 10,500 liters. As for John Deere combine harvesters, of the four models, attention should be paid to the T670. This combine has the largest hopper, with the capacity of 11,000 liters, throughput – 14.1 kg/s, and productivity is 16.1 t/h. If you compare John Deere T670 and CLAAS Lexion 670, their difference is the volume of the hopper.

The identification expert examination of combine harvesters we analyzed on the example of the combine TM CLAAS LEXION 560, which was delivery to the address of LLC "Agro-Forum Ukraine" according to the customs declaration UA100120/2020/123545.

Based on the analysis of the documents submitted for research, the results of the external visual inspection of the combine harvester established the following. The machine presented for inspection is a combine harvester manufactured by Claas KGaA mbH, Harsewinkel, Germany TM CLAAS with a diesel engine with a volume of 12,500 cm³ and a grain hopper volume of 10,500 liters. The type is defined according to the manufacturer's catalogs as LEXION, model – 560, year of production – 2016. The combine is intended for harvesting grain, corn, sunflower and their victorious crops. Dimensions: width between tires – 2170 mm, track width – 3033 mm, width above the tires – 3896 mm, base – 3730 mm, height – 3870 mm, length of the base machine (from the rear edge of the nozzle pipe unloading grain hopper) – 9200 mm. Weight: without working equipment – 18000 kg; with equipment – 20500 kg. Additional equipment: Vario reaper; additional fuel tank with a capacity of 800 liters. Serial number – COL00560K57800486. Visual inspection revealed no visible signs of use and operation.

The code according to UCGFEA of the combine harvester of production CLAAS KGaA mbH, Germany TM CLAAS with the diesel engine with a volume of 12500 cm³ and volume of the grain hopper of 10500 l will be such – 8433 51 0000. This code specified in box 33 CD UA100120/2020/123545, thus defined by the declarant correctly.

To calculate the customs value of combine harvester CLAAS Lexion 560, which was delivery according to EXW term, to the invoice value must be added the cost of transportation to the border of Ukraine in the amount of 35000.00 UAH. The invoice value of the combine harvester is 120000.00 EUR. Thus, calculated customs value of the combine harvester is 3398800.88 UAH.

The analysis of accrual of customs duties for a combine harvester imported to Ukraine according to the CD UA100120/2020/123545 showed that the accrued

amount of import duty is UAH 0.00 (because the rate of import duty for combine harvesters is 0%). The calculated amount of value added tax was 682760.18 UAH (VAT rate is 20%). The mentioned amount of accrued and collected customs payments was transferred by the subject of foreign economic activity Agro-Forum Ukraine LLC to the state budget of Ukraine.

To carry out customs clearance of the CLAAS LEXION 560 combine harvester delivered to Agro-Forum Ukraine LLC, the declarant submitted to the Kyiv Customs of the State Customs Service the customs declaration UA100120/2020/123545, completed in accordance with the selected customs regime of import as well as obligatory commercial and shipping documents. The country of origin Germany of combine harvester was obtained by the declarant from the certificate of origin EUR.1 №D23648 dated 27.04.2020, which is indicated in box 34 of customs declarations.

During conducting of customs clearance while import of the CLAAS combine harvester, model LEXION 560 according to analyzed customs declaration UA100120/2020/123545 the officials of Kyiv customs of the State Customs Service of Ukraine did not find any violation of the current customs legislation of Ukraine.

Summarizing the research conducted in the final qualifying paper the following recommendations can be made:

- Ukrainian manufacturer of combine harvesters Kherson Machine-Building Plant should increase the quality and technical parameters of produced combine harvesters for the occupy the bigger share of domestic market.
- Developed criteria and means of identification expert examination can be recommended for using by customs officials during customs inspection of combine harvesters while their customs control and customs clearance.

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ANNEXES

Annex A

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

Україна, 04073, м.Київ-73,
пр-кт Бандери, 8
Тел./факс: (044) 426-44-80



**STATE CUSTOMS SERVICE OF
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8, Bandery ave., 04073,
Kyiv-73, Ukraine
Ph./fax: (044) 426-44-80

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

CONCLUSION № 14.9-8874

Drawn up on 29.05.2020

- 1. Customer:** Kyiv Customs of SCS.
- 2. Request for research (analysis, examination):** identification expert examination of technical parameters of combine harvester and the correct classification in accordance with the UCGFEA, requires dated 25.04.2020.
- 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 dated 25.05.2020 #UA100120/2020/123545 as:
"New CLAAS combine harvester, model – LEXION 560 – 1 piece: two-axle, width – 7.5 m, productivity – 20.3 t/h. Diesel engine, volume – 12500 cm³, power – 430 h.p, volume of the grain hopper – 10500 l, weight without working equipment – 18000 kg, weight with equipment – 20500 kg, additional equipment : Vario reaper (width 9 m) for harvesting any type of grain, additional fuel tank – 800 l. Manufacturer: Claas KGaAmbH. Brand: CLAAS. Country of manufacture: DE", box № 33 MD – 8433510000.
- 4. Enterprise / citizen:** LLC "Agro-Forum Ukraine".

5. Manufacturer: Claas KGaA mbH, 145-65, of.55, 72, Harsewinkel, Germany.

6. Act on taking sampling (probes) of goods: only technical and technological documentation was taken.

7. Supporting documents (copies):

- act on customs inspection of goods moving under CD № UA100120/2020/123545 dated 25.05.2020;
- invoice CL-00982904 dated 29.04.2020;
- catalogs Claas KGaA mbH;
- operational passport of the Claas LEXION 560 combine harvester;
- foreign economic agreement (contract) №585-CD dated 01.04.2020;

8. Purpose of the request: identification expert examination of technical parameters of the goods.

9. Tasks for research:

- Which identification technical parameters of the combine harvester that influenced on code according to the UCGFEA and customs value?

10. Results of expert examination :

10.1 Description of samples (probes) of goods:

Images of the Claas LEXION 560 combine harvester and product documentation were provided for the study.

10.2 Research methods: commodity science [1-4].

10.3 Research results:

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

Based on the analysis of the documents submitted for research, the results of the external visual inspection of the combine harvester established the following. The machine presented for inspection is a combine harvester manufactured by Claas KGaA mbH, 145–65, of.55, 72, Harsewinkel, Germany TM CLAAS with a diesel engine with a volume of 12,500 cm³ and a grain hopper volume of 10,500 liters.

Table 1

Name of the goods	Combine harvester
Manufacturer, trademark	Claas KGaA mbH, 145-65, of.55, 72, Harsewinkel, TM CLAAS
Country of manufacture	Germany
Type	LEXION
Model	560
Year of manufacture	2019
Purpose	For harvesting grain, corn, sunflower and their crops
Availability of additional equipment	Vario reaper; additional fuel tank with a capacity of 800 liters
Dimensions	Width between tires – 2170 mm, track width – 3033 mm, width above the tires – 3896 mm, base – 3730 mm, height – 3870 mm, length of the base machine (from the rear edge of the nozzle of the unloading pipe of the grain bunker) – 9200 mm.
Engine type, displacement, cm ³	Diesel engine, volume – 12500 cm ³
Power, kW	266
Volume of the grain bunker, l	10500 l (8,2 t of wheat)
Serial number	COL00560K57800486

The type is defined according to the manufacturer's catalogs as LEXION, model – 560, year of production – 2016. The combine is intended for harvesting grain, corn, sunflower and their victorious crops. Dimensions: width between tires – 2170 mm, track width – 3033 mm, width above the tires – 3896 mm, base – 3730 mm, height – 3870 mm, length of the base machine (from the rear edge of the nozzle pipe unloading grain hopper) – 9200 mm. Weight: without working equipment – 18000 kg; with equipment – 20500 kg. Additional equipment: Vario reaper; additional fuel tank with a capacity of 800 liters. Serial number – COL00560K57800486. Visual inspection revealed no visible signs of use and operation.

11. Conclusion: The investigated parameters of the combine harvester: aggregation, availability of additional equipment, weight, dimensions, type of engine, working volume, volume of the grain hopper, serial number do not contradict the data given in the accompanying documentation and box 31 of CD №

UA100120/2020/123545. Visual inspection revealed no visible signs of use and operation.

12. List of sources used:

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2. National standard № 1 "General principles of property valuation and property rights", approved by the resolution of the Cabinet of Ministers of Ukraine dated 10.09.2003 №1440.
3. Methodical recommendations "Valuation of confiscated and other property that becomes the property of the state" Ministry of Justice of Ukraine, Kyiv Research Institute of Forensic Science, Kyiv, 2011.
4. Resolution of the Cabinet of Ministers of Ukraine of 25.08.1998 №1340 "On the Procedure for accounting, storage, valuation of confiscated and other property that becomes the property of the state, and its disposal."
5. Catalogs Claas KGaA mbH.

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

Expert

A.A. Perun

Head of Department of
Commodity Science, Engineering
and Technical and forensic
expert examination

L.K. Koval

MD - 2 form of the customs declaration UA100120/2020/123545

УКРАЇНА (форма МД-2)		1 ДЕКЛАРАЦІЯ		UA100120/2020/123545		
1	6	2 Видправини/Бюсперер N DE /0000000000	IM 40 DE			
Примітка для країни відправлення/експорту		3 Claas KGaA mbH	3 Форми 1 1	4 Відв. спец. 1/0		
		145-65, of.55, 72, Harsewinkel, Germany				
		Німеччина				
		000/0000/000000	5 Всього тнів 1	6 Всього місць 1	7 Довідковий номер 12	
		8 Одержувач N UA /0037376000	9 Особа, відповідальна за фінансове регулювання UA /0037376000			
		ТОВ "Агро-форум Україна"	ТОВ "Агро-форум Україна"			
		04055, м. Київ, вул. Туполева, 7-В, оф. 2	04055, м. Київ, вул. Туполева, 7-В, оф. 2			
		UA10037376000 Див. доп.	UA10037376000			
		14 Декларант/Представник N UA /0037376000	10 Країна перш. приз. / ост. ввд. DE	11 Торг. країна/ Країна виробн. DE	12 Відомості про вартість 3398800,88	13 ЄСП
		ТОВ "Агро-форум Україна"	15 Країна відправлення/експорту Німеччина		15 Код кр. відп. Аексп. DE	17 Код країни признач. DE
10115	16 Країна походження		17 Країна призначення			
UA10037376000	19 Конт. 0		20 Умови поставок EXW DE Harsewinkel			
18 Ідентифікація і країна реєстрації трансп. засобу при відправленні/прибутті AE855PP		21 Ідентифікація і країна реєстрації активного транспортного засобу на кордоні AE855PP		22 Валюта та загальна сума за рахунком 120000,00		
25 Вид транспорту на кордоні 30		26 Вид транспорту в межах країни 30	27 Моде навантаження/розвантаження	28 Фінансові та банківські відомості ЄДРПОУ 00039019		
29 Митний орган виводу в Україну Волинська митниця		30 Місце нахождення товарів 100-201-2-2	32 Товар N 1			
31 Вантажні місця та опис товарів		33 Код товару 84335100		34 Код країни походж. DE	35 Вага бруто (кг) 20500	
1. Новий зернозбиральний комбайн марки CLAAS, модель-LEXION 560: двоосьовий, ширина захвату-7,5м, продуктивність-20,3 т/год. Дизельний двигун об'єм-12500 см3, потужність-430 к/с. Вага зернового бункера-10500кг. Вага без робочого обладнання-18000кг. Вага з обладнанням-20500 кг. Додаткова комплектація: жатка Vario (ширина 9м) для прибирання див. доп. 3.0		36 Код товару 00		37 П Р О Ц Е Д У Р А 4000 ZZ00	38 Вага нетто (кг) 20500	
44 Додаткова інформація / Подані документи / Сертифікації / дозволи		40 Загальна декларація/Попередній документ 1801/UA100120/2020/123451 20/05/20/1		41 Додаткові одиниці виміру 796/1	42 Ціна товару 120000,0000	
0380 CL-00982904 0730 AT240516-1 0954 D.23648 3007 4590/2405 d4104 585-CD		43 Код МВБ 1		46 Коригування 3398800,88	46 Статистична вартість 3398,80088	
47 Нарахунок платежів		48 Відсоточна плата		49 Реквізити складу		
Вид 020	Основа нарахування 3398800,88	Ставка 0%	Сума 0,00	СП 06		
028	3398800,88	20%	679760,18	01		
Всього: 679760,18 Грн						
50 Принципал N		Підпис		С МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ		
51 Передбачуване місце і дата						
52 Перевірка не діє для		Код		53 Митний орган (і країна) призначення		
(М) ВІДМІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ		Печатка		54 *Фіс. і дата м. Київ, вул. Туполева, 7-В, оф. 2		
Результат		Печатка		Печатка і прізвище декларанта/представника Коваленко О.О. 12365422 +380444245587		
Наша адреса / головна		Номер				
Тип						
Строк дії (дата)						
Підпис						

**Addition to customs declaration UA100120/2020/123545
of form MD-6**

УКРАЇНА (Форма МД-6)

Доповнення № 1

до МД № UA100120/2020/

Товар № 1
Графа 31
будь-якого виду зерна.
Паливний бак - 800л.
Виробник: Claas KGaA mbH
Торгівельна марка: Claas
Країна виробництва: DE див. "електронний інвойс"
2. Місць 1
3.0

Відділ митного органу відправлення/призначення

Печатка: Місце і дата: Вн. № 12

м. Київ, вул. Туполева, 7-В, оф. 2
Підпис і прізвище декларанта/представника:
Коваленко О.О.
12365422
+380441245587

Commercial invoice CL-00982904

Commercial Invoice

Seller Claas KGaA mbH 145-65, of.55 72, Harsewinkel, Germany	Invoice No & Date CI-00982904 29.04.2020 Contract No. * CONTRACT NO : 585-CD 01/04/2020		
Consignee LLC "Agri-Forum Ukraine" Tupolev st. 7-B of. 2 Kyiv, Ukraine	Buyer LLC "Agri-Forum Ukraine" Tupolev st, 7-B , of.2 Ukraine		
Departure Date : 24.05.2020 FROM: Harsewinkel TO: Kyiv, Ukraine	Remarks * COUNTRY OF ORIGIN : Federal Republic of Germany		
Delivery and Payment Term EXW Harsewinkel,Germany Net 45 days from B/L date			
Other Reference			
Good Description	No. of Carton	Quantity	Amount
Combine harvester CLAAS LEXION 560		1	120,000.00
TOTAL		1	120,000.00 EUR

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of German preferential origin.

Foreign economic agreement (contract) №585-CD

КОНТРАКТ № 585-CD

г. Киев

01 апреля 2020 года.

“Claas KGaA mbH”, юридическое лицо, созданное по законодательству Германии (здесь и далее Поставщик), в лице генерального директора Катрины Клаас, действующей на основании доверенности, с одной стороны, и Общество с ограниченной ответственностью «Агро-Форум Украина», юридическое лицо созданное по законодательству Украины (здесь и далее Покупатель) в лице директора Хачатуряна А.И., действующего на основании Устава, с другой стороны, именуемые вместе в дальнейшем Стороны, а каждый отдельно Сторона пришли к взаимному соглашению о нижеследующем:

1. ТЕРМИНЫ И ОПРЕДЕЛЕНИЯ

Используемые в настоящем Договоре следующие слова и словосочетания будут для целей Договора иметь указанное здесь следующее значение:

1.1. «Договор» - настоящий контракт со всеми указанными в нем Приложениями и оформленными дополнениями к нему.

1.2. «Приложение» - документ, составленный в письменной форме и подписанный, если иное не установлено Договором, уполномоченными представителями Сторон, являющийся неотъемлемой частью Договора.

1.3. «Товар» или «Товары» - сельхозтехника, торговой марки «Claas» («Клаас»), поставляемые в рамках Договора.

1.4. «Условия Поставки Товаров» - условия поставки Товаров Поставщиком Покупателю, определяемые в каждом отдельном случае Инвойсом согласно настоящего Договора.

1.5. «Заказ» - заказ на поставку конкретной партии (партий) Товаров, согласовываемый Сторонами в виде Инвойса.

2. ПРЕДМЕТ ДОГОВОРА

2.1. Поставщик обязуется поставлять Товары для продажи, а Покупатель обязуется принимать и оплачивать Товары на условиях, определенных настоящим Договором.

2.2. Стороны обязуются соблюдать в полном объеме все относящиеся к предмету Договора требования применимого законодательства, законодательства в области импортного контроля в отношении любых регионов и

CONTRACT № 585-CD

Kiev

April 01, 2020

Claas KGaA mbH, legal entity established in accordance with laws of Germany (hereinafter referred to as Supplier) represented by general director Katrina Klaas, acting pursuant to Power of attorney on the one part, and

Limited liability company “Agri-Forum Ukraine”, legal entity established in accordance with laws of Ukraine (hereinafter referred to as Buyer) represented by director Khachaturian Abraham, acting pursuant to Charter on the other part,

both hereinafter collectively referred to as Parties, each separately referred to as Party, have concluded this Contract on the following:

1. TERMS AND DEFINITIONS

The following words and expressions used in this Contract shall, for the purpose of this Contract, have the meanings as set out below:

1.1. "Contract" – this Contract with all Appendixes referred to herein and all amendments.

1.2. "Appendix" – a document made in writing and signed, unless this Contract sets forth otherwise, by authorized representatives of the Parties, being an integral part of this Contract.

1.3. "Product" or "Products" – Farm Machinery for products under Claas trademark, supplied under this Contract.

1.4. "Products Delivery Terms" – the terms and conditions on which the Supplier shall deliver the Products to the Buyer as set out in each separate case by the Invoice in accordance with the provisions of this Contract.

1.5. "Order" – an order for delivery of a specific consignment(s) of the Products, to be agreed by the Parties and documented by the Invoice.

2. SUBJECT OF THE CONTRACT

2.1. The Supplier shall supply the Products for sell, and the Buyer shall accept and pay for the Products on the terms and conditions set out herein.

2.2. The Parties shall comply to the full extent with the relevant requirements of applicable laws and laws on exportation control effective in any regions and territories, shall abstain from any actions that are unlawful or unethical or contrary to the standards and

территорий, воздерживаться от любых противоправных действий, действий, являющихся неэтичными и не соответствующими стандартам и практике добросовестного предпринимательства, действий, которые могут нанести ущерб репутации другой Стороны или репутации Товаров.

2.3. Товары подлежат ввозу на таможенную территорию Украины.

practice of good-faith business dealings or harmful to the reputation of either Party or the Products.

2.3. The Products shall be delivered to the customs territory of Ukraine.

3. ПОСТАВКА ТОВАРОВ

3.1. Поставка Товаров Поставщиком Покупателю осуществляется отдельными партиями на основе заказов Покупателя в соответствии с Инвойсом.

3.2. Товар поставляется на условиях EXW, Харзевинкель, Германия в соответствии с международными правилами интерпретации коммерческих терминов Incoterms 2010. Возможно применение иных условий поставки, которые указываются специальным образом в каждом Инвойсе.

3.3. Дата поставки и переход права собственности определяются в соответствии с базисными условиями поставки, предусмотренными настоящим Договором.

3. DELIVERY OF THE PRODUCTS

3.1. The Supplier shall deliver the Products to the Buyer by separate consignments on the basis of the Buyer's Orders in accordance with the Invoices.

3.2. The Products shall be supplied on terms EXW, Harsewinkel, Germany in accordance with international rules of interpretation of commercial terms Incoterms 2010. It is possible to use other terms of delivery, this has to be mentioned as a special remark in every Invoice.

3.3 The date of delivery and property rights changes shall be established in accordance with basic terms of supplies as set forth by this Contract.

4. ЦЕНА И ПОРЯДОК ОПЛАТЫ

4.1. Стоимость товаров определяется Сторонами как EXW, Харзевинкель, Германия и указываются в инвойсах, которые являются неотъемлемой частью Договора. Цена каждой единицы товара указывается в инвойсах.

4.2. Валюта Договора: Евро

4.3. Валюта платежа: Евро

4.4. Цена товара включают затраты, которые несет Поставщик в соответствии с базисными условиями поставки, а также иные затраты обусловленные Сторонами в Инвойсах. в состав Товара программного обеспечения.

4.5. Другие расходы, включая импортные таможенные сборы, пошлины, налоги на территории Покупателя несет Покупатель.

4.6. Покупатель обязуется произвести оплату Товара не позднее 45-го дня после даты отгрузки, но не позднее 30 (тридцати) дней после ввоза Товаров на территорию Украины со счета, указанного в реквизитах Договора.

4.7. Оплата производится согласно с выставленными Инвойсами.

4.8. Оплата каждой партии Товара осуществляется Покупателем посредством банковского перевода стоимости партии Товара

4. THE COST AND PAYMENT PROCEDURE

4.1. The Cost of Product shall be fixed as EXW, Harsewinkel, Germany and set forth by invoices which shall constitute an integral part of this Contract. The price of each unit of Product shall be set forth in invoices.

4.2. The currency of the Contract: Euro

4.3. The Currency of payment: Euro

4.4. The cost of Product shall include expenses incurred by Supplier in connection with basic terms of supplies and other expenses agreed upon by the Parties.

4.5. Other expenses including import customs duties and taxes on the territory of the Buyer shall be the responsibility of the Buyer.

4.6. The Buyer shall undertake to make payment for the Products within in 45 (forty five) days from B/L date but not later then in 30 (thirty) days from the Products delivery on territory of Ukraine from the account indicated in bank details of the Buyer.

4.7. Payment shall be done in accordance with issued Invoices.

4.8. The Buyer shall pay each consignment(s) of Products by bank transfer in amount of the cost of consignment(s) of Products in accordance with

согласно платёжным реквизитам Поставщика.

4.9. Датой платежа считается дата списания денежных средств со счета Покупателя. Расходы (в т.ч. комиссии банков корреспондентов), связанные с осуществлением платежа несет Покупатель.

4.10. Общая сумма Договора составляет 10 000 000,00 (Десять миллионов) Евро.

5. КОЛИЧЕСТВО ТОВАРА, КАЧЕСТВО И ГАРАНТИИ

5.1. Количество, ассортимент и цены Товара, указываются в Инвойсах, прилагаемых к каждому грузу.

5.2. Поставщик гарантирует надлежащее качество Товаров поставляемых по настоящему Договору.

6. ЗАЯВЛЕНИЯ, ПОДТВЕРЖДЕНИЯ И ОБЯЗАТЕЛЬСТВА

6.1. Стороны настоящим заявляют, подтверждают и обязываются, что они являются надлежащим образом созданными юридическими лицами и будут пребывать в надлежащем юридическом состоянии в течение всего срока действия этого Договора, что они осуществили все внутренние корпоративные действия, необходимые для заключения и выполнения этого Договора, что они получили все и какие-либо государственные согласования для заключения и выполнения этого Договора, что заключение и выполнение этого Договора не приведет к нарушению законодательства юрисдикции Сторон, и что лица, подписавшие этот Договор надлежащим образом уполномочены на его подписание.

6.2. В дополнение к пункту 6.1 этого Договора, Стороны заявляют и обязываются:

(a) соблюдать все таможенные правила, законы и другие нормативные акты юрисдикции соответствующей Стороны, которые должны быть в разумной степени известны соответствующей Стороне;

(b) получить все полномочия и (или) лицензии для выполнения этого Договора и поставки/получения Товаров в соответствии с нормативными актами страны Покупателя;

7. ОТВЕТСТВЕННОСТЬ

7.1. Стороны несут ответственность за неисполнение или ненадлежащее исполнение своих обязательств по Договору. При этом возмещению подлежит только реальный ущерб, убытки в виде упущенной выгоды возмещению не подлежат.

payment details of Supplier.

4.9. The date of payment shall be established as the date of writing off the due amount from the bank account of the Buyer. The Buyer shall bear the expenses (including correspondent bank commissions)

4.10. The total sum of this Contract Shall be 10 000 000,00 (Ten millions) Euro.

5. QUANTITY OF THE PRODUCTS, QUALITY AND GUARANTEE

5.1. The quantity, assortment and prices of Products is specified in Invoices attached to every shipment.

5.2. The Supplier shall guarantee the proper quality of the Products delivered under the present Contract.

6. REPRESENTATIONS, WARRANTIES, AND COVENANTS

6.1. The Parties hereby represents, warrants and undertakes that they are duly organized legal entities that are and will be in good legal standing throughout the performance of their obligations under this Contract, that they have taken all internal corporate actions necessary to enter into and perform their obligations under this Contract, that they have received any and all necessary governmental authorizations to enter into and perform under this Contract, that their entry into and performance under this Contract will not violate the legislation of their respective jurisdictions and any applicable legislation, and that the persons signing this Contract on their behalf are duly authorized to do so.

6.2. In addition to Clause 6.1, the Parties warrant and undertake to:

(a) comply with all the customs, all laws and all regulations of the jurisdiction of the respective Party which the respective Party should reasonably have been aware of;

(b) obtain all authorities and (or) licenses to perform this Contract and to supply/accept the Products in accordance with the regulations of the jurisdiction of Buyer;

7. LIABILITY

7.1. The Parties shall be liable for non-performance or improper performance of their obligations hereunder. Subject to compensation shall be real losses only; lost profit shall not be compensated.

7.2. В случае просрочки Покупателем оплаты Товара Поставщику, Поставщик имеет право потребовать от Покупателя оплатить неустойку в размере 0.01% от стоимости несвоевременно оплаченного Товара за каждый день просрочки.

7.3. В случае если Поставщик не предоставит Покупателю документы необходимые для импортного таможенного оформления в соответствии действующим законодательством Украины и вследствие отсутствия таких документов Покупатель понесет затраты, Поставщик обязуется компенсировать такие затраты Покупателю.

8. ОБСТОЯТЕЛЬСТВА НЕПРЕОДОЛИМОЙ СИЛЫ

8.1. При наступлении обстоятельств непреодолимой силы, в силу которых наступает невозможность полного или частичного исполнения одной из Сторон своих обязательств по Договору, таких в частности, как стихийные бедствия, пожар, военные действия, террористические акты, гражданские беспорядки, забастовки, запреты или ограничения, вводимые правительственными органами, и другие независимые от Сторон чрезвычайные и непредотвратимые при данных условиях обстоятельства, срок исполнения соответствующих обязательств отодвигается соразмерно времени, в течение которого будут действовать такие обстоятельства и их последствия.

8.2. Сторона, для которой создалась невозможность исполнения обязательств по настоящему Договору в силу обстоятельств непреодолимой силы, должна письменно уведомить другую Сторону о наступлении таких обстоятельств в течение 15 (пятнадцати) календарных дней с даты их наступления. Неуведомление или несвоевременное уведомление о наступлении таких обстоятельств лишает соответствующую Сторону права ссылаться на эти обстоятельства в будущем.

9. ПРИМЕНИМОЕ ПРАВО И РАЗРЕШЕНИЕ СПОРОВ

9.1. Настоящий Договор регулируется нормами материального права Украины.

9.2. Стороны будут урегулировать все споры, разногласия или требования в связи с Договором путем переговоров. В случае, если такое урегулирование не было достигнуто в течение двух месяцев с даты первого предъявления соответствующей претензии, все

7.2. In the event the Buyer defaults on its payment for the Products, the Supplier shall have the right to request the Buyer to pay penalty in amount of 0.01% as of the total cost of untimely paid Products for each day of payment delay.

7.3. In case the Supplier shall not provide the Buyer with the documents for import customs clearance in accordance with current legislation of Ukraine and in furtherance of failure of the Supplier to provide the abovementioned documents the Buyer incur certain expenses, the Supplier shall compensate such expenses to the Buyer.

8. FORCE MAJEURE

8.1. Upon occurrence of force-majeure circumstances that render impossible performance, in full or in part, by one of the Parties of its obligations hereunder, such as, in particular, natural calamities, fire, military actions, acts of terrorism, civil disturbances, strikes, embargo or restrictions imposed by governmental authorities, and other extraordinary and unpreventable circumstances beyond the Party's control, the term for performance of the corresponding obligations shall be extended proportionately to the time during which such circumstance or their aftermaths exist.

8.2. A Party for which it has become impossible to perform its obligations hereunder due to force-majeure circumstances shall notify in writing the other Party of the occurrence of such circumstances within fifteen (15) calendar days of occurrence thereof. A failure to notify or untimely notification of the occurrence of such circumstances shall deprive the corresponding Party of the right to refer to these circumstances in the future.

9. GOVERNING LAW AND RESOLUTION OF DISPUTES

9.1. This Contract is governed by substantive law of Ukraine.

9.2. The Parties shall settle all disputes, controversies or claims arising in connection with this Contract by way of negotiations. If such settlement has not been reached during two months from the date a claim is first made, all disputes, controversies or claims arising out of or in connection with this

спору, разногласия или требования, возникающие из настоящего Договора или в связи с ним, в том числе касающиеся его исполнения, нарушения, прекращения или недействительности, подлежат разрешению международным арбитражем в соответствии с Регламентом Международного Коммерческого Арбитражного Суда при Торгово-Промышленной Палате Украины.

10. СРОК ДЕЙСТВИЯ И РАСТОРЖЕНИЕ ДОГОВОРА

10.1. Настоящий Договор вступает в силу с даты, указанной в преамбуле Договора, и действует до 31 декабря 2021 года.

10.2. Настоящий Договор может быть в одностороннем порядке без указания причин и оснований прекращён любой из Сторон путем уведомления другой Стороны за три месяца до даты такого прекращения.

11. АДРЕСА И БАНКОВСКИЕ РЕКВИЗИТЫ

Поставщик:

“Claas KGaA mbH.”
145-65, of.55, 72, Harsewinkel,
Германия,
Банк:
WOORI BANK
Harsewinkel Operation Team
527-16 di-strase,757
Germany
Beneficiary:
“Claas KGaA mbH.”
Acc: 1083-100-005341
Swift code: HVBKKRSE

Подпись:
Генеральный директор Катрина Каас

Покупатель:

ООО «Агро-Форум Украина»
Код ЄГРПОУ 37376000
ИНН 360480926541
Свид-во НДС 100138031
Юридический адрес:
04055, Украина, 04055 г.Киев,
ул.Туполева, 7-В, оф.2

Фактический адрес:
04055, Украина, 04055 г.Киев,
ул.Туполева, 7-В, оф.2

Contract, including those concerning performance, breach, termination or invalidity hereof, shall be resolved by arbitration in accordance with the Rules of the International Commercial Arbitration Court of the Chamber of Industry and Commerce of Ukraine. The arbitral tribunal shall be composed of three (3) arbitrators. The place of arbitration shall be Kyiv, Ukraine.

10. TERM AND TERMINATION

10.1. This Contract shall come into force on the date written above in preamble and shall be in effect until December 31, 2021.

10.2. This Contract may unilaterally be terminated by either Party for no reason and cause with a three month advance notice to the other Party.

11. ADDRESSES AND BANK DETAILS

Supplier:

“Claas KGaA mbH.”
145-65, of.55, 72, Harsewinkel,
Germany
Банк:
WOORI BANK
Harsewinkel Operation Team
527-16 di-strase,757
Germany
Beneficiary:
“Claas KGaA mbH.”
Acc: 1083-100-005341
Swift code: HVBKKRSE

Подпись:
General director Katrina Klaas,

Buyer:

LLC “Agri-Forum Ukraine”
Reg. code No. 37376000
Tax No. 360480926541
VAT No. 100138031
Address of registration:
Tupolev st, 7-B lit “V”, of.2
Kiev, Ukraine, 04055

Actual address:
Tupolev st, 7-B lit “V”, of.2
Kiev, Ukraine, 04055

Тел. +38-044-590-53-00
Факс +38-044-590-53-00

Банк:
ПАТ "УКРСОЦБАНК"(Украина)
03150, Украина, г. Киев, ул. Институтская,9,
Тел. +38-044-490-10-09
Факс +38-044-490-10-25
Номер счета: 2600 0 200508 009- Евро
СВИФТ: УКРСОЦБАНК

Подпись:
Директор Хачатурян А.И.

Tel. +38-044-590-53-00
Fax. +38-044-590-53-00

Bank:
PJSC Ukrsotsbank (Ukraine)"
03150, Украина, г. Киев, ул. Институтская,9,
Tel. +38-044-490-10-09
Fax +38-044-490-10-25
Account: 2600 0 200508 009 – EUR
Swift code: Ukrsotsbank

Signature
Director Khachaturian Abraham

WARENVERKEHRSBESCHEINIGUNG

1. Ausführer/Exporteur Claas KGaA mbH 145-85, of.55, 72, Harsewinkel, Germany		EUR.1 Nr. D 23648 Von dem Ausführer Anmerkungen zur der Rückseite beachten Bestätigung für den Präferenzverkehr zwischen Europäische Wirtschaftsgemeinschaft und Ukraine (Anmerkung: Der Ursprung der Waren ist zu bezeugen)	
3. Empfänger LLC "Agri-Forum Ukraine" Tupolev st. 7-B lit "V", of.2 Ukraine		4. Staat, Staatsgruppe oder Gebiet, als dessen bzw. deren Ursprungs- waren die Waren gelten DE	5. Bestimmungsstaat, -staatsgruppe oder -gebiet Ukraine
8. Angaben über die Beförderung (Anmerkung: Nur bei Luftbeförderung)		7. Bemerkungen	
8. Laufende Nr., Zeichen, Nummern, Anzahl und Art der Packstücke (1); Warenbezeichnung		9. Rohgewicht (kg) oder andere Maße (l, m ³ , usw.)	10. Rechnungen (Anmerkung: nur bei Luftbeförderung)
1) Combine harvester CLAAS LEXION 560 1p/n		20500	843351
11. SICHTVERMERK DER ZOLLBEHÖRDE Die Rückseite der Erklärung wird bescheinigt. Amt/Muster: ABD MRN 16DE800437473842E5 Datum: 20.05.2010 Zollbehörde: ZA Lemgo Ausstellungs- und Unterschrift: Bundesrepublik Deutschland Lemgo, 26.04.2010 Ha. J.		12. ERKLÄRUNG DES AUSFÜHRERS/EXPORTEURS Der Unterzeichner erklärt, dass die vor- genannten Waren die Voraussetzungen erfüllen, um diese Bezeichnung zu erhalten. Leopoldshöhe, 20.05.2010  I.A. Andreas Ramm, (als Vertreter)	