

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

**FINAL QUALIFYING PAPER**

*On the topic:*

**«International standards on the “single window” mechanism application on  
hard cheese import»**

2<sup>nd</sup> year student of 10am group  
Specialty 076 “Entrepreneurship,  
Trade and Stock Exchange Activity”  
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**Kyiv 2021**

**Kyiv National University of Trade and Economics**

Faculty of Trade and Marketing

Department of commodity science and customs affairs

Specialty 076 “Entrepreneurship, Trade and Stock Exchange Activity”

Specialization “Customs Affairs”

**Approved by**

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« \_\_\_\_ » \_\_\_\_\_ 2021

**Task  
for a final qualifying paper****Ivko Yana****1. Topic of a final qualifying paper: “International standards on the “single window” mechanism application on hard cheeses import”**

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:* analysis of the peculiarities of the “single window” mechanism application on hard cheeses import according to international standards*The object of research* is hard cheeses imported into Ukraine*The subject of research* is the consumer properties, identification criteria, assortment, the methods of non-tariff regulation, customs value, customs payments and customs formalities of hard cheeses imported to Ukraine**4. Illustrative material:** tables, graphs, diagrams illustrated the base text of the final qualifying paper.



## 5. Consultants of the research and titles of subsections that were consulted:

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

## 6. Contents of a final qualifying paper (list of all the sections and subsections)

ANNOTATION

ACRONYMS AND ABBREVIATIONS

INTRODUCTION

### **CHAPTER 1. Theoretical background of the “single window” mechanism application on hard cheeses import**

1.1. World market of hard cheeses

1.2. Analysis of the safety and quality regulation of hard cheeses

1.3. Peculiarities of the “single window” mechanism application on hard cheeses import according to international standards

### **CHAPTER 2. Identification expert examination of hard cheeses for customs purposes**

2.1. Organization, object and research methods

2.2. Assortment analysis of hard cheeses imported to Ukraine

2.3. Identification expert examination of hard cheeses for customs purposes and its results registration

### **CHAPTER 3. Customs clearance of hard cheeses import using “Single window” mechanism**

3.1 Customs valuation and customs taxation of hard cheeses import

3.2 Non-tariff methods of hard cheeses import regulation

3.3 Application of the “single window” mechanism on hard cheeses import according to the customs declaration

CONCLUSIONS AND RECOMMENDATIONS

REFERENCES

ANNEXES

### 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	10.02.2021
3.	Writing and preparation of scientific article	01.05.2021	01.05.2021
4.	Writing and pre-defense of the 1 <sup>st</sup> chapter of the final qualifying paper	10.09.2021	19.10.2021
5.	Writing and pre-defense of the 2 <sup>nd</sup> chapter of the final qualifying paper	11.10.2021	01.11.2021
6.	Writing and pre-defense of the 3 <sup>rd</sup> chapter of the final qualifying paper	15.06.2021	30.06.2021
7.	Preparation of the final qualifying paper additional subchapters: title, content, introduction, references, conclusions and recommendations, annexes	29.10.2021	29.11.2021
8.	Registration of the final qualifying paper at the department of commodity science and customs affairs	12.11.2021	06.12.2021
9.	Pre-defense of the final qualifying paper in the commission at the department of commodity science and customs affairs	23.11.2021	06.12.2021
10.	Receiving of external review for the final qualifying paper	30.11.2021	05.12.2021
11.	Additional processing, printing, preparation of material to final qualifying paper defence	02.12.2021	05.12.2021
12.	Defending of the final qualifying paper in the Examination Board	07.12.2021	

**8. Date of receiving the task:** 19.02.2021

**9. Scientific adviser of the paper** \_\_\_\_\_ Oksana Zolotarova

**10. Manager of educational program** \_\_\_\_\_ Taras Karavayev

**11. The task received by the student** \_\_\_\_\_ Yana Ivko



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Note about preliminary paper defense \_\_\_\_\_  
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A final qualifying paper of the student **Ivko Y.O.** can be admitted to defense in the Examination Board.

Head of the Department \_\_\_\_\_ N. V. Merezhko  
(signature)

2021.

## АНОТАЦІЯ

**Івко Я.О. Застосування міжнародних стандартів для механізму “Єдиного вікна” при імпорті твердих сирів.**

У випускній кваліфікаційній роботі проаналізовано ринок сирів у світі та в Україні. Досліджено стандарти та вимоги до сирів, законодавчу базу, а також особливості застосування механізму “Єдиного вікна”. Висвітлено порядок проведення ідентифікаційної експертизи. Проаналізовано асортимент твердих сирів, що імпортуються в Україну. Проведено ідентифікаційну експертизу твердих сирів та оформлено її результати для митних цілей. Проаналізовано правильність визначення митної вартості, застосування нетарифних методів регулювання та митне оформлення за допомогою механізму “Єдиного вікна”.

**Ключові слова:** тверді сири, ідентифікаційна експертиза, митна вартість, Єдине вікно, нетарифні методи регулювання.

## ANNOTATION

**Ivko Y.O. International standards on the “single window” mechanism application on hard cheese import.**

The final qualifying paper analyzes the cheese market in the world and in Ukraine. The standards and requirements for cheeses, the legal framework, as well as the peculiarities of the application of the “Single Window” mechanism have been studied. The procedure for conducting identification expert examination is highlighted. The assortment of hard cheeses imported to Ukraine is analyzed. Identification expert examination of hard cheeses was carried out and its results were issued for customs purposes. The correctness of customs valuation, application of non-tariff methods of regulation and customs clearance using the "Single Window" mechanism is analyzed.

**Key words:** hard cheeses, identification expert examination, customs value, Single Window, non-tariff methods of regulation.

## ACRONYMS AND ABBREVIATIONS

**ASARM** – Automated System of Analysis and Risk Management

**ECD** – Electronic Customs Declaration

**EU** – European Union

**SCS** – State Customs Service

**UCGFEA** – Ukrainian Classification of Goods for Foreign Economic Activity

**VAT** – value added tax

**WHO** – World Health Organization

**WTO** – World Trade Organization

## CONTENT

INTRODUCTION.....	9
<b>Chapter 1. Theoretical background of the “single window” mechanism application on hard cheeses import.....</b>	<b>11</b>
1.1. World market of hard cheeses .....	11
1.2. Analysis of the safety and quality regulation of hard cheeses .....	18
1.3. Peculiarities of the “single window” mechanism application on hard cheeses import according to international standards.....	26
<b>Chapter 2. Identification expert examination of hard cheeses for customs purposes.....</b>	<b>31</b>
2.1. Organization, object and research methods.....	31
2.2. Assortment analysis of hard cheeses imported to Ukraine.....	34
2.3. Identification expert examination of hard cheeses for customs purposes and its results registration.....	38
<b>CHAPTER 3. Customs clearance of hard cheeses import using “Single window” mechanism .....</b>	<b>42</b>
3.1 Customs valuation and customs taxation of hard cheeses import.....	42
3.2 Non-tariff methods of hard cheeses import regulation.....	47
3.3 Application of the “single window” mechanism on hard cheeses import according to the customs declaration.....	52
CONCLUSIONS AND RECOMMENDATIONS.....	56
REFERENCES.....	61
ANNEXES.....	70



## INTRODUCTION

**Topic actuality.** Hard cheeses are getting more and more popular these days. With each year cheese consumption is expanding vastly, which can be explained by the fact, that more and more people are developing a liking towards hard cheeses. Ukraine is no exception, ever since 2015 Ukrainians started to consume more hard cheeses, and seeing as domestic cheese production is in rather undeveloped state, thus, cheeses that are present at the Ukrainian market are to a greater extent of imported origin. That is why it is important to control cheese importation, in order to ensure that imported cheeses are safe and of good quality, as well as to ensure compliance with Ukrainian legislation. In order to provide a faster customs clearance, the mechanism “Single Window” is used. Quick clearance is of utmost importance for such perishable goods as hard cheeses, that is why it is important to apply this mechanism. The final qualifying paper deals with peculiarities, as well as highlights the process of hard cheese customs clearance with the help of “Single Window” mechanism. When importing cheese it is also necessary to comply with non-tariff regulation, that is why it is important to study what kind of non-tariff regulation methods are applied to hard cheeses.

**Research object** – is hard cheeses imported in Ukraine.

**Research subject** – criteria, methods and means of identification, customs clearance of hard cheeses.

**The final qualifying paper purpose** is to conduct an identification expert examination and analyze peculiarities of “Single Window” application when importing hard cheese.

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

- to analyze world market of cheeses;
- to study legislation framework as well as standards that regulate hard cheeses;
- to analyze assortment of hard cheeses imported into Ukraine;
- to conduct a identification expert examination of hard cheeses for customs purposes;

- to analyze customs valuation and customs taxation of hard cheese import;
- to analyze non-tariff methods of regulation applied during hard cheeses import;
- to analyze application of “Single Window” mechanism during customs clearance of hard cheeses.

**Research methods:** analytical, organoleptic, measuring, analysis and comparison.

**The final qualifying paper scientific originality.** The identification expert examination of hard cheeses for customs purposes has been conducted. Customs valuation and taxation have been analyzed. Requirements and the process of non-tariff regulation have been highlighted, as well as the analysis of customs clearance has been presented.

**Obtained results practical value.** Result of identification expert examination of hard cheeses, analysis of requirements and characteristics of hard cheeses can be used by during cheese examination at SLEER or by SCS of Ukraine when carrying out customs clearance of hard cheese 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 a report on "Analysis of the safety and quality regulation of hard cheeses" (Kyiv, KNUTE, November 1, 2021). According to the results of the research, an article was published in the collection of scientific articles of students: Ivko Y. Identification expert examination of hard cheeses for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ. ст. 99 - 106 — К. : Київ. нац. торг.-екон. ун-т, 2021. — С.

**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 49 pages. The paper contains 12 tables, 3 figures. The list of references includes 51 items. 11 annexes are added to the paper and placed on 18 pages.

## CHAPTER 1

### THEORETICAL BACKGROUND OF THE “SINGLE WINDOW” MECHANISM APPLICATION ON HARD CHEESES IMPORT

#### 1.1. World market of hard cheese

Cheese is the generic name for a group of fermented milk- based food products, produced in a wide range of flavors and forms throughout the world. Although the primary objective of cheesemaking is to conserve the principal constituents of milk, cheese has evolved to become a food of *haute cuisine* (high standard cooking) with exquisite tasting qualities, as well as being highly nutritious. Various scientists such as Sandine and Elliker, Walter and Hargrove and others suggest that there are from 400 to 1000 varieties of cheese. a number of attempts have been made to classify cheese varieties into meaningful groups. The most common criterion for the classification is texture (very hard, hard, semihard, semisoft, soft), which is related mainly to the moisture content of the cheese. Various attempts have been made to improve on this basis of classification, for example, by including the milk-producing species, moisture to protein ratio, method of coagulation, cooking temperature, microbiota. However, no classification scheme developed to date is completely satisfactory; the inclusion of chemical indices of ripening would be useful. [1]

Due to its taste, nutrition and popularity, cheese is a widely consumed dairy product. In 2020, the global market value of cheese stood at roughly 72,26 billion U.S. dollars, a number which is projected to rise exponentially in the years to come. [2] More precisely, the imported value of cheese worldwide in 2020 made up 33 010 369 U.S. dollars and exported value of cheese in 2020 constituted 32 973 018 U.S. dollars. [3]

The global market value for processed, as well as, organic cheese is forecast to grow steadily over the course of the next few years. In 2020, the market value of processed cheese amounted to just over 16 billion U.S. dollars and is expected to grow



by almost eight billion by 2029. The global market value of organic cheese is projected to double between 2019 and 2026. [2]

The rise in market value of cheese can be explained by various factors, among which is the increase in popularity, for instance, in 2014 Asian, African and South American countries were never listed among the top 23 cheese-consuming countries. Thus, while cheese manufacture is practiced worldwide, in 2014 cheese was primarily a product of European countries and those populated by European emigrants. [1] However, in 2020 such countries as Japan, Korea, China and Mexico are listed in the top 25 cheese-importing countries. [3]

In terms of production volume, cow milk was without question the leading dairy product in the world. Compared to cheese, which accounted for 21 million metric tons, over 500 million metric tons of cow milk were produced globally last year. While the cheese production volume was much lower than that of cow milk, it has been increasing slightly with each consecutive year since 2015. About half of all the cheese made in 2019 was produced by the 27 countries that make up the European Union. The leading country within the EU-27 was Germany, which produced over two million metric tons of cheese. Accounting for almost six million metric tons, the United States was one of the leading countries in the world. [4]

Many of the world's top cheese exporting and importing countries were also European: Germany, the Netherlands, Italy and France were the leading exporters by a significant margin in 2020 [4], which can be seen from table 1.1.

*Table 1.1*

**Top 10 Cheese exporting countries in the years 2016-2020 (exported value in U.S. thousand dollars)**

No.	Country	2016	2017	2018	2019	2020
1.	Germany	3,657,493	4,424,857	4,624,142	4,609,161	4,787,699
2.	Netherlands	3,492,302	4,023,307	4,068,533	4,114,548	4,232,826
3.	Italy	2,679,440	3,014,493	3,337,584	3,589,939	3,561,707
4.	France	3,285,394	3,443,109	3,664,779	3,514,118	3,510,892
5.	U.S.A.	1,207,269	1,451,844	1,465,716	1,564,923	1,607,117

*Continuation of table 1.1*

1.	Denmark	1,439,200	1,693,787	1,744,212	1,605,338	1,604,553
2.	New Zealand	1,204,187	1,384,284	1,320,526	1,324,819	1,318,955
3.	Ireland	768,522	922,788	967,151	1,166,499	1,177,380
4.	Belgium	855,920	970,629	1,028,654	1,033,593	1,070,788
5.	Belarus	690,024	798,500	811,376	995,872	1,064,423
	<i>Worldwide</i>	<i>26,777,148</i>	<i>30,672,638</i>	<i>32,242,880</i>	<i>32,461,23</i>	<i>32,973,018</i>

From the table 1.1 it can be seen that the global market value of cheese has increased in 2020 on 6,195,870 U.S. thousand dollars since year 2016. And the countries Germany and the Netherlands were the absolute leaders throughout the years 2016-2020 with France on the third place till 2018 and Italy, which managed to outrun France since 2019 and thus taking the third place for itself. Statistics taken from [trademap.org](http://trademap.org). [3]

*Table 1.2*

**Top 10 Cheese importing countries in the years 2016-2020 (imported value in U.S. thousand dollars)**

No.	Country	2016	2017	2018	2019	2020
1.	Germany	3,840,000	4,267,075	4,523,281	4,533,049	4,732,248
2.	United Kingdom	1,831,626	2,015,564	2,267,082	2,204,710	2,203,977
3.	France	1,513,258	1,744,665	1,903,010	1,944,593	2,086,246
4.	Italy	1,734,921	1,983,266	2,065,771	2,059,891	1,875,478
5.	Belgium	1,304,259	1,439,456	1,547,916	1,524,231	1,647,107
6.	Netherlands	1,181,451	1,407,594	1,483,000	1,472,947	1,411,987
7.	Japan	980,298	1,162,267	1,293,433	1,325,156	1,277,174
8.	U.S.A.	1,308,145	1,230,402	1,326,696	1,363,287	1,231,599
9.	Russian Federation	732,525	929,030	965,258	1,139,562	1,222,225
10.	Spain	1,001,716	1,164,185	1,237,152	1,245,283	1,181,189
	<i>World</i>	<i>27,037,741</i>	<i>30,470,719</i>	<i>32,502,32</i>	<i>32,685,198</i>	<i>33,010,369</i>
				9		

The table 1.2 suggests that Germany is also the leading importer of cheese and has been such ever since the year 2016 and till 2020. The second place is taken by United Kingdom with their yearly imported value of 2, 203,977 U.S. thousand dollars, the 3<sup>rd</sup> and 4<sup>th</sup> places are taken by France and Italy. And also from the table is can be seen that the cheese importing is increasing every year, since 2016 to 2020 the worldwide importing has expanded on 5,972,628 U.S. thousand dollars. And this fact proves that cheese popularity if growing in the world, with can be proved not only by global cheese market value, but also by the fact, that such country as Japan which was considered as ‘undairy country’ has been taking leading positions at the 7<sup>th</sup> place of top 10 importing countries. [5]

As regards Ukraine, it should be noted that Ukraine in 2020 is in the top cheese-consuming countries with 221 thousand metric tons annually consumed cheese. [6]

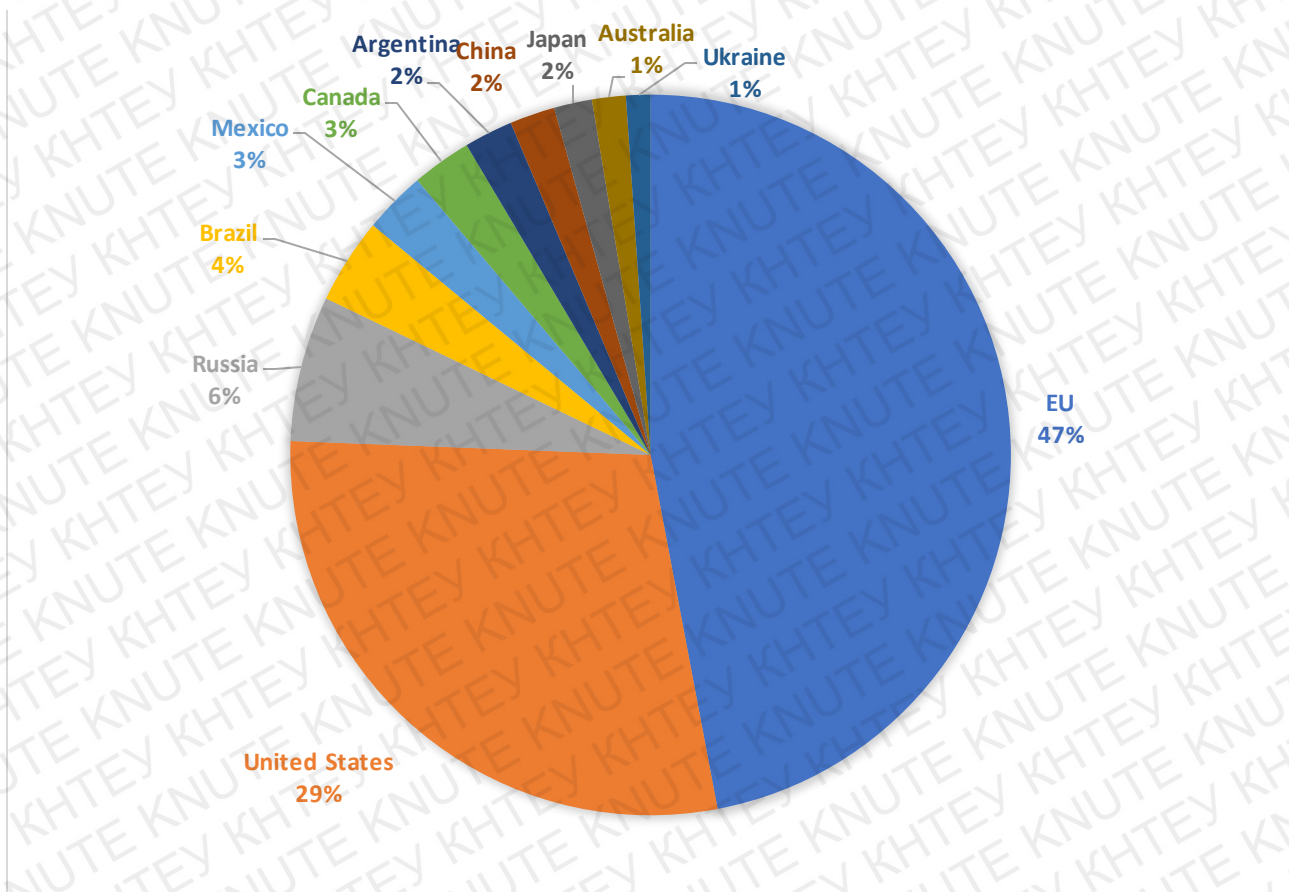


Figure 1.1 Annual consumption of cheese worldwide in 2020, by selected country



The biggest consumption rate goes to European Union, which makes up 47% or 9 482 thousand metric tons, United States – 29% or 5 766 thousand metric tons, Russia consumes 1 318 thousand metric tons, Brazil – 776 thousand metric tons, Mexico – 564 thousand metric tons, Canada – 539 thousand metric tons, Argentina – 441 thousand metric tons, China – 409 thousand metric tons, Japan – 344 thousand metric tons, Australia – 305 thousand metric tons, Ukraine – 221 thousand metric tons and the list can be also continued with South Korea, Belarus, New Zealand and Taiwan.

The cheese consumed in Ukraine is imported or of domestic production. *Economic truth* [7] revealed that import of cheese in 2020 increased by 97% in comparison with the previous year, this phenomenon can be explained by the fact that in 2020 the overall turnover made up \$ 210.4 million, which is \$ 101.6 million more than last year. Thus, the volume of cheese imports to Ukraine increased from 23.7 to 46.8 thousand tons.

The structure of import of cheeses was made up of the following categories:

- other cheeses – 56%;
- fresh cheeses – 26%;
- processed cheeses – 13%;
- blue cheeses – 4.5%;
- grated or powdered cheeses – 0.5%.

Growth in imports has occurred in almost every category. According to the statistics provided by State Custom Service [8] the dynamics of cheese import has grown significantly over the years, and as experts say will continue to grow but the pace of this growth will slow down due to the devaluation of the hryvnia and in general due to the fact that many Ukrainians are not yet accustomed to the taste of European cheeses.

From the figure 1.2 it can be seen that the tendency of purchasing cheese has significantly increased from the year 2015 when it made up only 5.4 thousand tons, which in 2020 made more than 46 thousand tons.

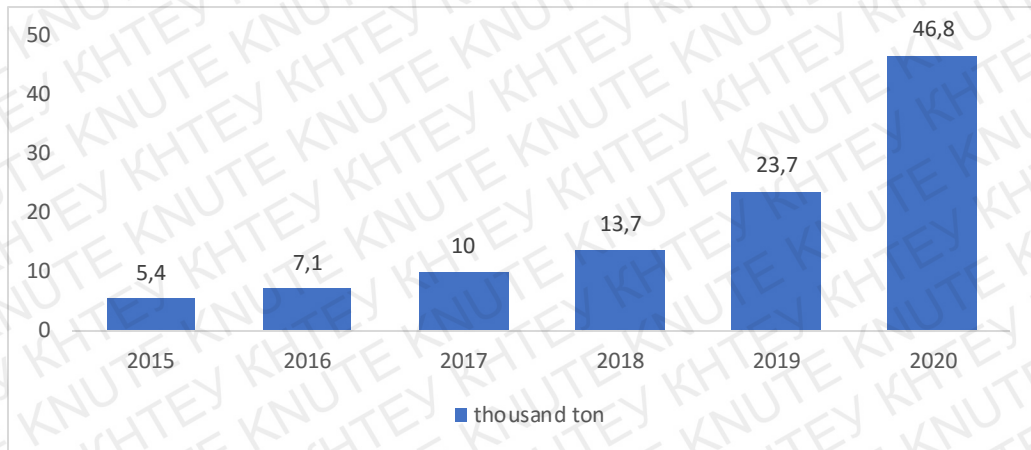


Fig. 1.2 Statistics of cheese import in Ukraine through the years 2015-2020

It is noted [7] that in 2020 the demand for rare varieties of cheeses increased significantly, in particular, the import of Gouda cheese increased 3.4 times, up to 3 thousand tons; Feta - 2.6 times, up to 0.75 thousand tons; Cheddar - 2.5 times, up to 0.45 thousand tons; Gorgonzola - 2.2 times, up to 0.17 thousand tons; Edam - 2 times, up to 0.61 thousand tons; Parmesan (Parmigiano Reggiano) - imports increased 1.7 times, up to 0.23 thousand tons; Brie - 1.5 times, up to 3.2 thousand tons; Camembert - 1.5 times, up to 1.1 thousand tons.

Table 1.3

**Top 10 exporters of cheese to Ukraine in years 2016-2020 (imported value in U.S. thousand dollars)**

No.	Country	2016	2017	2018	2019	2020
1.	Poland	8,977	15,587	20,706	39,443	92,415
2.	Germany	6,839	11,055	15,805	24,267	39,733
3.	France	4,092	6,130	10,439	14,870	20,756
4.	Netherlands	2,736	4,034	5,894	10,081	17,903
5.	Italy	2,373	3,145	4,406	6,217	13,131
6.	Lithuania	562	1,010	1,423	2,575	4,846
7.	Denmark	532	921	1,889	3,108	3,915
8.	Latvia	157	413	512	960	3,082

*Continuation of table 1.3*

9.	Belgium	496	549	397	808	2,063
10.	Czech Republic	1,143	1,404	1,496	877	1,728
	<i>Total</i>	<i>29,853</i>	<i>47,105</i>	<i>66,772</i>	<i>108,846</i>	<i>210,467</i>

From the table 1.2 it can be seen that the largest exporters of cheese to Ukraine in 2020 were [9, 7]:

- Poland – import value from Poland made up 8,977 U.S. thousand dollars in 2016 which increased to 92,415 thousand dollars in 2020 resulting in 22.4 thousand tons of cheese import (48% of total cheese import);
- Germany – from 6,839 thousand dollars in 2016 to 39,733 U.S. thousand dollars in 2020 which made up 9.2 thousand tons (20%);
- France – from 4,092 thousand dollars in 2016 to 20,756 thousand dollars in 2020 which made up 3.8 thousand tons (8%);
- Netherlands – from 2,736 thousand dollars in 2016 to 17,903 U.S. thousand dollars in 2020 which allowed to import 3.5 thousand tons (7%) of cheese into Ukraine;
- Italy – from 2,373 thousand dollars in 2016 to 13,131 U.S. thousand dollars in 2020 on which 1.9 thousand tons (4%) of Italian cheeses were imported to Ukraine.

It is stated [10] that the situation on the cheese market in Ukraine is not in favor of domestic producers, since it is difficult for them to compete with imported products from the European Union. Therefore, cheese exports from Ukraine are currently 10 times smaller than imports.

*Table 1.4*

**Top 10 countries Ukraine exports cheese to (exported value in U.S. thousand dollars)**

No.	Country	2016	2017	2018	2019	2020
1.	Kazakhstan	13,068	15,686	13,221	11,258	12,019
2.	Moldova, Republic of	6,524	7,640	8,631	8,587	7,469
3.	Egypt	1,907	3,644	3,478	2,047	987



*Continuation of table 1.4*

4.	Azerbaijan	846	737	747	807	919
5.	Georgia	311	545	535	561	644
6.	United Arab Emirates	379	608	549	501	568
7.	United States of America	272	291	402	468	501
8.	Israel	345	269	197	226	367
9.	Kyrgyzstan	0	313	636	868	268
10	Uzbekistan	158	308	44	236	114
	<i>Total</i>	<i>24,318</i>	<i>32,559</i>	<i>30,795</i>	<i>26,779</i>	<i>24,319</i>

From the table 1.4 [11] can be seen that cheese exporting is not very developed in Ukraine, we can see that in 2016 the total exported value was 24,318, which then rose to 32,559 in 2017 and eventually began decreasing from 2018 to 2020 when it reached almost the same value as in 2016 – 24,319.

In particular, in 2020, exports of cheese and cheese products in Ukraine decreased by 7% to 28.5 thousand tons.

But the import of rennet cheese (excluding cheese products) has more than doubled, to 36 thousand tons. Main deliveries were made to Kazakhstan (69%), Moldova (23%) and Uzbekistan (3%). According to *Infagro*, this year more than a third of the Ukrainian rennet cheese market is occupied by European cheeses. To understand the scale of imported cheese in the domestic market, suffice it to say that in Ukraine the total consumption of cheese is up to 95 thousand tons. This phenomenon is caused by the fact that supply prices for imported cheese are much lower than those of domestic producers. For example, "Gouda" / "Edam" is imported at a price of 133 UAH/kg after customs clearance. More expensive cheese varieties – "Maasdam", "Radomer", "Royal" - often cost importers not more than 160 UAH/kg. Against this background, ordinary Ukrainian cheese "Rosiyskyi"/"Hollandskyi" with a price for distributors of 155-165 UAH/kg at a discount already doesn't look very bright. At the same time, few exporters try to sell Ukrainian "Hollandskyi" cheese more expensively than the Dutch sell their "Maasdam"[10].

In conclusion, as regards world market of cheese, it can be said that the cheese market is quite popular in the world and moreover it will continue to grow and expand, more and more countries are importing and exporting cheese. As for Ukraine, Ukraine may be not among the top consumers of cheese, but at the same time our country takes a significant part in the world cheese consumption which influences the amount of exports of cheese into Ukraine. However, due to availability of cheaper and more diverse imported cheeses, the domestic cheese production and exporting is in rather poor condition.

## **1.2. Analysis of the safety and quality regulation of hard cheeses**

One of the biggest challenges facing modern society is the escalated pressure on the food industry to safely meet ever-growing demands. The global population is set to grow to 9.1 billion by 2050 and the cheese consumption is predicted to grow exponentially. Put together, these facts mean we are going to see a continuing and increasing need for safe, high-quality foodstuffs that must meet changing tastes and expectations of a rising population. [12]

As a result, the global food supply chain is becoming increasingly stretched and complex, introducing new and additional burdens of risk that – if not managed properly – can cause food safety systems to collapse. [12]

The global food trade has enormous impact on both the health of populations and the economies of nations. Around 600 million people become ill and 420,000 die each year from food-borne diseases, according to WHO. [13]

That is why, In the long, complex supply chains, it's vital that food is kept safe, is of good quality and is suitable for consumption when it reaches the consumer. Food safety standards and regulations are essential to ensure food is safe at all points along supply chains in both international trade and within nations.

Trade is closely linked to food security, nutrition and food safety. It influences agricultural output, the variety, quality and safety of food and the composition of diets. Globally accepted standards enable trade by making it more transparent and efficient,



giving confidence to all participants and allowing the smooth flow of food products between markets. [13]

Nowadays, the branch of cheese-making is widespread, the cheese consumption rate is quite big and cheeses are popular with people. Due to its popularity, it is important that regulations and standards on cheese exist.

Standards and regulations can prevent falsification and detect it, ensure cheese quality and safety, prevent adulteration and provide reference point for food producers, processors, consumers, national food safety agencies and the international food trade.

The main documents regulation safety and quality of cheeses are written by European legislation and Codex Alimentarius Commission.

The Codex Alimentarius Commission, established in 1962, developed, inter alia, international standards for cheese in general, unripened cheese, and 35 individual cheese varieties between 1963 and 1978. Those standards were further amended and re-named.[1]

Out of those 35, 9 were deleted, due to their limited involvement in such trade. And of the remaining 16 standards, 15 were revised thoroughly and adopted in 2007. The 16th standard, that for Extra Hard Grating Cheese, was retained, but not revised, and one new standard (for Mozzarella) was also adopted in 2007. [1]

As regards hard cheese there are such standards:

- ❖ CODEX STAN 283-1978, CODEX GENERAL STANDARD FOR CHEESE [14]
- ❖ CODEX STAN 263-1966, CODEX STANDARD FOR CHEDDAR [15]
- ❖ CODEX STAN 269-1967, CODEX STANDARD FOR EMMENTAL [16]
- ❖ CODEX STAN 264-1966, CODEX STANDARD FOR DANBO [17]
- ❖ CODEX STAN 265-1966, CODEX STANDARD FOR EDAM [18]
- ❖ CODEX STAN 266-1966, CODEX STANDARD FOR GOUDA [19]
- ❖ CODEX STAN 267-1966, CODEX STANDARD FOR HAVARTI [20]
- ❖ CODEX STAN 268-1966, CODEX STANDARD FOR SAMSØ [21]
- ❖ CODEX STAN 270-1968, CODEX STANDARD FOR TILSITER [22]
- ❖ CODEX STAN 271-1968, CODEX STANDARD FOR SAINT-PAULIN [23]



- ❖ CODEX STAN 272-1968, CODEX STANDARD FOR PROVOLONE [24]
- ❖ CODEX STAN 278-1978, CODEX STANDARD FOR EXTRA HARD GRATING CHEESE [25]

Codex Alimentarius Commission Standards are made up of 8 Sections, Annex and Appendix. The **first section** is the scope, which defines the scope of the products the standard deals with. As an example, Codex Stan 283-1978, Codex general standard for cheese is used: ‘This Standard applies to all products, intended for direct consumption or further processing, in conformity with the definition of cheese in Section 2 of this Standard.’ [14]

The **Section 2** “Description” states the definition of cheese in such a way: ‘Cheese is the ripened or unripened soft, semi-hard, hard, or extra-hard product, which may be coated, and in which the whey protein/casein ratio does not exceed that of milk, obtained by:

- (a) coagulating wholly or partly the protein of milk, skimmed milk, partly skimmed milk, cream, whey cream or buttermilk, or any combination of these materials, through the action of rennet or other suitable coagulating agents, and by partially draining the whey resulting from the coagulation, while respecting the principle that cheese-making results in a concentration of milk protein (in particular, the casein portion), and that consequently, the protein content of the cheese will be distinctly higher than the protein level of the blend of the above milk materials from which the cheese was made; and/or
- (b) processing techniques involving coagulation of the protein of milk and/or products obtained from milk which give an end-product with similar physical, chemical and organoleptic characteristics as the product defined under (a).

Ripened cheese is cheese which is not ready for consumption shortly after manufacture but which must be held for such time, at such temperature, and under such other conditions as will result in the necessary biochemical and physical changes characterizing the cheese in question.

Mould ripened cheese is a ripened cheese in which the ripening has been accomplished primarily by the development of characteristic mould growth throughout the interior and/or on the surface of the cheese.

Unripened cheese including fresh cheese is cheese which is ready for consumption shortly after manufacture.’ [14]

Section 3 deals with essential composition and quality factors.

Section 3.1 is dedicated to raw materials which are defined in the general standard, as well as raw materials for some separate varieties of cheese, for instance, the raw materials in general for cheese are defined as following: ‘Milk and/or products obtained from milk’[14], and the raw materials for, for example, cheddar are defined more specifically: ‘Cows’ milk or buffaloes’ milk, or their mixtures, and products obtained from these milks’.[15]

Section 3 also specifies ingredients that are allowed for production and composition of cheese which vary depending on variety.

*Table 2.1*

**Permitted ingredients in general and for cheddar**

General	Cheddar
<ul style="list-style-type: none"> <li>– Starter cultures of harmless lactic acid and/or flavour producing bacteria and cultures of other harmless microorganisms</li> <li>– Safe and suitable enzymes</li> <li>– Sodium chloride</li> <li>– Potable water [14]</li> </ul>	<ul style="list-style-type: none"> <li>– Starter cultures of harmless lactic acid and/ or flavour producing bacteria and cultures of other harmless microorganisms;</li> <li>– Rennet or other safe and suitable coagulating enzymes;</li> <li>– Sodium chloride and potassium chloride as a salt substitute;</li> <li>– Potable water;</li> <li>– Safe and suitable enzymes to enhance the ripening process;</li> <li>– Safe and suitable processing aids;</li> <li>– Rice, corn and potato flours and starches as anti-caking agents [15]</li> </ul>

Section 4. Food additives. It contains a list of coloring additives, acidity regulators, preservatives, miscellaneous additives and anti-caking agents.

However, the codex states that additives not listed but provided for in Codex individual standards for varieties of ripened cheeses may also be used for similar types of cheese within the limits specified within those standards.

Section 5 Contaminants – maximum levels for contaminants and toxins which have to conform to the norms of General Standard for Contaminants and Toxins in Food and Feed (CODEX STAN 193-1995) and as regards the safety of milk it has to agree with the norms prescribed by the Maximum Levels for contaminants and toxins specified for milk by the General Standard for Contaminants and Toxins in Food and Feed (CODEX STAN 193-1995) and with the maximum residue limits for veterinary drug residues and pesticides established for milk by the CAC.[14]

Section 6 Hygiene – specifies preparation and handling. ‘It is recommended that the products covered by the provisions of this standard be prepared and handled in accordance with the appropriate sections of the General Principles of Food Hygiene (CAC/RCP 1-1969), the Code of Hygienic Practice for Milk and Milk Products (CAC/RCP 57-2004) and other relevant Codex texts.’[14]

Section 7 labelling (level of hardness, milkfat content, date, labelling of non-retail containers). Labelling has to comply with General Standard for the Labelling of Prepackaged Foods (CODEX STAN 1-1985) and the General Standard for the Use of Dairy Terms (CODEX STAN 206-1999) as well as it can include descriptive terms such as firmness and level of ripeness [14]:

*Table 2.2*

**Designation according to firmness and ripening characteristics[14]**

According to firmness		According to ripening
MFFB%	Designation	
<51	Extra hard	Ripened
49-56	Hard	Mould ripened
54-69	Firm/Semi- hard	Unripened/Fresh
>67	Soft	In Brine



\* MFFB% - percentage moisture on a fat-free basis

It also can include declaration of milkfat content. The milkfat content shall be declared in a manner found acceptable in the country of sale to the final consumer, either (i) as a percentage by mass, (ii) as a percentage of fat in dry matter, or (iii) in grams per serving as quantified in the label provided that the number of servings is stated. Additionally, the following terms may be used:

High fat – if the content of FDM is above or equal to 60%;

Full fat – if the content of FDM is above or equal to 45% and less than 60%;

Medium fat – if the content of FDM is above or equal to 25% and less than 45%;

Partially skimmed – if the content of FDM is above or equal to 10% and less than 25%;

Skim – if the content of FDM is less than 10%.

Section 8 deals with methods of sampling and analysis which are specified in CODEX STAN 234-1999. [14]

There is no specific commodity European legislation on cheese or individual cheese varieties. There are three types of EU quality schemes for agricultural products and foodstuffs, known as Protected Designation of Origin (Regulation 1151/2012) [26], Protected Geographical Indication (Regulation 510/2006) [27], and Certificates of Specific Character, also known as Traditional Specialty Guaranteed (Regulation 509/2006) [28]. The aim of these schemes was to promote and protect the names of certain quality agricultural products and foodstuffs. There are also EU Food Additive Legislation [29], the EU Regulations on food additives gives the list of allowed food additives by the type of cheese. Food Flavoring Regulation in 2008 (EU, 2008b) [30] and EU Food Labeling Legislation, regulation 1169/2011 [31] on the provision of food information to consumers (EU, 2011b).

Ukrainian legislation on cheese is represented vis DSTU 6003:2008. Hard cheese. [32]

DSTU 6003:2008 On hard cheese is developed by Milk and Meat Institute of Technology and consists of 13 Sections and 4 Appendixes

1. The scope. 'This standard applies to hard cheeses made from pasteurized cow's milk using curdling enzymes or fermenting agents.'
2. Regulatory references.
3. Terms and definitions.

DSTU gives such definition of cheese and hard cheese: 'Protein milk product obtained as a result of coagulation of whey (milk) under the action of milk-curdling enzymes, leaven (fermenting agent), or the influence of physicochemical factors, without complete or partial replacement of any of the components of milk whey'. [32]

'Hard Cheese. Cheese that ripens under the influence of yeast microorganisms (fermenting agents), with or without cheddarization of the cheese mass, which is pressed, with a hardness of 51% to 60%'.

As regards Codex Stan there is no definition of a hard cheese, the only description that presented there is a classification based on moisture in fat free basis and ripening, *see table 2.2*.

DSTU also classifies cheeses by cheese group.

Cheese group - Characteristics of cheese by technological features of production in terms of heating cheese grain:

- group A. Cheeses with a high temperature of the second heating of the cheese grain;
- group C. Cheeses with low temperature of the second heating of cheese grain;
- group B. Cheeses with a low temperature of the second heating of the cheese grain, which ripen with the participation of the microflora of cheese mucus, which develops on the surface of the cheese head.

#### Section 4 Classification.

4.2 To prevent the falsification of traditional cheeses, it is forbidden to assign new types of cheese to traditional names, as well as to use their names with the addition of individual words (for example, "New", "Extra", "Prima", "Luxury", etc.). - Regulation 509/2006.

Section 5 Technical requirements corresponds to the sections of codex stan sections 2 - description, 3 - essential composition and quality factors, 4 - food additives,

5 - contaminants (General Standard for Contaminants and Toxins in Food and Feed (CODEX STAN 193-1995). [32,14]

Sections 6 and 7 deal with safety requirements and environmental requirements, which basically correspond to section Hygiene of codex stan.

Section 8 Labeling (except for groups of cheese)

Section 9 Packaging and section 10 Rules of transportation and storage are not represented by codex stan, but by other regulatory documents

Section 11 Methods of control – Section 8 Methods of sampling and analysis

Section 12 Rules of acceptance, Section 13 Manufacturer's warranties

Talking about Ukrainian legislation it is important to mention documents that regulate quality and safety of cheese when importing goods, since hard cheese belongs to the "List of products subject to state control at designated border inspection posts", approved by the order of the Ministry of Agriculture dated 26.03.2018 № 159. [33]

In accordance with the provisions of Article 41 of the Law of Ukraine of 18.05.2017 № 2042-VIII [34]:

- transportation of such goods to the customs territory of Ukraine is allowed only through designated border inspection posts;
- cargo with products imported (shipped) to the customs territory of Ukraine through the designated border inspection post, must be accompanied by originals of the international certificate and other documents required by law, as well as the original of the general veterinary document of Ukraine.

According to the Law of Ukraine No.771/97-BP dated 23.12.1997 [35] the supply of food products, the marking of which does not correspond to the requirements of the security legislation and separate indicators of quality food products is prohibited.

Taking into consideration all the aforementioned things it should be noted that legislation of cheese varies in each country, furthermore, within the countries of European union.

Codex Alimentarius Commission standards are reflected to a greater or lesser extent throughout the world including Ukrainian legislation. Looking at Codex stan [14] for cheese and DSTU standard [32] for hard cheese it can be noticed that there is



no separate document for general hard cheese as in Ukraine, only separate documents for each individual type of cheese and vice versa.

Mostly, these documents coincide except for some differences as classification, and a more wholesome presentation of standard in DSTU which contains all the specifications rather than references to other documents as in codex stan.

### **1.3. Peculiarities of the “single window” mechanism application on hard cheeses import according to international standards**

Single Window or the automated customs information exchange system is an important tool for effective customs clearance procedures, improved controls and enhanced border security. The Single Window mechanism has been operating at Ukrainian customs since 2016 and continues to be implemented in many countries around the world. [36]

This system has made it possible to transfer online paperwork for customs clearance of goods, which has greatly simplified and reduced the number of customs procedures. Now all state bodies that provide control over goods in the customs territory of Ukraine are forced to work as a whole. And this is already giving a positive result. [36]

An important feature of the "single window" system is that from the very beginning its concept includes a significant level of standardization at the international level. That is, unlike many other trade facilitation measures aimed at changing existing customs formalities, the concept of a "single window" is the result of the work of international institutions on customs cooperation. [37]

The international framework for single window system is drafted by three basic rule-making centers in the field, which are represented by the World Trade Organization, the World Customs Organization and the UN European Economic Commission. While the primary international instruments, like WCO Kyoto Convention or WTO Trade Facilitation Agreement merely provides general standards for efficient implementation of automated customs clearance, the much more expeditious guidance for building up a Single Window can be retrieved from a soft

law sources. The latter in forms of recommendations and best practices are typically generated by the WCO and UN/CEFACT. [37]

The Kyoto Convention [37] contains a number of requirements for the application of international standards in the application of information technology for customs clearance. In particular, in Section 3 of the General Annex to this Convention, Standard Rule 3.11 provides that “in the case of automated customs clearance, the format of an electronic goods declaration shall be based on international electronic data interchange standards, as provided for in the Customs Cooperation Council Recommendations. information technologies “. And the standard rule 7.2. Section 7 of the General Annex states that “in the implementation of computer systems, the customs service shall apply the relevant international standards”.

One of the most fulfilling regulatory frameworks for single window are Recommendations developed by UN/ CEFACT. The Recommendation 33 [38] provides general view on Single Window Concept, describes various Single Window systems and benefits of its introduction. It shows the key steps to establish Single Window. Following the release of the Recommendation and Guidelines on Establishing a Single Window, numerous countries approached UNECE with requests for information and support in planning and implementing their Single Window initiatives. UN/CEFACT Recommendation 34 [38] Data Simplification and Standardization for International Trade recommends a simple four-stage process to achieve a national simplified and standardized dataset to meet government information requirements. The main idea is to make all the relevant agencies and trade operators “speak one language” using the same classifiers and codes compliant with international standards elaborated by UNECE, World Customs Organisation (WCO) and other international organisations. In October 2010 UN/CEFACT adopted Recommendation No. 35 [38] Establishing a legal framework for international trade Single Window. UN/CEFACT provides countries and economies with practical tools to facilitate the introduction of Single Window facilities and to ensure their interoperability This Recommendation extends that support by helping them also to

address legal issues related to national and cross-border exchange of trade data required for Single Window operations. [39]

The legal framework for single window mechanism in Ukraine is the Law of Ukraine from September 6, 2018 № 2530-VIII [40] the single window "mechanism and optimization of control procedures for the movement of goods across the customs border of Ukraine", which entered into force on October 4, 2018 and some of it is also established in the article 319 of the Customs Code of Ukraine [41].

The law amended the Customs Code of Ukraine of March 13, 2012 № 4495-VI [41] with changes and additions which created the legal basis for the mechanism for the "Single Window" and the functioning of a single state information web portal "Single Window for International Trade", which optimizes the implementation of control procedures for moving goods across the customs border of Ukraine, namely:

- no need for paper documents, i.e. implementation of paperless customs. The data is provided once in electronic form using electronic digital signatures and does not require duplication in paper form. From now on, only electronic document management is in effect, which will minimize corruption risks in the interaction between government officials and business;
- the number of controlling bodies at the border is reduced. Sanitary-epidemiological and ecological control of goods moving across the customs border is abolished, customs officers check the permits, which are currently controlled by environmentalists. Thus, sanitary and epidemiological surveillance is carried out within the country after customs clearance of goods. At checkpoints across the state border of Ukraine, the functions of the sanitary-epidemiological service are limited to carrying out preventive and anti-epidemic measures through medical examination of passengers, crews, etc.;
- it is envisaged that the SCS bodies will use information from the state registers on controlled goods during customs procedures.

Since the implementation of the decree of the Cabinet of Ministers from October 24, 2018 № 960[42], hard cheeses are imported to Ukraine under the simplified "single window" procedure at customs. It means that instead of multiple checks, hard cheeses



need to undergo only one check and this is state control over compliance with legislation on food, feed, animal by-products, animal health and welfare. With this decree mandatory ecological control has been abolished. It can be used only in isolated cases when the State Customs Service has specific suspicions about the supply. It also saves a lot of time for suppliers.

The decree also limits in time customs officers. They have only 2 hours to meet the product and call the appropriate controller. And the controller has 12 hours for all checks, which is especially important for importing such perishable goods as cheeses. Thus, the format of "single window" provides submission of the information on the goods and passing of checks in the electronic form. [42]

Hard cheeses can be imported in Ukraine only if they meet regulatory demands of Ukraine, for this hard cheese, according the provisions of Article 41 of the Law of Ukraine of 18.05.2017 № 2042-VIII[34], can only be transported through designated border inspection posts, since it belongs to the list of documents subject to state control at designated border inspection posts, and must be accompanied by originals of the international certificates and other documents required by law, as well as the original of the general veterinary document of Ukraine. In order to import hard cheeses into Ukraine using single window mechanism it is important to submit such documents: accreditation card, foreign trade contract, invoice and its translation, transport documents (CMR, Bill of lading, Carnet TIR, Air waybill, etc.), certificate of origin, export declaration, preliminary declaration from customs at the border, agreement with the company on recycling of containers and packaging, prepayment at customs and certificate of conformity.

Even though the single window mechanism was implemented not so long ago, it has proved its efficiency: more than 80% of businesses are using this system. And the reason for that is faster and more convenient customs procedures for export and import. Talking about hard cheese faster customs procedures are especially important since they belong to the group of perishable products that is why it is of utmost importance for importers of cheese to import it as fast as possible.

## CHAPTER 2

### IDENTIFICATION EXPERT EXAMINATION OF HARD CHEESES FOR CUSTOMS PURPOSES

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

The final qualifying paper is conducted in the following way: first, theoretical background of the “single window” mechanism application on hard cheeses import, then Identification expert examination of hard cheeses for customs purposes and Customs clearance of hard cheeses import using “Single window” mechanism. The scheme of research can be seen in the figure 2.1.

#### **THEORETICAL BACKGROUND OF THE “SINGLE WINDOW” MECHANISM APPLICATION ON HARD CHEESES IMPORT**

- World market of hard cheeses
- Analysis of the safety and quality regulation of hard cheeses
- Peculiarities of the “single window” mechanism application on hard cheeses import according to international standards

#### **IDENTIFICATION EXPERT EXAMINATION OF HARD CHEESES FOR CUSTOMS PURPOSES**

- Organization, object and research methods
- Assortment analysis of hard cheeses imported to Ukraine
- Identification expert examination of hard cheeses for customs purposes and its results registration

#### **CUSTOMS CLEARANCE OF HARD CHEESES IMPORT USING “SINGLE WINDOW” MECHANISM**

- Customs valuation and customs taxation of hard cheeses import
- Non-tariff methods of hard cheeses import regulation
- Application of the “single window” mechanism on hard cheeses import according to the customs declaration

#### **DEVELOPMENT OF CONCLUSIONS AND PROPOSALS**



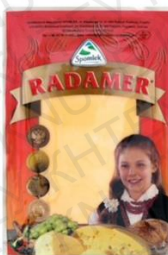

Figure 2.1 General scheme of research



For the study four samples of imported hard cheeses currently sold at Ukrainian market were selected. Hard cheeses of Castelli, Ghidetti, SpomLek and Veldhuyzen Kaas manufacturing were chosen. Table 2.1 describes selected examples.

*Table 2.1*

**Samples for expert examination for customs purposes**

Indicator	Characteristics			
	Example №1	Example №2	Example №3	Example №4
Name of product	Grana Padano	Parmigiano Reggiano	Radamer	Maasdam
Manufacturer	Castelli	Ghidetti	SpomLek	Veldhuyzen Kaas
Country of manufacturing	Italy	Italy	Poland	The Netherlands
Appearance				
Composition	Unpasteurized cow's milk, salt, rennet, lysozyme from egg	Milk, salt, rennet	Pasteurized cow's milk, salt, cultures of lactic acid bacteria, stabilizer: calcium chloride, carotene (color)	Pasteurized cow's milk, salt, rennet, cultures of mesophilic and thermophilic bacteria, calcium chloride
Weight	125 g	150 g	150 g	150 g

The samples presented for expert examination are fermented pasteurized or unpasteurized cow's milk products. They belong to the category of ripened cheeses, which means that they have been fermented and stored for a certain amount of time before they reached the state ready for consumption. These cheeses can be also characterized by their hardness proof of which is the content of moisture, the content of moisture for hard cheeses must exceed 45%. Two of the samples are protected designations of origin, which means such goods can be only produced in certain location under established rules. A distinct feature can be seen between these four samples, the first two, being protected by PDO have concise composition, while sample



No.3 and No.4 contain also bacteria and stabilizers, furthermore, No.3 includes coloring substance.

The final qualification paper was performed with the help of various research methods. At first, it was necessary to conduct world market analysis, using the information provided by various statistical sites it was possible to make up tables using analytical methods. As for the paragraph concerning analysis of safety and quality, mainly comparative method has been used, i.e. the standards of Ukrainian and European legislation were compared. As for the identification expert examination the following three main methods of research were used:

- Analytical – determination of conformity of information on labelling, accompanying documents and etc.;
- Measuring – determination of physio-chemical indexes;
- Organoleptic – determination of organoleptic properties.

The name of product, country of manufacturing, manufacturer were established by analytical method with the help of labelling, product and accompanying documents. The UCGFEA Code was determined with the assistance of Customs Tariff of Ukraine. After that, the identification criteria were developed according to the organoleptic and physio-chemical indicators. Organoleptic qualities such as appearance, cheese variety and consistency were determined with the utility of organoleptic method using the products themselves, accompanying documents, marking, DSTU 6003:2008[32], Codex Stan 263-1966[15]. Physio-chemical characteristics such as composition, content of moisture, content of fat in dry matter, content of salt were determined by measuring method according to product, labelling, accompanying documents, marking, regulatory documents, DSTU 6003:2008 [32], Codex Stan General Requirements [14], Codex Stan 263-1966 [35] and etc. The means for identification used were the products, their labelling, accompanying documents such as invoice, packing list, foreign economic contract, certificate of quality and etc., and regulatory documents, such as DSTU 6003:2008, Codex Stan General Requirements, Codex Stan 263-1966 and etc. The conclusion of identification expert examination are based on the analysis of the results of examination.

As for the Customs valuation and customs taxation, they were determined with the help of calculation method. During the calculation of customs value of hard cheeses the main method was used – with the help of contract price.

## 2.2. Assortment analysis of hard cheeses imported to Ukraine

As regards, assortment of hard cheeses presented on the Ukrainian market, it should be noted that it is mostly composed of hard cheeses of imported origin. The biggest exporters of cheese to Ukraine are Poland, Germany, France, the Netherlands and Italy (see *table 1.3*) which makes up annually about 210,467 thousand dollars of imported value.

The most imported types of cheese can be presented in the following way [8]:

*Table 2.2*

### Top 10 most imported cheeses to Ukraine in 2020

UCGFEA Code	Quantity, kg	Value, thousand dollars
1. 04 06 90 00 00 - Cheeses belonging to the subheading— other cheeses	26 679 856,6	128 071,9
2. 04 06 30 31 00 – Cheeses with fat content not more than 48 wt. %	4 352 662	17 168,2
3. 04 06 40 00 00 – blue cheeses	2 126 983,5	14 653,8
4. 04 06 90 78 00 – Gouda	1 524 125,2	13 426,6
5. 04 06 90 69 00 – other cheese with fat content not more than 47 wt. %	2 422 215,8	13 176,3
6. 04 06 40 90 00 – other blue cheeses	1 945 052,3	13 079,3
7. 04 06 10 80 00 – fresh cheese - other with the fat content more than 40 wt. %	3 328 869,5	12 443,4
8. 04 06 10 20 00 - fresh cheeses with fat content not more than 40 wt. %	3 444 197,6	12 056,8
9. 04 06 30 39 00 – cheese with fat content more than 48 wt. %	1 257 106	5 041,1
10. 04 06 90 61 00 – Parmigiano Reggiano	472 177,2	2 908,2

From the table 2.2 it can be seen that the most popular kinds of cheeses are those belonging to the heading 04 06 90, namely to this heading belong such cheese varieties as Emmentaler, Gruyere, Bergkase, Cheddar, Edam, Tilsit, Jarlsberg, Grana Padano and many others. The second place is taken by 04 06 30 31 00 – Cheeses with fat content not more than 48 wt.%, the quantity of cheese under this subheading made up 4 352 662 kg and cost 17 168,2 thousand dollars. The third place belongs to heading - 04 06 40 00 00 – blue cheeses, including Roquefort and Gorgonzola.. The surprising element of the chart is Gouda which takes the fourth place in the popularity. Unlike the other headings which included more than one variety of cheeses, Gouda is a single variety, which proves that among cheese varieties gouda is the most popular among them. The fifth place is taken by varieties of cheese with fat content not more than 47 wt.%. The next belongs to other blue cheeses - the subheading 04 06 40 90 00, namely Dorblue, Danablue and others. The 7<sup>th</sup> is taken by cheeses belonging to the group of fresh cheeses with fat content not more than 40 wt.% - 04 06 10 20 00. Cheese under this heading were imported in the quantity of 3 328 869,5 kg, the imported value made up - 12 443,4 thousand dollars. The 8<sup>th</sup> place belongs to fresh cheeses with the fat content more than 40 wt.%, and 9<sup>th</sup> places belong to cheeses with a fat content more than 48 wt.%. And lastly, among separate cheese varieties Parmigiano Reggiano stands at the 10<sup>th</sup> and at the second if spoken about separate cheese varieties only, last year about 472 177,2 kg of Parmigiano Reggiano under the imported value of 2 908,2 thousand dollars were imported.

This was rather general description of most popular cheeses because some of them include more than variety, now as regards separate cheese varieties, the most popular are Gouda and Parmigiano Reggiano as mentioned before, Tilsit, Edam and others.

These [8] are the top five cheese varieties that represent cheese assortment of imported origin on the Ukrainian market. Besides the most popular in demand well liked Gouda and Parmigiano Reggiano, most favored are Edam, the heading 04 06 90 23 00, which was imported in the quantity of 610 700,6 kg under the value of 2839,4 thousand dollars, Cheddar, the heading 04 06 90 21 00, in 2020, 458165,6 kg of



Cheddar were imported to Ukraine, the imported value made up 2504,4 thousand dollars.

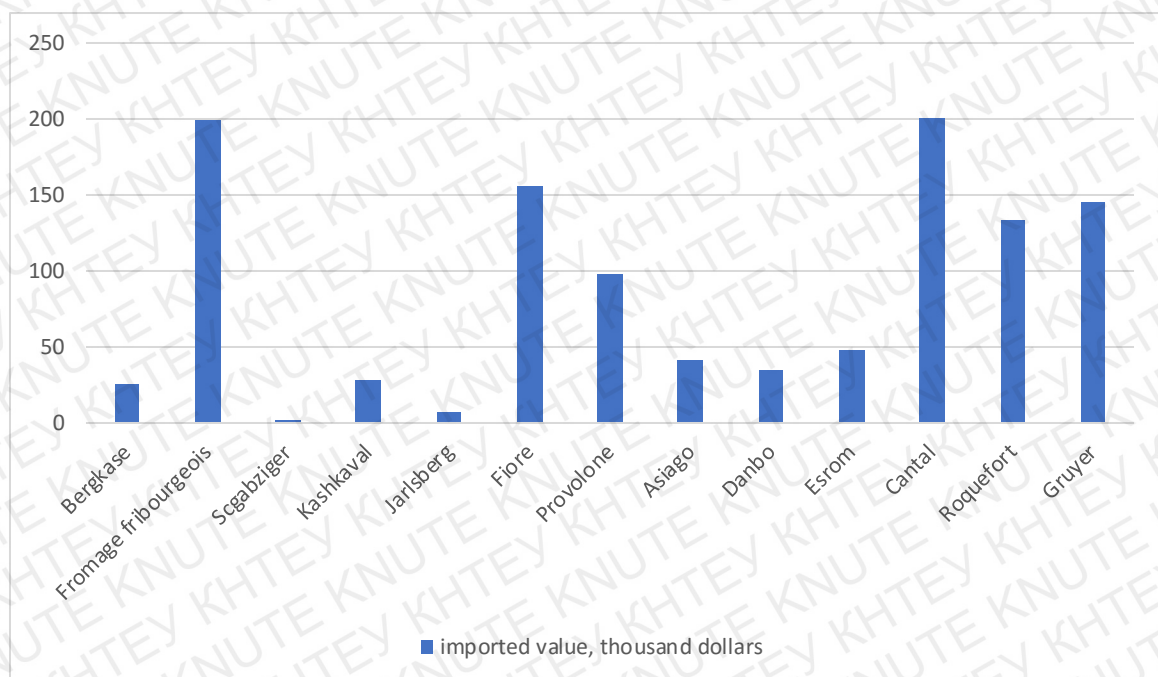
*Table 2.3*

**Top most imported in Ukraine cheese varieties in 2020**

UCGFEA Code	Quantity, kg	Value, thousand dollars
1. 04 06 90 78 00 – Gouda	1 524 125,2	13 426,6
2. 04 06 90 61 00 – Parmigiano Reggiano	472 177,2	2 908,2
3. 04 06 90 23 00 – Edam	610 700,6	2839,4
4. 04 06 90 21 00 – Cheddar	458 165,6	2504,4
5. 04 06 90 25 00 – Tilsit	458 110,1	1780,5

The list of sought-after cheese varieties can be closed by Tilsit, the heading 04 06 90 25 00, which was imported in the quantity of 458 110,1 kg and made up 1780,5thousand dollars of imported value.

The cheese assortment on the Ukrainian market is also represented by less popular cheese varieties such as [8]:



**Figure 2.1 Cheese varieties imported to Ukraine in 2020**

From the diagram 2.1 it can be seen that one of the most imported cheese varieties are Fromage fribourgeois, Fiore, Gruyer, Cantal, Provolone and etc. In 2020, Cantal, including Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey under the heading 04 06 90 81 00, made up 199,6 thousand dollars of imported value in the amount of 21 047,9 kg. 10514,6 kg of Fromage Fribourgeois were imported to Ukraine, they made up 198,7 thousand dollars. Cheese under Fiore Sardo, Pecorino varieties made up about 155,8 thousand dollars, the quantity amounts to 14 276,4 kg. Gruyer made up 145,1 thousand dollars. Roquefort, the heading 04 06 40 10 00 was imported on 8680 kg, the imported value made up 133,5 thousand dollars. Provolone, the heading 04 06 90 73 00 was imported on 11912,9 kg and, Provolone made up 98 thousand dollars.

Among the less sought-after are Esrom, including Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio under the heading 04 06 79 00, Asiago, including Caciocavallo, Montasio, Ragusano under the heading 04 06 90 75, Kashkaval – 04 06 90 29 00 which made up 27,5 thousand dollars, Danbo, including Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø under the heading 04 06 76 00 and Bergkase including Appenzell, the heading 04 06 90 17 00. The heading 04 06 79 00 – Esrom and others were imported in the quantity of 6 257 kg, the value made up – 48,2 thousand dollars. The heading 04 06 90 75, Asiago and others were imported to Ukraine in the quantity of 4 310,9 kg and the imported value amounts to 41,5 thousand dollars. Cheeses imported under the heading 04 06 76 00 - Danbo, including Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø made up 4732 kg and 34,7 thousand dollars of imported value. Bergkase including Appenzell under the heading 04 06 90 17 00 made up about 1459,1 kg and 24,9 thousand dollars of imported value.

As for the least popular separate cheese varieties, they are Jarlsberg, heading 04 06 90 39 00, and Schabziger, the heading 04 06 90 19 00 (the heading has been removed in the recent Customs tariff). Jarlsberg was imported in quantity of just 801 kg in the value of 6,3 thousand dollars. The least imported is Schabziger, it has been imported in the quantity of just 2,4 kg under the imported value of 0,1 thousand dollars.

In conclusion, it can be said that Ukrainians enjoy various varieties of cheeses, which can be seen by the assortment available at the Ukrainian market. The most popular are Cheeses with fat content not more than 48 wt.%, Gouda, blue cheeses, fresh cheese with the fat content not more than 47 wt.%, as well as separate cheese varieties such as Parmigiano Reggiano, Tilsit, Edam, Cheddar and many other less known varieties.

### 2.3. Identification expert examination of hard cheeses for customs purposes and its results registration

It is necessary to conduct identification expert examination when importing hard cheese into customs territory of Ukraine in order to determine correct code of UCGFEA which will result in correct payment of customs payments [43].

The means for identification for hard cheese are accompanying documents and regulatory documents, which specify quality indicators and can be used for identification.

*Table 2.4*

#### Criteria, means and methods for hard cheeses identification expert examination

Criteria/indicators	Means	Method
General		
Name of product	Product, accompanying documents, marking	Analytical
Manufacturer	Product, labelling, accompanying documents, marking	Analytical
Description	Product, labelling, accompanying documents, marking	Analytical
Country of manufacturing	Product, labelling, accompanying documents, marking	Analytical
UCGFEA Code	The law on the customs tariff of Ukraine	Analytical
Appearance	Product, accompanying documents, marking, regulatory documents, DSTU 6003:2008, Codex Stan 263-1966 and etc.	Analytical, organoleptic
Specific		
Cheese variety	Product, accompanying documents, marking, regulatory documents, DSTU 6003:200, Codex Stan General Requirements, Codex Stan 263-1966 and etc.	Analytical, organoleptic, measuring
Composition	Product, accompanying documents, DSTU 6003:2008, Codex Stan General Requirements, Codex Stan 263-1966 and etc.	Measuring (laboratory)



Content of moisture, (Moisture (Max) g/100g)	Product, labelling, accompanying documents, marking, regulatory documents, DSTU 6003:2008, Codex Stan General Requirements, Codex Stan 263-1966 and etc.	Measuring (laboratory)
Content of fat in dry matter (% Fat in dry matter (Min) g/100g)	Product, labelling, accompanying documents, marking, regulatory documents, DSTU 6003:2008, Codex Stan General Requirements, Codex Stan 263-1966 and etc.	Measuring (laboratory)
Content of salt (Salt)	Product, labelling, accompanying documents, marking, regulatory documents, DSTU 6003:2008, Codex Stan General Requirements, Codex Stan 263-1966 and etc.	Measuring (laboratory)
Weight	Product, labelling, accompanying documents, marking, regulatory documents	Analytical
Consistency	Product, accompanying documents, marking, regulatory documents, DSTU 6003:2008, Codex Stan General Requirements, Codex Stan 263-1966 and etc.	Analytical, organoleptic
Average market price, hrn	Internet, local stores, product, labelling, accompanying documents	Analytical

Using the criteria, means and methods of the Table 2.4 the identification expert examination of the following cheese samples was carried out.

A batch of hard cheeses was imported across the customs border of Ukraine in the regime of import of the Castelli, Ghidetti, SpomLek and Veldhuyzen Kaas trademark. During customs control and customs clearance, an official of the Kyiv City Customs of the State Customs Service doubted whether the UCGFEA code of goods is correct for cheeses of Grana Padano variety from Castelli in the amount of 10 pieces, and Parmigiano Reggiano from trademark Ghidetti in the amount of 5 pieces, Radamer from trademark SpomLek in the amount of 13 pieces and Maasdam from trademark Veldhuyzen Kaas in the amount of 7 pieces. That's why the official sent an application along with samples and accompanying documentation for cheeses to the Specialized Laboratory for Examination and Research of the State Customs Service for

identification expert examination to determine to which group of goods the products belong and to establish their code of UCGFEA. Identification expert examination was carried out in accordance with the order of the Ministry of Finance of Ukraine dated December 2, 2016 № 1058. The results of identification expert examination of Castelli, Ghidetti, SpomLek and Veldhuyzen Kaas cheeses are given in table.

*Table 2.5*

**Results of identification expert examination of hard cheese being imported in Ukraine**

Indicator	Characteristics			
	Example №1	Example №2	Example №3	Example №4
Moisture (Max) g/100g	32%	32%	45%	45%
% Fat in dry matter (Min) g/100g	29%	30%	45%	47%
Salt	1.5 g	1.6 g	1 g	1g
Description	Grana Padano has a sweet and fruity aroma, a hard texture with a characteristic graininess. It has a full balanced fruity and nutty flavour without sharpness.	Hard semi-fat cheese, cooked and matured slowly, made through natural acid fermentation of the curd. The product is vacuum packed.	Has yellow color. A distinctive feature of this species are large, smooth, oval-shaped holes, saturated and slightly sweet creamy taste with tones of nuts and aftertaste with a slight bitterness and salty taste.	Maasdam is a traditional, semi-hard Dutch cheese made from cow's milk. The most characteristic feature is its 'eyes' (holes) that make up most of the cheese.
Weight	125 g	150 g	150 g	150 g
UCGFEA Code	0406 90 61 00	0406 90 61 00	0406 90 50 00	0406 90 74 00
Av.market price, hrn	115	160	56.50	83.15

So, after concluding the examination, it was discovered that the two samples belong to the subgroup 0406 90 61 00 – “Grana Padano, Parmigiano Reggiano” of the trademarks Castelli and Ghidetti. The first sample is made of unpasteurized cow's milk, salt, rennet, lysozyme from egg, has 32% of moisture and 29% of fat in dry matter, 1.5g of salt, weight is 125 grams, belongs to the cheese variety Grana Padano. The second sample is made of milk, salt, rennet with 32% of moisture and 30% of fat in

dry matter, 1.6g of salt, weight is 150 grams, belongs to the cheese variety Parmigiano Reggiano. The third example belongs to the subgroup 0406 90 50 00– “cheese with a fat content not more than 47 wt.% and is made of pasteurized cow’s milk, salt, cultures of lactic acid bacteria, calcium chloride, carotene, has 45% of moisture and 45% of fat in dry matter, 1g of salt, weight is 150 grams, belongs to the cheese variety Radamer. The forth can be classified under the code 0406 90 74 00 – Maasdam, which is made of pasteurized cow's milk, salt, rennet, cultures of mesophilic and thermophilic bacteria, calcium chloride, has 45% of moisture and 47% of fat in dry matter, 1g of salt, weight is 150 grams, belongs to the cheese variety Maasdam.

Thus, the results of the identification expert examination will allow to complete the customs clearance of the batch of cheeses of the Castelli, Ghidetti, SpomLek and Veldhuyzen Kaas brand.

Based on the results of the identification expert examination of the UCGFEA code of samples of hard cheese it was defined that:

- ❖ Sample 1 ‘Grana Padano, Castelli’ should be classified by the subheading 0406 90 61 00 “Cheese of all varieties and sour milk cheese, - - - - - Grana Padano, Parmigiano Reggiano”;
- ❖ Sample 2 ‘Parmigiano Reggiano, Ghidetti’ should be classified by the subheading 0406 90 61 “Cheese of all varieties and sour milk cheese - - - - - Grana Padano, Parmigiano Reggiano”;
- ❖ Sample 3 ‘Radamer, SpomLek’ should be classified by the subheading 0406 90 50 00 “Cheese of all varieties and sour milk cheese, - - - - Cheeses of sheep's or buffalo's milk in brine containers or in sheep or goat skins, - - - -other, - - - - - not more than 47 wt.%”;
- ❖ Sample 4 ‘Maasdam, Veldhuyzen Kaas’ should be classified by the subheading 0406 90 74 00 “Cheese of all varieties and sour milk cheese, - - - - - Maasdam”.

So, the identification expert examination confirmed the data provided by the declarant for the purpose of customs clearance of the samples of hard cheeses for “Cheese of all varieties and sour milk cheese, Grana Padano, Parmigiano Reggiano”, “Cheese of all varieties and sour milk cheese, Maasdam”.



## CHAPTER 3

### CUSTOMS CLEARANCE OF HARD CHEESES IMPORT USING “SINGLE WINDOW” MECHANISM

#### 3.1 Customs valuation and customs taxation of hard cheeses import

During import of hard cheeses into the territory of Ukraine customs valuation and customs taxation is of utmost importance for the country in order to ensure compliance with all regulations. First of all, it is important to perform customs valuation as it is basis for further customs taxation. The procedure and methods for customs valuation of goods moving across the customs border of Ukraine are established by Section III of the Customs Code. [41]

The person authorized to customs valuation when declaring goods can be the declarant or the person authorized by him. When declaring goods, it is necessary to submit documents that are entitled to confirm the customs value and the chosen method of its calculation.

In order to confirm customs valuation and customs taxation, let's take the example of ECD UA 125110010/2020/181800 (Annex A), which was filled out on the basis of supporting documents, and was submitted by the declarant to the authorized person of Volyn Customs SCS for customs clearance of hard cheeses.

The documents that can confirm indicated in customs declaration ECD UA 125110010/2020/181800 (annex A) customs value of hard cheeses are:

- ❖ Contract No. 342 from 02.11.2020 (annex B);
- ❖ Invoice No. 10-RE1348388 from 15.12.2020(annex C);
- ❖ Insurance No. 7389 from 17.12.2020(annex D);

Transportation documents:

- ❖ International Road Invoice (CMR) No. 31-VA1471269 from 15.12.20(annex I);

- ❖ Invoice for the provision of freight forwarding services from the executor of the agreement (contract) on freight forwarding services No. 6469 from 18.12.20(annex F).

According to the appendix to the foreign trade agreement No. 342 (annex B) and invoice No. 10-RE13483820 (annex H) the invoice value of the batch of hard cheeses is 6 615,5600EUR of ‘Cheese Tilsiter, fat in dry matter 45%, content of fat by weight – 28% of weight, polyethylene packaged, in blocks, approximately 3kg each x 4 pieces, pure weight – 2815.13 kg. Manufacturer: “Molkerei Ammerland eG”, Trademark: “Ammerlander”, Country of manufacturing – Germany (DE).’. It is indicated in column 42 of the ECD UA 125110010/2020/181800 (annex A).

Box 22 submitted for registration ECD UA 125110010/2020/181800 shows the total amount of invoice value of all declared goods. In the left section of the column letter code of the currency in which the submitted invoices (annex C) and the annex to the foreign trade agreement (annex B) can be seen in accordance with the classification of currencies - EUR. And in the right subdivision of column 22 the total invoice value of boxes 42 – 46 063,6500EUR is duplicated. The euro exchange rate on the date of submission of the preliminary declaration was UAH 25,51489400 for 1 EUR (Annex A).

Box 20 ‘Terms of delivery’ states that delivery is made according to the terms of FCA-Wiefelstede, Germany of Incoterms 2010. FCA – Free Carrier – presumes that that the seller will deliver the cargo, which has passed customs clearance, to the carrier specified by the buyer to the specified place, namely Wiefelstede, Germany. The price for the goods includes the invoice value of the goods, the cost of pallets, the cost of packaging and loading. All monetary costs associated with unloading, customs clearance and receipt of goods are paid by the buyer [44, 45]. In the appendix to the transport agreement No.342-52 (annex J) it is indicated that price of delivery from Wiefelstede (Germany) to Dymytrovo (Ukraine) through the customs border on Yagodyn (Ukraine) makes up 50 000UAH.

The customs valuation is conducted according to the terms of FCA by combining the contract price, costs of delivery to the point of crossing the customs border of

Ukraine, costs incurred by the buyer and brokerage costs. The price for delivery includes the invoice value of the goods, the cost of pallets, the cost of packaging and loading. [41]

Box 43 of the ECD "Valuation Method Code" states that the method chosen to determine the customs value was the main one based the contract price for hard cheeses imported into the customs territory of Ukraine in accordance with the customs regime of import.

The customs value of the hard cheeses provided by the declarant in box 45 ECD UA 125110010/2020/181800 (Annex A), was determined according to the information from the submitted invoice No. 10-RE1348388 (Annex H) and the appendix to the contract No. 342-52 (Annex B). The general formula for determining the customs value is presented in formula 3.1.

$$CV = IV * ER + DC + AC + BC \quad (3.1)$$

where, IV - invoice value;  
 ER - exchange rate on the date of submission of ECD for registration;  
 DC - costs of delivery and insurance to the point of crossing the customs border of Ukraine;  
 AC - costs incurred by the buyer;  
 BC - brokerage costs.

Considering the price for the goods – 46 063,65EUR, the euro exchange rate – 25,51489400 UAH for 1 EUR and the cost of delivery of goods to the customs border – 34 819 UAH, the insurance – 2 891,21, the customs value is 1 213 019,36UAH (formula 3.2).

$$CV = 46\,063,65\text{EUR} * 25,51489400\text{ UAH/EUR} + 34\,819 + 2891,21\text{UAH} = 1\,213\,019,36\text{UAH}$$

The customs taxation is done by calculating import duty and value added tax. The import duty rate is established by the Customs Tariff, according to which the import duty for all cheeses is 10%, including for the heading 04 06 90 25 00 ‘Cheese Tilsiter’ [46]. The value added tax is 20% which is established by the article 260 paragraph 2 of the Tax Code of Ukraine [49]. In accordance with paragraph 1 of Article



190 of the Tax Code [49] as amended the tax base for goods imported into the customs territory of Ukraine is the contractual value, but not less than the customs value of these goods, determined in accordance with chap. III of the Customs Code of Ukraine of March 13, 2012 № 4495-VI [41] as amended and supplemented, taking into account customs duties and included in the price of goods.

Taking into account the determined customs value, the rate of import duty and value added tax, box 47 of the submitted ECD provides information on the accrual of customs duties (Table 3.1).

*Table 3.1*

**Accrual of customs duties when importing hard cheeses  
in box 47 ECD UA 125110010/2020/181800**

Type	Accrual basis	Rate	Sum	PW
020	174127,19	10%	17412,72	01
028	208952,63	20%	41790,53	01

Where, box 47 "Type" specifies the type of payment code according to the classifier of types of receipts to the budget. For accrual of customs duties on goods imported into the territory of Ukraine by economic entities, the code of the type of payment is 020 and for accrual of value added tax on goods imported into the territory of Ukraine by economic entities – 028 [44].

In our case, the duty was charged at an ad valorem rate. The second column "Accrual basis" of box 47 shows the customs value of the batch of hard cheese from column 45 CD – 174127,19, 208952,6, CD-3 form – 446912,05, 536294, 47, 591980,11, 710376,13.

In the column "Amount" of box 47 ECD UA 125110010/2020/181800 the accrued amounts of import duty, additional import duty on goods and value added tax are indicated (Annex A).

The amount of import duty is calculated by formula 3.3.

$$S_d = \frac{(V+D)}{100\%} \quad (3.3)$$

where,  $S_d$  - the amount of import duty, UAH;

V - customs value of goods, UAH;

D - rate of import (export) duty, set as a percentage of the customs value of goods, %.

The amount of import duty is 17 412,72 UAH (3.4).

$$S_d = \frac{(174127,19 \text{ UAH} * 10\%)}{100\%} = 17\,412,72 \text{ UAH} \quad (3.4)$$

$$S_{ad} = \frac{(174127,19 \text{ UAH} * 10\%)}{100\%} = 17\,412,72 \text{ UAH} \quad (3.5)$$

The amount of value added tax is calculated by formula 3.7.

$$\text{VAT} = \frac{(V + S_d) * P}{100\%} \quad (3.6)$$

where, V – customs value of goods, UAH;

$S_d$  – the amount of import duty, UAH;

P - VAT rate, %

The amount of value added tax is UAH 83,102.00 (3.8).

$$\text{VAT} = \frac{(174127,19 \text{ UAH} + 17412,72) * 20}{100\%} = 38\,307,98 \text{ UAH} \quad (3.7)$$

According to the classifier of methods of calculation, in the fifth column "Payment method " box 47 ECD UA 125110010/2020/181 when calculating the duty code 01 was indicated, which means – payment of customs duties in non-cash form (Annex A) [44].

In column "B" submitted for customs clearance ECD UA 125110010/2020/181 details of settlements are indicated, namely the code of the type of payment and the amount of payment paid – 020 / 121301,94, 028 / 291124.65 UAH, the USREOU code of the recipient and the person responsible for financial settlement – 32294926.

Therefore, during the customs clearance of the submitted ECD UA 125110010/2020/181, the authorized person of the Volyn Customs checked the correctness of determining the customs value and accrual of customs payments. The customs value of the hard cheeses was UAH 1 213 019,36UAH and was determined by the declarant in the first way to determine the customs value taking into account the invoice value (EUR 46 063.65), delivery conditions (FCA, DE Wiefelstede), transport costs (UAH 34 819), exchange rate, 25.51489400 UAH for 1 EUR). During customs

clearance, the buyer paid import duty is in the amount of UAH 17412.72 and value added tax - UAH 41790.53.

### **3.2 Non-tariff methods of hard cheeses import regulation**

Hard cheeses among other products belong to the group of products subject to the methods of non-tariff regulations during import. Non-tariff regulation is a set of restrictive measures that prevent the penetration of foreign goods into the domestic market in order to protect the national market, the national producer, as well as to promote the fulfillment of the international obligations of the state.

Non-tariff methods of regulation of foreign economic activity – methods of administrative nature, which consist in the need to provide certain permits of state bodies for the import (export) of goods and other items.

Code of UCGFEA – 0406 – ‘Cheese of all kinds sour milk cheese’ belongs to the list of goods subject to state control over compliance with legislation on food, feed, animal by-products, animal health and welfare. [49]

Importation to the customs territory of Ukraine of goods with products and live animals included in the list approved by the Cabinet of Ministers is allowed only through designated border inspection posts.

Consignments of hard cheese shall be accepted for inspection by the State Veterinary Inspector if the market operator or the person responsible for the consignment has sent to the appropriate designated border inspection post at least one working day prior to the arrival at the border an electronic or written notification of its receipt containing all necessary information (description of products in the consignment, copies of the international certificate) and other documents required by law, approximate time of arrival of the consignment at the designated border inspection post, or the relevant completed part of the general veterinary import document. [51]

In our case, the importer submitted preliminary declaration specified in the box 40 No. 1801/12110010/2020/187226 four days prior to arrival, in which the information about the consignment was described along with certificate of quality from



15.12.20 (annex E) and a copy of veterinary certificate No. 208211 from 21.12.20(annex G).

When the consignment arrived at the designated border inspection post at Yahodyn, state veterinary inspector is conducts documentary and compliance with conformity check. State veterinary inspector checks the documents sent with the preliminary declaration such as certificate of quality from 15.12.20 (annex E) and a copy of veterinary certificate No. 208211 from 21.12.20(annex G). And also checks whether the information indicated in the declaration, in the certificate of quality and veterinary certificate corresponds to the actual goods transported through the border.

The inspector verifies the presence of seals, official marks and marks of suitability, which indicate the country and capacity of origin of these products, as well as their compliance with the seals and marks contained on the international certificate. In our case all the seals and marks were present and corresponded to the international certificate, namely – to the certificate of quality from 15.12.20 (annex E). Also, the inspector checks that international certificates such as certificate of quality from 15.12.20 (annex E) and veterinary certificate No. 208211 from 21.12.20(annex G) are original and are issued by the competent authority of the country listed in the register of countries and facilities from which the import of products of animal origin to the customs territory of Ukraine is allowed. Since Germany is among the countries included in the register and is allowed to import milk products, no problems arose with this.

One of inspector's responsibilities is also checking the appearance of the product. State veterinary inspector verifies whether the product has the appearance and content that correspond to the form of cheeses Tilstier by the certificate of quality from 15.12.20 (annex E), whether the documents are correctly filled and whether the issued documents are signed by the state veterinary inspector of the competent authority of the exporting country. After the check the veterinary inspector came to the conclusion that the goods correspond in their appearance and content to the one specified in the certificate of quality, the goods look similar to Tilsiter, the documents were filled correctly and were signed by the state veterinary inspector of Germany.

Another responsibility is checking that the certificate of quality is certified by the seal of the competent authority of the state – customs officer – in which the certificate of quality is issued – Germany. The inspector verifies whether veterinary document No. 208211 from 21.12.20(annex G) for import has been correctly completed and whether the information specified therein corresponds to the information specified in other documents accompanying the consignment, namely in 0271 – Packing list from 15.12.20 (annex H) and 0380 – Invoice No.10-RE1348388 from 15.12.20(annex I).

Since all the information indicated on certificate of quality from 15.12.20 (annex E) was confirmed by the veterinary inspector to be correct, physical checks of the consignment are not necessary and thus, not conducted.

After the verification the inspector fills in the veterinary document No. 208211 from 21.12.20(annex G) for import, signs it – state veterinary inspector Motornyuk A.V. – and certifies with the seal and signs and seals a copy of this document and returns its original to the market operator.

Also, the state veterinary inspector provides the customs authority with the information necessary for the implementation of customs formalities using the single state information web portal "Single Window for International Trade" in accordance with the Customs Code of Ukraine.

The State Food and Consumer Service and customs authorities use a set of data in electronic form, which is called electronic case, during the implementation of official control measures, preliminary documentary control. The electronic case is automatically assigned an original number after its creation – electronic case No.XXX.

This electronic case contains information submitted by the declarant, the State Food and Consumer Service and customs authorities, including:

- electronic notifications of the declarant, officials of the State Food and Consumer Service and customs authorities, automated customs clearance system;
- documents on the basis of which official control measures were carried out, preliminary documentary control, such as international certificate (9000 – Certificate of quality from 15.12.20 (annex G), and transporting documents (2000 – International

Road Invoice (CMR) No. 31-VA1471269 from 15.12.20(annex I), 3004 – Invoice for the provision of freight forwarding services from the executor of the agreement (contract) on freight forwarding services No. 6469 from 18.12.20(annex F), 3007 – Document confirming the cost of transportation of goods No. 342-52 from 18.12.20(annex J), 9000 – Application for transportation No. 342-5 from 09.12.20(annex K));

- data on persons of the State Food and Consumer Service, customs authorities who carried out official control measures, preliminary documentary control.

The preliminary documentary control begins after presentation of hard cheeses batch of ‘Cheese Tilsiter, fat in dry matter 45%, content of fat by weight – 28% of weight, polyethylene packaged, in blocks, approximately 3kg each x 4 pieces, pure weight – 2815.13 kg. Manufacturer: “Molkerei Ammerland eG”, Trademark: “Ammerlander”, Country of manufacturing – Germany (DE)’, commercial vehicles and documents for such goods, such as Certificate of quality (annex G), International Road Invoice (CMR) No. 31-VA1471269 from 15.12.20 (annex I), Invoice for the provision of freight forwarding services from the executor of the agreement (contract) on freight forwarding services No. 6469 from 18.12.20 (annex F), Document confirming the cost of transportation of goods No. 342-52 from 18.12.20 (annex J), Application for transportation No. 342-5 from 09.12.20(annex K) to the customs authority at the checkpoint Volyn Customs Service.

The preliminary control is conducted by customs official through those documents mentioned before, also checks whether the goods belong to the lists of goods subject to the relevant types of control. Since our goods – cheese – belongs to the list subject to state control over compliance with legislation on food, feed, animal by-products, animal health and welfare, the customs official checks whether the goods have passed state control. The customs official checks sample of certificate of quality (annex E) and signatures of authorized persons of the Unified Automated Information System of the State Customs Service.

In two hours after the presentation of goods, commercial vehicles and documents, the customs official makes the decision granting permission for the passage of hard



cheeses across the customs border of Ukraine based on the positive results of preliminary documentary control to move them to the destination in Ukraine, also submits the results of preliminary documentary control to the electronic case. [51]

Documents and information for official control measures such as certificate of quality from 15.12.20(annex E) and International Road Invoice (CMR) No. 31-VA1471269 from 15.12.20 (annex I), Invoice for the provision of freight forwarding services from the executor of the agreement (contract) on freight forwarding services No. 6469 from 18.12.20 (annex F), Document confirming the cost of transportation of goods No. 342-52 from 18.12.20 (annex J), Application for transportation No. 342-5 from 09.12.20(annex K) are entered into the web portal "Single Window" by the declarant with electronic notification to issue document 5509 - Information on the positive results of official control measures using the "single window" mechanism (2730) to or simultaneously with the submission of a customs in order to release goods under the selected customs regime – regime of import. After the customs official made the decision to grant permission he enters it in the “Single Window” by issuing document 5509 - Information on the positive results of official control measures using the "single window" mechanism (2730). [51]

Then the declarant, in the electronic message, indicates the date and time when the goods and documents at their destination in Ukraine in the presence of the declarant may be presented to the State Food and Consumer Service – 21.12.2020.

The specified electronic notification for the customs authority is the basis for the organization by officials of the State Food and Consumer Service of inspection of goods and / or sampling of goods for their research (analysis, examination) and /or additional processing of goods (fumigation, disinfection, application of appropriate marking, etc.), for the State Food and Consumer Service – an application for the relevant procedures of the relevant official control measures. In our case, the State Food and Consumer Service agreed that no measures were necessary, which was entered in the Single window web-portal. [51]

### **3.3 Application of the “single window” mechanism on hard cheeses import according to the customs declaration**

Upon completing documentary, compliance, preliminary documentary checks at the Yahodyn designated border inspection post described in the paragraph 3.2, the inspector sends collected information on the positive results to the customs authority in order to implement customs formalities using ‘Single Window’ mechanism.

‘Single Window’ mechanism – a mechanism of interaction of declarants, their representatives and other interested persons with bodies of revenues and fees, other state bodies, institutions and organizations authorized to perform permitting or control functions on movement of goods, commercial vehicles across the customs border of Ukraine, which provides the possibility of one-time submission in electronic form through a single state information web portal ‘Single Window for International Trade’ documents and / or information in order to comply with the requirements for movement of goods, commercial vehicles across the customs border of Ukraine under Customs Code, other laws Ukraine, international treaties of Ukraine, the binding nature of which was approved by the Verkhovna Rada of Ukraine, as well as regulations issued on the basis of and pursuant to Customs Code and other laws of Ukraine. [40]

The unified procedure for customs clearance of customs clearance of goods is established by the order of the Ministry of Finance of Ukraine №631 from 14.02.2021 "On approval of the Procedure for customs clearance of customs clearance of goods using a customs declaration on a single administrative document". [50]

In order to conduct a risk analysis and speed up the implementation of customs formalities, the declarant submitted to the customs authority of the SCS of Ukraine a preliminary customs declaration № UA1801 / 125110010/2020/187226 (IM / 40 / ДЕ) (annex A), which contains all the necessary data for the clearance of hard cheeses to the customs territory of Ukraine at the border.

According to the current legislation, customs control when importing hard cheeses into the customs territory of Ukraine begins from the moment they cross the customs border of Ukraine and ends after their customs clearance [41].

Customs clearance of hard cheeses was carried out at the place of arrival into the customs territory of Ukraine, namely in the Volyn Customs SCS of Ukraine, and was started from the moment of receipt by the customs authority of the electronic customs declaration additional to the preliminary one ECD UA 125110010/2020/181 for customs formalities (Annex A).

ECD registration was carried out by checking the compliance of the ECD format with the use of Automated System for Customs Clearance in automatic mode and fixing the date and time of its submission for registration. As a result, the number ECD UA 125110010/2020/181 (Annex A) was assigned.

Since the customs authority accepts a customs declaration (ECD UA 125110010/2020/181) (Annex A), the web portal "Single Window" creates and sends a notice to the State Food and Consumer Service on the date and time of acceptance by the customs authority of a customs declaration.

The fact of acceptance of ECD is certified by the official of customs body by affixing an imprint of customs maintenance with use of information technologies - 333/100 [50].

The "Single Window" web portal, after receiving an electronic notification from the declarant and the provided documents and information, informs the State Food and Consumer Service about their receipt and provides an opportunity for the State Food and Consumer Service official to carry out appropriate measures of official control of goods at their destination in Ukraine. The "Single Window" web portal notifies the declarant about the date and time of sending the notification of the declarant to the State Food and Consumer Service and the documents and information for carrying out the relevant official control measures [51], those measures are described in paragraph 3.2.

Control over the application of the risk management system is carried out by analyzing the submitted documents in order to select the forms and scope of customs control sufficient to ensure compliance with the requirements of the legislation of Ukraine on state customs.

The submitted documents are listed in box 44 of ECD UA 125110010/2020/181:



- 2000 – International Road Invoice (CMR) No. 31-VA1471269 from 15.12.20 (annex I);
- 3004 – Invoice for the provision of freight forwarding services from the executor of the agreement (contract) on freight forwarding services No. 6469 from 18.12.20(annex F);
- 3007 – Document confirming the cost of transportation of goods No. 342-52 from 18.12.20 (annex J);
- 0380 – Invoice No.10-RE1348388 from 15.12.20(annex I);
- 0271 – Packing list from 15.12.20 (annex H);
- 3530 – Insurance policy No. 7389 from 17.12.20 (annex D);
- 4103 – Addendum to a foreign trade agreement (annex B);
- 4200 – Insurance agreement No. 101014611 from 06.12.20 (annex I);
- 0853 – Veterinary certificate No. 208211 from 21.12.20 (annex G);
- 5509 – Information on the positive results of official control measures using the "single window" mechanism (2730) (annex I);
- 0861 – Certificate of origin of goods of general form No. A 571431 from 08.12.20 (annex I);
- 9000 – Application for transportation No. 342-5 from 09.12.20 (annex K);
- 9000 – Certificate of quality from 15.12.20 (annex E).

After that, the authorized official of the Volyn Customs SCS checked the correctness of determining the country of origin of hard cheeses by comparing and verifying the data specified in box 34 "Country of origin code" ECD - DE (Germany) with information in the certificate of origin form No. A 571431 (annex A)

Next, the official verifies compliance with the non-tariff regulation methods on goods is based on the absence of statutory prohibitions on the placement in the customs regime of import of declared hard cheeses, the availability of relevant documents or the availability of ECD information on relevant documents [50].

So, in our case the official checked that the batch under ECD UA 125110010/2020/181 has undergone such official measures as state control over

compliance with legislation on food, feed, animal by-products, animal health and welfare, namely checks by veterinary inspector, which included checking of seals, certificates, appearance, preliminary documentary control and etc. and received positive results in the form of document 5509 - Information on the positive results of official control measures using the "Single Window" mechanism (2730) at the checkpoint in Yahodyn.

Then the correctness of determining the customs value of hard cheeses and accrual of customs duties was verified.

The customs value of hard cheeses is indicated in box 45 "Adjustment" taking into account the first method of determining the customs value (box 43 "MBB Code") and the exchange rate on the date of declaration – 25.514894 UAH for 1 EUR (box 23 'Exchange rate'). During the analysis and comparison of the data specified in box 47 "Accrual of payments" and in box B "Details of settlements" the customs official checked the completeness of accrual of customs payments (Annex A) [50].

The control of the correctness of classification and coding of hard cheeses was carried out by comparing the data in box 31 "Description of goods" ECD and in the accompanying documentation with the code specified in box 33 "Product code" (annex A).

Box 31 ECD UA 125110010/2020/181 indicates: 'Cheese Tilsiter, fat in dry matter 45%, content of fat by weight – 28% of weight, polyethylene packaged, in blocks, approximately 3kg each x 4 pieces, pure weight – 2815.13 kg. Manufacturer: "Molkerei Ammerland eG", Trademark: "Ammerlander", Country of manufacturing – Germany (DE).' Code of hard cheeses according to the UCGFEA – 04069025 (Annex A). This information corresponds to the data provided in the submitted foreign trade agreement (annex B).

Within two working hours from the moment the declarant submitted documents and information to the single state information web portal "Single Window for International Trade", the official of the State Food and Consumer Service, which carries out official control of goods at their destination in Ukraine, made a decision that according to the results of the risk profile ASARM, during the execution of

customs formalities for ECD UA 125110010/2020/181, it was not necessary to conduct a customs inspection of goods and take their samples to send for examination to establish the characteristics determining the classification of goods according to UCGFEA.[51]

Completion of customs formalities according to the customs declaration. Upon completion of customs clearance, officials perform the following customs formalities: verification of information on the implementation of customs formalities, formed as a result of risk assessment for ECD using a risk management system, including with the help of ASARM, checking the correctness of accrual of customs and other payments, the correctness of filling in box 47 and B of the ECD, control and accounting of promissory notes, charging fees for customs formalities outside the location of the customs authority or outside the working hours set for them (in the case of such registration) – no charge in our case, supplementing the records in box 47 and B of the ECD, entering information into the ECD, filling in box C of the CD in accordance with the procedure for filling out customs declarations on the SAD form, entering information into the ECD, collection of customs and other payments for ECD.

ECD is considered to be completed in the presence of a customs official who has completed customs clearance, in box D / J mark on the completion of customs clearance and certification of such a declaration by electronic digital signature - ONP 52/125 (Annex A) [50].

Release into the customs regime of import of goods, in case of import, is conducted when in the single automated information system of customs authorities, the information on permit for import is present according to the purpose of their import to Ukraine as a result of the conducted measures of official control by the State Food and Consumer Service. [51]

Information on the release of goods under the appropriate customs regime (import) is entered into the web portal "Single Window" by an automated customs clearance system in automatic mode.

Therefore, during the customs control and customs clearance for the import of hard cheeses for the ECD using web portal "Single Window", the authorized official



of the Volyn Customs checked the veracity and compliance of the data provided in the accompanying documentation with the information in the submitted customs declarations. Namely, the correctness of determining the customs value and accrual of customs payments were checked; the reliability of data on the country of origin, a complete description of the goods and the definition of the code according to the UCGFEA were verified as well.

## CONCLUSIONS AND RECOMMENDATIONS

Cheese is well-favoured in the world, which can be proved by its quite big participation in the global market, moreover its contribution to the global market will continue to grow and expand for the reason that more and more countries are importing and exporting cheese. Ukraine is not among the biggest consumers of cheese, but at the same time our country takes a significant part in the world cheese consumption which influences the amount of exports of cheese into Ukraine. However, due to availability of cheaper and more diverse imported cheeses, the domestic cheese production and exporting is in rather poor condition.

Considering its popularity there is a necessity to ensure that cheese found on the market are safe and of high quality. The main documents regulating safety and quality of cheeses in the European Union are written by European legislation and Codex Alimentarius Commission. Codex Alimentarius Commission standards are reflected to a greater or lesser extent throughout the world including Ukrainian legislation. Ukrainian legislation on cheese is represented by DSTU 6003:2008 On hard cheese.

Hard cheeses belong to the group of perishable products that is why it is of utmost importance for importers of cheese to import it as fast as possible. Nowadays it is possible with the help of “Single Window” mechanism. Even though the single window mechanism was implemented not so long ago, it has proved its efficiency: more than 80% of businesses are using this system. And the reason for that is faster and more convenient customs procedures for export and import.

Even though Ukrainians are still not very well familiar with cheese, they enjoy various varieties of cheeses, which can be seen by the assortment available at the Ukrainian market.

The final qualifying paper conducted identification expert examination of four samples of hard cheeses of such trademarks as Castelli, Ghidetti, SpomLek and Veldhuyzen Kaas by the developed criteria. It was determined that the first two samples belong to group by the subheading 0406 90 61 00 - “Cheese of all varieties and sour milk cheese, Grana Padano, Parmigiano Reggiano”, sample 3 belongs by the subheading 0406 90 50 00 “Cheese of all varieties and sour milk cheese with fat content

not more than 47 wt.%”, sample 4 - 0406 90 74 00 “Cheese of all varieties and sour milk cheese, Maasdam”.

Also, customs taxation and valuation of the given electronic customs declaration was performed. The taxes paid for ECD UA 125110010/2020/181800 were import duty in the amount of 17 412,72 UAH and value added tax in the amount of 38 307,98 UAH. Customs value for ECD UA 125110010/2020/181800 was determined to be 1 213 019,36UAH.

The final qualifying paper also dealt with non-tariff regulation applied to the given ECD and described customs clearance of hard cheeses of the given ECD with the application of “Single Window” mechanism. The non-tariff regulation methods were cheese are state control at the designated border posts and documentary control, the results of which are entered in the “Single Window”. After the official measures, the electronic case is created in order to conduct customs clearance. During the customs control and customs clearance for the import of hard cheeses for the ECD using web portal "Single Window", the authorized official of the Volyn Customs checked the veracity and compliance of the data provided in the accompanying documentation with the information in the submitted customs declarations. Namely, the correctness of determining the customs value and accrual of customs payments were checked; the reliability of data on the country of origin, a complete description of the goods and the definition of the code according to the UCGFEA were verified as well.

As regards recommendation, first of all, since hard cheese are perishable products it necessary to ensure an even faster customs clearance but at the same time to improve the quality of customs control. Faster, more simplified but at the same time safer customs clearance. Secondly, since January, 1 2022 the Harmonized System Nomenclature 2022 edition will enter into force. The new edition features a much more simplified classification of cheese. So, it would be beneficial to bring the current UCGFEA to up-to-date Harmonized System of Coding and Description of goods. And also, it can be proposed to use the criteria developed in the final qualifying paper during identification expert examination in laboratories.



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49. Деякі питання проведення заходів офіційного контролю товарів, що ввозяться на митну територію України (у тому числі з метою транзиту: Постанова Кабінету Міністрів України № 960-2018-п від 26.06.2020. URL: <https://zakon.rada.gov.ua/laws/show/960-2018-p#n13>.
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51. Про затвердження Порядку взаємодії між декларантами, їх представниками, іншими заінтересованими особами та митними органами, іншими державними органами, установами та організаціями, уповноваженими на здійснення дозвільних або контрольних функцій щодо переміщення товарів, транспортних засобів комерційного призначення через митний кордон України, з використанням механізму “єдиного вікна” та визнання такими, що втратили чинність, деяких постанов Кабінету Міністрів України: Постанова Кабінету Міністрів України № 971-2020-п від 21.10.2020. URL: <https://zakon.rada.gov.ua/laws/show/971-2020-p#Text>



## ANNEXES

## Annex A

Annex A

КРА ІНА (форма МД-2)		1 Декларация		А МІТНИЙ ОРГАН ВІДПРАВЛЕННЯ ЕКСПОРТУ ПРИЗНАЧЕННЯ	
3	8	2 Виправлений Експортер	№ DE/0000000000	125110010/2020/181800	
Примірник для відправника/експортера		"Molkerei Ammerland eG"		1М 40 ДЕ	
		Oldenburger Landstrasse 1a, 546734-115 Wiefelstede-Dringenburg, Germany 000/0000/000000		3 Форми 4 Вид ст. 1 2 1/0 Електронне декларування	
		6 Одержувач № UA/099997800		5 Всього т/в 3 6 Всього м/в 27 7 Довідковий номер Вн. № 3297	
		8 Адреса № UA/099997800		9 Особа, відповідальна за фінансове врегулювання № UA/099997800	
08132, м. Київ, вул. Велика Васильківська, 13		ТОВ "Супермаркет-Фуд"		ТОВ "Супермаркет-Фуд"	
UA1066789874335		08132, м. Київ, вул. Велика Васильківська, 13		UA1066789874335	
14 Декларант/Представник № UA/099997800		15 Країна відправлення/експорту		16 Країна походження	
ТОВ "Супермаркет-Фуд"		Німеччина		Німеччина	
UA1066789874335		17 Країна призначення		17 Країна призначення	
20 Умови поставки		21 Ідентифікація і країна реєстрації транспортного засобу на кордоні		22 Валюта та загальна сума за рахунком	
AA8597MX/AA4773XM UA 0		AA8597MX/AA4773XM UA		EUR 46063.65	
23 Курс валют		24 Характер угоди		25 Вид транспорту на кордоні	
25.51489400		978 11 EUR		30 Вид транспорту в межах країни	
26 Місце навантаження/розвантаження		27 Фінансові та банківські відомості		28 Митний орган виводу/вводу	
ЕДРПОВ: 26237202		ПАТ "Банк Восток"		29 Митний орган виводу/вводу	
МФО: 307123		30 Місце заходження товару		31 Митний орган виводу/вводу	
32 Товар		33 Код товару		34 Код країни походження	
1 04069025 00 0		35 Вага бруто(кг)		36 Вага нетто(кг)	
37 ПРОЦЕДУРА		38 Вага нетто(кг)		39 Каога	
40 Загальна декларація/Попередній документ		41 Додаткові одиниці виміру		42 Ціна товару	
1801 / 125110010/2020/187226 17.12.2020 / 1		43 Код МВБ		44 Статистична вартість	
45 Коригування		46 Статистична вартість		47 Код ДП	
174127.19		174.12719		48 Код ДП	
49 Реквізити складу		50 Принципал		51 Представлений митний орган (і країна) транзиту	
52 Митний орган (і країна) призначення		53 Митний орган (і країна) призначення		54 Місце і дата	
55 Підпис		56 Підпис і прізвище декларанта/представника		57 Підпис	
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УКРАЇНА (Форма МД-3)				ІДЕКЛАРАЦІЯ		А МІТНИЙ ОРГАН ВІДПРАВЛЕННЯ/ЕКСПОРТУ/ІЗНАЧЕННЯ	
2 Відправник/Експортер		8 Одержувач №		IM 40 DE		125110010/2020/181800	
3 Форма		2 3		8		BIS	
1 Маркування та кількість - Номери контейнерів - Кількість та розпізнавальні особливості: 1. Сир Едам (Edamer), частина жиру всухій речовині 40%, вміст жиру за вагою - 23м.ас.%, фасований в п/е упаковки, блоками, орієнтовно по 3кг х 4 шт., чиста вага - 7378,085кг. Виробник: "Molkerei Ammerland eG" Торгова марка: "Ammerlander" Країна виробництва - Німеччина (DE). Див. "електронний інвойс" Див. доп.				32 Товар № 2		33 Код товару 04069023 00 0	
34 Код країни походж. DE				35 Вага бруто(кг) 7726.085		36 Преференція 000000000	
37 ПРОЦЕДУРА 4000 Z200				38 Вага нетто(кг) 7378.085		39 Каота	
40 Загальна декларація/Попередній документ 1801 / 125110010/2020/187226 17.12.2020 / 2				41 Додаткові одиниці виміру		42 Ціна товару 16969.6000	
43 Код МВБ				44 Код ДІ		45 Коригування 446912.05	
46 Статистична вартість 446.91205							
11 Вантажні місця та опис товарів				32 Товар № 3		33 Код товару 04069078 00 0	
1. Сир Гауда (Gouda), частина жиру всухій речовині 48%, вміст жиру за вагою - 29м.ас.%, фасований в п/е упаковки, блоками, орієнтовно по 3кг х 4 шт., чиста вага - 9773,255кг. Виробник: "Molkerei Ammerland eG" Торгова марка: "Ammerlander" Країна виробництва - Німеччина (DE). Див. "електронний інвойс" Див. доп.				34 Код країни походж. DE		35 Вага бруто(кг) 10225.655	
36 Преференція 000000000				37 ПРОЦЕДУРА 4000 Z200		38 Вага нетто(кг) 9773.255	
39 Каота				40 Загальна декларація/Попередній документ 1801 / 125110010/2020/187226 17.12.2020 / 3		41 Додаткові одиниці виміру	
42 Ціна товару 22478.4900				43 Код МВБ		44 Код ДІ	
45 Коригування 591980.11				46 Статистична вартість 591.98011			
14 Додаткова інформація/Подані документи/Сертифікати/Дозволи				32 Товар №		33 Код товару XXXXXXXXXX	
34 Код країни походж.				35 Вага бруто(кг)		36 Преференція	
37 ПРОЦЕДУРА				38 Вага нетто(кг)		39 Каота	
40 Загальна декларація/Попередній документ				41 Додаткові одиниці виміру		42 Ціна товару	
43 Код МВБ				44 Код ДІ		45 Коригування	
46 Статистична вартість							
17 Нарховування платежів				32 Товар		33 Код товару	
Вид 020				Основа нарахування 446912.05		Ставка 10 %	
Сума 44691.21				СП 01		Вид 020	
028				536294.47		20 %	
Сума 107258.89				СП 01		Вид 028	
Основа нарахування 591980.11				Ставка 10 %		Сума 59198.01	
20 %				710376.13		142075.23	
01				01		01	
Усього по першому товару				Усього по другому товару		Усього	
Вид				Основа нарахування		Ставка	
Сума				СП		Вид	
Сума				СП		Вид	
3				Примірник для відправника/експортера		8	
Примірник для отримувача				С МІТНИЙ ОРГАН ВІДПРАВЛЕННЯ		3	



## Annex A (continuation)

Товар № 1 до графи 31:		Договірний № 1	
2. Місць - 4		до ВМД №	
8A/4		125110010/2020/181800	
СТ/232			
3. 0			
-----			
Товар № 1 до графи 44:			
m4103* 1		25.05.12	
m4103* 3		18.01.13	
m4103* 4		03.01.13	
m4103* 6		25.02.14	
m4104* 342		02.11.11	
m4200* Договір страхування №1010146		06.12.13	
11			
0853* M208211		21.12.15	
		15.12.15	
		15.12.15	
5509* 2730		15.12.15	
0861* A 571431		08.12.15	
9000* Заявка на перевезення M342-5		09.12.15	
2			
9000* Сертифікати якості Б/Н		15.12.15	
-----			
Товар № 2 до графи 31:			
2. Місць - 10			
8A/10			
СТ/600			
3. 0			
-----			
Товар № 3 до графи 31:			
2. Місць - 13			
8A/13			
СТ/780			
3. 0			
-----			
ІДМІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ		Печатка:	
		Місце і дата:	
		08132, м.Вишневе, вул.Промисло	
		ва, 5	
		Підпис і прізвище декларанта/представника:	
		Савчук Л.О.	
		+380443939754 3219808325	
		j-ved-09@fuzzy.ua	



Annex B

**КОНТРАКТ № 342**

Украина, город Киев от 02.11. 2020 года

Molkerei Ammerland eG, являющийся юридическим лицом и действующая по законодательству Германии в лице Менеджера по экспорту John van Leeuwen, действующего на основании Устава, именуемая в дальнейшем «ПРОДАВЕЦ» с одной стороны, и Общество с Ограниченной Ответственностью «ФОЗЗИ-ФУД», являющееся юридическим лицом, и действующее по законодательству Украины, в лице Руководителя офиса Координации Коммерческой деятельности Левенштам В.В., действующего на основании доверенности от 01 октября 2020 года, именуемое в дальнейшем «ПОКУПАТЕЛЬ» с другой стороны, заключили настоящий контракт о нижеследующем:

**1. Предмет Контракта**

1.1. Продавец продает, а Покупатель покупает сырную продукцию, далее по тексту «Товар», в ассортименте, количестве, по ценам, в соответствии с Инвойсами, которые являются неотъемлемой частью настоящего Контракта.

**2. Цена Товара**

2.1. Цены на Товар устанавливаются в Инвойсах на каждую партию Товара.

Цена включает в себя стоимость продукта, тары, термоусадочной упаковки, маркировки, погрузки, расходов по таможенному оформлению груза в стране Продавца.

2.2. Валютой контракта является Евро.

2.3. Общая сумма контракта составляет: 800 000, 00 Euro (Восемьсот тысяч евро)

**3. Условия и График Поставок****3.1. Условия Поставки**

Все цены по настоящему Контракту, а также условия поставок подразумеваются на условиях FCA Oldenburger Landstrasse 1a, D-26215 Wiefelstede, Германия, согласно Incoterms, 2010.

**3.2. График Поставок**

Количество Товара, подлежащего поставке, определяется ежемесячно.

Поставка Товара осуществляется в течение 3-4 недель после размещения письменной заявки Покупателя, согласно подтвержденной Поставщиком даты поставки.

Датой поставки считается дата штемпеля на товаросопроводительных документах первого перевозчика, подтверждающая факт передачи Товара Продавцом транспортному агенту Покупателя после письменного согласования с Покупателем.

**3.3 Место доставки Товара:**

Таможенный пост Киев-Западный, Софиевская Борщаговка, ул. Малая Кольцевая, 10/1.

**4. Качество Товара, упаковка и маркировка**

4.1. Качество товаров должно быть подтверждено Сертификатом Качества, выданным Продавцом и должно

**CONTRACT No 342**

Ukraine, city of Kyiv dated 02.11.2020

Molkerei Ammerland eG, a legal entity existing under legislation of Germany, represented by John van Leeuwen, Export Manager, acting on the ground of Articles of Association, hereinafter referred to as the "SELLER", on the one part, and FOZZY-FOOD Limited Liability Company, a legal entity existing under legislation of Ukraine, represented by V.V. Levenstam, the Head of Business Coordination Office, acting on the ground of power of attorney dated October 1, 2020, hereinafter referred to as the "BUYER", on the other part, entered into this Contract as follows:

**1. Subject of the Contract**

1.1. The Seller sells, and the Buyer buys cheese products, hereinafter referred to as "Goods", in assortment, quantity and at prices set forth in Invoices being an integral part of this Contract.

**2. Price of Goods**

2.1. Prices for Goods shall be determined in Invoices for each consignment of Goods.

Price shall include cost of products, container, shrink package, marking, loading, expenses for customs clearance of cargo in the Seller's country.

2.2. Currency of the Contract is Euro.

2.3. Total amount of the Contract makes up: 800 000, 00 (eight hundred thousands) Euro

**3. Delivery Terms and Schedule****3.1. Delivery Terms**

All prices under this Contract, as well as delivery terms shall be FCA Oldenburger Landstrasse 1a, D-26215 Wiefelstede, Germany according to Incoterms 2010.

**3.2. Delivery Schedule**

Quantity of Goods to be delivered shall be determined each month.

Goods shall be delivered within 3-4 weeks upon filing a written request by the Buyer according to delivery date confirmed by the Seller.

Delivery date shall be date of stamp on shipping documents of the first carrier confirming the fact of Goods transfer by the Seller to forwarding agent of the Buyer upon written agreement with the Buyer.

**3.3 Destination point of Goods:**

Customs Post Kiev-Western, 10/1 Mala Koltsevaia St., Sofiivskaia Borschahovka.

**4. Quality of Goods, Packaging and Marking**

4.1. Quality of Goods shall be confirmed by Quality Certificate issued by the Seller and shall be in compliance with standards and norms of the European Union



## Annex B (Continuation)

Перев

**ДОПОЛНИТЕЛЬНОЕ СОГЛАШЕНИЕ № 1  
К КОНТРАКТУ № 342  
от 02.11.2020 г.**

Украина, город Киев, «25» мая 2020 год

**Molkerei Ammerland eG**, являющийся юридическим лицом и действующая по Законодательству Германии в лице Менеджера по экспорту John van Leeuwen, действующего на основании Устава, именуемая в дальнейшем «ПРОДАВЕЦ» с одной стороны, и **Общество с Ограниченной Ответственностью «Фоззи-Фуд»**, являющееся юридическим лицом и действующее по Законодательству Украины, в лице Руководителя офиса Координации Коммерческой деятельности Левенстама В.В., действующего на основании доверенности от 01 октября 2020 года, именуемое в дальнейшем «ПОКУПАТЕЛЬ», с другой стороны, заключили настоящий Контракт о нижеследующем:

1. Стороны обсудили и пришли к соглашению внести изменения в настоящие условия КОНТРАКТА № 342 и добавить текущий расчетный счет в ПАО «Банк Восток». Новый расчетный счет:

**в/с 26002070119346978 EURO  
в филиале ПАО «Банк Восток»  
МФО 307123**

2. Все остальные пункты КОНТРАКТА №342 остаются без изменений.

3. Данное Дополнительное соглашение вступает в силу с момента его подписания и действует до полного завершения обязательств Сторонами.

**ПОКУПАТЕЛЬ:**  
**Общество с Ограниченной Ответственностью «Фоззи-Фуд»**

08132, Украина,  
г. Вишневы ул. Промышленная, 5  
ЕГРПОУ 32294926  
в/с 26002301349403 Евро  
в филиале АБ «Пивденний» в г. Киеве,  
МФО 320917  
в/с 26002070119346978 EURO  
в филиале ПАО «Банк Восток»  
МФО 307123

Руководитель офиса Координации Коммерческой деятельности:

Левенстам В.В.

**ПРОДАВЕЦ:**  
**Molkerei Ammerland eG**

Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Tel. 0445891110  
SWIFT: BRLADE22  
In favour of BIC: BRLADE21LZO  
IBAN: DE39 2805 0100 0012 4008 00  
Landessparkasse zu Oldenburg  
Berliner Platz 1  
26123 Oldenburg

**Molkerei Ammerland eG**

Oldenburger Landstraße 1 a

Менеджер по экспорту  
26215 Wiefelstede-Dringenburg

John van Leeuwen

Telephone (0 44 58) 91 11-0

Telefax (0 44 58) 14 55

**ADDITIONAL AGREEMENT № 1  
TO THE CONTRACT No 342  
dated on 02.11.2020**

Ukraine, city of Kyiv on 25<sup>th</sup> of May 2020

**Molkerei Ammerland eG**, a legal entity existing under legislation of Germany, represented by John van Leeuwen, Export Manager, acting on the ground of Articles of Association, hereinafter referred to as the "SELLER", on the one part, and

**Limited Liability Company "Fozzy-Food"**, legal entity acting in accordance with legislation of Ukraine, in the person of Levenstam V.V., the Head of the Commercial Activity Coordination office, acting on the ground of the power of attorney dated on 1-st of October 2020, hereinafter referred to as the "BUYER", on the other part, entered into the Contract on the following:

1. PARTIES discussed and agreed to make changes in the conditions of the present CONTRACT No. 342 and add the current account in Joint Stock Ban "Bank Vostok". Current account:

**ACC 26002070119346978 EURO  
In Joint Stock Bank "Bank Vostok"  
MFO 307123**

2. All other articles of the CONTRACT No. 342 to be left without changes.

3. Present Additional agreement having equal force from the moment of it is signing and valid till the moment of full completed of the engagements by the PARTIES.

**THE BUYER:**  
**Limited Liability Company "Fozzy-Food"**

08132, Ukraine,  
Wyshneve, Promyslova str, 5  
EGRPOU 32294926  
ACC 26002301349403 (EURO)  
in Joint-Stock Bank "Pivdennyi" in Kiev  
MFO 320917  
ACC 26002070119346978 EURO  
In Joint Stock Bank "Bank Vostok"  
MFO 307123

Head of the Commercial Activity Coordination office:

Levenstam V.V.

**THE SELLER:**  
**Molkerei Ammerland eG**

Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Tel. 0445891110  
SWIFT: BRLADE22  
In favour of BIC: BRLADE21LZO  
IBAN: DE39 2805 0100 0012 4008 00  
Landessparkasse zu Oldenburg  
Berliner Platz 1  
26123 Oldenburg

**Molkerei Ammerland eG**

Export manager  
Oldenburger Landstrasse 1a

John van Leeuwen

26215 Wiefelstede-Dringenburg

Telephone (0 44 58) 91 11-0

Telefax (0 44 58) 14 55



## Annex B (Continuation)

Пере

ДОПОЛНИТЕЛЬНОЕ СОГЛАШЕНИЕ № 3  
К КОНТРАКТУ № 342  
от 02.11.2020 г.

ADDITIONAL AGREEMENT No 3  
TO THE CONTRACT No 342  
dated on 02.11.2020

Украина, город Киев, «18» января 2020 год

Ukraine, city of Kyiv, 18<sup>th</sup> of January 2020

**Molkerei Ammerland eG**, являющийся юридическим лицом и действующая по Законодательству Германии в лице Менеджера по экспорту John van Leeuwen, действующего на основании Устава, именуемая в дальнейшем «ПРОДАВЕЦ» с одной стороны, и **Общество с Ограниченной Ответственностью «Фоззи-Фуд»**, являющееся юридическим лицом и действующее по Законодательству Украины, в лице Руководителя офиса Координации Коммерческой деятельности Левенстама В.В., действующего на основании доверенности от 01 октября 2020 года, именуемое в дальнейшем «ПОКУПАТЕЛЬ», с другой стороны, заключили настоящий Контракт о нижеследующем:

**Molkerei Ammerland eG**, a legal entity existing under legislation of Germany, represented by John van Leeuwen, Export Manager, acting on the ground of Articles of Association, hereinafter referred to as the "SELLER", on the one part, and **Limited Liability Company "Fozzy-Food"**, legal entity acting in accordance with legislation of Ukraine, in the person of Levenstam V.V., the Head of the Commercial Activity Coordination office, acting on the ground of the power of attorney dated on 1-st of October 2020, hereinafter referred to as the "BUYER", on the other part, entered into the Contract on the following:

1. Дополнить п. 2.1 раздела 2 Контракта абзацем следующего содержания:

Цена Товара может изменяться по взаимному согласию Сторон, что может быть подтверждено любым из перечисленных документов, в которых будет указана цена на конкретную партию Товара: инвойсом, спецификацией на товар, письмом Продавца, дополнительным соглашением.

1. PARTIES discussed and agreed to make changes in the conditions of the present CONTRACT to the point 2 "Price of Goods", and state it on the next edition. The price of goods can be changed by mutual agreement of Parties, which can be confirmed by any specified documents, those which will contain price to the particular shipment of Goods: by Invoice, Price agreement for Goods, letter of SELLER and by Supplementary Addendum.

2. Настоящее Дополнительное Соглашение №3 является неотъемлемой частью Контракта № 342, составлено на русском и английском языках в двух одинаковых экземплярах, - по одному для каждой из Сторон.

2. Present SUPPLEMENTARY ADDENDUM №3 is an essential part of the contract № 342 and is drawn up in Russian and English languages in two counterparts having equal legal effect in two originals for both Sides.

## ПОКУПАТЕЛЬ:

Общество с Ограниченной Ответственностью «Фоззи-Фуд»

08132, Украина,  
г. Вишневы ул. Промышленная, 5  
ЕГРПОУ 32294926  
в/с 26002301349403 Евро  
в филиале АБ «Пивденний» в г. Киеве,  
МФО 320917  
в/с 26002070119346978 EURO  
в филиале ПАО «Банк Восток»  
МФО 307123

## THE BUYER:

Limited Liability Company "Fozzy-Food"

08132, Ukraine,  
Wyshneve, Promyslova str, 5  
EGRPOU 32294926  
ACC 26002301349403 (EURO)  
In Joint-Stock Bank "Pivdennyi" in Kiev  
MFO 320917  
ACC 26002070119346978 EURO  
In Joint Stock Bank "Bank Vostok"  
MFO 307123

Руководитель офиса Координации Коммерческой деятельности

Левенстам В.В.

Head of the Commercial Activity Coordination office:

Levenstam V.V.

## ПРОДАВЕЦ:

**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Tel. 0445891110  
SWIFT: BRLADE22  
In favour of BIC: BRLADE21LZO  
IBAN: DE39 2805 0100 0012 4008 00  
Landessparkasse zu Oldenburg  
Berliner Platz 1  
26123 Oldenburg

**Molkerei Ammerland eG**  
Oldenburger Landstraße 1 a  
26215 Wiefelstede-Dringenburg  
Telefon (0 44 58) 91 11-0  
Telefax (0 44 58) 14 55

## THE SELLER:

**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Tel. 0445891110  
SWIFT: BRLADE22  
In favour of BIC: BRLADE21LZO  
IBAN: DE39 2805 0100 0012 4008 00  
Landessparkasse zu Oldenburg  
Berliner Platz 1  
26123 Oldenburg

Export manager  
**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Telefon (0 44 58) 91 11-0  
Telefax (0 44 58) 14 55



## Annex B (Continuation)

Визник : ТОВ  
К/Р/М/І/Г/

**ДОПОЛНИТЕЛЬНОЕ СОГЛАШЕНИЕ № 4  
К КОНТРАКТУ № 342  
от 02.11.2011 г.**

Украина, город Киев, «3» января 2013 год

Платник :

Підстава  
Догові

Інтернаціоналі  
A8597MX  
Wiefelstede  
A8597M)  
Ягодин (г

Всього

Директор

Повноважений

**Molkerei Ammerland eG**, являющийся юридическим лицом и действующая по Законодательству Германии в лице Менеджера по экспорту John van Leeuwen, действующего на основании Устава, именуемая в дальнейшем «ПРОДАВЕЦ» с одной стороны, и **Общество с Ограниченной Ответственностью «Фоззи-Фуд»**, являющееся юридическим лицом и действующее по Законодательству Украины, в лице Руководителя офиса Координации Коммерческой деятельности Левенстама В.В., действующего на основании доверенности от 01 октября 2012 года, именуемое в дальнейшем «ПОКУПАТЕЛЬ», с другой стороны, заключили настоящий Контракт о нижеследующем:

1. Стороны обсудили и пришли к соглашению внести изменения в настоящие условия КОНТРАКТА № 342 в части «Общие Положения» п. 12 подпункт 12.8. изложить в следующей редакции:

12.8 Контракт действует до 31/12/2014 года. В том случае, если Стороны, в срок не менее чем за 20 дней до окончания срока действия настоящего договора, не уведомят друг друга о желании расторгнуть договор, то последний считается продленным сроком на один год.

2. Настоящее Дополнительное Соглашение №4 является неотъемлемой частью Контракта № 342, составлено на русском и английском языках в двух одинаковых экземплярах, - по одному для каждой из Сторон.

**ПОКУПАТЕЛЬ:**

**Общество с Ограниченной Ответственностью «Фоззи-Фуд»**

08132, Украина,  
г. Вишневецький ул. Промышленная, 5  
ЕГРПОУ 32294926  
в/с 26002301349403 Евро  
в филиале АБ «Пивденний» в г. Киеве,  
МФО 320917  
в/с 26002070119346978 EURO  
в филиале ПАО «Банк Восток»  
МФО 307123

Руководитель офиса Координации Коммерческой деятельности:

Левенстам В.В.

**ПРОДАВЕЦ:**

**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Tel. 0445891110  
SWIFT: BRLADE22  
In favour of BIC: BRLADE21LZO  
IBAN: DE39 2805 0100 0012 4008 00  
Landessparkasse zu Oldenburg  
Berliner Platz 1  
26123 Oldenburg

**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Telefon (0 44 58) 91 11-0  
Telefax (0 44 58) 14 55

**ADDITIONAL AGREEMENT № 4  
TO THE CONTRACT № 342  
dated on 02.11.2011**

Ukraine, city of Kyiv on 3<sup>rd</sup> of January, 2013

**Molkerei Ammerland eG**, a legal entity existing under legislation of Germany, represented by John van Leeuwen, Export Manager, acting on the ground of Articles of Association, hereinafter referred to as the "SELLER", on the one part, and **Limited Liability Company "Fozzy-Food"**, legal entity acting in accordance with legislation of Ukraine, in the person of Levenstam V.V., the Head of the Commercial Activity Coordination office, acting on the ground of the power of attorney dated on 1-st of October 2012, hereinafter referred to as the "BUYER", on the other part, entered into the Contract on the following:

1. PARTIES discussed and agreed to make changes in the conditions of the present CONTRACT No. 342 at the part "General Provisions" point 12 articles 12.8. state it on the next edition:

12.8 The Contract is valid until 31/12/2014 year. If the Parties don't inform each other about intention to determine the Contract within 20 days prior to the termination of present Contract validation, so the Contract is considered to be prolonged for one year.

2. Present SUPPLEMENTARY ADDENDUM №4 is an essential part of the contract №342 and is drawn up in Russian and English languages in two counterparts having equal legal effect in two originals for both Sides.

**THE BUYER:**

**Limited Liability Company "Fozzy-Food"**

08132, Ukraine,  
Vyshneve, Promyslova str, 5  
ЕГРПОУ 32294926  
ACC 26002301349403 (EURO)  
in Joint-Stock Bank "Pivdennyi" in Kiev  
MFO 320917  
ACC 26002070119346978 EURO  
In Joint Stock Bank "Bank Vostok"  
MFO 307123

Head of the Commercial Activity Coordination office:

Levenstam V.V.

**THE SELLER:**

**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Tel. 0445891110  
SWIFT: BRLADE22  
In favour of BIC: BRLADE21LZO  
IBAN: DE39 2805 0100 0012 4008 00  
Landessparkasse zu Oldenburg  
Berliner Platz 1  
26123 Oldenburg

**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Telefon (0 44 58) 91 11-0  
Telefax (0 44 58) 14 55



## Annex B (Continuation)

ДОПОЛНИТЕЛЬНОЕ СОГЛАШЕНИЕ № 6  
К КОНТРАКТУ № 342  
от 02.11.2020 г.

Украина, город Киев, «25» февраля 2020 год

**Molkerei Ammerland eG**, являющийся юридическим лицом и действующая по Законодательству Германии в лице Менеджера по экспорту John van Leeuwen, действующего на основании Устава, именуемая в дальнейшем «ПРОДАВЕЦ» с одной стороны, и **Общество с Ограниченной Ответственностью «Фоззи-Фуд»**, являющееся юридическим лицом и действующее по Законодательству Украины, в лице Руководителя офиса Координации Коммерческой деятельности Левенстама В.В., действующего на основании доверенности от 01 октября 2020 года, именуемое в дальнейшем «ПОКУПАТЕЛЬ», с другой стороны, заключили настоящий Контракт о нижеследующем:

1. Стороны обсудили и пришли к соглашению внести изменения в настоящие условия КОНТРАКТА № 342 в части «Цена товара» п. 2 подпункт 2.3. изложить в следующей редакции:

2.3. Общая сумма контракта составляет:  
3 600 000, 00 EURO (три миллиона шестьсот тысяч евро)

2. Настоящее Дополнительное Соглашение №6 является неотъемлемой частью Контракта № 342, составлено на русском и английском языках в двух одинаковых экземплярах, - по одному для каждой из Сторон.

**Общество с Ограниченной Ответственностью «ФОЗЗИ-ФУД»**

08132, Украина,  
г. Вишневое ул. Промышленная, 5  
идентификационный код 32294926  
МФО 320917  
в/с 26002070119346978 EURO  
в филиале ПАО "Банк Восток"  
МФО 307123

Руководитель офиса Координации Коммерческой деятельности.

Левенстам В.В.

**ПРОДАВЕЦ:**

**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Tel. 0445891110  
SWIFT: BRLADE22  
In favour of BIC: BRLADE21LZO  
IBAN: DE39 2805 0100 0012 4008 00  
Landessparkasse zu Oldenburg  
Berliner Platz 1  
26123 Oldenburg

**Molkerei Ammerland eG**  
Mенеджер по экспорту John van Leeuwen,  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Telefon (0 44 58) 91 11-0  
Telefax (0 44 58) 14 55

ADDITIONAL AGREEMENT № 6  
TO THE CONTRACT № 342  
dated on 02.11.2020

Ukraine, city of Kyiv on 25<sup>th</sup> of February 2020

**Molkerei Ammerland eG**, a legal entity existing under legislation of Germany, represented by John van Leeuwen, Export Manager, acting on the ground of Articles of Association, hereinafter referred to as the "SELLER", on the one part, and

**Limited Liability Company "Fozzy-Food"**, legal entity acting in accordance with legislation of Ukraine, in the person of Levenstam V.V., the Head of the Commercial Activity Coordination office, acting on the ground of the power of attorney dated on 1-st of October 2020, hereinafter referred to as the "BUYER", on the other part, entered into the Contract on the following:

1. PARTIES discussed and agreed to make changes in the conditions of the present CONTRACT No. 342 at the part "Price of Goods" point 2 articles 2.3. state it on the next edition:

2.3. Total amount of the Contract makes up:  
3 600 000, 00 (three million six hundred thousands) Euro

2. Present SUPPLEMENTARY ADDENDUM №6 is an essential part of the contract №342 and is drawn up in Russian and English languages in two counterparts having equal legal effect in two originals for both Sides.

**FOZZY-FOOD Limited Liability Company**

5 Promyslova St., Vyshneve  
08132, Ukraine  
identification code: 32294926  
MFO 320917  
ACC 26002070119346978 EURO  
In Joint Stock Bank "Bank Vostok"  
MFO 307123

Head of Business Coordination Office:

V.V. Levenstam

**Molkerei Ammerland eG**  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Tel. 0445891110  
SWIFT: BRLADE22  
In favour of BIC: BRLADE21LZO  
IBAN: DE39 2805 0100 0012 4008 00  
Landessparkasse zu Oldenburg  
Berliner Platz 1  
26123 Oldenburg

Export manager **Molkerei Ammerland eG**  
John van Leeuwen  
Oldenburger Landstrasse 1a  
26215 Wiefelstede-Dringenburg  
Telefon (0 44 58) 91 11-0  
Telefax (0 44 58) 14 55



Annex C

# ORIGINAL

## MOLKEREI AMMERLAND

Molkerei Ammerland eG | Postfach 19-00 | D-26204 Wiefelstede  
 04936 Wiefelstede-Dringenburg  
 Tel. +49 (0) 4458 9111-0  
 Fax +49 (0) 4458 9111-999  
 E-Mail: info@molkerie-ammerland.de  
 UST-Id.Nr. DE 242794333

**Limited Liability Company**  
**"Fozzy-Food"**  
 Promyslova str, 5  
 08132 Wysheve  
 Ukraine

**Invoice no.: 10-RE1348388**

Customer no. **16274**  
 Date **15.12.2015**  
 Your VAT-ID  
 Page **1 / 2**  
 Contact person **Annabell Rördenbeck**  
 Fax **+ 49 (0) 4458 9111-999**  
 E-mail **roedenbeck@molkerie-ammerland.de**

Delivery-note: 50717  
 Delivery-date: 15.12.2015  
 Truck: AA 8597 MX / AA 4773 XM

Line item	Item Description	Gebinde	Quantity	Price per unit	Gross value
Our order : 31-VA1471269 of 11.11.2015 <b>Your order per mail</b> <b>Delivery slip no 50717</b> Delivery slip date 15.12.15 Delivery term: Free carrier Wiefelstede (Incoterms 2010)					
10	<b>42243</b> Tilsiter 45% 4x3kg Ammerländer		2.815,130 kg	2,3500	6.615,56 EUR
20	<b>40143</b> Edamer 40% 4x3kg Ammerländer Ukraine		7.378,085 kg	2,3000	16.969,60 EUR
30	<b>41243</b> Gouda 48% 4x3kg Ammerländer Ukraine		9.773,255 kg	2,3000	22.478,49 EUR
<b>Total</b>					46.063,65 EUR
<b>VAT of: 46.063,65 EUR</b>					0,00 EUR
<b>Final amount</b>					<b>46.063,65 EUR</b>

Leistungszeitpunkt ist gleich Lieferscheindatum.

**Bankverbindung**  
 Landessparkasse zu Oldenburg  
 IBAN: DE30 2505 0000 0012 4008 00  
 SWIFT: BRLA DE 33  
 BIC: BRLA DE 33

**Commerzbank AG**  
 Filiale Oldenburg  
 IBAN: DE 25 2505 0000 0012 4008 00  
 BIC: COBADE33HAN

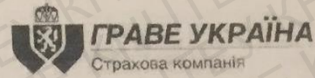
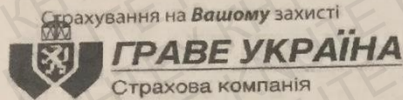
**Vorstand**  
 Herbert Heyer (Vorsitzender)  
 Heiko Hinrichs (stellv. Vorsitzender)  
 Hermann Roekhoff  
 Frank Caspers  
 Helge Lubkemann  
 Jörg Ralben  
 Jan Schneewangen

**Kommunikation**  
 www.molkerie-ammerland.de  
 info@molkerie-ammerland.de  
 Aufsichtsratsvorsitzender  
 Justus Ackermann  
 Geschäftsführer  
 Ralf Hinrichs

**Sitz Wiefelstede/Dringenburg**  
 Genossenschaftsregister  
 Oldenburg Nr. 20009



Annex D



Додаток №3 до Генерального договору  
добровільного страхування вантажів від  
06.12.2020 № 101014611

ПОЛІС № 7389 від 17.12.2020 року

ПРАТ «Страхова компанія ГРАВЕ УКРАЇНА» відповідно до Правил добровільного страхування вантажів і  
вантажів та Генерального договору добровільного страхування вантажів № 101014611 від 06 грудня 2020  
року приймає на страхування перевезення вантажів:

Страховик	ПРАТ Страхова компанія «Граве Україна»
Страховальник	ТОВ «ФОЗЗІ-ФУД»
Номер замовлення	342-52
Вантаж: (опис вантажу, вага)	Сыр твердый, вага брутто – 20903 кг
Маршрут перевезення:	Germany - Ukraine
Лінійне (номер):	10-RE1348388
Вид транспортного засобу:	Авто: AA8597MX / AA4773XM
Застраховані ризики:	Відповідно до умов Генерального договору
Початок перевезення (приблизно)	15.12.2020 року
Страхова сума :	1807005,59 грн. (один мільйон вісімсот сім тисяч п'ять гривень 59 коп.)
Тариф	0,16%
Страхова премія	2891,21 грн. ( дві тисячі вісімсот дев'яносто одна гривня 21 коп.)

Страховик

Головний андеррайтер  
посада

М.П.

підпис

/Чемерис Т.О./  
ПІБ



DUPLIKAT

FB BU 016

**MOLKEREI  
AMMERLAND**

Dokument : FB LA DR 030  
Ausgabe : 31.01.2020  
Seite : 1 von 1

## Werksanalysenzertifikat (Certificate of analysis)

der Molkerei Ammerland eG, Deutschland  
(DE NI 064 EG / DE NI 14064 EG)

Edamer 40 % Fett i. Tr. (4x3 kg Brote)

### Produktdaten (data of production)

Produktionsdatum (date of production)	Verladedatum (loading date)
26.11.2015 (best before: 26.05.2016)	15.12.2015
Order	Menge in kg und Kartonanzahl (quantity)
#31-VA1471269	7.378,085 kg / 600 cartons

### Analysendaten (data of analysis)

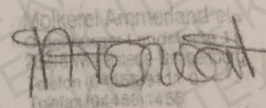
<b>Sensorik (sensory)</b>	
Aussehen (look)	ohne Fehler – 5 Punkte
Geruch (smell)	ohne Fehler – 5 Punkte
Geschmack (taste)	ohne Fehler – 5 Punkte
Konsistenz / Textur (consistency - texture)	ohne Fehler – 5 Punkte

<b>Chemie / Physik (chemistry)</b>	
Fettgehalt absolut (fat)	23,1 %
Trockenmasse (dry matter)	53,5 %
Fett i. Tr. (fat in dry matter)	43,1 %
NaCl-Gehalt (salt)	
pH-Wert (pH)	5,23

<b>Mikrobiologie (microbiology)</b>	
Coliforme (coliforms)	< 1.000/ g
E. coli	neg. in 1 g
Salmonellen (salmonella)	neg. in 25 g
Listeria monocytogenes (listeria)	neg. in 25 g
Hefen und Schimmel (yeast and moulds)	< 300 / g

Dringenburg, 15.12.2020

Molkerei Ammerland eG

Molkerei Ammerland eG  
  
 Telefon (044 86) 14 55



Перевізник : Товариство з обмеженою відповідальністю "Агротеп"

Код за ЄДРПОУ: 21496904

Р/р: 26007010312636 в ПАТ "Банк Восток"

МФО 307123

ІПН: 214969026031 Номер свідоцтва: 200052439

Адреса: вул. Павла Усенка, буд. 8, м.Київ, 02105

тел. 044 206 64 51

Платник : Товариство з обмеженою відповідальністю "ФОЗЗІ-ФУД"

тел. 0445219501

Підстава : Заявка : 342-52 від 09.12.2020

Договір : 24 від 13.03.2020

Рахунок № 6469

від 18.12.2020 р.

№	Найменування послуги	Од.	Кіль- кість	Ціна без ПДВ	ПДВ	Сума з ПДВ
Міжнародні вантажні перевезення						
1	AA8597MX / AA4773XM Wiefelstede (D) - Ягодин (прикордонний перехід)	грн	1	34 819,00	0,00	34 819,00
2	AA8597MX / AA4773XM Ягодин (прикордонний перехід) - Перемога (UA)	грн	1	15 181,00	0,00	15 181,00

Разом без ПДВ : 50 000,00

ПДВ : 0,00

Всього з ПДВ : 50 000,00

Всього на суму : п'ятдесят тисяч гривень

Директор

Причина В.П.

Головний бухгалтер

Онищук Н.О.





Амв 6

**ДЕРЖАВНИЙ КОМІТЕТ  
ВЕТЕРИНАРНОЇ МЕДИЦИНИ  
УКРАЇНИ**  
Київський ПДВСКН

**В**  
ФОРМА № 2

(найменування юридичної особи)  
Район (місто) м. Київ  
Область Київська  
21 грудня 2020 року

**ДУБЛІКАТ**

**ВЕТЕРИНАРНОГО СВИДОЦТВА** ЄРД-00 № 208211

Видано **ТОВ "Фоззі-фуд"**

(назву – найменування юридичної особи та її місцезнаходження або прізвище, ім'я та по батькові фізичної особи чи фізичної особи-підприємця та місце її проживання)  
у тому, що пред'явлені для огляду і підлягають відправленню

**СИРИ в асортименті**

(назва продукту або сировини)

у кількості одна тисяча шістсот двадцять кілограмів (штук) загальною вагою 19966,47 кг.

**Охолодженні в коробах**

(вказати, в якому стані: свіжі, охолоджені, заморожені, прісно-сухі)

походження Заводське, Німеччина, DE NI 064 EG/DE NI 14064 EG

(м'ясо бовенів; сировина – бовенівська, зібрана від падежу та біл.)

вивозяться із Броварський р-н с. Дмитрово вул. Гоголівська 1а

(назва населеного пункту і господарства, найменування підприємства тощо)

благополучного щодо заразних хвороб тварин. Свинина досліджена (ні) на трихіinelоз; коні перед забоем піддані (ні) малеїнізації; сировина досліджена (ні) на сибірку; продезінфікована (ні) (потрібне підкреслити). Продукти, сировина направляються до

Броварський р-н с. Перемога, вул. Б-Хмельницького 1

(вказати пункт, станцію призначення)

автомобільним AA8597MX / AA4773XM

залізницею, водним, автомобільним, повітряним транспортом (потрібне підкреслити) з навантаженням на станції (пристані, в порту)

(або вказати маршрут проходження автотранспорту)

Специфікація (товарно-транспортна накладна) № CMR #31-VA 1471269 15 12 2020 року.

Особливі відмітки: експертний висновок

№0023791/15 від 14.08.2015р. РДЛВМ в Київській обл.

Згідно стандартного ветеринарно-санітарного контролю

інспектор КПДВСК Моторнюк А.В.

(підпис, прізвище, ініціали та посада особи, що видає свідоцтво)



## DUPLIKAT

## THE BUYER

Limited Liability Company "Fozzy-Food"  
 Promyslova str. 5, Wyshneve,  
 08132, Ukraine,  
 EGRPOU 32294926  
 In Joint Stock Bank "Bank Vostok" MFO 307123

## PACKING LIST

Invoice Number 10-RE1348388

Contract No. 342\_51

Terms of delivery - FCA Wiefelstede

Delivery - by truck

## THE SELLER

Molkerei Ammerland eG  
 Oldenburger Landstr. 1A  
 26215 Wiefelstede  
 GERMANY

Item no.	Full name of the product	Quantity pallet	Quantity Ctns	Quantity Pcs	Net weight	Total Gross weight
1	Edamer 40% 4x3 kg Ammerland	10	600	2400	7.378,085	7.726,085
2	Gouda 48% 4x3 kg Ammerland	13	780	3120	9.773,255	10.225,655
3	Hilsiter 45% 4x3 kg Ammerland	4	232	928	2.815,130	2.951,690
	<b>Total</b>	<b>27</b>	<b>1612</b>	<b>6448</b>	<b>19.966,470</b>	<b>20.903,430</b>

Molkerei Ammerland eG  
 Oldenburger Landstr. 1A  
 26215 Wiefelstede  
 Germany



[illegible]







Annex J

Справка о транспортных расходах к Договору № 24 от 13 марта 2020г.  
 исх № 342-52 18.12.2020

г. Киев

Исполнитель (Перевозчик): ООО «АГРОТЕЛ»	Заказчик: ООО «ФОЗЗИ-ФУД»
Юр. адрес: г. Киев, ул. П. Усенка, 8 Код ОКПО: 21496904 р/с 26002301004470, в ВАТ ВТБ Банк, Филиал «Киевская региональная дирекция» МФО 321767 Свидетельство плат. НДС № 200052439 ИНН 214969026031	Юр. адрес: 08132, Киевская обл., Киево-Святошинский р-н, г. Вишневое, ул. Промышленная, 5 т/с 26004090119346 в ЧАО "Банк Восток" в г. Киев МФО 307123 идентификационный код 32294926 ИНН 322949210139 св-во плат НДС № 13842166

Заказ №	342-52
Инвойс	10-RE1348388
Доставка	автомобилем
№ машины	AA8597MX / AA4773XM
Место погрузки:	D - 26215 Wiefelstede
Место доставки:	Димитрово (Украина)
Погран-переход:	Ягодин
Условия платежа:	Послеплата согласно условий договора

Настоящим сообщаем, что расходы при перевозке груза: сыр  
 вес брутто (кг) 20903  
 по маршруту

D - 26215 Wiefelstede	—	Димитрово (Украина)
составляют:	50 000 грн.	КМ: 1795
от места погрузки до границы с Украиной:	34 819 грн.	КМ: 1250
по территории Украины:	15 181 грн.	КМ: 545

Данным письмом сообщаем, что при осуществлении перевозок для ООО «Фоззи-Фуд» согласно договору № 24 от 13 марта 2012г. страхование грузов не предусмотрено.

Директор

В.П. Причина

Гл. Бухгалтер

Н.А. Онищук



8814

**ЗАЯВКА № 342-52**  
**НА ПЕРЕВОЗКУ ГРУЗОВ АВТОМОБИЛЬНЫМ ТРАНСПОРТОМ**



К договору № 24 от «13» марта 2020.  
**Маршрут:** Германия - Польша - Украина  
**Дата погрузки:** 15/12/20 в 8:00  
г. Киев 09/12/20


**Адрес погрузки 1):** Molkerei Ammerland eG Oldenburger Landstrasse 1a D-26215 Wiefelstede Germany 27 пал  
**Таможенное оформление:** на месте


**Срок доставки:** 18/12/2020  
**Таможенная очистка:** м/п "Східний" Дані для п.3 ЦМР, ТОВ "РЛГ", Броварський район, с. Дмитрове, вул. Гоголівська 1А  
**Адрес разгрузки:** Броварской р-н, с. Перемога, ул. Богдана Хмельницкого, 1  
**Наименование груза:** сыр  
**Количество груза (вес брутто):** до 21000 кг  
**Количество груза (объем):** 27 пал  
**Тип подвижного состава:** реф +1  
**Особые условия:**  
- водитель охлаждает машину до +1С (плюс один градус) перед погрузкой;  
- исполнитель несет ответственность за температурный режим при перевозке, обязан охладить машину до погрузки и проконтролировать температуру загружаемого груза  
если температура при перевозке не соблюдена с полной или частичной потерей качества – исполнитель покрывает штраф в размере 100% стоимости продукции (согласно инвойсу), которая была испорчена из-за несоблюдения температурного режима, указанного Заказчиком в Заказе на транспортировку  
**Дополнительные условия:** Водитель несет ответственность за правильное расположение груза в транспортном средстве. В случае возникновения осевого перегруза компенсирует возникшие затраты.  
• водитель принимает груз по к-ву указанному в заявке, при обнаружении расхождений – сообщает заказчику  
• водитель контролирует наличие пломбы, при ее отсутствии сообщает заказчику не покидая место погрузки  
• водитель контролирует наличие оригинальных документов ( Инвойс, СМР, Упаковочный лист, Сертификат происхождения, ветеринарный сертификат), при отсутствии какого-либо из документов – сообщает заказчику  
По любым вопросам звонить +38-099-903-79-57 Вячеслав

Данные о транспорте	а/м:	DAF AA 8504HY / AA 4483X-EL
	водитель:	Маслаков Володимир
	телефоны:	

**Объявленная стоимость фрахта:** 50000 грн.  
**Условия оплаты и сумма сверхнормативного простоя:** согласно договору 96 часов на погрузку/выгрузку и таможенное оформление (48 часа в Европе и 48 часов на территории Украины)  
**Дополнительные условия:**  
- **Погран.переход** – Ягодин / TIR carnet – нет  
- **Машина не уезжает с места загрузки / таможенного оформления без нашего подтверждения!!!**  
**Если машина уезжает с места погрузки / таможенного оформления без согласования с ЗАКАЗЧИКОМ - штраф 30% от стоимости перевозки.**

<b>Исполнитель</b> ООО «АГРОТЕП»  юр. адрес: Украина, 02105, г. Киев, ул. Павла Усенка, 8 р/с 26007010312636 в ПАТ «БАНК ВОСТОК» МФО 307123 код ЄГРПОУ 21496904 инд. нал. № 214969026033 свид. плат НДС 200052439	<b>Заказчик</b> ООО «ФОЗЗИ-ФУД»  Местонахождение: 08132, Киевская обл., Киев-Святошинский р-н, г. Вишневое, ул. Промышленная, 5 т/с 26004090119346 в ЧАО "Банк Восток" в г.Киев МФО 307123 идентификационный код 32294926 ИНН 322949210139, св-во плат НДС № 13842166
<b>Директор</b>  Яричина В.П. /	<b>Уполномоченный представитель</b>  Левенстам В.В. /







**STATE CUSTOMS SERVICE OF UKRAINE  
SPECIALIZED LABORATORY FOR EXPERT EXAMINATION AND  
RESEARCH**

**Department of examinations and research of food products**

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**CONCLUSION №1000000 – 0962**

**Drawn up on December 20, 2020**

**1. Customer:** Volyn Customs Post.

**2. Request for research (analysis, examination) / resolution on the appointment of examination in the case of violation of customs rules:** dated 20.12.2020 № 27/1099900.

**3. Object(s) of research (examination) and registration number(s):** sample of the goods declared in box 31 CD as Goods № 04 - Cheese Tilsiter, fat in dry matter 45%, content of fat by weight – 28% of weight, polyethylene packaged (box 33 CD - 04069025).

**4. Enterprise / citizen:** Supermarket-Food LLC.

**5. Manufacturer:** “Molkerei Ammerland eG”.

**6. Act on sampling (samples) of goods / protocol on obtaining samples and specimens for examination in the case of violation of customs regulations:** dated 19.12.2020 № UA100678/2020/1977998.

**7. Accompanying documents (copies):**

7.1. Customs declaration dated 19.12.2020 № UA 125110010/2020/181800.

7.2. Act on inspection (re-inspection) of goods, vehicles, hand luggage and luggage dated 19.12.2020 № UA100678/2020/1977998.

7.3. Invoice No. 10-RE1348388 from 15.12.2020.

7.4. Contract No. 342 from 02.11.2020.

7.5. Packing list from 15.12.2020.

7.6. International Road Invoice (CMR) No. 31-VA1471269 from 15.12.2020.

**8. Grounds for sending a request / resolution:** development of risk criteria 905-3 RMS “Sampling (samples) of goods for research (analysis, examination) in order to establish the characteristics which determine the classification of goods according to UCGFEA”.

**9. The purpose of the request / resolution:** to establish the characteristics that determine the classification of goods according to UCGFEA.

*Annex L (Continuation)***10. Tasks for research (analysis, examination):**

- to determine the organoleptic, physical and physic-mechanical indexes of the product;
- determine the components of the chemical composition of the goods required for unambiguous identification and classification according to the requirements of UCGFEA;
- whether the product is the cheese Tilsiter;

**11. Research (analysis, examination):**

**1) description of samples of goods:** the samples of the product were received in two copies (experimental and control). Copies are packed in two plastic bags, each of which is under customs security 100/065. Each package is attached to the label in the form given in Annex 2 to the Procedure for interaction of structural units and territorial bodies of the State Customs Service of Ukraine with the Specialized Laboratory for Expert Examination and Research of the SCS during research (analysis, examination), approved by the Ministry of Finance of Ukraine 02.12.2016 №1058, registered in the Ministry of Justice of Ukraine on 26.12.2016 on №1693 / 29823. No violations of customs security and packaging were detected.

**2) research methods (analysis, examination):**

2.1) Organoleptic method [1, 2, 6].

2.2) Determination of cheeses was performed in accordance with DSTU 6003:2008 On hard cheese [2];

2.3). Determination of moisture content was performed according to the GOST 3626 [3].

2.5) Determination of the mass fraction of fat in the dry matter is controlled with the help of GOST 5867. [4]

2.6) The mass fraction of salt is controlled in accordance with GOST 3627. [5].

**3) results of research (analysis, examination):**

The specimen with the marking label stating “Cheese ...” is a semi-hard material similar in shape to cheese (see Figure 1).





Figure 1. A sample submitted for examination with a marking label indicating “Cheese...”

The sample submitted for examination is semi-hard cheese of a light-yellow hue. The sample has uneven holes and cracks in its body. It has spicy aroma with characteristic smell of cumin and black pepper. The consistency is that of sturdy yet flexible soft material. The smell, color and consistency are characteristic of cheese.

Examination in the field the mass fraction of fat in the dry matter of the sample submitted for examination was revealed to be 45% which is characteristic cheese Tilsiter.

Investigation of moisture content was determined to be 45% which corresponds to the moisture content of Tilsiter.

The mass fraction of salt was discovered to be 1.7 g.

## 12. Conclusions:

According to the results of research, taking into account the information provided and information obtained from information sources, the following is established.

A sample with a marking label indicating “Cheese...” has been identified as cheese Tilsiter. The sample submitted for examination is semi-hard cheese of a light-yellow hue. The sample has uneven holes and cracks in its body. It has spicy aroma with characteristic smell of cumin and black pepper. The consistency is that of sturdy yet flexible soft material. The smell, color and consistency are characteristic of cheese.

*Annex L (Continuation)*

The mass fraction of fat in the dry matter of the sample was revealed to be 45%. The moisture content was determined to be 45%. The mass fraction of salt was discovered to be 1.7 g.

**13. References:**

1. Пояснення до Української класифікації товарів зовнішньоекономічної діяльності, затверджені наказом Державної фіскальної служби України від 09.06.2015 № 401.
2. ДСТУ 6003:2008 "Про тверді сири".
3. ГОСТ 3626-73. МОЛОКО И МОЛОЧНЫЕ ПРОДУКТЫ. Методы определения влаги и сухого вещества.
4. ГОСТ 5867-90. МОЛОКО И МОЛОЧНЫЕ ПРОДУКТЫ. Методы определения жира.
5. ГОСТ 3627-81. МОЛОКО И МОЛОЧНЫЕ ПРОДУКТЫ Методы определения хлористого натрия.
6. Cheese Chemistry, Physics & Microbiology / Paul L.H. McSweeney, David W. Everett, Patrick F. Fox, Patrick F. Cotter. – London: Elsevier, 2017. – 1185 с.

Notes. The results of the study (examination) are valid for the provided sample of goods.

Expert

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Head of department

Serhii Stenin