

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

FINAL QUALIFYING PAPER

On the topic:

**«CUSTOMS RISKS MANAGEMENT OF LIQUEURS IMPORT
ACCORDING TO INTERNATIONAL STANDARDS»**

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ANNOTATION

Pysarchuk A.O. Customs risks management of liqueurs import according to international standards

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

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

АНОТАЦІЯ

Писарчук А.О. Управління митними ризиками при імпорті лікерів відповідно до міжнародних стандартів.

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

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

ABBREVIATIONS

ACCS "Inspector" – automated customs clearance system;

ARMS – automated risk management system;

CCU – Customs Code of Ukraine

CD – customs declaration

CMU – Cabinet of Ministers of Ukraine;

EU – European Union

DSTU - state standard of Ukraine

LLC – a limited liability company;

MD-2 – customs declaration of form MD-2

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

MDV - method of determining the value

UAIS SCS – unified automated information system of State Customs Service of Ukraine;

RP – risk profile

SCS – State Customs Service

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

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

VAT – value added tax

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INTRODUCTION

Actuality of the topic. Alcoholic beverages, including liqueurs, occupy a significant part in the volume of imported and exported goods. In last years, Ukraine has also significantly increased its own production of alcoholic beverages, which, as a result, has increased export and the number of countries with which Ukraine cooperates. Alcoholic beverages are excisable goods for which the relevant tax rates are set in Ukraine. That is why the subjects of foreign economic activity are trying to reduce the customs value and as a result pay a smaller amount of duty to the state budget in every possible way. Or declare a product of another product category that has a lower excise tax rate.

In 2016 the value of imports of liqueurs was 13627,4 thousand USD, and in 2020 – 23202,3 thousand USD (import volume increased by 70,26%). It can be observed an increase in import by 2018, but after 2018 there is a downward trend in import volume.

Under such conditions, the role of state bodies that monitor compliance with the requirements of legislation and regulations in the import of goods such as liqueurs into Ukraine is significantly increased.

Violations of customs rules when importing liqueurs may occur as a result of providing customs authorities with inaccurate information about their value, which leads to a decrease in customs payments, and hence revenues to the State Budget of Ukraine.

Liqueurs can be classified as «risk» goods. These are goods that move across the customs border of Ukraine, for which risks have been identified or there are potential risks. Therefore, an important aspect when moving these goods is the control over the customs clearance process. For this, it is important to conduct an expert examination and use of the automated risk management system (ARMS).

Customs control and clearance are the most important tasks performed by the officials of State customs service in order to comply with the legislation on the legal movement of goods across the customs border and ensure statistical accounting of these goods outside the customs territory of Ukraine.

Research object is liqueurs imported into Ukraine.

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

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

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

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

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

The final qualifying paper scientific originality. Criteria, means and methods of liqueurs identification have been developed on the basis of which the identification expert examination for customs purposes was carried out. Customs risk profiles and appropriate measures for reducing while liqueurs import have been developed.

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

Research results approbation. The research results were presented and discussed at the III International Student Scientific and Practical Conference "Actual problems of entrepreneurship, trade and marketing" in the report on the topic "Identification expert examination of liqueurs for customs purposes" (Kyiv, KNUTE, March 17, 2021). According to the results of the research, an article was published in the collection of scientific articles of students: Pysarchuk A. Identification expert examination of liqueurs for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ. / відп. Ред. В.А. Осика. — Київ : Київ. нац. торг.-екон. ун-т, 2021. – С. 106-112.

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 48 pages. The paper contains 18 tables, 5 figures. The list of references includes 50 items. 9 annexes are added to the paper which are placed on 16 pages.

CHAPTER 1

THEORETICAL BACKGROUND OF CUSTOMS RISK MANAGEMENT OF LIQUEURS IMPORT

1.1 World market of liqueurs

The popularity of cocktail culture over the last few years, coupled with the constant desire for new and unique flavors has been driving the use of liqueurs and cordials in diverse cocktails, thus stimulating the category's development. Due to the growing search for new taste experiences, consumers and especially millennials are increasingly opting for cordials and liqueurs with their versatile character. There is a diversity of liqueurs and cordials, including flavored with fruit, flowers, spices, nuts, herbal concoctions, cream liqueurs, among others. As a matter of fact, cream liqueurs are growing in popularity, mainly due to the craft distillers, which are introducing new artisanal liqueurs with intriguing flavors such as maple and Indian spices. At the same time, consumer preference towards low and non-alcohol beverages is another recent shift, which has impacted the overall development of not only liqueurs and cordials category, but also the entire alcoholic beverages market.

The liqueurs and other spirits market in Europe were equal to 18.25 billion USD (calculated in retail prices) in 2015. Until 2025, the spirits market in Europe is forecast to reach 20.82 billion USD (in retail prices), thus increasing at a CAGR of 1.51% per annum for the period 2020-2025. This is an increase, compared to the growth of about 1.06% per year, registered in 2015-2019 [1].

The tables 1.1, 1.2, 1.3 and figure 1.1 demonstrate the largest countries and volumes of imports and exports of liqueurs in the world [2].

Table 1.1

Volume of liqueurs import and export in the world in 2016-2020

Year	Import, billion USD	Export, billion USD
2016	27,70	28,38
2017	29,87	30,46
2018	32,69	33,56
2019	33,91	34,41
2020	29,84	29,06

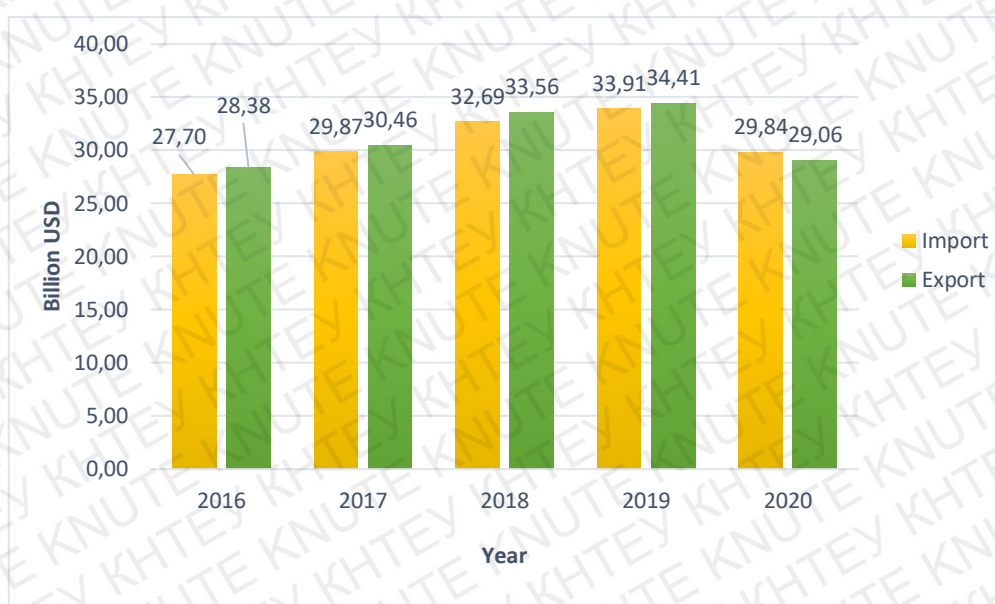


Figure 1.1 Volume of liqueurs import and export in the world in 2016-2020, billion USD

According to the analysis of the study results, which are presented in table 1.1 and fig. 1 in 2016 the value of imports of liqueurs was 27,70 billion USD, and in 2020 – 29,84 billion USD (import volume increased by 7,73%). It can be observed an increase in import by 2019, but after 2019 there is a downward trend in import volume. In 2017, the value was 29,87 billion USD, in 2018 – 32,69 billion USD, in 2019 – 33,91 billion USD. This is due to the beginning of the pandemic, which led to the closure of borders and reduced trade flows.

As for export, while analyzing the data in table 1.1 and fig. 1 it can be seen that in 2016 export amounted to 28,38 billion USD, and in 2020 – 29,06 billion USD (increased by 2,61%). In 2017, the value was 30,46 billion USD, in 2018 – 33,56 billion USD, in 2019 – 34,41 billion USD. This could be explained as a decrease in the production of liqueurs in Ukraine. This also could be explained with the beginning of global pandemic.

Table 1.2

List of biggest importers for liqueurs

№	Importers	Imported value in 2016, million USD	Imported value in 2017, million USD	Imported value in 2018, million USD	Imported value in 2019, million USD	Imported value in 2020, million USD
1	United States of America	7800,131	7985,995	8731,376	9533,871	8894,188
2	Germany	1674,12	1762,232	1815,225	1649,964	1522,863
3	Singapore	1401,457	1520,477	1735,698	1669,69	1461,75
4	France	1292,926	1339,241	1431,271	1322,57	1172,252
5	Spain	1017,366	1040,463	1038,079	945,255	645,069
6	United Kingdom	939,8	1027,625	1104,199	1004,732	980,102
7	China	890,806	1155,088	1431,111	1627,603	1527,513
8	Japan	707,138	698,091	763,154	816,966	675,15
9	Canada	695,662	743,292	807,959	853,638	896,397
10	Russian Federation	683,179	944,015	942,79	1109,461	971,034
11	Netherlands	682,632	732,932	753,77	904,1	840,691
12	Taipei, Chinese	661,196	673,036	671,756	761,216	664,987
13	Hong Kong, China	572,18	567,828	690,365	600,269	444,888
14	Australia	507,199	541,14	596,534	644,067	592,11
15	Malaysia	401,344	355,256	410,84	399,746	224,973
16	Italy	365,098	483,525	639,136	705,696	604,792
17	Belgium	343,712	403,056	454	424,731	394,592
18	Mexico	337,889	340,507	357,486	357,838	203,195
19	Panama	283,993	252,356	253,112	266,007	185,486
20	India	265,66	283,482	318,705	350,567	214,777

Analyzing the table, we can conclude that the five largest importing countries include: United States of America, Germany, Singapore, France, Spain. It can be explained with rather high level of life in those countries and growing popularity of cocktail making.

Table 1.3

List of biggest exporters for liqueurs

№	Exporters	Exported value in 2016, million USD	Exported value in 2017, million USD	Exported value in 2018, million USD	Exported value in 2019, million USD	Exported value in 2020, million USD
1	2	3	4	5	6	7
1	United Kingdom	7026,774	7283,313	7963,256	7878,884	6255,227
2	France	4628,219	5011,858	5341,638	5495,328	4530,366
3	Singapore	1954,742	1949,93	2180,964	2272,945	1741,938

Continuation of table 1.3

1	2	3	4	5	6	7
4	United States of America	1849,682	2074,665	2260,445	2037,705	1916,296
5	Germany	1481,013	1547,785	1519,684	1367,175	982,098
6	Mexico	1325,303	1467,021	1723,436	2012,808	2407,598
7	Ireland	890,678	1031,929	1197,64	1355,51	1167,069
8	Netherlands	804,79	861,828	937,723	1034,023	854,191
9	Italy	731,494	880,984	1154,634	1390,919	1219,936
10	Spain	651,874	649,789	761,55	896,994	722,532
11	China	547,231	552,216	730,314	734,286	535,011
12	Hong Kong, China	530,541	483,592	572,132	506,277	360,397
13	Sweden	488,656	488,16	509,698	491,513	422,611
14	Canada	443,769	425,513	448,863	484,954	502,09
15	Panama	337,066	295,186	307,942	313,059	237,442
16	Latvia	314,209	500,458	561,839	565,004	473,788
17	Belgium	300,43	389,652	486,107	539,965	550,563
18	Malaysia	279,194	274,033	287,919	266,296	192,054
19	Taipei, Chinese	254,276	276,038	229,92	205,287	241,029
20	Poland	187,758	183,889	204,763	196,796	194,258

Analyzing the table, we can conclude that the five largest importing countries include: United Kingdom, France, Singapore, United States of America, Germany. Such indicators are due to high production capabilities and the availability of resources for the production of a large number of products.

Analyzing the liqueur market in Ukraine, it is necessary to analyze the dynamics of import and export of liqueurs over the past 5 years. According to UCGFEA liqueurs are goods of commodity position 2208 «Undenatured ethyl alcohol with an alcohol concentration of less than 80 vol.%; alcohol distillates and alcoholic beverages obtained by distillation, liqueurs and other beverages containing alcohol», commodity subheading 220870 «Liqueurs and sweet infusions». The figures 1.2 and 1.3 show the results of a studying the dynamics of exports and imports of liqueurs (commodity subheading 220870 according to UCGFEA) in Ukraine for the period 2016-2020[3-5].

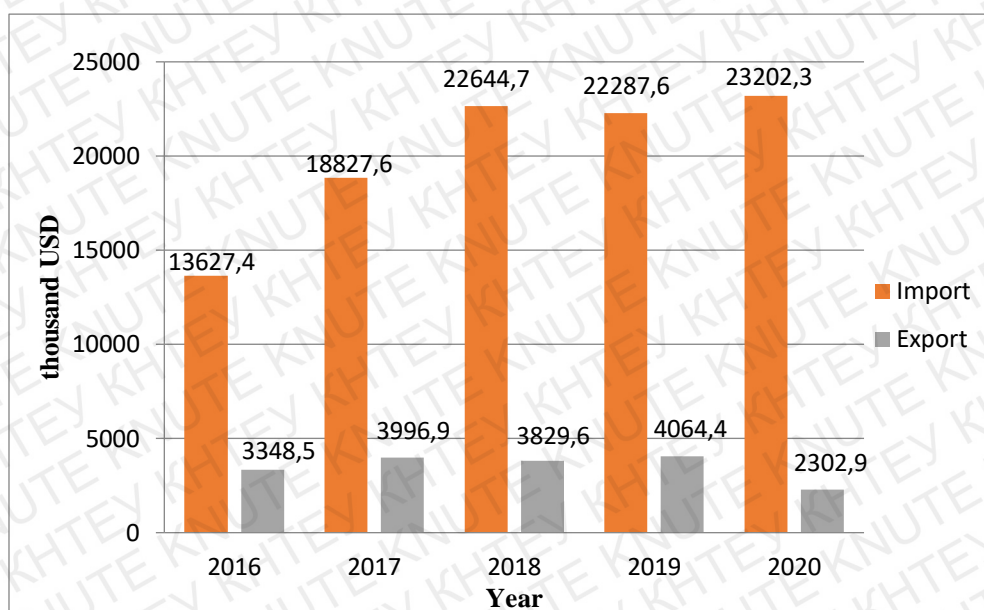


Figure 1.2 Dynamics of exports and imports of liqueurs (commodity subheading 220870 according to UCGFEA) in 2016 – 2020, thousand USD

According to the analysis of the study results, which are presented in fig. 1 in 2016 the value of imports of liqueurs was 13627,4 thousand USD, and in 2020 – 23202,3 thousand USD (import volume increased by 70,26%). It can be observed an increase in import by 2018, but after 2018 there is a downward trend in import volume. In 2017, the value was 18827,6 thousand USD, in 2018 – 22644,7 thousand USD, in 2019 – 22287,6 thousand USD. These data show that domestic enterprises do not fully meet the demand population in liqueurs. Majority of Ukrainian consumers prefer imported products. The reason of this is the low quality of domestic liqueurs.

As for export, while analyzing the data in fig. 1 it can be seen that in 2016 export amounted to 3348,5 thousand USD, and in 2020 – 2302,9 thousand USD (decreased by 31,23%). In 2017, the value was 3996,9 thousand USD, in 2018 – 3829,6 thousand USD, in 2019 – 4064,6 thousand USD. This could be explained as a decrease in the production of liqueurs in Ukraine.

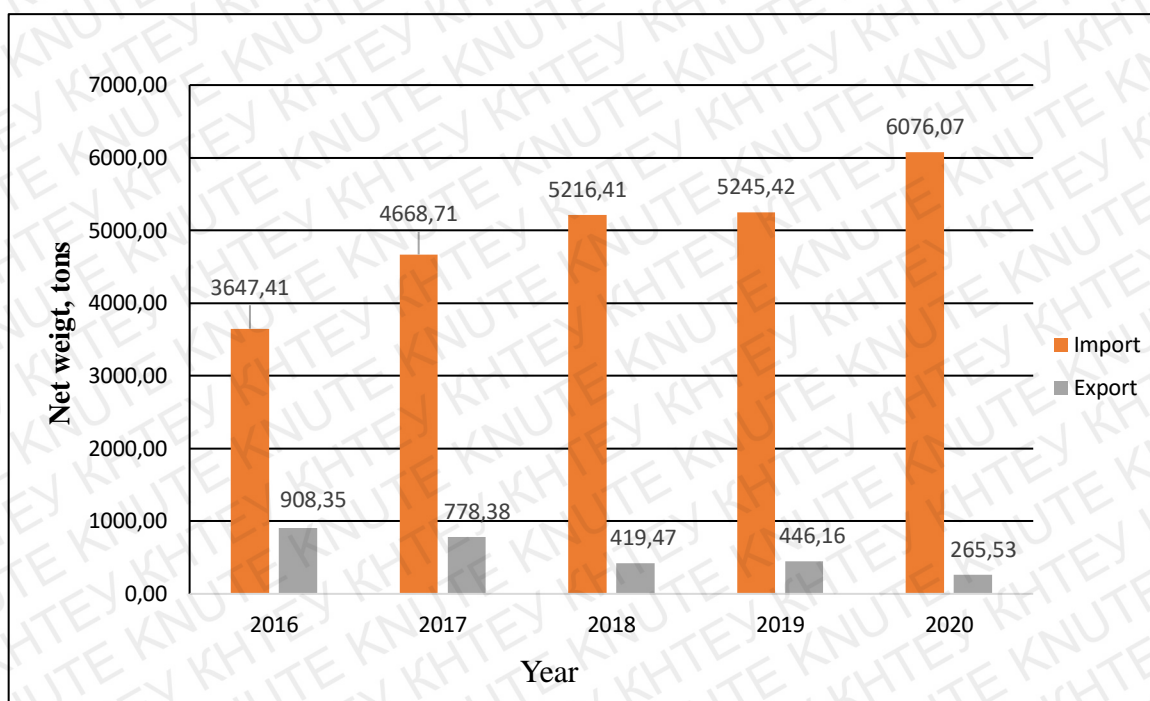


Figure 1.3 Dynamics of exports and imports of liqueurs (commodity subheading 220870 according to UCGFEA) in 2016 – 2020 in physical terms, tons

According to the analysis of the study results, which are presented in fig. 2 in 2016 the amount of imports of liqueurs was 3647,41 tons, and in 2020 – 6076,07 tons (import volume increased by 66,59%). It can be observed an increase in import by 2018, but after 2018 there is a downward trend in import volume. In 2017, the amount was 4668,71 tons, in 2018 – 5216,41 tons, in 2019 – 5245,42 tons.

As for export, while analyzing the data in fig. 2 it can be seen that in 2016 export amounted to 908,35 tons, and in 2020 – 265,53 (decreased by 70,77%). In 2017, the amount was 778,38 tons, in 2018 – 419,47 tons, in 2019 – 446,16 tons.

1.2 Requirements for the quality and safety of liqueurs in the EU and Ukraine

One of the most important aspects that should be taken into account while talking about liqueur's market is requirements for the quality and safety. Safety and quality requirements related to distinct types of spirit drinks have been established by certain

countries and international organizations, such as the Codex Alimentarius Commission (CAC), the European Union (EU), Canada, the United States, China, Australia, and New Zealand. These standards applicable to spirit drinks are aimed to improve quality and protect consumers, but certain differences in their details exist because of variations in, for example, raw materials, product properties, consumption quantity in the diet, and processing techniques.[6]

Some of standards are shown in the Table 1.4.

Table 1.4

Requirements related to alcoholic beverage safety and quality in different countries and organizations

Countries covered by	Type of document	Name
International	Codex STAN 193-1995	MLs for contaminants and toxins in food and feed
Europe	Regulation (EC) №2019/787	Definition, description, labeling and geographical indications of spirit drinks
	Commission Regulation (EC) No 1881/2006	MLs for certain contaminants in foodstuffs
Canada	Canadian standards	MLs for various chemical contaminants in foods
United States of America	Guidance for industry	Action levels for poisonous or deleterious substances in human food and animal feed
Australia and New Zealand	Standard 2.7.5	Spirits: interpretation, addition of other foods, geographical indications
Ukraine	DSTU 4257-2003	Alcoholic beverages. Technical conditions

Regulation (EC) №2019/787 - this Regulation lays down rules on the definition, description, presentation and labelling of spirit drinks as well as on the protection of

geographical indications of spirit drinks. It includes main requirements to the alcohol volume, composition, labelling of alcoholic beverages [7].

Codex STAN 193-1995 - this Standard contains the main principles which are recommended by the Codex Alimentarius in dealing with contaminants and toxins in food and feed and lists the maximum levels and associated sampling plans of contaminants and natural toxicants in food and feed which are recommended by the Codex Alimentarius Commission (CAC) to be applied to commodities moving in international trade. This Standard includes only maximum levels of contaminants and natural toxicants in feed in cases where the contaminant in feed can be transferred to food of animal origin and can be relevant for public health [8].

While studying the liqueur market, it becomes clear that the largest volumes of exports and imports relate to European countries. That is why Table 1.5 shows the quality requirements for liqueurs operating in the EU.

Table 1.5

Quality requirements for liqueurs according to Regulation (EC) №2019/787 [6]

Indicators	Requirements
Minimum content of sweetening products	70 grams per liter for cherry or sour cherry liqueurs, the ethyl alcohol of which consists exclusively of cherry or sour cherry spirit
	80 grams per liter for liqueurs which are flavored exclusively with gentian or a similar plant or wormwood
	100 grams per liter in all other cases
Strength	> 15%
Labelling	compositional attributes that may be harmful to the health of certain groups of consumers; durability, storage and safe use; the health impact, including the risks and consequences related to harmful and hazardous consumption of a food

In Ukraine the documents that issues such requirements are the Law of Ukraine «About information on food products for consumers» [9] and Order of the Cabinet of Ministers № 1251 [10]; DSTU 4257:2003 "Alcoholic beverages. Technical conditions"[11].

1.3 International approach to customs risk management of liqueurs import

Effective risk management or risk management is central to modern customs procedures, striking a balance between trade facilitation and regulatory control. Risk management systems of national customs administrations are based on international regulations and are implemented taking into account the national conditions for the implementation of foreign economic activity.

The customs administrations of the leading countries of the world have already quite a long and successful experience in applying this methodology of customs control, based on the latest information technologies (blockchain, artificial intelligence), non-intrusive technical means of customs control and automation of the main processes of implementing this system.

«Risk Management System» (RMS) is one of the most significant steps in the ongoing Business Process Re-engineering of the Customs Department. RMS is based on the realization that ever-increasing volumes and complexity of international trade and the deteriorating global security scenario present formidable challenges to Customs and the traditional approach of scrutinizing every document and examining every consignment will simply not work. Also, there is a need to reduce the dwell time of cargo at ports/airports and also the transaction costs in order to enhance the competitiveness of Indian businesses, by expediting release of cargo where compliance level is high. Thus, an effective RMS strikes an optimal balance between facilitation and enforcement and promotes a culture of compliance. RMS is also expected to improve the management of the Department's resources by enhancing efficiency and

effectiveness in meeting stakeholder expectations and bringing the Customs processes at par with best international practices.

The automated aspects of the RMS are achieved through the use of the Automated Risk Analysis and Management System (ARMS), which has been integrated into the customs database (ACCS ASMO «Inspector») which, together with several other systems, have been developed by Ukrainian customs specialists, having taken account of the advantages and disadvantages of other countries' systems.

ARMS provides automated data comparison within particular transactions, matching them with programmed algorithms (that is, risk profiles). Where potential risks of a breach of customs law are identified, the customs inspector is automatically given the list of customs formalities (forms of customs control) which must be applied in order to further assess the identified risks.

In Ukraine the main document that regulates sphere of customs risk management is the Order of the Ministry of Finance №684 [12]. This document is designed to ensure the selectivity of customs control by applying a risk management system, improving the efficiency of the State Customs Service during customs control, accelerating customs clearance through the use of risk management methods, including risk analysis using information technology, and targeting. It also establishes a unified approach to the implementation of customs authorities (their structural units) risk analysis and assessment, development and implementation of risk management measures to determine the forms and scope of customs control.

ARMS is therefore aimed at supporting selectivity of customs control and minimizing the application of customs formalities in order to achieve a balance between customs control and the facilitation of legitimate trade.

Table 1.6 shows the main regulatory legal framework for customs risk management in Ukraine.

Table 1.6

The main regulatory documents governing issues of customs risk management in Ukraine

International regulating documents	Ukrainian regulating documents
1. The Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their member states, on the other.	1. The concept of creation, implementation and development of the risk analysis and management system and the Regulations on the system and selection of risk factors in determining certain forms of customs control.
2. International Convention on the Simplification and Harmonization of Customs Procedures.	2. Program of economic reforms for 2010-2014 years «Wealthy society, competitive economy, effective state».
3. Agreement on the facilitation of trade procedures of the WTO.	3. The concept of reforming the customs services of Ukraine «Face to the people»
4. Union Customs Code on Risk Management, adopted in accordance with Regulation (EU) No. 952/2013 European Parliament and Council from 09.10.2013.	4. Customs code of Ukraine.
5. The WCO Framework of Standards.	5. The procedure for the analysis and assessment of risks, development and implementation of risk management measures in the customs system of Ukraine.
6. Risk Management Compendium WCO.	6. Development strategy of the risk management system in the field of customs control for the period up to 2022

Ukraine is actively taking steps to take a prominent position in the modern globalised world and to integrate into the global economic community. These processes are complemented by corresponding institutional modernisation including in the area of cross-border trade. International standards serve as the guiding principles for Ukraine that it needs to aspire to during the processes of reformation, and fulfilment of its international obligations will be the «sign posts» to guide the process and against which the appropriateness and quality of the reforms can be measured.

In the context of the tasks of European integration of our country, at least the following main strategic directions for improving the current customs risk management system in Ukraine are distinguished: improving the legislative support of this activity; organizational development; improving risk management processes and establishing effective interaction between participants.

CHAPTER 2

IDENTIFICATION EXPERT EXAMINATION OF LIQUEURS FOR CUSTOMS PURPOSES

2.1 Organization, object and research methods.

The final qualifying paper was performed in several areas, such as: theoretical background of identification expert examination and tariff regulation of liqueurs import, identification expert examination of liqueurs for customs purposes and customs clearance and taxation of imported liqueurs.

The means of identification of liqueurs for customs purposes include regulatory documents on quality indicators and can be used for identification purposes. For liqueurs, a significant means of identification is a label marking that contains all the product information and can be used for identification purposes. All liqueurs should have an appropriate marking according to the Law of Ukraine «About information on food products for consumers» [9] and Order of the Cabinet of Ministers № 1251 [10].

While conducting the expert examination the experts work according to the following scheme, which is presented in figure 2.1.

Liqueurs are sweet spirits produced using sugar, aromatic additives, plant extracts and distillates, fruits and fruit juices, as well as essential oils. The quality assessment of liqueur samples was carried out according to known methods and techniques. Expert examination of liqueurs on labeling was determined by the state of containers and packaging, paying attention to the contamination, correctness and integrity of the packaging, in accordance with the standards specified in DSTU 4257-2003 «Alcoholic beverages. Technical conditions» [11].

While describing the market of liqueurs there was used analytical method of research. This method includes complicated, organized information about the market, based on maximum information saturation and in-depth processing of statistical and analytical data. During preparing the market analysis were used statistical data of the State Customs Service, data of specialized information resources and market operators.

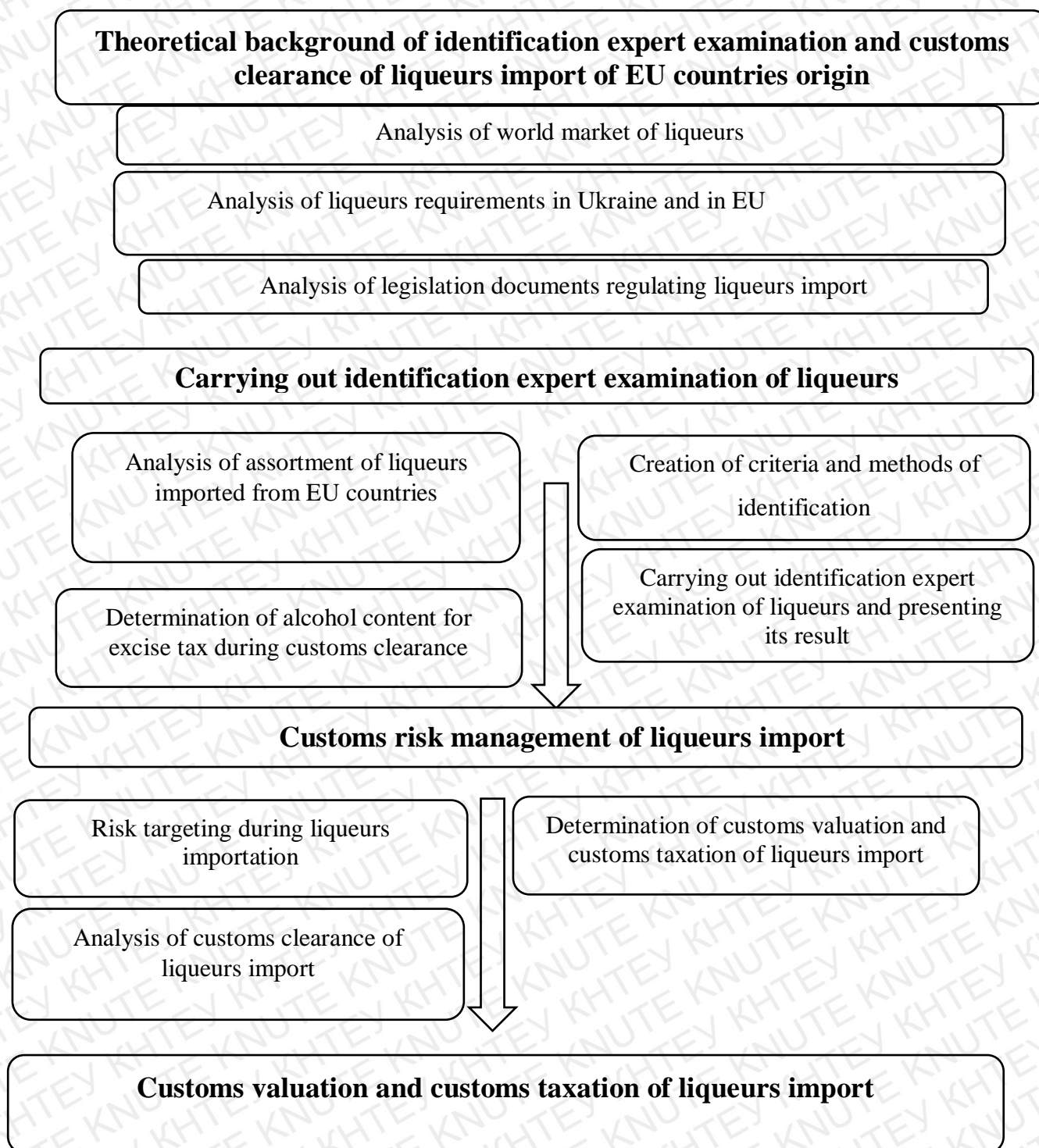


Figure 2.1 General scheme of liqueurs expert examination for customs purposes

For the examination there were selected three samples of imported liqueurs which sold at the Ukrainian market. Table 2.1 represents the objects that were selected for the study.

Table 2.1

Samples for expert examination for customs purposes

Indicator	Sample		
Sample №1	№1	№2	№3
Trademark	Molly's Irish Cream	Baileys	Wenneker
Country of origin	Ireland	Ireland	The Netherlands
Product name	Liqueur	Liqueur	Liqueur
Name of the manufacturer	Molly's Irish Cream Liqueur Co	«R&A Baileys &Co Dublin»	Wenneker Distil
Composition	Deionized water, cream, ethyl alcohol rectified from food raw materials, sugar, emulsifier: sodium caseinate, irish whiskey, chocolate flavoring, natural dye: E 150a, emulsifiers: E331, E471.	Ethyl alcohol rectified from food raw materials, cream and whiskey, sugar	Water, pasteurized cream, ethyl alcohol of agricultural origin, sugar, milk protein, flavors: «pineapple», «coconut», rom, acidity regulator: sodium hydroxide (E 524)
Volume, L	0,75	0,75	0,75

Commodity science research methods were used to conduct identification expert examination for customs purposes. The identification expert examination was performed according to the following algorithm. At the first stage of the research, the code UCGFEA was determined. After that, the identification criteria were determined - organoleptic and physicochemical quality indicators according DSTU 4257–2003 «Alcoholic beverages. Technical conditions» [11].

Determination of the completeness of filling is based on determining the volume of vodka in a bottle using volumetric laboratory glassware [13].

Determination of the strength of alcoholic beverages is carried out by the areometric method [13].

The determination of the mass concentration of the total extract is carried out by the refractometric method, which is based on the determination of the refractive index of light during the transition from one to another [13].

The determination of the mass concentration of acids in terms of citric acid is based on titration of alcoholic beverages with sodium hydroxide solution until a neutral reaction is obtained, the presence of which is established using an indicator [13].

2.2 Commodity science characteristics of assortment of liqueurs imported to Ukraine.

The assortment of liqueurs numbers thousands of names, and the recipe and composition are unique for each manufacturer, but you can still make a classification by highlighting the main types of liqueurs according to several criteria: preparation method, base ingredient, strength and sweetness. General assortment classification of liqueurs is presented in table 2.2 – 2.4

Table 2.2

Assortment of liqueurs depending on alcohol content [11]

Name	Alcohol content	Content, g / 100 cm ³		
		Of total extract	Of sugar	Acids in terms of citric acid
Strong liqueurs	35-45	25-50	25-50	0-0,50
Dessert liqueur	25-30	30-50	30-50	0-0,70
Emulsion cream liqueurs	15-25	15-45	49-60	0-0,20

Table 2.3 shows the assortment of imported liqueurs. Import brands were analyzed depending on type of liqueur and country of origin.

The main characteristics of such liqueurs are:

- Strong (35-45% alcohol, 25-50% sugar) – in pure form they drink in small sips from small glasses, also strong liqueurs are added to tea and coffee. Famous brands: Benedictine, Cointreau, Sambuca, Becherovka, Vana Tallinn.
- Dessert (25-30% alcohol, sugar up to 50%) – have a pronounced aroma, served at the end of dinner as a digestif along with sweet dishes (ice cream, chocolate, fruit). Dessert liqueurs include: Amaretto, Chambord, Advocate, Curacao.

- Emulsion cream liqueurs (alcohol 15-25%, sugar – 49-60%) – due to the high sugar content, this species has a specific sugary taste. Cream liqueurs are drunk with ice from whiskey glasses. Drinks are represented by such brands as Baileys, Sheridans, Millwood, which are a good choice for a romantic evening or cocktails.

Table 2.3

Assortment of imported liqueurs in terms of brands, type of liqueur and country of origin

Type of liqueur	Brand	Country of origin
Strong liqueurs	Benedictine	France
	Cointreau	France
	Becherovka	Czech Republic
	Vana Tallinn	Estonia
Dessert liqueur	Morandini Amaretto	Italy
	Chambord	France
	Advocaat	Netherland
	Volare Blue Curacao	Italy
Emulsion cream liqueurs	Baileys	Ireland
	Sheridan's	Ireland
	Millwood	Netherland
	Wenneker	Netherland
	Molly's	Ireland

Also in the world one more point of view how to divide liqueurs into three groups according to their strength - legendary, branded and creams and their assortment is presented in table 2.4.

Table 2.4

Assortment of imported liqueurs according to their strength

Type of liqueur	Strength	Brand	Country of origin
Legendary liqueurs	30–45% vol	Amaretto di Saronno Originale	Italy
		Grand Marnier	France
		Benedictine D.O.M	France
Branded liqueurs	25-30% vol	Kahlua	USA
		Malibu	Spain
		Cherry Brandy	France
		"Bols" Apricot Brandy	Netherland
Creams	15-25% vol	Saint Brendan's Irish Cream Liqueur	Ireland
		Sheridan's	Ireland
		De Kuyper Creme de Cafe	Netherland
		Giffard, Creme de Cacao Brown	France
		Brandbar Crem de Menthe	Ukraine

Legendary liqueurs are drinks with a high alcohol content (30–45% vol.) and 10–25% sugar. They appeared before everything else, this explains their name. This includes modern counterparts of the famous medieval liqueurs, namely: Amaretto di Saronno Originale, Chartreuse, Frangelico, Benedictine D.O.M., Drambuie, Jagermeister, Galliano, Grand Marnier, Curacao, Cointreau, Irish Mist, Kahlua.

Branded liqueurs (25-30% alcohol and 10-25% sugar) - made exclusively on the basis of fruits, berries, tropical plants. They differ mainly in sweet and sour taste and are most often used for cocktails. This group includes: Malibu, Cherry Brandy, Apricot Brandy.

Creams (15-25% alcohol and 49-60% sugar) are the most modern and sweet variety of liqueurs. They are viscous in consistency and work well in cocktails, giving them a mild flavor. They are conventionally divided into two subgroups: Irish creams -

liqueurs consisting of Irish whiskey, cream and other components. The most famous of these are: Baileys Irish Cream Liqueur, Saint Brendan's Irish Cream Liqueur.

Classic creams - liqueurs with a content of at least 400 g/ dm³ sugar. The most popular are: Creme de Vananes, Creme de Cafe, Creme de Cacao Dark, Creme de Menthe.

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

Liqueur is a strong sweet alcoholic beverage made from preserved in alcohol fruit and berry juices, tinctures of fragrant herbs with the addition of rhizomes, spices and more. Sugar content - up to 35%, alcohol content - up to 45%.

According to DSTU 3297:95. «Alcoholic beverage production. Terms and definitions» [15] liqueur is an alcoholic beverage with a strength of 25.0% to 45.0% with a mass concentration of extractives from 25 to 60g/100cm³, made on the basis of sugar syrup with the use of semi-finished plant and fruit raw materials.

Liqueurs are included in Section IV «Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes», chapter 22 «Alcoholic and non-alcoholic beverages and vinegar», commodity position 2208 «Undenatured ethyl alcohol with an alcohol concentration of less than 80 vol.%; alcohol distillates and alcoholic beverages obtained by distillation, liqueurs and other beverages containing alcohol» (table 2.5) [16].

Table 2.5

Liqueurs classification according to the UCGFEA

UCGFEA position	UCGFEA position name
Chapter 22	Alcoholic and non-alcoholic beverages and vinegar
2208	Undenatured ethyl alcohol with an alcohol concentration of less than 80 vol.%; alcohol distillates and alcoholic beverages obtained by distillation, liqueurs and other beverages containing alcohol
2208 70	liqueurs and sweet infusions
2208 70 10 00	in bottles with a capacity of 2 liters or less
2208 70 90 00	in bottles with a capacity of more than 2 liters

So, the main identification features in UCGFEA classification of the liqueurs are:

- Alcohol content;
- The volume of packaging in which the products are sold.

Identification methods consist of analytical (by documentation), expert, organoleptic and measuring methods. Organoleptic and physico-chemical indicators are the most applicable for identification of liqueurs. The advantages of organoleptic methods are their accessibility, simplicity, and the main disadvantage is expert's subjectivity. The physico-chemical methods should be used for greater probability and objectivity.

Physico-chemical parameters characterize the physical and chemical properties of foodstuffs and are determined by using laboratory methods. Organoleptic and physico-chemical parameters must meet the indicators established by DSTU 4257:2003 «Alcoholic beverages. Technical conditions».

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

The table is providing a description of the criteria, means, methods suggested for identification of liqueurs.

Table 2.6

The main criteria, methods and means of liqueurs identification expert examination

Criteria / indicators	Means	Methods
1	2	3
<i>Marking completeness</i>		
Product name	Labeling, accompanying documentation	Analytical
Name of the manufacturer	Labeling, accompanying documentation	Analytical
Address and telephone number of the manufacturer /importer	Labeling, accompanying documentation	Analytical
Composition	Labeling, accompanying documentation	Analytical
Alcohol content, vol. %	Labeling, accompanying documentation	Analytical
Volume, L	Labeling, accompanying documentation	Analytical
Expiration date/ when opened	Labeling, accompanying documentation	Analytical

Continuation of table 2.6

1	2	3
Excise stamp	Labeling, accompanying documentation	Analytical
Organoleptic indicators		
External appearance	Good, normative documentation (DSTU 4257:2003)	Organoleptic
Color	Good, normative documentation (DSTU 4257:2003)	Organoleptic
Taste	Good, normative documentation (DSTU 4257:2003)	Organoleptic
Smell	Good, normative documentation (DSTU 4257:2003)	Organoleptic
Physico-chemical indicators		
Content of alcohol, vol. %	Good, normative documentation (DSTU 4257:2003)	Instrumental
Mass concentration of the total extract, g/cm ³	Good, normative documentation (DSTU 4257:2003)	Instrumental
Completeness of filling, ml	Good, normative documentation (DSTU 4257:2003)	Instrumental
Mass concentration of acids in terms of citric acid, g/cm ³	Good, normative documentation (DSTU 4257:2003)	Instrumental

The criteria were checked in compliance with the requirements of DSTU 4257:2003 «Alcoholic beverages. Technical conditions». The results of the identification examination of liqueurs are presented in tables 2.7 - 2.9.

Table 2.7

The results of the examination of liqueurs according to the marking completeness [12]

Indicator	Results		
	Sample №1	Sample №2	Sample №3
1	2	3	4
Product name	Liqueur «Baileys»	Liqueur «Irish Cream»	Liqueur «Pina colada»

Continuation of table 2.7

1	2	3	4
Name of the manufacturer	«R&A Baileys &Co Dublin» 	Molly's Irish Cream Liqueur Co 	Wenneker Distilleries 
Address and telephone number of the manufacturer /importer	Nangor House, Nangor road, Western Estate, Dublin 12, Ireland	Bailieboro, Co. Cavan, Ireland	P.O. Box 124, 4700 AC Roosendaal, The Netherlands
Composition	Ethyl alcohol rectified from food raw materials, cream and whiskey, sugar	Deionized water, cream, ethyl alcohol rectified from food raw materials, sugar, emulsifier: sodium caseinate, irish whiskey, chocolate flavoring, natural dye: E 150a, emulsifiers: E331, E471.	Water, pasteurized cream, ethyl alcohol of agricultural origin, sugar, milk protein, flavors: "pineapple", "coconut", rom, acidity regulator: sodium hydroxide (E 524)
Alcohol content, vol. %	17%	17%	14,5%
Volume, L	0.7	0.7	0.7
Expiration date/when opened	2 years/6 months	2 years/6 months	3 years/6 months
Excise stamp	Stamps indicates the amount of excise tax paid per unit of branded products, to the nearest thousand number	Stamps indicates the amount of excise tax paid per unit of branded products, to the nearest thousand number	Stamps indicates the amount of excise tax paid per unit of branded products, to the nearest thousand number

According to the results of the identification expert examination of liqueurs in compliance with marking data, it was established that the data indicated on the marking with the data presented in the shipping documentation. During examination was detected that samples have different alcohol content, composition and expiration date.

Two of samples are origin from Ireland and one from The Netherland. Baileys and Molly`s are based on whiskey, while base for manufacturing Wenneker liqueur is rom. All of samples are considered to be cream liqueurs, because of presence of cream in their composition. All of three bottles have proper excise stamps, without any visible damages.

Table 2.8

Results of identification expert examination of liqueurs by the organoleptic indicators

Indicator	Characteristics of the sample			Requirements of regulatory documents
	Sample 1	Sample 2	Sample 3	
External appearance	Emulsion	Emulsion	Emulsion	Transparent, cloudy, emulsion
Color	Light brown	Light brown	White	Colored, colorless
Smell	Sweet, harmonious	Sweet, harmonious	Sweet, harmonious	Sweet, harmonious
Taste	Sweet, harmonious	Sweet, harmonious	Sweet, harmonious	Sweet, harmonious

All samples are of the consistency of an emulsion. Sample 1 and 2 have light brown color, what can be explained with the presence of whiskey in both beverages and also presence of natural dyer in Molly`s liqueur. The Wenneker liqueur has white color because of presence of cream and rather small amount of rom. All liqueurs have sweet and harmonious taste and aroma.

All samples were filled with a nominal volume 710 ml. Samples 1 and 2 have 17 vol.% of alcohol content, while sample 3 has only 15 vol.%. The highest mass concentration of the total extract has sample 1 – 39,15 g/cm³, and the lowest rates has sample 3 – only 30,48 g/cm³. Considering the results of examination of mass concentration of acids in terms of citric acid such conclusion can be made: the smallest amoun it Wenneker liqueur (only 0,06 g/cm³) and other two samples have the same amount – 0,13 g/cm³.

Table 2.9

Results of identification expert examination of liqueurs by the physico-chemical indicators

Indicator	Characteristics of the sample			Requirements of regulatory documents
	Sample 1	Sample 2	Sample 3	
Completeness of filling, ml	710	710	710	700
Alcohol content, vol. %	17	17	15	15-25
Mass concentration of the total extract, g/cm ³	39,15	38,36	30,48	15 - 45
Mass concentration of acids in terms of citric acid, g/cm ³	0,13	0,13	0,06	0-0,2

Therefore, all samples of liqueurs meet the requirements of Law of Ukraine "About information on food products for consumers" and Order of the Cabinet of Ministers № 1251[10]. There were indicated product name, name of the manufacturer, address and telephone number of the manufacturer/importer, composition, alcohol content, volume, expiration date and excise stamps. Talking about the manufacture, it also influences on the customs value. "Baileys" is the most famous brand of liqueurs and its market price is the highest. The content of alcohol also influences on customs value, because depending on the type of alcohol that was used during manufacturing the value could rise a lot.

Also, during customs clearance, a customs examination was carried out and a conclusion was drawn up. The sample of Wenneker liqueur was examined. And the following results were obtained:

The sample with the marking «Pina Colada» was identified as a rum-based cream liqueur with pina colada flavour, white emulsion, alcohol content 15vol.%, 30,48 g/cm³ of the total extract, 0,06 g/cm³ of acids in terms of citric acid.

The results of research of the provided sample of goods on certain indicators do not contradict the description of the goods in gr.31 MD from 21.12.2020 №209170 / 2020/097895.

Taking into account the results of physico-chemical and organoleptic expertise the following conclusion can be made:

- all samples meet the requirements of DSTU 4257:2003 "Alcoholic beverages. Technical conditions";
- completeness of filling of each sample is even higher than indicated in the marking. All bottles were filled with 710 ml of liqueur;
- alcohol content meets the requirements of normative documentation.

Sample 1 and Sample 2 have 17% of alcohol, and Sample 3 has only 15%, it is varied the types of alcohol, which were used during manufacture;

- mass concentration of acids in terms of citric acid is rather small. Sample 1 and Sample 2 have 0,13 g/cm², while Sample 3 has only 0,06 g/cm². This is due to the high sugar content in liqueurs;
- mass concentration of the total extract, which was detected after the distillation in Sample 1 was the highest - 39 g/cm², in Sample 2 – 38 g/cm² and in Sample 3 the lowest concentration was detected – only 0,06 g/cm².

CHAPTER 3

CUSTOMS RISK MANAGEMENT OF LIQUEURS IMPORT TO UKRAINE

3.1 Customs valuation and customs taxation of liqueurs import

The Customs Code of Ukraine in Article 49 clearly states that the customs value of goods moving across the customs border of Ukraine is the value of goods used for customs purposes, which is based on the price actually paid or payable for these goods [17].

Control of the correctness of the determination of the customs value of goods is carried out by the customs authority that carries out its customs clearance.

According to Article 57 of the Customs Code of Ukraine, the customs value of goods imported into Ukraine in accordance with the customs regime of import is determined by 6 methods.

In this case, the method for determining the customs value of liqueurs that are imported into the customs territory of Ukraine in accordance with the customs import regime is the first method - at the contract price (transaction cost).

The customs value of goods transported across the customs border of Ukraine is determined by the declarant. When determining the customs value, it includes the price of the goods indicated in the invoice, as well as the following actual costs, if they are not included in the invoice:

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

To confirm the customs value, the following documents may be submitted to the customs authority:

- customs declaration of the exporter with the marks of the customs authority of the exporting country;

- contracts for transportation, cargo insurance, etc.;
- other documents for the transportation and insurance of cargo, due to the foreign economic contract (certificates, calculations, etc.).

Information on the method used to determine the customs value of Wenneker Pina Colada liqueur is indicated in column 43 «Code MDV» CD № UA209170/2020/097895, where the number 1 is indicated (the main method is at the price of the agreement (contract) in relation to the goods imported (the cost of the operation).

Column 44 contains information about the details of the documents confirming the declared customs value of the goods declared in the CD № UA209170/2020/097895:

- 0380 (invoice) MC20 / 024 from 10.10.2020
- 3004 (invoice for the provision of forwarding services from the contractor of the agreement (contract) for forwarding services) from 15.12.2020

According to the current legislation of Ukraine, the customs value includes the price of the goods indicated in the invoice, as well as actual costs, if they are not included in the invoice, depending on the terms of delivery of these goods in accordance with the Incoterms Rules. Liqueurs were imported on EXW NL Roosendaal terms. EXW (Ex Work) - goods from the seller's warehouse [18]. This means that the seller fulfills his delivery obligations when he places the goods at the disposal of buyers at his establishment (factory, warehouse, etc.). He is not responsible for loading the goods into the vehicle provided by the buyer, as well as for customs clearance of the goods for import unless otherwise agreed, the buyer bears all losses and risks associated with the transportation of the goods from the seller's enterprise to the destination. That is, the invoice value does not yet include the costs of packing, loading, unloading and paying for the main carriage.

Column 12 of the CD № UA209170 / 2020/097895 contains information on the value of all goods processed under this customs declaration, namely - UAH 487101,94.

The declarant will indicate the customs value of liqueurs in column 45 «Customs value» MD-2 UA209170/2020/097895 in accordance with the current order

of the Ministry of Finance dated May 30, 2012 № 651 «On approval of the procedure for filling out customs declarations on the form of a single administrative document» [19].

In the case when, in accordance with the terms of delivery, the declarant included in the cost of the goods the costs of transportation after crossing the customs border of Ukraine, such costs are not taken into account when determining the customs value.

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

Customs payments includes:

- Import duty;
- VAT;
- excise tax.

Taking into account the terms of delivery, in order to obtain the customs value of liqueurs in UAH, we need to add the invoice value of the goods to the cost of transportation and multiply by the exchange rate indicated in column 23 «Currency rate» of the above-mentioned CD – 34,10180000 UAH.

According to the invoice for the provision of forwarding services № 533 dated 12/15/2020, the cost of transportation is UAH 43220,13:

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

where CV - is the customs value,

TC - transportation costs (43220,133 UAH),

IV - invoice value (in our case it is 13022,83 EUR),

Cr - currency rate (1 Euro = 34,10180000 UAH).

Then the customs value of the first product is equal to:

$$CV = 13022,83 * 34,10180000 + 43220,133 = 48101,94 \text{ UAH}$$

This amount is indicated in columns 45 «Correction».

The accrual of the amounts of customs payments is carried out in the currency of Ukraine. For the purposes of calculating customs payments, the rates applicable on

the day the customs declaration for goods is submitted to the customs authorities, and if customs clearance is carried out without filing a customs declaration, on the day of its implementation.

Customs payments payable on the import of liquors include import duty, excise tax, and value-added tax.

The duty is a nationwide tax established by the Tax Code of Ukraine [20] and the Customs Code, which is charged and paid in accordance with the code, laws of Ukraine, and international treaties, the consent of which has been provided by the Verkhovna Rada of Ukraine.

The amount of the duty is calculated using the formula:

$$AD=(CV*Cr*R)/100, \quad (3.2)$$

where CV - is the customs value;

Cr - currency rate;

R - is the rate of import duty.

According to the Law of Ukraine «On the Customs Tariff of Ukraine»[21], the full rate of import duty for liqueurs and sweet liqueurs in vessels with a capacity of 2 liters or less (code according to UCGFEA - 2208 70 10 00) is 3.50 EUR per liter of 100-vide alcohol, and the preferential rate is 0%.

Therefore, the amount of the import duty is 0 UAH. In this case, the certificate of origin of goods EUR-1 No. 1253113 dated 12/11/2020 affects the calculation of the import duty and depends on the country from which this product is imported. Since the goods are imported from The Netherland, which is an EU member state, the goods are exempt from taxation.

Excise tax is an indirect tax on the consumption of certain types of goods (products), defined by the Tax Code as excisable, which is included in the price of such goods (products). According to article 215 of the Tax Code of Ukraine for goods of heading 2208 according to UCGFEA, including liqueurs, the excise tax rate is set at UAH 126.96 per 1 liter of 100 percent alcohol. Column 31 «Cargo packages and description of goods - Marking and quantity - numbers. Containers - Quantity and identification features» in the MD-2 form indicates that 2988 bottles are imported in

vessels with a capacity of up to 2 liters, in terms of 303.282 liters 100 percent alcohol.

The amount of excise tax is calculated using the formula:

$$ET = N * R, \quad (3.3)$$

where ET – is the amount of excise tax;

N – quantitative or physical characteristics of the goods in physical terms;

R – is the rate of excise tax.

Then the amount of excise tax is:

$$ET = 303,282 * 126,96 = 38504,68 \text{ UAH}$$

Value Added Tax is an indirect tax that is calculated and paid in accordance with the norms of Section V of the Tax Code. Since, under the Association Agreement with the European Union [22], the import duty rate for liqueurs is 0%, the amount of value added tax will be calculated by the formula:

$$VAT = (CV + ET) * (VAT/100)$$

VAT - VAT rate (is 20%)

$$\text{Thus, } VAT = (487101,94 + 38504,68) * 0.20 = 105121,32 \text{ (UAH)}$$

In column 46 «Statistical value» MD-2 № UA209170/2020/097895 was noted in the currency of Ukraine, divided into 1000 and rounded to five digits in the fractional part of the value of the customs value of the goods, given in column 45 CD – 487,10194 (UAH).

Column 47 «Calculation of payments» MD-2 № UA209170/2020/097895 describes the calculation of customs payments. The first column «Type» indicated the code of the type of payment in accordance with the classifier of types of budget receipts controlled by the customs authorities:

- 020 - duty on goods imported into the territory of Ukraine by business entities;
- 081 - excise tax on goods imported into the customs territory of Ukraine by business entities, namely on alcoholic beverages;
- 028 - value added tax on goods imported into the territory of Ukraine by business entities.

The second column «Accrual basis» indicates:

- for import duty - customs value (487 101,94 AH)
- for excise tax - a quantitative indicator (303,282 liters of 100 percent alcohol);
- for VAT - the amount of customs value and excise tax (525606,62 UAH)

The third column «Rate» indicated: when calculating the duty - the size of the duty rate for liqueurs established by law - 0%; when calculating excise tax - 126.96 hryvnia per 1 liter of 100% alcohol; when calculating value-added tax - the size of the value-added tax rate established by law - 20%.

The fourth column «Amount» indicated the accrued amount of the corresponding customs payment:

- duty on liqueurs – 0 UAH;
- excise tax – 38504,68 UAH;
- value-added tax – 105121,32 UAH.

The fifth column «Method of payment» indicates the code of the calculation method in accordance with the classifier of calculation methods - for import duty and VAT - 01 - payment of customs payments in non-cash form through accounts opened in the name of customs authorities in the territorial bodies of the State Treasury Service, and for excise tax - 15 - payment of customs payments in non-cash form through accounts opened in the name of tax authorities in the territorial bodies of the State Treasury Service.

Table 3.1 shows data on the calculation of customs payments for liqueurs, which are entered in column 47 of the customs declaration

Table 3.1

**Calculation of customs payments for liqueurs in accordance with MD-2 №
UA209170/2020/097895**

Kind	Basis of accrual	Rate	Sum	MP
020	487101,94	0%	0,00	01
081	303,282 l	126,96 UAH	38504,68	01
028	525606,62	20%	105121,32	01

Column B «Settlement details» MD-2 No. UA209170 / 2020/097895 indicated the type of payment code in accordance with the classifier of types of budget receipts controlled by customs authorities - 028 - value-added tax.

The customs value is the basis for calculating customs duties. Liqueurs were imported on EXW NL Roosendaal terms. Determination of the customs value was carried out according to the first (main) method. The total customs value is 487101.94 UAH. The import duty was not paid, since under the Association Agreement with the EU, the rate of 0% is set for liquors for 2020. Since the excise tax rate is 126.96 UAH per 1 liter of 100% alcohol, in general, 38504.68 UAH were paid. VAT is 20%, so value added taxes were paid in the amount of 105121.32 UAH. Thus, the total amount of customs payments is 143626 UAH.

3.2 Risk targeting during liqueurs importation

In order to increase the efficiency of the work of customs authorities during customs control and customs clearance through the introduction of risk management tools, including risk analysis using information technologies, the Order of the Ministry of Finance of Ukraine dated July 31, 2015 No. 684 approved the Procedure for the analysis and assessment of risks, development and implementation of risk management measures to determine the forms and volumes of customs control.

The implementation by the customs authorities (their structural units) of analysis, identification and assessment of the risks of liqueurs, including using information technologies, to determine the forms and volumes of customs control include:

- 1) identification of conditions and factors affecting the occurrence of risks;
- 2) identification of areas of risk;
- 3) identification of risk indicators;
- 4) assessment of the probability of risks and possible damage in case of their manifestation.

One of the stages of development and implementation of a risk management system is the development of risk profiles (hereinafter - RP).

Currently, the main tool used by customs authorities for the systematic analysis of foreign economic transactions is the automated customs clearance system (ACCS) «Inspector», which includes ARMS, as well as specialized software and information systems that are part of the Unified Automated Information System (UAIS SCS) and provide control over the delivery of goods to the customs office of destination, customs value and classification of goods, etc.

Any risk management system is based on the process of risk profiling. In risk theory, a risk profile is the dependence of a change in an economic indicator on a change in the influence of a factor. The domestic regulatory field regulates the procedure for the development, formalization, testing and approval of risk profiles (figure 3.1).

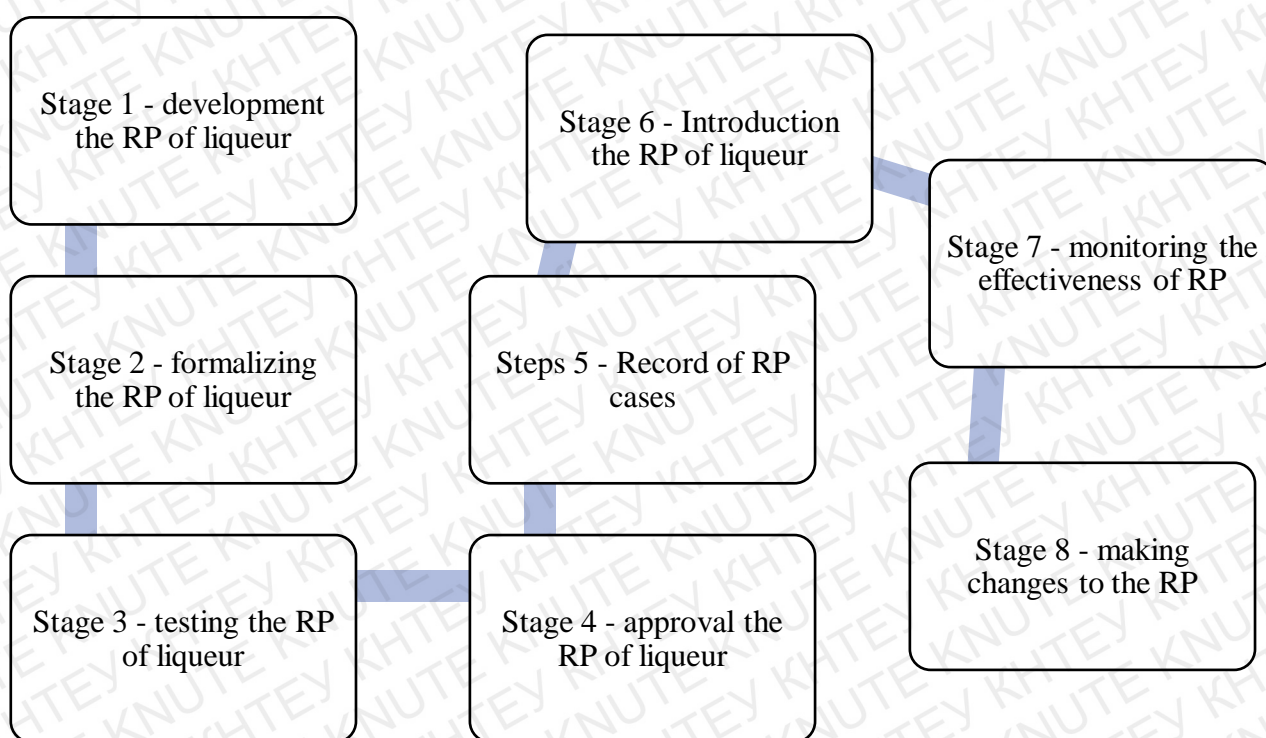


Figure 3.1 Steps of developing of customs risk profiles

The next stage of the implementation of customs risk profiles is its formalization, which implies the formation of a passport, program code and analytical reference in the customs risk profile.

During customs clearance of liqueurs, which are classified according to UCGFEA code 2208 70, customs risks may arise associated with inaccurate declaration of the country of origin.

In order to prevent the provision of inaccurate information about the country of origin, the risk profile «Control of the country of origin of liqueurs» has been developed in accordance with the Order of the Ministry of Finance of Ukraine dated July 31, 2015 No. 684. For this risk profile, the indicators are the type of customs declaration, product code according to UCGFEA, country of origin code, document code confirming the country of origin.

The values of these risk indicators are given in table. 3.2. Since, according to customs statistics, the largest volumes of liqueurs are imported into Ukraine from Ireland, The Netherland and France, the codes of these countries are one of the risk indicators.

Table 3.2

Indicators and their implications for the risk profile «Control of the country of origin of liqueurs»

Number of indicator	Name of indicator	Indicator value
1	Type of customs declaration (column 1 CD)	IM 40
2	Product code according to UCGFEA (column 33 CD)	2208 70
3	Benefit code for Ireland, The Netherland, France (column 36 CD)	410, 424
4	Country of origin code (column 34a CD)	Codes of Ireland, The Netherland, France
5	Certificate of origin code form EUR.1, invoice declaration (column 44 CD)	0954, 7012, 7016

The risk profile is triggered if, according to the customs declaration in the import mode, the goods are processed according to the code according to UCGFEA 2208 70

(liqueurs). The rest of the indicators control whether the code of the exemption applied to the import duty matches the code of the country of origin and the code of the document confirming the country of origin. The profile allows to check whether the information is correctly indicated in columns 33, 36, 44 of the customs declaration and whether the information about the country of origin is accurate.

The risk profile assumes random selection with a probability of 5%. The risk profile generates a message for the inspector: «Item No. 1. It is possible to provide false data about the country of origin of the goods and the use of customs privileges in order to evade import duties. Check the product documentation. In the absence of information, conduct a customs examination. If necessary, send a request to the appropriate department».

According to the Classifier of customs formalities [23], the customs official is offered the forms and scope of control given in table. 3.3.

Table 3.3

Forms and scope of control when the risk profile is triggered

Name and code of customs formalities		Type of customs formalities	Risk threshold
1	2	3	4
109-4	Checking the correctness of determining the country of origin of goods	Obligatory	Regardless of the degree of risk
110-4	Demanding of documents confirming the country of origin of the goods	Obligatory	Regardless of the degree of risk
205-1	Carrying out customs inspection in order to verify the compliance of the information indicated on the packaging, marking of the goods with the information specified in the customs declaration and other documents submitted for customs clearance	If necessary	Regardless of the degree of risk
802-4	Sending an official letter to the subsection on monitoring the correctness of determining the country of origin of goods in order to consider the issue of sending to the competent authority that issued the document of origin, or to the competent authorities of the country indicated as the country of origin of the goods, a request for verification of documents of origin of the goods or the provision of additional	If necessary	Regardless of the degree of risk

Therefore, the customs officer must complete the following customs formalities:

- to check the correctness of the determination of the country of origin of goods;
- to demand from the declarant the documents confirming the country of origin of the goods;
- if necessary, conduct a customs examination in order to verify the compliance of the information indicated on the labeling of the goods with the information provided in the customs declaration and other documents submitted for customs clearance;
- if necessary, send an official letter to the subsection on control of the correctness of determining the country of origin of goods.

The risk profile passport «Control of the country of origin of liqueurs» and analytical information to it are given in the Annexes G-H.

Thus, in order to minimize risks when importing liqueurs, the issues of the need to develop appropriate tools for identifying and preventing cases of violation of customs legislation are relevant. Profiling of customs risks is one of the defining tools for identifying cases of violation of customs legislation, and is also the key to the successful functioning of the customs risk analysis system.

3.3 Customs clearance analysis of liqueurs import using the risk management system

When importing any goods into the customs territory of Ukraine, the subject of foreign economic activity carries out their customs control and customs clearance.

Customs formalities are carried out by an official of the customs authority at the location of the customs clearance point. An official of the customs clearance unit of the Galician customs of the State Customs Service, when carrying out customs clearance of liqueurs according to the electronic customs declaration No. UA209170 / 2020/097895, carries out customs procedures.

According to the Customs Code, the customs procedure is determined by the purpose of moving goods across the customs border of Ukraine, a set of customs formalities and the procedure for their implementation.

According to the electronic customs declaration No. UA209170/ 2020/097895 (ann. A), customs clearance was carried out in the regime of import of good: «Spirits alcoholic beverages, liqueurs and sweet liqueurs in vessels with a capacity of not more than 2 liters: Wenneker Pina Colada 0.7l 14.5% - 2988pcs».

The list of documents required for customs clearance of liqueurs in the import mode according to the electronic customs declaration UA209170/2020/097895 (ann. A) is following:

- foreign economic contract dated 25.02.2020 № 25-02/20 (ann. C)
- invoice dated 10.10.2020 № MC20/024 (ann. D)
- international consignment note (CMR) dated 09.12.2020 №762406 (ann. B)
- invoice for transportation dated 15.12.2020 №533 (ann. F)
- certificate of origin EUR-1 dated 11.12.2020 № A 1253113 T (ann. E)

The contract was signed between Wenneker Distilleries and «TH «Mediatrading»» and dated 25.02.2020. It regulates terms of delivery, payments, acceptance of the batch and many other aspects.

The invoice contains the price of liqueurs, which is 13022,83 EUR.

CMR contains typical data - information about the sender (Wenneker Distilleries) the carrier (P.E. KARASLAY V.V.), the place of acceptance of the goods and the address of its delivery with the name of the recipient (LLC «TH «Mediatrading»»). In addition, the nature of the cargo and its packaging (wooden pallets, 6 pieces in total), gross weight (3603 kg) are indicated. For the transportation of liqueurs from the city of Roosendaal (The Netherland) to the place of customs clearance (to the Galician customs office of the State Customs Service), a truck was used (numbers AA2764EK / AT0697XT).

Certificate EUR.1 is one of the main documents drawn up when coordinating interstate trade and economic agreements. This document indicates that liqueurs have European preferential origin.

The procedure of customs clearance starts with sending ECD to the customs using special programs (as QDpro or MDoffice). The fact of acceptance of MD-2 UA209170/2020/097895 dated 21.12.2020 is certified by an official of the customs authority by assigning a registration number using ASCC and entering it in box A of all types of CD that are established.

Registration of the customs declaration begins, completing the following customs formalities:

- comparison control (automated comparison) of data contained in EMD and other documents submitted for customs clearance
- comparison of information confirming compliance with the prohibitions and restrictions on the movement of liqueurs established by law (prohibitions and restrictions on the import of liqueurs have not been established)
- checking the correctness of the classification of liqueurs
- checking the correctness of determining the country of origin of goods
- checking the correctness of the determination of the customs value of liqueurs.

The next stage after acceptance of customs declaration is checking it with the use of ARMS. During customs clearance of liqueurs this program generated the following customs formalities:

- 101-1 - Demanding the originals of the documents specified in the customs declaration or their copies certified in accordance with the established procedure, if the legislation does not provide for the presentation of originals
- 103-1 - Demanding the originals of the documents specified in the customs declaration or their copies certified in accordance with the established procedure, if the legislation does not provide for the presentation of originals
- 105-2 - Demanding the originals of the documents specified in the customs declaration or their copies certified in accordance with the established procedure, if the legislation does not provide for the presentation of originals

- 107-3 - Demanding the originals of the documents specified in the customs declaration or their copies certified in accordance with the established procedure, if the legislation does not provide for the presentation of originals.

The typical scheme of work of ARMS is provided in figure 3.2.

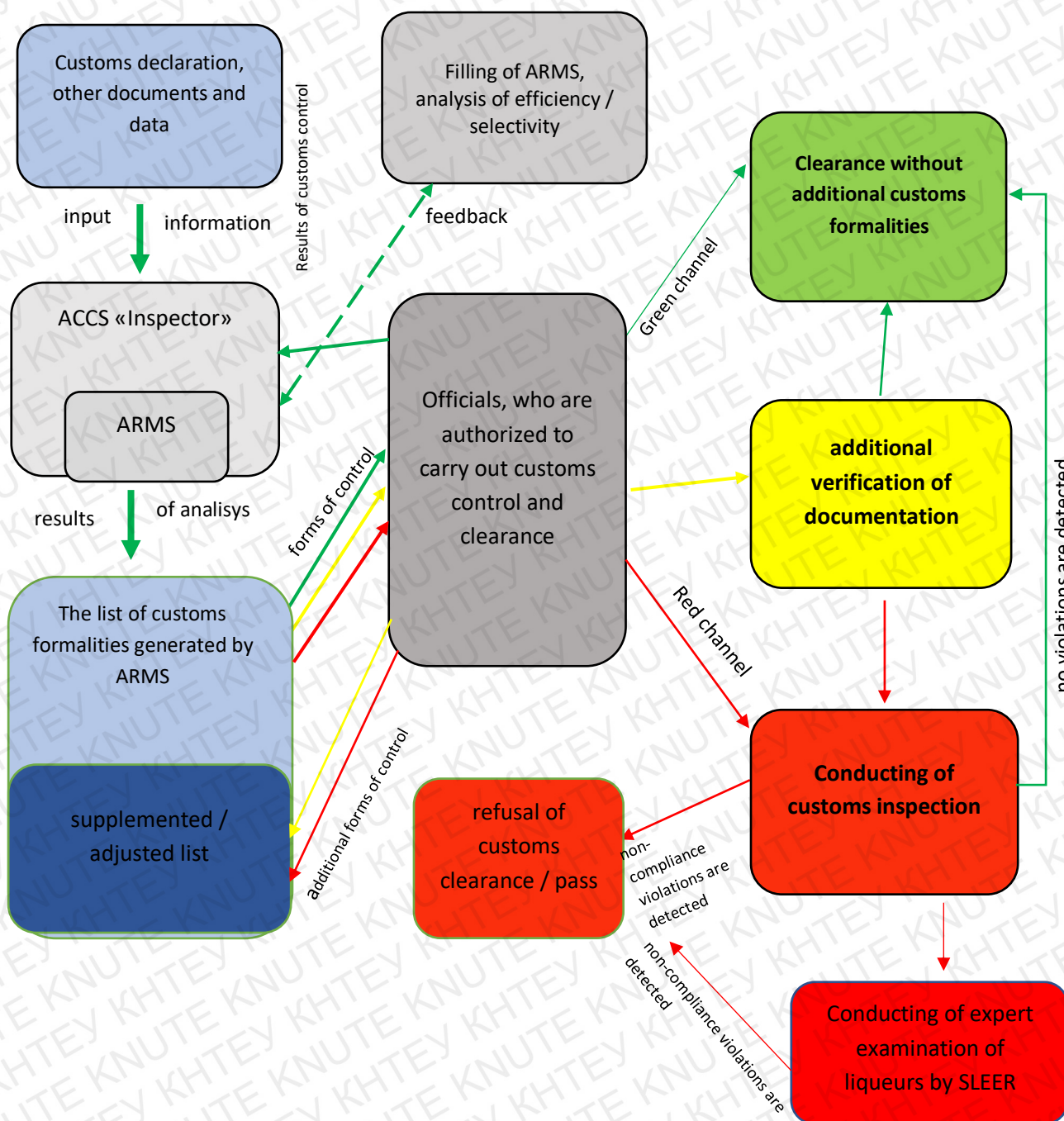


Figure 3.2 Scheme of customs control and customs clearance of liqueurs using ARMS

To carry out these formalities, the official sends the declarant a message with the requirements for the provision of original documents.

During custom clearance were carefully inspected columns of CD, which have information related to risks. Column 34a has the information about the country of origin – EU, and to approve this information in column 44 is indicated code 0954. The next important data indicated in column 41 «Additional units of measure»- 303,282 l serving as the basis for calculating excise tax.

During the procedure of customs clearance, the customs official has doubts about the reliability of the information specified in the shipping documents. That is why he created such formalities as partial customs inspection.

An official of the customs clearance unit of the Galician customs office of the State Customs Service, when carrying out customs clearance of liquors according to electronic customs declaration No. UA209170/2020/097895 (ann. A), carries out customs procedures.

According to the Customs Code, the customs procedure is due to the purpose of moving goods across the customs border of Ukraine, a set of customs formalities and the procedure for their implementation.

According to article 249 of Customs code of Ukraine in the case of a customs inspection, the presence of the declarants or their authorized persons during customs clearance is mandatory. That is why broker after receiving the message started the inspection with customs official. The vehicle with the state registration mark AA2764EK/AT0697XT had 6 pallets. The goods were placed in these palettes in 498 boxes, which corresponds to the provided documents, CMR №762406 from 09.12.2020 (ann. B) and invoice № MC20/024 from 10.10.2020 (ann. D).

One of the boxes was opened to check whether the description of liqueurs corresponds the information stated in column 31 ECD UA209170/2020/097895. It was confirmed that the description of the goods correlate with the description specified in box 31 of ECD UA209170/2020/097895 and invoice № MC20/024 from 10.10.2020 (ann. D). Also was checked of excise stamps on the bottles. After the customs inspection, the customs official drew up the Inspection Act. The broker who was

present at the inspection also signed in the Act, which certifies his consent that the inspection was conducted in accordance with the law. The inspection report is attached to the ASCC database, after which the inspector who directly carries out customs clearance of this consignment of liqueurs gets acquainted with its results.

As far as ARMS also generated necessity of taking samples to the SLEER of State Customs Service to determine the identification characteristics of liqueurs and establish compliance with the sample description and data stated in box 31 ECD UA209170/2020/097895 from 21.12.2020, during inspection were also taken samples for sending to the laboratory.

Carrying out of identification expert examination of liqueurs TM «Wenneker» by SLEER the State Customs Service is already described in point 2.3 of final qualifying paper. After the study, the expert SLEER issued a conclusion 123 dated 21.12.2020. After receiving the conclusion, the customs officer got acquainted with it.

After completing customs formalities, information on the results of all customs formalities was entered with the help of ACCS into the database of the customs authority. The results of the fulfillment of customs formalities are entered by an official of the customs authority or his immediate head / deputy head (the person performing his duties).

The following information has been entered on the results of customs formalities:

- 1) the result of customs formalities;
- 2) the date of the actual execution of the customs formalities;
- 3) the surnames, initials of the officials who completed the customs formalities.

So, the data indicated in the Act of customs inspection and in the Conclusion №123 dated 21.12.2020 (ann. J) of SLEER SCS are completely correspond data specified in the boxes of the ECD, so the inspector has possibility to proceed to the completion of customs formalities according to the customs declaration UA209170/2020/097895. An official checks the correctness of the calculation of customs payments, the application of preferences and debits payments from the company's account.

And the actual completion of customs clearance is carried out by:

- making a mark on the completion of customs clearance with the help of ACCS to the ECD;
- transmission of ECD in the Unified automated information system of customs authorities.

Thus, during the customs clearance of liqueurs in the customs regime import according to the customs declaration № 209170/2020/097895 customs formalities were carried out.

During the customs formalities, such actions as refusal to accept ECD for registration, provision of additional documents, refusal to customs clearance of goods declared by ECD were not applied. Customs clearance ended with the release of liqueurs for free circulation.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the studies carried out, the following conclusions can be drawn. The object of the study was selected liqueurs imported into the customs territory of Ukraine. The goods were declared and passed customs clearance in the import customs regime at the Galician customs office of the State Customs Service.

The liqueurs and other spirits market in Europe were equal to 18.25 billion USD (calculated in retail prices) in 2015. Until 2025, the spirits market in Europe is forecast to reach 20.82 billion USD (in retail prices), thus increasing at a CAGR of 1.51% per annum for the period 2020-2025. This is an increase, compared to the growth of about 1.06% per year, registered in 2015-2019.

In 2016 the value of imports of liqueurs was 13627,4 thousand USD, and in 2020 – 23202,3 thousand USD (import volume increased by 70,26%). These data show that domestic enterprises do not fully meet the demand population in liqueurs. Majority of Ukrainian consumers prefer imported products. The reason of this is the low quality of domestic liqueurs.

As for export, while analyzing the data in fig. 1 it can be seen that in 2016 export amounted to 3348,5 thousand USD, and in 2020 – 2302,9 thousand USD (decreased by 31,23%). This could be explained as a decrease in the production of liqueurs in Ukraine.

The assortment of liqueurs numbers thousands of names, and the recipe and composition are unique for each manufacturer, but you can still make a classification by highlighting the main types of liqueurs according to several criteria: concentration of the total extract, concentration of acids, strength and sweetness.

The assortment of liqueurs on the Ukrainian market, which are imported products, is represented by a fairly significant number of manufacturers and brands. In particular, these are liqueurs from Ireland (Baileys, Sheridan's, Molly's, Saint Brendan's Irish Cream Liqueur); from Netherland (Advocat, Millwood, Wenneker, «Bols» Apricot Brandy, De Kuyper Creme de Cafe); from France (Benedictine, Cointreau, Chambord, Grand Marnier, Benedictine D.O.M, Cherry Brandy).

The object of the study is liqueurs classified according to UCGFEA in commodity subheading 2208 70. There were taken 3 samples of liqueurs, which are represented on the market of Ukraine and move in the import regime across the customs border of Ukraine for conducting identification expert examination. The samples, which were taken: sample №1 – liqueur «Baileys», sample №2 – liqueur TM «Molly`s», sample №3 – liqueur TM «Wenneker».

The criteria for the identification of liqueurs were selected markings, organoleptic indicators (appearance, consistency, color, taste and smell), physico-chemical indicators (completeness of filling, mass concentration of the total extract, mass concentration of acids in terms of citric acid, alcohol content).

Therefore, all samples of liqueurs meet the requirements of Law of Ukraine «About information on food products for consumers» and Order of the Cabinet of Ministers № 1251. There were indicated product name, name of the manufacturer, address and telephone number of the manufacturer/importer, composition, alcohol content, volume, expiration date and excise stamps.

During customs clearance, a customs examination was carried out and a conclusion was drawn up. The sample of Wenneker liqueur was examined. And the following results were obtained. The sample with the marking «Pina Colada» was identified as a rum-based cream liqueur with pina colada flavour, white emulsion, alcohol content 15vol.%, 30,48 g/cm³ of the total extract, 0,06 g/cm³ of acids in terms of citric acid.

The customs value is the basis for calculating customs duties. Liqueurs were imported on EXW NL Roosendaal terms. Determination of the customs value was carried out according to the first (main) method. The total customs value is 487101.94 UAH. The import duty was not paid, since under the Association Agreement with the EU, the rate of 0% is set for liquors for 2020. Since the excise tax rate is 126.96 UAH per 1 liter of 100% alcohol, in general, 38504.68 UAH were paid. VAT is 20%, so value added taxes were paid in the amount of 105121.32 UAH. Thus, the total amount of customs payments is 143626 UAH.

Thus, during the customs clearance of liqueurs in the customs regime import according to the customs declaration № 209170/2020/097895 customs formalities were carried out.

During the customs formalities, such actions as refusal to accept ECD for registration, provision of additional documents, refusal to customs clearance of goods declared by ECD were not applied. Customs clearance ended with the release of liqueurs for free circulation.

Thus, in order to minimize risks when importing liqueurs, the issues of the need to develop appropriate tools for identifying and preventing cases of violation of customs legislation are relevant. In order to minimize customs risks when importing liqueurs, the risk profile «Control of the country of origin of liqueurs» has been developed, which will prevent foreign economic entities from evading customs payments in full.

Based on the results of this paper research, the following recommendations can be made:

1. The Specialized laboratory for expert examination and research of the State Customs Service to introduce the developed criteria and methods of identification during the identification expert examination of liqueurs.
2. The State Customs Service of Ukraine to introduce into the automated risk analysis and management system the risk profile "Control of the country of origin of liqueurs" in order to strengthen control over the payment of customs duties.
3. The State Customs Service of Ukraine to create more detailed classification of liqueurs according UCGFEA to minimize the possibility of incorrect declaration.

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ANNEXES

Annex A

УКРАЇНА		(форма МД-2)		А МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ/ЕКСПОРТУ/ПРИЗНАЧЕННЯ	
1 6		2 Відправник/Експортер N NL /0000000000		A UA209170/2020/097895	
3 Форми 1 1		4 Вид спец. 1/0			
5 Всього т-ів 1		6 Всього місць 6		7 Довідковий номер 14684	
8 Одержувач N UA /0037568896		9 Особа, відповідальна за фінансове врегулювання N UA /0037568896			
10 Країна перш. приз. / остр. від. NL		11 Торг. країна/ країна виробн. NL		12 Відомості про вартість 487101,94	
13 ЕСП		14 Декларант/Представник N UA /0035047875		15 Країна відправлення/експорту Нідерланди	
16 Країна походження		17 Країна призначення		18 Ідентифікація і країна реєстрації трансп. засобу при відправленні/прибутті	
19 Конт. 0		20 Умови поставки EXW		21 Ідентифікація і країна реєстрації транспортного засобу на кордоні	
22 Валюта та загальна сума за рахунком 13022,8295		23 Курс валют 34,1018		24 Характер угоди 1 EUR	
25 Вид транспорту на кордоні 30		26 Вид транспорту в межах країни 30		27 Місце навантаження/розвантаження	
28 Фінансові та банківські відомості		29 Митний орган ввізду/випуску UA209030		30 Місцезнаходження товарів	
31 Імпортні місця та опис товарів		32 Товар N 1		33 Код товару 22087010 00	
34 Код країни походж. a EU b		35 Вага бруто (кг) 3603		36 Преференц. 000000000	
37 П Р О Ц Е Д У Р А 4081 ZZ00		38 Вага нетто (кг) 2117		39 Ксота	
40 Загальна декларація/Попередній документ 1801/UA209170/2020/096175 15.12.2020/1		41 Додаткові одиниці виміру 831/303,282		42 Ціна товару 13022,8300	
43 Код МВВ 1		44 Код ДІ		45 Коригування 487101,94	
46 Статистична вартість 487,10194		47 Нарахування платежів		48 Відстрочення платежів	
49 Реквізити складу		50 Принципал N		51 Передбачувані митні органи (і країна) транзиту	
52 Гарантія не діє для		53 Митний орган (і країна) призначення		54 Місце і дата:	
55 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		56 Накладення пломби:		57 Тип:	
58 Строк доставки (дата):		59 Підпис:		60 Печатка:	
61 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		62 Накладення пломби:		63 Тип:	
64 Строк доставки (дата):		65 Підпис:		66 Печатка:	
67 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		68 Накладення пломби:		69 Тип:	
70 Строк доставки (дата):		71 Підпис:		72 Печатка:	
73 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		74 Накладення пломби:		75 Тип:	
76 Строк доставки (дата):		77 Підпис:		78 Печатка:	
79 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		80 Накладення пломби:		81 Тип:	
82 Строк доставки (дата):		83 Підпис:		84 Печатка:	
85 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		86 Накладення пломби:		87 Тип:	
88 Строк доставки (дата):		89 Підпис:		90 Печатка:	
91 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		92 Накладення пломби:		93 Тип:	
94 Строк доставки (дата):		95 Підпис:		96 Печатка:	
97 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		98 Накладення пломби:		99 Тип:	
100 Строк доставки (дата):		101 Підпис:		102 Печатка:	
103 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		104 Накладення пломби:		105 Тип:	
106 Строк доставки (дата):		107 Підпис:		108 Печатка:	
109 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		110 Накладення пломби:		111 Тип:	
112 Строк доставки (дата):		113 Підпис:		114 Печатка:	
115 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		116 Накладення пломби:		117 Тип:	
118 Строк доставки (дата):		119 Підпис:		120 Печатка:	
121 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		122 Накладення пломби:		123 Тип:	
124 Строк доставки (дата):		125 Підпис:		126 Печатка:	
127 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		128 Накладення пломби:		129 Тип:	
130 Строк доставки (дата):		131 Підпис:		132 Печатка:	
133 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		134 Накладення пломби:		135 Тип:	
136 Строк доставки (дата):		137 Підпис:		138 Печатка:	
139 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		140 Накладення пломби:		141 Тип:	
142 Строк доставки (дата):		143 Підпис:		144 Печатка:	
145 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		146 Накладення пломби:		147 Тип:	
148 Строк доставки (дата):		149 Підпис:		150 Печатка:	
151 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		152 Накладення пломби:		153 Тип:	
154 Строк доставки (дата):		155 Підпис:		156 Печатка:	
157 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		158 Накладення пломби:		159 Тип:	
160 Строк доставки (дата):		161 Підпис:		162 Печатка:	
163 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		164 Накладення пломби:		165 Тип:	
166 Строк доставки (дата):		167 Підпис:		168 Печатка:	
169 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		170 Накладення пломби:		171 Тип:	
172 Строк доставки (дата):		173 Підпис:		174 Печатка:	
175 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		176 Накладення пломби:		177 Тип:	
178 Строк доставки (дата):		179 Підпис:		180 Печатка:	
181 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		182 Накладення пломби:		183 Тип:	
184 Строк доставки (дата):		185 Підпис:		186 Печатка:	
187 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		188 Накладення пломби:		189 Тип:	
190 Строк доставки (дата):		191 Підпис:		192 Печатка:	
193 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		194 Накладення пломби:		195 Тип:	
196 Строк доставки (дата):		197 Підпис:		198 Печатка:	
199 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		200 Накладення пломби:		201 Тип:	
202 Строк доставки (дата):		203 Підпис:		204 Печатка:	
205 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		206 Накладення пломби:		207 Тип:	
208 Строк доставки (дата):		209 Підпис:		210 Печатка:	
211 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		212 Накладення пломби:		213 Тип:	
214 Строк доставки (дата):		215 Підпис:		216 Печатка:	
217 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		218 Накладення пломби:		219 Тип:	
220 Строк доставки (дата):		221 Підпис:		222 Печатка:	
223 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		224 Накладення пломби:		225 Тип:	
226 Строк доставки (дата):		227 Підпис:		228 Печатка:	
229 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		230 Накладення пломби:		231 Тип:	
232 Строк доставки (дата):		233 Підпис:		234 Печатка:	
235 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		236 Накладення пломби:		237 Тип:	
238 Строк доставки (дата):		239 Підпис:		240 Печатка:	
241 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		242 Накладення пломби:		243 Тип:	
244 Строк доставки (дата):		245 Підпис:		246 Печатка:	
247 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		248 Накладення пломби:		249 Тип:	
250 Строк доставки (дата):		251 Підпис:		252 Печатка:	
253 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		254 Накладення пломби:		255 Тип:	
256 Строк доставки (дата):		257 Підпис:		258 Печатка:	
259 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		260 Накладення пломби:		261 Тип:	
262 Строк доставки (дата):		263 Підпис:		264 Печатка:	
265 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		266 Накладення пломби:		267 Тип:	
268 Строк доставки (дата):		269 Підпис:		270 Печатка:	
271 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		272 Накладення пломби:		273 Тип:	
274 Строк доставки (дата):		275 Підпис:		276 Печатка:	
277 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		278 Накладення пломби:		279 Тип:	
280 Строк доставки (дата):		281 Підпис:		282 Печатка:	
283 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		284 Накладення пломби:		285 Тип:	
286 Строк доставки (дата):		287 Підпис:		288 Печатка:	
289 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		290 Накладення пломби:		291 Тип:	
292 Строк доставки (дата):		293 Підпис:		294 Печатка:	
295 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		296 Накладення пломби:		297 Тип:	
298 Строк доставки (дата):		299 Підпис:		300 Печатка:	
301 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		302 Накладення пломби:		303 Тип:	
304 Строк доставки (дата):		305 Підпис:		306 Печатка:	
307 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		308 Накладення пломби:		309 Тип:	
310 Строк доставки (дата):		311 Підпис:		312 Печатка:	
313 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		314 Накладення пломби:		315 Тип:	
316 Строк доставки (дата):		317 Підпис:		318 Печатка:	
319 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		320 Накладення пломби:		321 Тип:	
322 Строк доставки (дата):		323 Підпис:		324 Печатка:	
325 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		326 Накладення пломби:		327 Тип:	
328 Строк доставки (дата):		329 Підпис:		330 Печатка:	
331 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		332 Накладення пломби:		333 Тип:	
334 Строк доставки (дата):		335 Підпис:		336 Печатка:	
337 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		338 Накладення пломби:		339 Тип:	
340 Строк доставки (дата):		341 Підпис:		342 Печатка:	
343 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		344 Накладення пломби:		345 Тип:	
346 Строк доставки (дата):		347 Підпис:		348 Печатка:	
349 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		350 Накладення пломби:		351 Тип:	
352 Строк доставки (дата):		353 Підпис:		354 Печатка:	
355 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		356 Накладення пломби:		357 Тип:	
358 Строк доставки (дата):		359 Підпис:		360 Печатка:	
361 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		362 Накладення пломби:		363 Тип:	
364 Строк доставки (дата):		365 Підпис:		366 Печатка:	
367 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		368 Накладення пломби:		369 Тип:	
370 Строк доставки (дата):		371 Підпис:		372 Печатка:	
373 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		374 Накладення пломби:		375 Тип:	
376 Строк доставки (дата):		377 Підпис:		378 Печатка:	
379 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		380 Накладення пломби:		381 Тип:	
382 Строк доставки (дата):		383 Підпис:		384 Печатка:	
385 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		386 Накладення пломби:		387 Тип:	
388 Строк доставки (дата):		389 Підпис:		390 Печатка:	
391 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		392 Накладення пломби:		393 Тип:	
394 Строк доставки (дата):		395 Підпис:		396 Печатка:	
397 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		398 Накладення пломби:		399 Тип:	
400 Строк доставки (дата):		401 Підпис:		402 Печатка:	
403 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		404 Накладення пломби:		405 Тип:	
406 Строк доставки (дата):		407 Підпис:		408 Печатка:	
409 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		410 Накладення пломби:		411 Тип:	
412 Строк доставки (дата):		413 Підпис:		414 Печатка:	
415 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		416 Накладення пломби:		417 Тип:	
418 Строк доставки (дата):		419 Підпис:		420 Печатка:	
421 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		422 Накладення пломби:		423 Тип:	
424 Строк доставки (дата):		425 Підпис:		426 Печатка:	
427 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		428 Накладення пломби:		429 Тип:	
430 Строк доставки (дата):		431 Підпис:		432 Печатка:	
433 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		434 Накладення пломби:		435 Тип:	
436 Строк доставки (дата):		437 Підпис:		438 Печатка:	
439 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		440 Накладення пломби:		441 Тип:	
442 Строк доставки (дата):		443 Підпис:		444 Печатка:	
445 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		446 Накладення пломби:		447 Тип:	
448 Строк доставки (дата):		449 Підпис:		450 Печатка:	
451 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		452 Накладення пломби:		453 Тип:	
454 Строк доставки (дата):		455 Підпис:		456 Печатка:	
457 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		458 Накладення пломби:		459 Тип:	
460 Строк доставки (дата):		461 Підпис:		462 Печатка:	
463 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		464 Накладення пломби:		465 Тип:	
466 Строк доставки (дата):		467 Підпис:		468 Печатка:	
469 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		470 Накладення пломби:		471 Тип:	
472 Строк доставки (дата):		473 Підпис:		474 Печатка:	
475 Результат: ПМК 501/209 21.12.2020 ОНП 501/209 21.12.2020		476 Накладення пломби:		477 Тип:	
478 Строк доставки (дата):		479 Підпис:		480 Печатка:	
481 Результ					

Annex A

УКРАЇНА

(Форма МД-6)

Доповнення № 1

до МД № UA209170/2020/097895

Товар № 1**Графа 31**

3.0

Товар № 1**Графа 44**

3004 533

15/12/20

4104 25-02/20

25/02/20

5509 6399546

9605 заявка-розрахунок №91

10/11/20

9610 20ES00204510611807

11/12/20

ВІДМІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ

Печатка:

Місце і дата:

Львів, вул. Городоцька, 367

Підпис і прізвище декларанта/представника:

Лемко О.З.

+380322989520

2621302029

1		2		3		4		5		6		7		8		9		10		11		12	
Відправник (найменування, адреса, країна) Sender (name, address, country)		Одержувач (найменування, адреса, країна) Consignee (name, address, country)		Місце розвантаження вантажу Place of delivery of the goods (place, country)		Місце та дата завантаження вантажу Place and date of taking over the goods (place, country, date)		Документи, які додаються Documents attached		Знаки та номери Marks and Nos		Кількість місць Number of packages		Рід пакування Method of packing		Найменування вантажу Nature of the goods		Статист. № Statistical number		Вага брутто, кг Gross weight in kg		Об'єм, м³ Volume in m³	
Weneker Distilleries Badhuisstraat 18 4703 BH ROOSENDAAL The Netherlands		ТОВ "ТД "МЕДІАТРЕЙДІНГ" 01014, місто Київ, вул.Звіринецька, будинок 63		ROOSENDAAL The Netherlands		Kyiv, Ukraine		Invoice MC20/024 dated 10.10.2020		6		6		pallets		Liqueur Weneker Pina Colada				3603 kg			
13		16		17		18		19		20		21		22		23		24		25		26	
Вказівки відправника Sender's instructions		Перевізник (найменування, адреса, країна) Carrier (name, address, country)		Наступний перевізник (найменування, адреса, країна) Successive carrier (name, address, country)		Зування та застереження перевізника Carrier's reservations and observations		Особливі узгоджені умови Special agreements		Підпис та штамп відправника Signature and stamp of the sender		Підпис та штамп одержувача Signature and stamp of the consignee		Підпис та штамп перевізника Signature and stamp of the carrier		Підпис та штамп одержувача Signature and stamp of the consignee		Підпис та штамп перевізника Signature and stamp of the carrier		Підпис та штамп одержувача Signature and stamp of the consignee		Підпис та штамп перевізника Signature and stamp of the carrier	
		P.E. KARASLAY V.V. code 1003800153 Ukraine, Irpin, Karapaliv region AA2764EK/AT0697XT								20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
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										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	
										20		21		22		23		24		25		26	

Annex C

Контракт №25-02/20

Киев, Украина

Дата: 25.02.2020

Общество с ограниченной ответственностью "ТД Медиатрейдинг" (Украина, Киев), именуемая в дальнейшем «Покупатель», в лице Директора Коробкина Андрея Викторовича, действующего на основании Устава, с одной стороны, и Wenneker Distilleries в лице управляющего директора Andras Attila [далее как «Продавец»]

заключили настоящий контракт о нижеследующем:

1. Продавец продает, а Покупатель закупает на условиях, предусмотренных в данном договоре, алкогольную продукцию (далее "Товары"). Номенклатура, количество и цена определяются в Инвойсе, которую предоставляет Продавец Покупателю и которая являются неотъемлемой частью Договора.

Поставка Товара по настоящему Договору может осуществляется на следующих условиях: **DAP Kiev**, или другие условия, которые указаны в инвойсе.

2. Поставка «Товара» соответствует с условиями, предусмотренными в Инвойсе Продавца. Общая сумма контракта составляет сумму всех инвойсов и не превышает 49 000 (сорок девять тысяч) Евро. Все расходы иностранного банка должны быть оплачены Покупателем.

3. Оплата Товара производится в Евро, в соответствии с условиями Инвойса.

4. Стороны обязуются на финансовую ответственность за любое нарушение своих договорных обязательств.

Contract №25-02/20

Kiev, Ukraine

Date: 25.02.2020

Company Limited Liability Company "TH Mediatrading" (Ukraine, Kiev), hereinafter referred to as BUYER, in the person of Director Korobkin Andriy Viktorovich, acting according to the Charter of the company, and Wenneker Distilleries represented by its director Andras Attila [hereinafter referred to as the «SELLER»]

have concluded the present Contract as follows:

1. The SELLER sells and the BUYER purchases, on the conditions envisaged herein, alcoholic products (hereinafter called "the Goods"). Nomenclature, quantity and price are determined by invoices, which are settled by the SELLER to the BUYER and which are an integral part of the Contract. Namely, delivery of Goods shall be made on following delivery conditions: **DAP Kiev**, or other conditions which are written in the Invoice.

2. Delivery of "the Goods" is affected step by step under the conditions envisaged on the invoices of the SELLER. Total sum of the contract is the sum of all invoices and is not more than 49 000 (forty nine thousand) EURO. All foreign Bank charges should be paid by the BUYER.

3. Payment of "the Goods" is arranged in EURO, according to the terms of invoice.

4. The Parties undertake financial responsibility for any breach of their contractual obligations.

Annex C

5. Качество поставляемого Товара, в соответствии с настоящим Договором, должны соответствовать требованиям, которые указаны в накладных.

6. Упаковка должна обеспечивать сохранность "груза" во время транспортировки и соответствует международным стандартам.

7. Нарушение любого предмета настоящего Контракта не несет ответственности любого участника, если нарушение произошло по причинам, не зависящим от нарушившей Стороны. Такие причины определяются следующим образом: стихийные бедствия, экстремальные погодные условия, пожар, войны, забастовки, военные действия, акты гражданского неповиновения, вмешательств государственных органов, именуемые в дальнейшем "Форс-мажорные обстоятельства". Однако, не ограничиваются упомянутыми выше, период обнаружения нарушившей декларации партии по Форс-мажорных обстоятельств и заканчивая временем Форс-мажорных обстоятельств конце или закончилась бы, если нарушившая Сторона могла бы принять возможные меры, чтобы избежать Форс-мажорных обстоятельств.

Факты, на которые ссылается участвующие Стороны как Форс-мажорные обстоятельства, должны быть подтверждены Торгово-промышленной палатой или другим компетентным органом в стране соответствующей Стороной. Недонесение о Форс-мажорных обстоятельствах или отсутствие его подтверждения компетентным органом лишает участвующей Стороны права на дальнейшее относиться к Форс-мажорных обстоятельствам. Обстоятельства как основания для снятия ответственности за неисполнение договорных обязательств, Форс-мажорные обстоятельства считаются автоматически продлить срок исполнения обязательств по настоящему Договору; Однако, это не освобождает Сторону перед Форс-мажорных обстоятельств от своих договорных обязательств.

5. Quality of delivered Goods, according to this Contract, should meet the requirements that are mentioned in the delivery notes.

6. Packing should provide safety of "the Goods" during the transportation and corresponds to international standards.

7. Breach of any article of the present Contract shall not assume liability of any Party if the breach has occurred for reasons beyond the control of the breaching Party. Such reasons are defined as follows: natural disasters, extreme weather conditions, fire, war, strikes, military actions, civil disobedience acts, interventions of state authorities, hereinafter referred to as „forse-majeure“ however not restricted to those mentioned above, for period opening with the breaching Party declaration of the „forse-majeure“ and ending with the time the „forse-majeure“ circumstances end or would have ended if the breaching Part could have taken possible measures to escape „forse-majeure“.

The facts referred to by the involved Party as „forse-majeure“ shall be confirmed by the Chamber of Commerce and Industry or other competent authority in the country of the Party involved. Failure to inform about „forse-majeure“ or absence of its confirmation by a competent authority deprives the involved Party of the right to further refer to the „forse-majeure“ circumstances as the grounds for relieving of responsibility for failure to fulfill its contractual obligations. „forse-majeure“ is considered to automatically extend the period of obligations fulfillment under the present Contract; however, it does not relieve the Party facing "forse-majeure" from its contractual obligations.

Annex C

8. Все споры, возникающие из настоящего исполнения договора или в связи настоящим документу, должны быть урегулированы путем переговоров между Сторонами. Если Стороны не придут к пониманию в течение 10 дней после последнего дня первых переговоров, такие споры должны быть урегулированы с помощью Хозяйственного суда.

Решение Хозяйственного суда является окончательным и обязательным для обеих сторон, однако, могут быть заменены по взаимному согласию Сторон.

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

- 100% предоплата или
- в течении 30 дней после отгрузки продукции на сумму не более 2 500 евро или другие условия, указанные в Инвойсе.

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

Реквизиты:

Продавец:

Wenneker Distilleries
4703 BH ROOSENDAAL

The Netherlands

Tel.: +36(1)2100758

VAT Reg. No. 12084230-2-42

Community Tax No. HU12084230

VPID: HU0000020677

Bank: Commerzbank EUR folyosazmla

Bank Acc.: 1422010813410166

SWIFT: COBAHUHXXXX

IBAN: HU29142201081663300101000003

9.1 Общая сумма контракта составляет 49000 Евро.

10. Настоящий Договор вступил в силу с момента подписания Сторонами и действует до 31.12.2020 с возможностью его пролонгации.

8. All disputes arising from the present Contract performance or related hereto, shall be settled by way of negotiations between the Parties. Should the Parties fail to reach understanding within 10 days upon the finishing day of the first negotiations, such disputes are to be settled by an Economic Court.

The decision of the Economic Court is final and binding for both parties, however, can be replaced by a mutual agreement between the Parties.

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

- 100% prepayment
- during 30 days after shipping of production for amount not more than 2 500 EUR or other conditions which are written in the Invoice.

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

Bank Information:

Seller:

Wenneker Distilleries
4703 BH ROOSENDAAL

The Netherlands

Tel.: +36(1)2100758

VAT Reg. No. 12084230-2-42

Community Tax No. HU12084230

VPID: HU0000020677

Bank: Commerzbank EUR folyosazmla

Bank Acc.: 1422010813410166

SWIFT: COBAHUHXXXX

IBAN: HU29142201081663300101000003

9.1 The total amount of the contract is 49000 EURO

10. The present Contract enters into force upon signing by the Parties and it is valid till 31.12.2020 with the opportunity of its prolongation.

Annex C

11. Договор заключен в двух экземплярах, два экземпляра в каждую сторону, на английском и русском. В случае возникновения споров только английский вариант этого договора является действительным и обязательным.

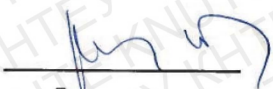
12. Договор не подлежит одностороннему прекращению. Все изменения и дополнения к настоящему Договору считаются действительными только при введении в письменной форме и подписаны полномочными представителями Сторон.

13. Факсимильные документы, в соответствии с настоящим Договором, несут юридическую силу в течение 60 (шестидесяти) календарных дней, на которые они должны быть заменены с оригиналами.

Продавец: Wenneker Distilleries

4703 BH ROOSENDAAL
The Netherlands
Tel.: +36(1)2100758, Fax: +36(1)3139087

Bank: Commerzbank EUR folyosamla
IBAN CODE: HU29142201081663300101000003
SWIFT: COBAHUHXXXX



Подпись:
Company Chop

Покупатель:
ООО "ТД "МЕДИАТРЕЙДИНГ"
Украина, г. Киев, вул.Звиринецкая, дом 63

Банк покупателя:
ПАТ КБ «ПРИВАТБАНК»
Адрес Банка: Украина, Днепропетровск, 49094, ул.
Набережная Победы, 50.
SWIFT Code банка: PBANUA2X
P/c № 26001053162310
IBAN Code UA133218420000026001053162310

11. The Contract is concluded in two copies, two copies to each side, in English. In case of disputes only the English version of this contract is valid and binding.

12. The Contract is not subject to one-sided termination. All changes and amendments to the present Contract shall be considered as valid only when introduced in the written form and duly signed by the plenipotentiary representatives of the Parties.

13. Fax documents, according to the present Contract, bear legal force within 60 (sixty) calendar days, upon which they should be substituted with the originals.

SELLER: Wenneker Distilleries

4703 BH ROOSENDAAL
The Netherlands
Tel.: +36(1)2100758, Fax: +36(1)3139087

Bank: Commerzbank EUR folyosamla
IBAN CODE: HU29142201081663300101000003
SWIFT: COBAHUHXXXX



Signature:
Company Chop

Buyer:
LLC "TH Mediatrading"
Zvirenetska str, 63 Kiev 03061, Ukraine

Beneficiary's Bank :
PRIVATBANK, KIEV BRANCH-1, UKRAINE
Bank address: Ukraine, 49094 Dnepropetrovsk,
Naberezhnaya Pobedy, 50.
Bank SWIFT Code: PBANUA2X
ACCOUNT: 26001053162310
IBAN Code UA133218420000026001053162310

Annex D

Invoice

1. Date 10.10.2020
2. Contract № 25-02/20

3. Reciver «TH Mediatrading» LLC, 01014, Kyiv, Zvirynetska str. 63

4. Sender "WENNEKER DISTILLERIES". Badhuisstraat 18, 4703 BH ROOSENDAL, The Netherlands

5. Recipient «TH Mediatrading» LLC, 01014, Kyiv, Zvirynetska str. 63
USREOU 37568896, TIN 375688965520, p/a UA883287040000026008054209523, CB "PRIVATBANK"

6. Description of the goods

No	Item	Code	Qnt	EUR/Value	EUR/Amount
1.	Liqueur Wenneker Pina Colada, bottles 0,7 l	2208701000	2988	4,358	13022,83
The total cost		-	-	-	13022,83

7. Value for customs, EUR - 13022,83 EXW NL ROOSENDAL

Annex E

Сертифікат з перевезення (походження) товару форми EUR.1 (Movement certificate EUR. 1)

1. Експортер (Ім'я, повна адреса, країна) Wenneker Distilleries Badhuisstraat 18 4703 BH ROOSENDAAL The Netherlands		EUR.1 № A 1253113 T					
		Дивись примітки на зворотному боці аркушу перед тим як заповнити форму.					
2. Застосування сертифіката, що має бути використаний у преференційній торгівлі між Нідерланди або Європейський Союз і Україна (Зазначте потрібні країни, групи країн або території призначення)							
3. Одержувач вантажу (Ім'я, повна адреса, країна) (Необов'язково) ТОВ "ТД "МЕДІАТРЕЙДІНГ" 01014, місто Київ, вул.Звіринська, будинок 63.		4. Країна, група країн або територія призначення, з яких походять дані товари Нідерланди	5. Країна, група країн або територія призначення Україна				
6. Транспортні реквізити (необов'язково)		7. Ремарки					
8. Номер елементу; Позначки та номери; Номер та вид пакування ¹ Опис товарів		9. Повна маса (кг) або інші виміри (літри, м ³ і т. ін.)	10. Інвойси (Необов'язково)				
<table border="1"> <tr> <td>1</td> <td></td> <td>2988скляних пляшок</td> <td>лікер</td> </tr> </table>		1		2988скляних пляшок	лікер	3603 кг	
1		2988скляних пляшок	лікер				

1. Якщо товари не упаковані, вказати кількість виробів або зазначити «in bulk» (насилом), залежно від ситуації.

Annex F

Постачальник ФОП Караслай Василь Васильович

тел. +38(097)4363985

IBAN: UA 303052990000026001040120867 в АТ КБ "ПРИВАТБАНК" МФО 305299

ІПН 1893800153

Є платником податку за ставкою 5% без ПДВ

Адреса Закарпатська обл., Іршавський р-н, село Заріччя, вул. Шевченка, 42

Одержувач

Товариство з обмеженою відповідальністю "ТД "Медіатрейдинг"

Платник

той самий

**Рахунок-фактура № 533
від 15 Грудня 2020р.**

№	Назва	Од.	Кільк	Ціна	Сума
1	Компенсація транспортних послуг по маршруту: м. Росендал (Нідерланди) - п/п Шегині-Медика (Україна) ам АА2764ЕК / АТ0697ХТ, враховуючи експедиційні послуги	грн.	послуги	43220,13	43220,13
2	Компенсація транспортних послуг по маршруту: п/п Шегині-Медика (Україна) - м Київ (Україна) - жам АА2764ЕК / АТ0697ХТ враховуючи експедиційні послуги	грн.	послуги	9253,00	9253,00
Всього :					52473,13

Всього на суму:

П'ятдесят дві тисячі чотириста сімдесят три гривні 13 копійок

Виписав(ла):



Рахунок дійсний до сплати до 26.12.20

PASSPORT OF ELECTRONIC RISK PROFILE

Expert commission on the application of the risk management system STATE CUSTOMS SERVICE OF UKRAINE

Date of approval of the risk
profile (RR):

PR operates from The PR editorial
operates from:

Date of approval of the PR
edition:

PR is valid until:

CYP

Risk profile № 1

Name of RP: «Control of the country of origin of liqueurs»

Type of RP: electronic

Filling method of RP: central

ARMS module to which the PR is being implemented: ARMS module for
customs clearance of a customs declaration

Risk areas:

- import;
- wrong country of origin data;
- understatement of customs duties.

Risk indicators:

<u>name of indicator :</u>	<u>indicator value:</u>
1.Type of customs declaration (column 1 CD)	IM 40
2. Product code according to UCGFEA (column 33 CD)	2208 70
3. Benefit code for Ireland, The Netherland, France (column 36 CD)	410, 424 Codes of Ireland, The Netherland, France
4. Country of origin code (column 34a CD)	
5. Certificate of origin code form EUR.1, invoice declaration (column 44 CD)	0954, 7012, 7016

Risk assessment. Description of the calculation algorithm. Instructive messages to customs formalities:

The risk profile is triggered if, according to the customs declaration in the import mode, the goods are processed according to the code according to UCGFEA 2208 70 (liqueurs). The rest of the indicators control whether the code of the exemption applied to the import duty matches the code of the country of origin and the code of the document confirming the country of origin. The profile allows to check whether the information is correctly indicated in columns 33, 36, 44 of the customs declaration and whether the information about the country of origin is accurate.

The risk profile assumes random selection with a probability of 5%. The risk profile generates a message for the inspector: «Item No. 1. It is possible providing false data about the country of origin of the goods and the use of customs privileges in order to evade import duties. Check the product documentation. In the absence of information, conduct a customs examination. If necessary, send a request to the appropriate department».

Forms and scope of control:

Name and code of customs formalities:		Type of customs formalities:	Risk threshold:
109-4	Checking the correctness of determining the country of origin of goods	Obligatory	Regardless of the degree of risk
110-4	Demanding of documents confirming the country of origin of the goods	Obligatory	Regardless of the degree of risk
205-1	Carrying out customs inspection in order to verify the compliance of the information indicated on the packaging, marking of the goods with the information specified in the customs declaration and other documents submitted for customs clearance	If necessary	Regardless of the degree of risk
802-4	Sending an official letter to the subsection on monitoring the correctness of determining the country of origin of goods in order to consider the issue of sending to the competent authority that issued the document of origin, or to the competent authorities of the country indicated as the country of origin of the goods, a request for verification of documents of origin of the goods or the provision of additional	If necessary	Regardless of the degree of risk

The maximum value of the negative history of RP: In January-April 2021, there were no cases of inaccurate declaration of the country of origin when importing liqueurs.

Maximum value of positive RP history:

Reasons for not completing customs clearance, taken into account when calculating the negative RP history:

Contact person for RP:

(position) (signature) (S.N.P.)

Phone: _____

Fax: _____

Personal mailbox: _____

The expected indicator of the effectiveness of RP: _____

The unit responsible for monitoring the effectiveness of RP: _____

Frequency of monitoring the effectiveness of RP: _____

Term of control of efficiency of RP: _____

Head of department _____
(position) (signature) (S.N.P.)

Name of the customs service body (its structural subdivision) that initiated the development of the RP: _____

The official who developed the PR:

(position) (signature) (S.N.P.)

Head of department _____
(position) (signature) (S.N.P.)

Analytical reference to the risk profile №1
«Control of the country of origin of liqueurs»

Description of the risk profile:
<p>Description of the risk. Content of the problem: When importing liqueurs into the customs territory under the customs import regime, there may be risks associated with the country of origin of this product. This can lead to a decrease in the declared price of goods, customs value and customs duties in general.</p> <p>Documents / basis for the development of a risk profile:</p> <ul style="list-style-type: none"> ▪ Customs code of Ukraine; ▪ Assignment from the management of the Department for Administration of Customs Payments. <p>Contradiction. Causes of the risk: According to the Customs Tariff of Ukraine, a preferential rate for liqueurs (commodity sub-position 2208 70 according to UCGFEA) is 0%, and full - 3,5 euro for 1 l 100% alcohol. According to the provisions of the Agreement on Political Cooperation, Free Trade and Strategic Partnership between Ukraine and the United Kingdom of Great Britain and Northern Ireland, the import duty rate for liqueurs is 0%. That is, confirmation of the country of origin is critical when calculating import duties and customs duties. The reason for the risk is the possibility of providing inaccurate information about the country of origin of liqueurs (in particular, the provision of fake documents confirming the country of origin), there may also be a difference in price information provided by manufacturers of goods.</p> <p>Risk consequence assessment: the collection of customs payments is not in full due to a decrease in the size of the import duty due to the illegal receipt of privileges on the payment of import duty on the terms of free trade.</p> <p>Suggested mitigation measures: check the documents for the goods, in the absence of information, carry out customs inspections, if necessary, send a request to the appropriate department, strengthen control over the correctness of determining the country of origin of liqueurs.</p>

The official who prepared the analytical report:

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (position)	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (sign)	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (Initials)
<u>Department manager</u> (position)	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (sign)	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (Initials)

SPECIALIZED LABORATORY OF EXPERT
EXAMINATION AND RESEARCH OF THE STATE CUSTOMS SERVICE
Directorate of Expert Examination and Research of
Food products and drinks

pr-kt Stepana Banderi, 8, corps. 8, Kyiv-73, 04073, tel./fax: (044) 426-44-80

CONCLUSION № 123

Drawn up 21 of December 2020

1. Customer: Galician Customs SCS, customs post «Pivnichnyy»

2. Request for research (analysis, examination) / decision on the appointment of examination in the case of violation of customs regulations:

Request for research (analysis, examination) dated 21.12.2020 №2.

3. Object (s) of study (examination) and registration number (s):

a sample of the goods declared in column 31 of the MD, as: Good № 1 «Spirits alcoholic beverages, liqueurs and sweet liqueurs in vessels with a capacity of not more than 2 liters»: Wenneker Pina Colada 0.7l 14.5% - 2988pcs; (box.33 – 2208701000).

4. Enterprise / Citizen: «TD «MEDIATRADING» LLC.

5. Manufacturer: no information.

6. Act on sampling (samples) of goods / protocol on obtaining samples and specimens for examination in the case of violation of customs regulations:

Act on sampling (samples) of goods dated 21.12.2020 w/n.

7. Accompanying documents (copies) including:

- CD IM 40 ДЕ dated 21.12.2020 № 209170/2020/097895.
- Invoice dated 10.10.2020 №MC20/024.
- CMR dated 09.12.2020, №762406.
- Contract dated 25.02.2020 №25-02/20.

8. Grounds for sending a request / decision: operation of the risk management system.

9. The purpose of the request / resolution: identification and compliance of the declared characteristics of the goods, determining for its classification.

10. Tasks for research (analysis, examination):

- Determine the alcohol content;
- Determine the mass concentration of the total extract;
- Determine the mass concentration of acids in terms of citric acid;
- Determine the completeness of filling ;

11. Tasks for research (analysis, examination):

11.1. Description of samples (samples) of goods: the examination received 3 samples of the product in two copies each (experimental and control). Copies are packed in 6 bottles under customs security 101/030. Each copy has a marking label of the established form (according to requirements of the order of the Ministry of Finance of Ukraine from 31.05.2012 № 654). No violations of customs security and packaging were detected.

11.2. Research methods (analysis, examination):

11.2.1. Organoleptic method [1,2].

11.2.2. Determination of alcohol content according to DSTU 4257:2003 «Alcoholic beverages. Technical conditions».

11.2.3. Determination of mass concentration of the total extract was determined in accordance with DSTU 4257:2003.

11.2.4. Determination the mass concentration of acids in terms of citric acid was determined in accordance with DSTU 4257:2003.

11.3. Research results (analysis, examination):

Test with the marking Wenneker «Pina Colada» is a rum-based cream liqueur with pina colada flavour.

The external appearance is white emulsion.

The alcohol content is 15 vol.%.

The mass concentration of the total extract was detected as 30,48 g/cm³.

The mass concentration of acids in terms of citric acid is 0,06 g/cm³.

12. Conclusions:

According to the results of research, taking into account the information provided and information from scientific sources:

The sample with the marking Wenneker «Pina Colada» was identified as a rum-based cream liqueur with pina colada flavour, white emulsion, alcohol content 15vol.%, 30,48 g/cm³ of the total extract, 0,06 g/cm³ of acids in terms of citric acid.

The results of research of the provided sample of goods on certain indicators do not contradict the description of the goods in gr.31 MD from 21.12.2020 №209170 / 2020/097895.

13. List of used sources:

1. ДСТУ 3297-95 Лікero-горілча́на промисловість. Терміни та визначення понять. [Чинний від 01-01-1997]. Вид. офіц. Київ: УкрНДІспиртбіопрод, 2004, 30с.
2. ДСТУ 4257:2003 Напої лікero-горілча́ні. Технічні умови [Чинний від 2003—11—28]. – К.: Держстандарт України, – 2004. – 14 с
3. ДСТУ 4164:2003 Напої лікero-горілча́ні. Правила приймання і методи випробовування. Зі зміною № 1 [Чинний від 2004—07—01]. – К.: Держстандарт України, 2004. – 34 с.

Note: The test results are valid for the provided product samples.

Expert:

I.P. Kovalenko

Head of Department

B. B. Petrenko