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Commodity Science and Customs Affairs Department

FINAL QUALIFYING PAPER

On the topic:

« Non-tariff regulation of air conditioners import according to international agreements»

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АНОТАЦІЯ

Ткаченко Я.О. Нетарифне регулювання імпорту кондиціонерів за міжнародними договорами.

У випускній кваліфікаційній роботі проаналізовано стан ринку, обсяги імпорту та експорту кондиціонерів. Досліджено технічні параметри та вимоги безпеки кондиціонерів. Висвітлено порядок проведення товарознавчої експертизи та здійснення митного оформлення та митного оподаткування при імпорті кондиціонерів. Проаналізовано нетарифні заходи регулювання при імпорті кондиціонерів. Проаналізовано асортимент згідно з УКТЗЕД, проаналізовано правильність визначення митної вартості, повноту нарахування митних платежів та митне оформлення кондиціонерів, що імпортувалися в Україну згідно з митною декларацією.

Ключові слова: кондиціонери, експертиза, митне оформлення, митна вартість, митні платежі, митне оподаткування, нетарифні заходи регулювання, імпорт, код УКТЗЕД.

ANNOTATION

Tkachenko Y.O. Non-tariff regulation of air conditioners import according to international agreements.

The final qualifying work analyzes the state of the market, the volume of imports and exports of air conditioners. The technical parameters and safety requirements of air conditioners have been studied. The procedure for conducting commodity examination and customs clearance and customs taxation for the import of air conditioners is highlighted. Non-tariff regulatory measures for the import of air conditioners are analyzed. The range according to UCGFEA is analyzed, the correctness of customs value determination, completeness of customs payments and customs clearance of air conditioners imported to Ukraine according to the customs declaration are analyzed.

Key words: air conditioners, examination, customs clearance, customs value, customs payments, customs taxation, non-tariff regulatory measures, import, UCGFEA code

ABBREVIATIONS

DSTU- National Standards of Ukraine

UCGFEEA – Ukrainian Classification of Goods for Foreign Economic Activity

VAT – value added tax

MD – customs declaration

MVV- cost determination method

EDRPOU -National State Registry of Ukrainian Enterprises and Organizations

CIF - Cost, Insurance and Freight

NBU – National Bank of Ukraine

LLC - Limited liability company

ARMS – automated risk management system

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INTRODUCTION

Relevance of research. The relevance of the study of commodity examination of air conditioners is constantly growing. Air conditioners are very popular among buyers, and its properties (technical characteristics, design, power are constantly changing) are constantly improving. The urgency of importing air conditioners today is important for free circulation in Ukraine.

The conditioner is a device for maintenance of optimum climatic conditions in apartments, houses, offices, and also for purification of air in rooms from undesirable particles. Customs clearance of air conditioners has many difficulties. Classification of air conditioners in UCGFEA, does not allow to correctly determine the affiliation of the product to the code. The relevance of studying non-tariff regulatory measures plays an important role in the system of international trade regulation. The application of non-tariff measures to regulate air conditioners will help protect the national market from counterfeit and counterfeit goods.

Commodity examination is the study of goods in order to determine their quality and compliance with existing standards. Commodity examination of air conditioners is carried out at the initiative of the buyer and at the request of the manufacturer or seller who wants to make sure the proper quality of the goods.

The objects of research are the air conditioners, imported in Ukraine.

The subject of research the criteria, means and methods for conducting of the commodity science expert examination of the air conditioners for customs purposes.

The main tasks of the research are:

- to analyze the dynamics of export-import operations of air conditioners in Ukraine;
- to carry out the analysis of air conditioners classification in international trade;
- to elaborate criteria, methods and means of the commodity science expert examination of the air conditioning systems for customs purposes;

- to conduct the commodity science expert examination of air conditioner samples.

Publications. According to the results of the research, an article was published in the collection of scientific articles of students: Tkachenko Y., Commodity science expert examination of air conditioners 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. 281-288.

Structure and volume of final qualification paper. The total volume of the work is pages, of which the main text is pages. This work consists of an introduction, three chapters, conclusions and suggestions, as well as a references and annexes are used. The final qualifying work contains figures, tables, annexes. The list of used sources includes items on pages.

CHAPTER 1

THEORETICAL BACKGROUND OF EXPERT EXAMINATION AND NON-TARIFF REGULATION OF AIR CONDITIONERS IMPORT ACCORDING TO INTERNATIONAL AGREEMENTS

1.1. Trends of the air conditioners world market

The global air conditioner market is rapidly gaining momentum, expanding the number of manufacturers and increasing competition in the market.

The key players in the global air conditioning market are Haier Group Corporation, Daikin Industries Ltd, Hitachi-Johnson Controls Air Conditioning Inc., LG Electronics Inc., United Technologies Corporation are the main companies operating in the global air conditioning market.

Table 1.1 shows the top 6 largest leaders in the global air conditioning market. Data obtained from the UN Comtrade database [28].

Table 1.1

Leaders in the Air Conditioners world market (HS Commodity position 8415)

Country	The total value,thsd USD
USA	3486420,00
Japan	1884735,00
Germany	1078848,00
France	724067,00
Italy	332722,00
Canada	510270,00

The total value of goods imported from the United States - 3486420.00 thousand USD. Compared to the United States, Japan has 50% less total value. In the European segment, the popular countries are Germany, Italy and France.

A wide range of air conditioners is provided by more than 20 brands from the USA, Japan, Korea, Israel, France, Germany, Italy and other countries. Among them are the world's leading manufacturers Samsung, Cooper & Hunter, Bosch, Daikin,

LG, Mitsubishi. Today, Japanese brands account for up to 60% of the Ukrainian market [1].

The remaining 40% are shared by American Trane, Whirlpool, Carrier, powerful central systems York, Italian DeLonghi, French Airwell, Tadiran and Electra from Israel, as well as South Korean Samsung, LG, Daewoo, which joined last year. From now on, almost all well-known brands and all producing countries are represented in Ukraine. The main paradox of the market is that, despite the high competition, new brands appear every year, which in such a dense market find their niche and their customers, and moreover - many are fixed for a long time. Split systems occupy the largest market share in Ukraine.

Demand for air conditioners is pronounced seasonal: peak sales in warm weather and a decline in cold. The peak of dealer activity falls on April-May, the peak of consumer activity - on June-July.

The time of minimum activity is December-February. However, differences in sales are typical for household air conditioners, while the demand for powerful industrial models is more even, it is more often tied to repair and construction work.

The market of air conditioners in Ukraine has good prospects for development. Under the normal economic situation in the country, sales will be about 70-80 thousand per year, while the share of capital sales will fall, and sales growth in the regions will be mainly due to new buildings [3].

Analysis of the air conditioning market in Ukraine, includes analysis of export-import operations for the period 2016-2020 [6].

For analysis, the group 84 indicator is easily available in UCGFEA "Nuclear reactors, boilers, machinery, equipment and mechanical applications. Table 1.2 and Figure 1.1 show the results and reflect the dynamics of exports and imports. Information obtained from official statistics of the State Fiscal Service of Ukraine [7] and the Customs Service of Ukraine [8], as well as other official sources [9].

Table 1.2

Dynamics of exports and imports of air conditioners in 2016-2020

Year	Import value, thousand USD	Export value, thousand USD
2016	66215	10978
2017	99157	8578
2018	123853	15935
2019	122901	10315
2020	142289	11614

According to the data presented in the table 1, the maximum volume of imports of air conditioners falls on 2020 (142289 thousand USD). In the period from 2016 to 2018, there is an increase in imports.

However, in 2019, the volume of imports of air conditioners is declining. Not similar tendencies are characteristic for export of the goods of a position 8415 according to UCGFEA.

The maximum volume of imports is observed in 2018 and is 15935 thousand USD. The minimum volume of imports is in 2017. Ukraine, along with Italy, Spain and Greece, is now in the top ten countries in Europe in terms of the market of household air conditioners. Demand for these products directly depends on the climatic conditions of different countries.

For the last 3 years the Ukrainian market of conditioners shows unstable dynamics. The reasons for the jumps were the devaluation of the national currency, rising prices and the emergence of insolvent demand in the market.

Figure 1.1 shows the dynamics of imports and exports of air conditioners over the past 5 years.

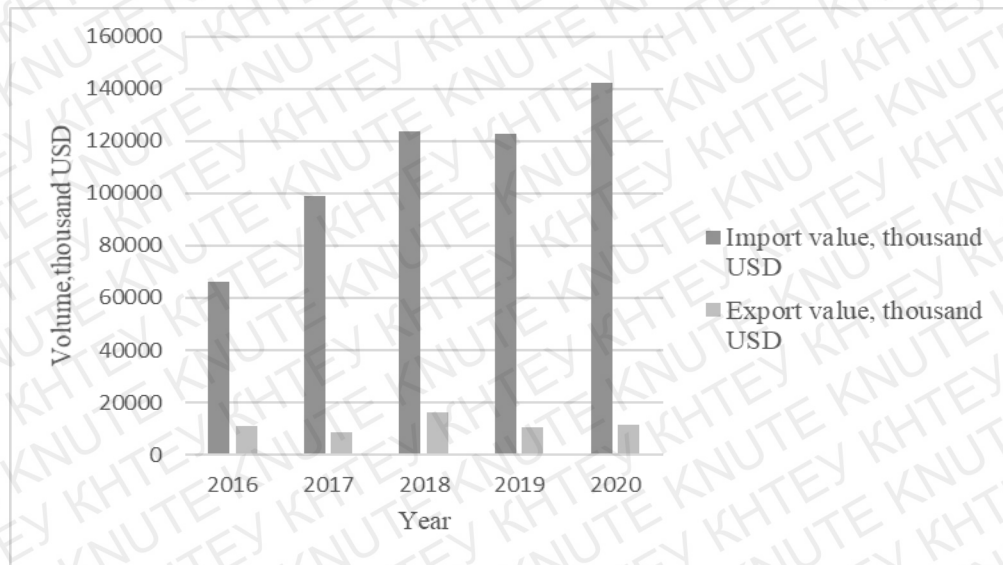


Fig. 1.1 Dynamics of volumes of import and export of air conditioners (commodity position 8415 with UCGFEA) in 2016-2020, thousand USD

According to the analysis of the results of the study in Figure 1, in 2016 the value of imports of air conditioners amounted to 66,215 USD, and in 2020 - 142,289 USD, which is 114.8% more. According to Figure 1, there is an increase in the value of imports in the period from 2016 to 2018. In 2017, the cost decreased by 65% and amounted to 99,157 USD. In 2019, there was a slight decrease in imports, only by 952 USD, and amounted to 122,901 USD. Such volumes of imports mean that the domestic market of goods does not meet the needs of the population. In terms of exports, the largest value of exports was observed in 2018 - 15,935 USD. In 2016, the value was 10,978 USD, in 2017 it decreased by 22% and amounted to 8,578 USD, in 2019 it increased by 20%, in 2020 - there was an increase of another 12.5%. Such volumes indicate the unpopularity of air conditioners and Ukrainian-made facilities.

1.2. Analysis of the technical parameters and safety requirements of air conditioners

Technical parameters of air conditioners are given in DSTU 2679-94 "Autonomous air conditioners of general purpose. Types and parameters." and DSTU 2673-94 "General purpose central air conditioners. Types and basic parameters."

DSTU 2679-94 "General purpose autonomous air conditioners. Types and parameters." includes the following characteristics:

- pressure reserve
- air performance
- cold performance
- heat performance

Technical parameters are given in table 1.3.

Table 1.3

Technical parametrs of air conditioners

Technical parametrr	Indexes
The pressure reserve for air ducts	0, 300, 400, 600, 800, 1200 Pa.
Productivity on air, m ³ \ h	1000, 1120, 1250, 1400, 1600, 1800, 2000, 2240, 2500, 2800, 3150, 3550, 4000, 4500, 5000, 5600, 6300, 7100, 8000, 9000, 10 000, 11 200, 12 500, 14 000, 16 000, 18 000, 20 000, 22 400, 25 000, 28 000, 31 500, 35 500, 40 000, 45 000, 50 000, 56 000, 63 000, 71 000, 80 000, 90 000, 100 000.

Continuation of table 1.3

Cold performance, W	1000, 1120, 1250, 1400, 1600, 1800, 2000, 2240, 2500, 2800, 3150, 3550, 4000, 4500, 5000, 5600, 6300, 7100, 8000, 9000, 10 000, 11 200, 12,500, 14,000, 16,000, 18,000, 20,000, 22,400, 25,000, 28,000, 31,500, 35,500, 40,000, 45,000, 50,000, 56,000, 63,000, 71,000, 80,000, 90,000, 100,000, 112,000, 125,000, 140,000, 160,000, 180,000, 200,000, 224,000, 250,000, 280,000, 315,000, 355,000, 400,000, 450,000.
Heat productivity, W	1000, 1120, 1250, 1400, 1600, 1800, 2000, 2240, 2500, 2800, 3150, 3550, 4000, 4500, 5000, 5600, 6300, 7100, 8000, 9000, 10 000, 11 200, 12,500, 14,000, 16,000, 18,000, 20,000, 22,400, 25,000, 28,000, 31,500, 35,500, 40,000, 45,000, 50,000, 56,000, 63,000, 71,000, 80 000, 90 000, 100 000, 112 000, 125 000, 140 000, 160 000, 180 000, 200 000, 224 000, 250 000, 280 000, 315 000, 355 000, 400 000, 450 000, 500 000, 560,000, 630,000, 710,000, 800,000, 900,000, 1,000,000.

DSTU 2673-94 "Central general purpose air conditioners. Types and basic parameters." determine such a basic parameter as air productivity. Nominal value of air productivity of sectional central air conditioners with air flow in uncompressed section of air conditioner 2.8 m / s levels: 10,000, 20,000, 31,500, 40,000, 63,000, 80,000, 0,00,00,00,00,00 250 000 cubic meters per hour. If the air flow rate in the uncompressed cross section of the sectional central air conditioners is from 2.8 cubic meters per second, other values of air productivity are allowed. Nominal values of air productivity of frame central air conditioners and complexes of air-processing

equipment of central air conditioners should be chosen in the range from 1900 to 10 000[17].

The air flow rate in the uncompressed cross section of the frame central air conditioners and air handling equipment complexes of the central air conditioners must be selected in the range from 2.5 to 3.15. The maximum permissible deviations of the values of performance and complexes are 9%, the maximum permissible deviations of the set values are 7% [17].

The cooling capacity is not at all equal to the consumption power. To create coolness in the room, three times less energy is needed than the device actually spends. Perhaps the most basic technological parameter for an air conditioner is the cooling capacity. Its refrigerating capacity will depend on this indicator, that is, what area in the apartment it can process in normal mode [Annex A].

The heating performance is also calculated in kW and denotes the value of the energy that the air conditioner provides, but only in the "heating" mode.

Power consumption of electricity - this parameter of the air conditioner is also expressed in kilowatts (kW), but at the same time it has different types of loads:

- the greatest;
- medium;
- the smallest.

When analyzing the technical parameters of air conditioners, it is necessary to consider the noise during the operation of the room module, and sometimes the outdoor unit. This characteristic of the air conditioner is especially important when installing it in a nursery or bedroom [19].

Noise is measured in decibels (dB) and is a relative value that reflects the difference in sounds.

So, the noise level in decibels is approximately equal to the following reproduction of external sound effects:

- 0 dB - hearing threshold;
- 24-28 dB - whisper;

- 28-45 dB - noise level during normal conversation;
- 46-70 dB - noise of a busy city street [19].

In the room unit of the air conditioner, the noise is generated mainly from the ventilator and the air flow. Most of the indoor units create a noise effect of 22-30dB, and the external ones - in the range of 32-55dB [11].

Safety standards are developed independently of international standards.

Security standards include:

- General safety of compressors and pumps
- Pressure safety of system vessels and components
- Tightness of components and connections
- Competence of personnel
- Electromagnetic compatibility
- General safety of machinery
- Risk assessment of equipment using flammable gases
- Safety characteristics of refrigerants
- Gas detection
- Classification of hazardous areas
- Electrical equipment for use in potentially flammable areas

Many of these standards can affect the ease and cost of operation in use air conditioning systems. Some requirements may be mandatory or have a legal status[23].

The air filter must be clean to reduce the load on the air conditioner engine. This will ensure that the device works in perfect condition. The device must be operated from a proper and sufficient power source. This will help reduce fires and stains on the electrical system of the house [24].

1.3. Peculiarities of expert examination and non-tariff regulation of air conditioners import according to international agreements

Commodity science expert examination is appointed in cases where special knowledge is required to clarify emerging issues during customs operations. The commodity science expert examination is appointed by the customs authorities and is carried out by customs experts, as well as experts from other authorized organizations.

Commodity science expert examination is assigned in relation to goods, including vehicles, customs, commercial and other documents required for customs operations, and means of their identification [13].

The authorized official of the customs authority makes written decision on the appointment of a science expert examination, which indicates the basis for its conduct, the surname, name and patronymic of the expert or the name of the organization or customs authority in which the commodity science expert is to be carried out, the questions posed to the customs expert (expert), a list of materials and documents provided at the disposal of the customs expert (expert), the time period for the customs examination and submission of the conclusion of the customs expert (expert) to the customs authority [13].

The procedure for commodity science expert examination of air conditioners allows to determine the compliance of the characteristics indicated on the label and in the regulations, to determine whether the established sample meets the requirements.

Commodity science expert examination is a study of goods in order to determine their quality, as well as their compliance with existing standards. Commodity science expert examination is carried out both at the initiative of the buyer and at the request of the manufacturer or seller who wants to make sure of the appropriate quality of the product. Similar studies are prescribed during the investigation of criminal cases and court proceedings related to theft, counterfeiting of goods and other crimes [13].

The commodity science expert examination is carried out by experts of customs laboratories, as well as other relevant organizations or other experts

appointed by the customs authorities. The basis for the classification of studies of goods for customs purposes, including expert studies, can be the Customs Code of Ukraine, since it is harmonized with international requirements for customs procedures. In this regard, when examining goods for customs purposes, the complex of properties of the goods acts as the object of examination during the customs clearance and subsequent commodity science expert examination [22].

According to Art. 4 of the Customs Code, measures of non-tariff regulation of foreign economic activity should be understood not related to the application of customs duties on goods moving across the customs border of Ukraine, established in accordance with the law prohibitions and / or restrictions aimed at protecting the domestic market, public order and security, public morality, protection of health and life of people and animals, protection of the environment, protection of the rights of consumers of goods imported into Ukraine, as well as protection of national cultural and historical heritage [21].

In accordance with the provisions of Art. 197 of the above Code, customs officers control documents confirming compliance with restrictions on the movement of goods across the customs border of Ukraine and issued by state bodies or other legal entities authorized to issue them, if the submission of such documents to the revenue authorities provided by Ukrainian law [21].

Export and import of air conditioners are possible with the following documents:

- permission to import and export products;
- permission for the transportation of goods belonging to the group of hazardous substances;
- permission for the possibility of interaction with hazardous substances;
- permission for precursors. A license for the import and export of ozone-depleting substances in Ukraine is a mandatory document. It is required without fail. A permitting document is issued by the Ministry of Economy [20].

CHAPTER 2

COMMODITY SCIENCE EXPERT EXAMINATION OF AIR CONDITIONERS FOR CUSTOMS PURPOSE

2.1. Organization, object and research methods

Samples of air conditioners of different brands and different price categories were selected for the study. The study used state standards for technical parameters of air conditioners. Based on the selected samples, Table 2.1 is compiled with a description of the brand, model, country of origin and price. According to these samples, research was conducted, and the results of commodity examination of air conditioner samples were compiled.

Table 2.1

Samples for expert examination for customs purposes

Criteria/ indicators	Sample №1	Sample №2	Sample №3	Sample №4	Sample №5
1	2	3	4	5	6
Marking indicators					
Name of product	Samsung split air conditioner	Cooper & Hunter split air conditioner	ARCTIC split air conditioner	Vestfrost split air conditioner	LG split air conditioner
Model	AR09TXFY AWKNUA	CH-S07FTXE	ARI-09RHB2	VFE13AF5	P09EP1.NS JR
Country of production	Thailand	China	China	China	China
Price per contract	11999 UAH	11000 UAH	6999 UAH	7999 UAH	10600 UAH

Figure 2.1 shows the scheme of research.

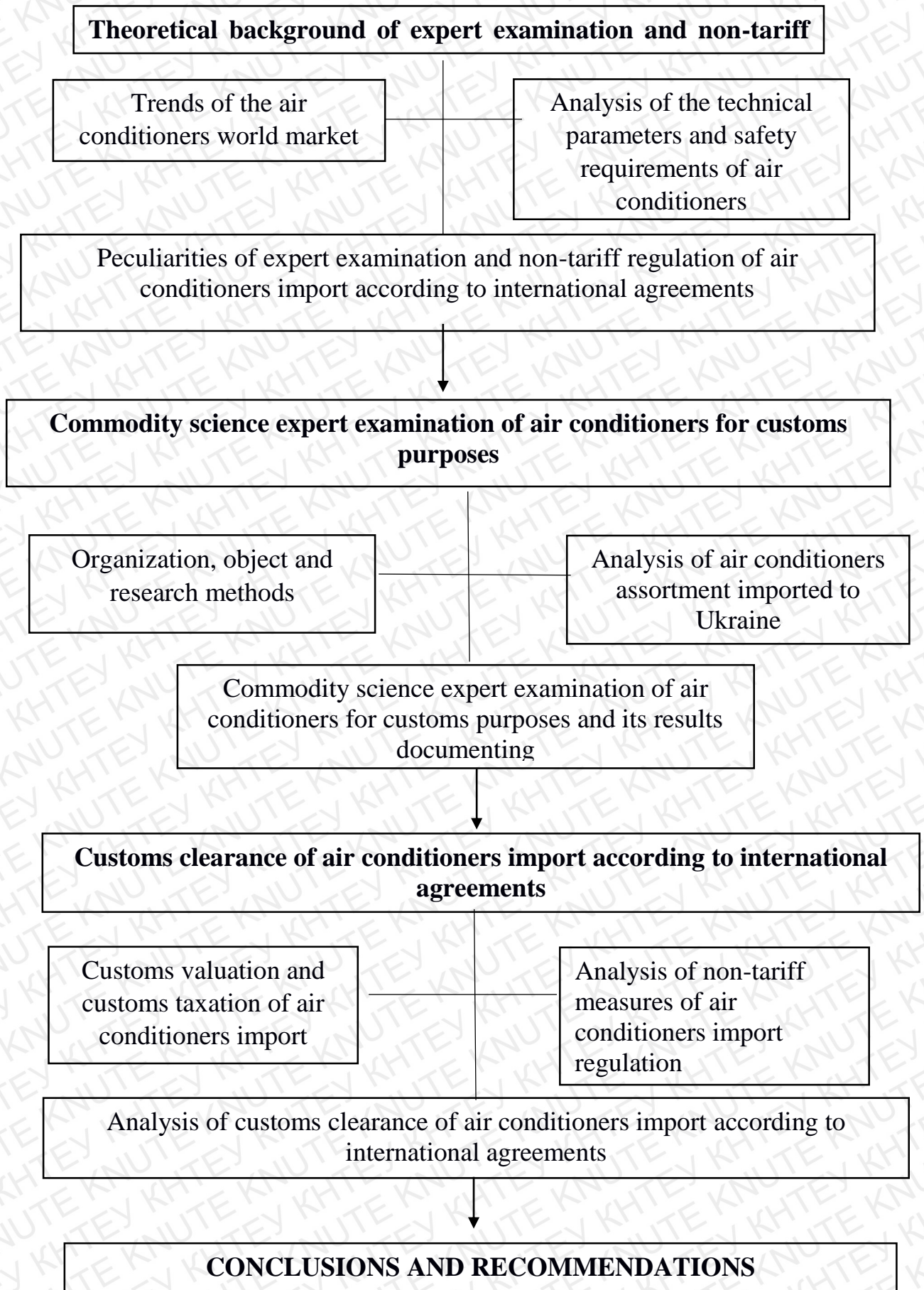


Fig. 2.1 Scheme of research

The work was performed in several areas, such as: theoretical background of expert examination and non-tariff regulation of air conditioners import according to international agreements, commodity science expert examination of air conditioners for customs purposes, customs clearance of air conditioners import according to international agreements .

The following research methods were used in the work: analytical, measuring, organoleptic. Analytical method of research - a method of cognition in which the subject of research (object, properties, etc.) is decomposed into separate components. In this regard the analysis underlies an analytical method of researches. In this work, customs documents and national and international standards were analyzed. Measurement methods identify how data will be gathered to measure. Measurement methods are divided into two categories: quantitative and qualitative[14].

The work was performed in several areas, such as: theoretical background of expert examination and non-tariff regulation of air conditioners import according to international agreements, commodity science expert examination of air conditioners for customs purposes, customs clearance of air conditioners import according to international agreements . Figure 2.1 shows the scheme of research. The examination was conducted according to the following criteria: name of product, model, type of air conditioner, compressor type, serviced area, thermal power, power consumption when cooling, power consumption when heating, cooling capacity, heating capacity, basic functions, additional functions, set completeness, country of production, price per contract. The study was conducted using the following standards: DSTU 2679-94 "General purpose autonomous air conditioners. Types and parameters.", DSTU 2673-94 "General purpose central air conditioners. Types and basic parameters." and DSTU 4325: 2004 "Energy saving. Energy marketing The designation of the energy efficiency of the air conditioner " [14].

2.2. Analysis of air conditioners assortment imported to Ukraine

The range of air conditioners on the Ukrainian market consists of imported air conditioners. The analysis was performed on the basis of the UCGFEA code. Countries with the largest share of production are listed in Table 2.2.

Table 2.2

Ukraine's foreign trade with major counterparty countries

Country	UCGFEA code	Trade value, thousand USD
2016		
China	841510	33,476,596
China	841581	6,638,860
Russian Federation	841510	2,070,094
Poland	841583	1,559,238
Thailand	841510	1,314,573
2017		
China	841510	51,581,662
China	841581	6,756,017
Russian Federation	841510	2,863,386
Italy	841582	2,597,736
Poland	841583	2,518,035
2018		
China	841510	79,904,720
China	841581	5,558,453
Poland	841583	4,586,067
Russian Federation	841510	3,382,486
Italy	841582	2,125,813
2019		
China	841510	77,058,352
China	841581	8,702,444
Poland	841583	5,667,301
Russian Federation	841510	3,948,407
Thailand	841510	2,552,723
2020		
China	841510	77,282,026
China	841581	9,922,086
Poland	841583	5,341,259
Russian Federation	841510	3,201,468
Italy	841582	1,952,964

Table 2.2 shows that the most popular importers of air conditioners in Ukraine in the period 2016-2020 are China, the Russian Federation, Poland and Thailand.

The Ukrainian classification of goods of foreign economic activity, approved by the Law of Ukraine of 04.06.2020 №674-IX "On the Customs Tariff of Ukraine"[4] is used for customs activity in Ukraine. The product code affects the application of tariff and non-tariff measures to this product during customs clearance. In UCGFEA the goods are systematized on sections, groups, commodity positions, commodity subheadings which names and digital codes are unified with the Harmonized system of the description and coding of the goods. Air conditioners belong to Section XVI "Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles", Chapter 84 "Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof ", of heading 8415 "Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated". The classification of air conditioners in heading 8415 of the UCGFEA is given in the table 2.3.

Table 2.3

Classification of air conditioners in heading 8415 of UCGFEA

8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
8415 10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system":
8415 10 10 00	- - self-contained
8415 10 90 00	- - split systems
8415 20 00	- Of a kind used for persons, in motor vehicles
	- Others

Continuation of table 2.3

8415 81 00	- - incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps).
8415 82 00	- - other, incorporating a refrigerating unit
8415 83 00	- - with non-installed refrigeration unit

Figure 2.2 considers the largest shares of air conditioners imported to Ukraine, according to the most popular subheadings, in the period from 2016 to 2020. Data obtained from the UN Comtrade Database [33].

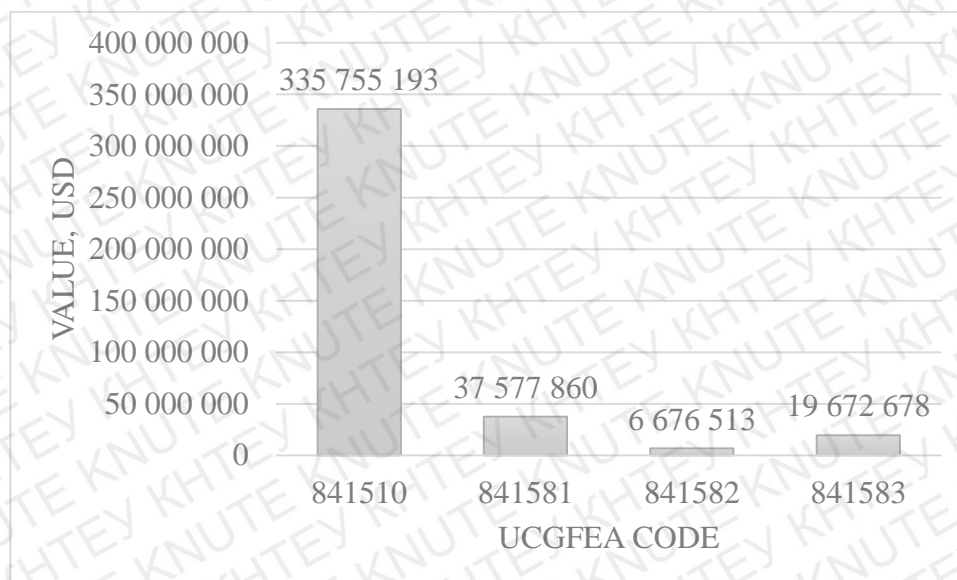


Figure 2.2 Trade value according to commodity subheadings, in the period from 2016 to 2020

According to the analysis of commodity subheadings, the most popular is the commodity code 841510.

Wall split systems according to the requirements of UCGFEA are included in subheading 8415 10. Only wall type split systems are to be classified in this subheading, whether or not they contain a device that switches the "cold-heat" modes or not; with or without a built-in refrigeration unit.

Floor-floor, column, cassette, channel split-systems, etc. with a built-in refrigeration unit, containing a device that provides switching modes "cold-heat" are classified within subheading 8415 81 UCGFEA.

Floor-floor, column, cassette, channel split-systems, etc. with a built-in refrigeration unit that do not contain a device that switches the "cold-heat" modes are classified under subheading 8415 82 UCGFEA.

Floor-floor, column, cassette, channel split-systems, etc. with non-installed refrigeration unit are classified within the subheading 8415 83 UCGFEA.

In conclusion, the Ukrainian market consists of imported air conditioners. The largest supplier countries are China, Thailand and Russia. Analysis of the range of imported air conditioners under the UCGFEA code showed that most Ukrainians prefer split systems.

2.3. Commodity science expert examination of air conditioners for customs purposes and its results documenting

The procedure for commodity science expert examination of air conditioners allows to determine the compliance of the characteristics indicated on the label and in the regulations, to determine whether the established sample meets the requirements. To do this, the relevant criteria are developed, shown in table 2.4.

For the commodity science expert examination, 5 samples of air conditioners were selected, which are presented on the market of Ukraine and move in the modes of export and import across the customs border of Ukraine.

Table 2.4

Description of criteria, indicators of air conditioners identification and expert examination

Criteria	Means of identification	Methods of identification
Name of product	Marking, accompanying documents	Analytical

Continuation of table 2.4

Type of air conditioner	Regulatory documents, marking	Analytical
Compressor type	Regulatory documents (DSTU 2673-94)	Analytical, measuring
Serviced area	Regulatory documents DSTU 2673-94	Analytical, measuring
Thermal power	Regulatory documents (DSTU 2673-94)	Measuring
Power consumption when cooling	Regulatory documents (DSTU 2673-94)	Analytical, measuring
Power consumption when heating	Regulatory documents (DSTU 2673-94)	Analytical, measuring
Cooling capacity	Regulatory documents (DSTU 2673-94)	Analytical, measuring
Heating capacity	Regulatory documents, marking	Analytical, measuring
Basic modes	Marking, packaging	Analytical, organoleptic
Additional functions	Marking, packaging	Analytical, measuring
Equipment	Marking, packaging	Analytical, organoleptic
Country of origin	Marking, accompanying documents	Analytical

The criteria were checked for compliance with the requirements of DSTU 2679-94 [16].

The results of the commodity science expert examination of air conditioners are presented in table 2.5.

Table 2.5

Results of commodity science expert examination of air conditioner samples

Criteria/ indicators	Sample №1	Sample №2	Sample №3	Sample №4	Sample №5
1	2	3	4	5	6
Marking indicators					
Name of product	Samsung split air conditioner	Cooper & Hunter split air conditioner	ARCTIC split air conditioner	Vestfrost split air conditioner	LG split air conditioner
Model	AR09TXFYA WKNUA	CH-S07FTXE	ARI-09RHB2	VFE13AF5	P09EP1.NS JR
Type of air conditioner	split system	split system	split system	split system	split system
Compressor type	Inverter	Inverter	Inverter	Inverter	Inverter
Serviced area	up to 25 m ²	up to 20 m ²	up to 25 m ²	up to 35 m ²	up to 25 m ²
Thermal power	9	7	9	13	9
Power consumption when cooling	729 Wt	608 Wt	820 Wt	1097 Wt	729 Wt
Power consumption when heating	840 Wt	602 Wt	770 Wt	967 Wt	771 Wt
Cooling capacity	2,5 kW	2.2 kW	2.63 kW	3.21 kW	2.7 kW
Heating capacity	3.2 kW	2.3 kW	2.78 kW	3.61 kW	2.93 kW
Basic functions	Heating Cooling	Heating Cooling	Heating Cooling	Heating Cooling	Heating Cooling

Continuation of table 2.5

Additional functions	Recirculation Basic modes Night mode (sleep) Auto temperature support (AUTO)	Dehumidification (dehydration) Recirculation Night mode (sleep) Auto temperature support (AUTO)	Ionization Air cleaning Dehumidification (dehydration) Recirculation Night mode (sleep) Auto temperature support (AUTO)	Ionization Air cleaning Dehumidification (dehydration) Auto temperature support (AUTO)	Night mode (sleep)
Set completeness	Air conditioning Remote controller Instructions Warranty card	Air conditioning Remote control Instructions Warranty card	Air conditioning Remote control Instructions Warranty card	Air conditioning Remote control Instructions Warranty card	Air conditioning Remote control Instructions Warranty card
Country of production	Thailand	China	China	China	China
Price per contract	11999 UAH	11000 UAH	6999 UAH	7999 UAH	10600 UAH

During the commodity science expert examination, the prices stated in the contract with the prices on the Ukrainian market were compared. The average market prices for air conditioners are: Samsung split air conditioner – 17999 UAH, Cooper & Hunter split air conditioner – 13660 UAH, ARCTIC split air conditioner – 7999 UAH, Vestfrost split air conditioner – 9999 UAH, LG split air conditioner – 12600 UAH [12]. The average price of air conditioners is 9719.4 UAH. Given that the market value of air conditioners Cooper & Hunter split air conditioner, ARCTIC split air conditioner, Vestfrost split air conditioner, LG split air conditioner,

presented on the Ukrainian market, already includes trade margin, VAT, transportation costs, currency conversion costs, customs duties etc., the cost of air conditioners specified in the contract was confirmed.

According to the results of the examination, it was established that the market price of the sample №1 Samsung split air conditioner is understated and differs from the one stated in the contract by 6000 hryvnias. According to the current legislation, in case of underestimation of the customs value, we charge penalties. According to the results of the investigation, a fine of 300 percent of the unpaid amount of customs duties was imposed, which will amount to approximately 1,900 hryvnias. According to Article 485 of the Customs Code of Ukraine: a statement in the customs declaration for the purpose of illegal exemption from customs duties or reduction of their amount of false information on the essential terms of the foreign trade agreement, weight or quantity, country of origin, sender and / or consignee, false information determination of the product code in accordance with UCGFEA and its customs value, and / or providing for the same purpose documents of the customs authority containing such information, or non-payment of customs duties within the period prescribed by law, or other illegal actions aimed at evading customs duties, as well as the use of goods in respect of which benefits are granted for the payment of customs duties for purposes other than those in respect of which such benefits are granted, entail a fine of 300 percent of the unpaid amount of customs duties [18].

After conducting a commodity science expert examination to assess the goods, we may charge customs duties in accordance with applicable law. The rate of duty for air conditioners according to the Customs tariff is 1%, and VAT – 20%.

Upon completion of the commodity science expert examination for samples №2,3,4,5 the customs value was confirmed. According to this, the customs duties were charged: for sample №2 Cooper & Hunter split air conditioner VAT – 2200 UAH, duty - 110 UAH; sample №3 ARCTIC split air conditioner, VAT – 1399,8 UAH, duty – 69,99 UAH; sample №4 Vestfrost split air conditioner VAT – 1599,8

UAH, duty – 79,99 UAH; sample №5 LG split air conditioner VAT – 2120 UAH, duty – 106 UAH.

After payment of customs duties, the goods will be released for free circulation on the territory of Ukraine. For sample № 1, an investigation will be conducted in accordance with Article 485 of the Customs Code of Ukraine. According to the results of the investigation, a fine of 300 percent of the unpaid amount of customs duties was imposed, which will amount to approximately 1,900 hryvnias.

Thus, according to the results of commodity science expert examination for samples of air conditioners 2,3,4,5, customs duties were accrued and goods were released for free circulation on the territory of Ukraine. Sample № 1 did not pass the commodity science expert examination, the customs value was underestimated, an investigation was conducted and a fine of 300 percent of the unpaid amount of customs duties was imposed.

CHAPTER 3

CUSTOMS CLEARANCE OF AIR CONDITIONERS IMPORT ACCORDING TO INTERNATIONAL AGREEMENTS

3.1 Customs valuation and customs taxation of air conditioners import

A batch of air conditioners in the amount of 50 pieces, imported to Ukraine, on the terms of CIF delivery. The contract price is 30,443 USD. For free circulation of goods in Ukraine, we charge customs duties and value added tax.

Box 43 "MVV code" MD № UA 806010/2021/806780 (Annex A) defines the method of determining the customs value. The left section indicates the serial number of the method of determining the customs value used. According to the customs declaration for the import of air conditioners (Appendix A), the column for determining the method of customs value indicates the number 1 (basic method), which means that the value is determined by the contract price for imported goods.

When determining the customs value, it is necessary to rely on the details of the documents confirming the declared customs value of the goods declared in MD № UA 806010/2021/806780 (Annex A).

The documentation can be found in column 44, which indicates information about the documents required for customs control and customs clearance of goods. To determine the customs value, we use the invoice (0380) №ZH-2019 from 05 december 2020.

Under the terms of delivery of the CIF, the seller must bear the cost of transportation to the destination. That is, to determine the customs value, you need to look closely at the terms of delivery. That is, under the terms of CIF, all costs of transportation to the border with Ukraine were paid by the seller and included in the contract price (invoice value), so the customs value is equal to the contract price (invoice value). Transportation costs are no longer taken into account.

The customs value is calculated taking into account the terms of delivery of the goods in accordance with the interpretation of the International Commercial Terms Incoterms, based on what costs were not included by the seller in the invoice and when they were incurred. The air conditioners were imported on the terms of CIF UA Odessa. This means that the seller assumes responsibility for the goods to the specified place on the border, namely to the checkpoint of Odessa customs. Under the terms of delivery of CIF, the seller is additionally obliged to purchase marine insurance in favor of the buyer against the risk of loss and damage to the goods during transportation. Therefore, the seller is obliged to conclude an insurance contract and pay insurance premiums. In this case, the invoice value already includes all costs. The CIF delivery terms apply only to sea transport. According to the foreign trade agreement, the price of the goods is 30,443 USD.

At the date of submission of the customs declaration, the NBU exchange rate for 1 USD amounted to 27.1 hryvnias. The exchange rate is indicated in column 23.

According to the order of the Ministry of Finance of Ukraine dated 30.05.2012 №651 "On approval of the procedure for filling out customs declarations on a single administrative document" customs value must be entered in column 45 MD № UA 806010/2021/806780 [25](Annex A).

Taking into account the terms of delivery, we can calculate the customs value. We need to multiply the invoice value by the exchange rate of the above MD. We calculate the cost of delivery.

The customs value is calculated as follows:

$$\text{Customs value} = \text{Invoice value} * \text{Exchange rate} \quad (3.1)$$

$$\text{Thus, Customs value} = 30443 * 27,1000000 = 825\,005,3 \text{ UAH}$$

The amount of the contract is multiplied by the exchange rate indicated in column 24. The dollar exchange rate is 27.10, and the contract amount is 30,443 dollars. Thus, the customs value is 825 005,3 hryvnias. (Annex A)

Therefore, the customs value when importing air conditioners according to MD № UA 806010/2021/806780 is 825 005,3 hryvnias (Annex A). This price must be indicated in column 12 "Cost information" and column 45 "Adjustments".

Customs payments - taxes that in accordance with this Code or customs legislation are levied during the movement or in connection with the movement of goods across the customs border of Ukraine and control over the collection of which is entrusted to the customs authorities. Customs payments are accrued in the currency of Ukraine. They must be paid in accordance with the law of Ukraine. That is, they can be paid in cash or non-cash, through financial institutions or through the cashier of the body of revenues and fees[21].

Customs payments include customs duty, excise tax, and value added tax[18].

A duty is a national tax established by the Tax Code of Ukraine, which is accrued and paid in accordance, the laws of Ukraine and international treaties, the binding nature of which has been approved by the Verkhovna Rada of Ukraine[26].

The rate of import duty on air conditioners from Korea is approved by the Customs Code of Ukraine [21]. For goods in accordance with MD № UA 806010/2021/806780, the rate of import duty is 1% (Annex A).

The amount of import duty is calculated as follows: the customs value is multiplied by the rate of import duty. According to the Law of Ukraine "On the Customs Tariff of Ukraine" [27], the full and preferential rate of import duty for air conditioners is 1%. The total amount of customs payments is 8250,05 UAH (Annex A).

VAT is an indirect tax, which is a share of the newly created value, is included in the sale price of goods and is paid by the consumer to the state budget at each stage of production of goods. In Ukraine, VAT is 20% and is determined by the Tax Code of Ukraine. Determine by the following formula:

$$\text{VAT} = (\text{Customs value} + \text{Import duty}) * \text{VAT rate} / 100\% \quad (3.2)$$

$$\text{VAT} = (825\,005,3 + 8250,05) * \text{VAT rate} / 100\%$$

After performing the calculations, the value added tax is 166 651,07 UAH.

Table 3.1 shows the data on the calculation of customs duties on air conditioners, which are entered in column 47 MD № EN 806010/2021/806780 (Annex A).

.Table 3.1

Accrual of customs duties on air conditioners according to the customs declaration MD № EN 806010/2021/806780

Code	Accrual basis	Duty rate	Total	MP
020	825005,3	1%	8250,05	01
028	833255,35	20%	165000,00	01

Column B "Details of calculation" describes the code of the type of payment in accordance with the classifier of types of budget revenues controlled by customs authorities. The total amount of payment under this code is also indicated, which includes the amounts of the corresponding payment and each additional sheet of the customs declaration. To the last we specify the code on EDPNOU.

Table 3.2

Column B "Calculation details" according to MD № UA 806010/2021/806780

B CALCULATION DETAILS			
020	8250,05	40900973	
028	166 651,07	40900973	

Thus, the customs value is the basis for calculating customs duties. The customs value was calculated by the first method. The total customs value is 833255,35 UAH. The following payments were made at import: duty rate - 1%, VAT - 20%. The following types of duties are paid when importing air conditioners: import duty and VAT. The total amount of customs payments is UAH 174901,12.

3.2 Analysis of non-tariff measures of air conditioners import regulation

A batch of Samsung air conditioners is moving across the customs border of Ukraine. Modern air conditioners do not belong to the group of goods for import that require a permit.

However, new modern manufacturers of air conditioners do not produce air conditioners containing ozone-depleting refrigerants.

Our product Samsung AR4500M AR09TXHQASINUA / AR09TXHQASIXUA conditioner is not subject to licensing.

The Resolution of the Cabinet of Ministers of Ukraine of December 28, 2020 № 1329 "On approval of lists of goods, export and import of which are subject to licensing, and quotas for 2021", contains a list of controlled substances (ozone-depleting substances and fluorinated greenhouse gases), export and import subject to licensing. According to the note in the Annex: «Licenses for export (import) of goods and equipment containing ozone-depleting substances and fluorinated greenhouse gases are issued in compliance with the provisions of the Montreal Protocol, based on an agreement on import or export of ozone-depleting substances and fluorinated greenhouse gases issued by the Ministry of Environment. Actions to obtain the approval of the Ministry of Environment are carried out by the Ministry of Economy without the involvement of the subject of foreign economic activity in the interdepartmental exchange of information» [29].

The Montreal Protocol has a quota for ozone-depleting substances for all countries. Ukraine complies with the protocol, which is why all modern manufacturers of equipment imported to Ukraine do not use ozone-depleting substances in refrigerants.

A technical passport or a letter from the manufacturer may be submitted for customs clearance.

To cross the customs border of Ukraine, the declarant must submit an application of the declarant or his authorized person for the absence of ozone-depleting substances in the goods.

In column 44, the statement on the absence of ozone-depleting substances has the code 5216.

Official control measures for air conditioners do not apply.

State market surveillance for non-food products may apply to air conditioners. In the letter of the State Food and Consumer Service dated 30.11.2010, air conditioners are included in the sectoral plan of state market supervision [30].

According to the declaration MD № 806010/2021/806780 (Annex A), non-tariff measures of air conditioners import regulation are executed correctly, and are given in column 44.

3.3 Analysis of customs clearance of air conditioners import according to international agreements

A batch of Samsung air conditioners, in the amount of 50 pieces, is moving across the customs border of Ukraine, in cardboard boxes with markings, sea transport and road transport. The goods are delivered on the terms of delivery CIF, the seller must bear the cost of transportation to the destination - the city of Odessa. The contract was signed between the seller of Samsung Electronics Building and the buyer of Kyiv Comfort LLC. Contract amount 30,443 USD. The duty rate is 1%.

The documents for the goods and the vehicle were submitted no later than three hours after their arrival at the Odessa customs checkpoint. According to Art. 248 of the Customs Code of Ukraine customs clearance begins from the moment of submission to the customs authority by the declarant of the customs declaration together with the documents required for customs clearance [21].

According to the contract No. 4/21/5 Kyiv "02" December 2020 (Annex B), Samsung air conditioners from Korea are imported to Ukraine on the terms of CIF delivery, imported to the city of Odessa.

According to the customs declaration MD № 806010/2021/806780 (Annex A), the goods cross the border by sea. In the city of Odessa, the goods are unloaded

and sent to the customs clearance department by road AA2854VI / AM6901HT. The goods undergo customs procedures at the Odessa customs of the State Customs Service.

A package of documents was provided for customs clearance.

1. Foreign trade contract No. 4/21/5 Kyiv "02" December 2020 (Annex B) is an agreement between the buyer "Kiev Comfort" (Ukraine) and the seller "Samsung Electronic" on the supply of goods, ie air conditioners in the amount of 50 pieces, weighing 4600 kg and installed cost 30443 USD.
2. Invoice or invoice ZH-2019 (Annex C) is a settlement document issued by the seller "Samsung Electronic" with complete information about the goods to be delivered. According to the invoice, the air conditioners occupy 50 seats, the gross weight is 4600 kg, and the net weight is 3900 kg. The invoice is used to pay for the goods directly.
3. Road transport consignment note (CRM) № 483453 (Annex D) is a transport document, which, in fact, confirms the existence of a contract of carriage by truck. This document indicates the sender of "Samsung Electronic", the recipient of "Kiev Comfort" (Ukraine), the cost of the goods transported and the terms of delivery CIF UA Odesa. In our case, the cost of the goods is 30443 USD.

An inspection of customs formalities during customs clearance of an air conditioner by an official of the Odessa Customs in accordance with the Procedure for customs formalities for customs clearance of goods using a customs declaration. by the order of the Ministry of Finance of Ukraine dated 30.05.2012 № 631.

First, the customs declaration is registered after the submission of the electronic customs declaration. Registration is carried out by fixing the date and time of MD submission and assigning the registration number MD № EN 806010/2021/806780 (Appendix A).

After registration of the customs declaration № 806010/2021/806780 (Annex A) the customs authority carries out its check on correctness of filling of all columns of MD and documents confirming cost of the goods, ie the foreign trade contract

CONTRACT № 4/21/5 from "02" December 2020 . (Annex B), invoice ZH-2019 (Annex B) and road transport consignment note (CRM) № 483453 (Annex D). To check the correctness of filling in column 44, compare the dates on the documents (contract, CMR, invoice), with the dates in the second column of column 44. In our case, there were no problems with customs clearance and the correctness of its completion.

The customs authority accepts the customs declaration MD №UA 806010/2021/806780 (Annex A) for registration. This is done by affixing in the MD in the column D / J imprint of the stamp PMK on the sheet of the form MD-2, as well as affixing a stamp on one of the documents confirming the value of the goods.

At this stage, there is a check of compliance with the deadlines for submission of MD, control of comparison of information provided in MD № UA 806010/2021/806780 (Annex A) and the documents required for its execution. To check the documents, the date of the contract, the date of the invoice and the consignment note were checked. The contract was concluded on December 2, 2020, invoice on December 5, 2020, CMR on January 22, 2021. The dates on the documents coincide with the data provided in the customs declaration.

It is checked whether the product "air conditioners" is included in the list of goods that are subject to import restrictions or which are prohibited. This product is included in the list of goods for which the rules on movement across the border of Ukraine are established [21]. Import of air conditioners requires a license issued by the Ministry of Economy.

The control of comparison of the data contained in MD and other documents submitted for customs clearance, in particular:

- comparison of the details of the authorized bank specified in column 28 of the MD with the data contained in the list of authorized banks of Ukraine in the UAIS of the customs authorities of Ukraine. The following details of the bank are indicated in the MD: EDPNOU: 23494714, PC "ALFA-BANK", MFO: 300346 and they coincide in all documents;

- comparison of the exchange rate of Ukraine to foreign currency, specified in column 23 MD, with the official exchange rate of Ukraine to foreign currency, in which the invoices and information about which are indicated in the left section of column 22 MD on the day of submission of MD for registration. The exchange rate of the USD, ie the currency set in all documents on the day of submission of MD № UA 806010/2021/806780 (Annex A), was 27.1 UAH and corresponded to the rate set by the NBU.

The next step is control with the use of risk management system, including risk assessment for MD by analyzing MD using ASMR. ASMR reduces the possibility of human error in the design, and on the basis of previous designs looks for risks that may arise during the design and helps to avoid them. The system did not detect any risks.

Next is the verification of the correctness of the classification of air conditioners in accordance with UCGFEA. According to the submitted documents, the UCGFEA code of air conditioners corresponds to 8415 10 9000, and this code is defined correctly.

Checking the correctness of determining the customs value of goods. To verify the customs value of the use of the contract. contract No. 4/21/5 Kyiv "02" December 2020 (Annex B) In this case, the customs value is calculated by the main method and is 825 005,3 UAH.

No additional means of verification were used, as the product had no discrepancies in the documents and there was no doubt as to its origin.

The last stage is the completion of customs formalities according to the customs declaration. Upon completion of customs clearance, the officials check the information on the implementation of customs formalities, formed as a result of risk assessment for MD, including with the help of ASMR.

The correctness of accrual of customs and other payments, correctness of filling in columns 47 and B MD is checked. Using the customs tariff of Ukraine, we check the correctness of the calculation of the duty rate. The full rate is 1%. We

calculate the amount of VAT. According to Ukrainian legislation, VAT is 20% and is 166 651,07 hryvnias. The fifth column "Method of payment" indicates the code of the method of calculation according to the classifier of methods of calculation.

The next step is to fill in column C MD.

After passing this stage in the column D / G the stamp of the official of customs on completion of customs registration is put down.

Thus, the declaration of the batch of Samsung air conditioners was carried out without violations. All columns of the customs declaration are filled in correctly. The car was delivered in cardboard boxes by sea and by road, as evidenced by columns 6 and 18 MD. At customs registration of conditioners in the customs mode of import according to the customs declaration № UA 806010/2021/806780 (appendix A) customs formalities are executed in full. Duties are also paid in full. Columns 46 and 48 show the correctness of accrual of customs payments, which amount to 174901,12 UAH. The dates of filling in the documents coincide with the information in column 44. The description of the goods in column 31 exactly coincides with the imported goods. That is, the consignment of air conditioners underwent customs clearance in the import regime and was admitted to free circulation in the customs territory of Ukraine and no restrictions were applied to it.

CONCLUSIONS AND RECOMMENDATIONS

The world market of air conditioners is expanding every year, so competition in the market is intensifying. The largest manufacturers of air conditioners on the world market are Japan, USA, China. The main players in the global air conditioning market are Haier Group Corporation, Daikin Industries Ltd, Hitachi-Johnson Controls Air Conditioning Inc., LG Electronics Inc., United Technologies Corporation. The world market of air conditioners began in 1997. A wide range of air conditioners is provided by more than 20 brands, including the world's leading manufacturers Samsung, Cooper & Hunter, Bosch, Daikin, LG, Mitsubishi.

The air conditioner market in Ukraine has good development prospects. The analysis of the air conditioning market in Ukraine was conducted from the information obtained from the official statistics of the State Fiscal Service of Ukraine [7] and the Customs Service of Ukraine [8]. Over the past 3 years, the Ukrainian air conditioning market has shown unstable dynamics, as there has been a devaluation of the national currency, rising prices and the emergence of insolvent market demand. According to the analysis of the results of the study in 2016, the value of imports of air conditioners amounted to 66,215 US dollars, and in 2020 - 142,289 US dollars. There is an increase in the value of imports in the period from 2016 to 2018. In 2017, the cost decreased by 65% and amounted to 99,157 US dollars. The highest value of exports was observed in 2018 - 15,935 US dollars. Such volumes indicate the unpopularity of air conditioners and means of Ukrainian production.

State standards of Ukraine were used to develop quality criteria for air conditioners. Standard DSTU 2673-94 [15] describes air conditioners for the use of external heat and cold sources, which are intended for use in civil and industrial buildings. In accordance with paragraph 5 of this standard, the main parameters of air conditioners are performance and air consumption. DSTU 2679-94 [16] describe autonomous general-purpose air conditioners that provide cooling, cleaning, heating and humidification.

According to Article 7 of the Law of Ukraine "On Regulation of Economic Activity with Ozone Depleting Substances and Fluorinated Greenhouse Gases", obtaining a license is a mandatory stage of export / import of air conditioners. This is because air conditioners can contain substances and drugs that can damage the Earth's stratosphere. But for modern air conditioners this measure of non-tariff regulation does not apply.

Commodity examination was conducted, for which 5 samples of air conditioners were selected. The study used state standards for technical parameters of air conditioners. Based on the selected samples, a table with a description of the brand, model, country of manufacture and price. According to these samples, research was conducted and the results of commodity examination of air conditioner samples were compiled.

In UCGFEA air conditioners belong to section XVI "Machines and mechanical appliances; electrical equipment; their parts; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles ", Chapter 84 "Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof "of heading 8415" Air-conditioning machines incorporating a fan with a motor and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately controlled ". According to the explanatory notes to UCGFEA air conditioners are divided into: split systems, multi-split systems, wall split systems, column split systems, cassette-type split systems, channel split systems.

To establish the conformity of the characteristics indicated on the label and in the normative documents, a commodity examination was carried out, criteria were developed. Developed criteria: product name, type of air conditioner, type of compressor, service area, thermal capacity, electricity consumption during cooling, electricity consumption during heating, refrigeration capacity, heat capacity, basic modes, equipment, country of origin. In the course of the commodity examination, the prices indicated in the contract were compared with the prices on the Ukrainian

market. the average price of air conditioners is 9719.4 UAH. According to the results of the examination, it was found that the market price of sample No. 1 of the split-air conditioner Samsung is understated and differs from the one specified in the contract by UAH 6,000. Sample No. 1 did not pass the commodity examination, the customs value was understated, an investigation was carried out and a fine of 300 percent of the unpaid customs payments was imposed. After carrying out a commodity examination to evaluate the goods, we may collect customs duties in accordance with applicable law. The duty rate for air conditioners in accordance with the Customs Tariff is 1%, VAT - 20%. So, according to the results of the commodity examination, customs duties were charged on the samples of air conditioners 2,3,4,5 and the goods were released for free circulation on the territory of Ukraine.

For customs assessment and customs taxation of imports of air conditioners, we use the declaration MD № UA 806010/2021/806780 (Annex A), as well as a package of documents. The results of customs taxation are given in column B "Payment details" and column 47. The customs value was calculated by the first method. The total customs value is UAH 825005,3. The following payments were made at import: duty rate - 1%, VAT - 20%. The following types of duties are paid when importing air conditioners: import duty and VAT. The total amount of customs payments is UAH 173,250.

According to non-tariff methods of regulation, air conditioners are not included in the list of goods subject to compulsory licensing. The list of documents in column 47 indicates the declarant's statement on the absence of ozone depleting substances in air conditioners.

The declaration of the batch of Samsung air conditioners was carried out without violations. All columns of the customs declaration are filled in correctly. The air conditioners were delivered by sea and road transport, in cardboard boxes, as evidenced by columns 6 and 18 of the MD. When customs clearance of air conditioners in the customs regime of import according to customs declaration No.

UA 806010/2021/806780 (Appendix A), customs formalities are carried out in full. The fees have also been paid in full. Columns 46 and 48 accrued customs payments amounting to UAH 173,250. The dates of filling out the documents reflect the dates in column 44. The description of the goods in column 31 exactly matches the imported product. That is, the batch of air conditioners passed customs clearance in the import regime and was admitted to free circulation in the customs territory of Ukraine and no restrictions were applied to it.

Recommendations:

According to my final qualifying paper, I can propose such recommendations:

1. In the final qualifying work the table of criteria of carrying out commodity examination was developed. The developed criteria can be further used as an aid in conducting examinations in a specialized laboratory for examination and research of the State Customs Service and at customs.
2. The import rate, which currently stands at 1%, should be raised. In my opinion, 1% duty is a small amount to cover all risks with the release of imported products into Ukraine. Increasing the duty rate encourages Ukrainians to buy domestic air conditioners. Thus, the increase in the duty rate will support the Ukrainian producer.
3. The procedure for customs clearance should be simplified, for faster release into circulation in Ukraine.

In general, the import of air conditioners to Ukraine is set up correctly, but needs to be improved in the area of payment and quality assessment.

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Annex A

УКРАЇНА (форма МД-2)		А МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ/ЕКСПОРТУ/ПРИЗНАЧЕННЯ	
1	6	2 Відправник/Експортер Samsung Group Samsung Electronics Building, 11, Seocho District, Korea	№ CN/0000000000
		3 Форми 1 1	4 Вид. спец. 0/0
		5 Всього т-ів 1	6 Всього місць 50
		7 Довідковий номер Вн.№2268	
		8 Одержувач ООО "Київ Комфорт" 02937, України, м. Київ, вул.Челябінська 1а	№ UA/ 0040900973
		9 Особа, відповідальна за фінансове врегулювання ООО "Київ Комфорт" 02937, України, м. Київ, вул.Челябінська 1а UA/10040900973	№UA/0034823560
		10 Країна перш. призн./ост.від. KR	11 Торг. країна/ Країна виробн. KR
		12 Відомості про вартість 825000.00	13 ЄСП
		14 Декларант/Представник ТОВ "Трініті Кастомс" АГ 2348 від 19.06.2015 UA/10040900973	№UA/0040900973
		1	6
17 Код країни признач.	18 Код країни признач.		
19 Конт. 1	20 Умови поставки CIF UA Одеса		
21 Ідентифікація і країна реєстрації трансп. засобу при відправленні/прибутті AA2854BI/AM6901XT UA	22 Валюта та загальна сума за рахунком USD 30443.00		
23 Курс валюти 27.10000000	24 Характер угоди 0 11 USD		
25 Вид транспорту на кордоні 11	26 Вид транспорту в межах країни 31		
27 Місце навантаження/розвантаження	28 Фінансові та банківські відомості ЄДРПОУ: 23494714		
29 Митний орган виїзду/в'їзду Одеська митниця	30 Місцезнаходження товарів 100-067-1-1		
31 Вантажні місця та опис товарів	32 Товар 1 №		
1	6		
		35 Вага брутто (кг) 4600	36 Преференц. 000000000
		37 П Р О Ц Е Д У Р А 4000 ZZ00	38 Вага нетто (кг) 3900
		39 Квота	40 Загальна декларація/Попередній документ 1801/UA100000/2021/806911 21.01.2021
		41 Додаткові одиниці виміру 30443.0000	42 Ціна товару Код ДІ
		43 Код МВВ 1	44 Додаткова інформація/ Подані документи/ Сертифікати і дозволи
		45 Коригування 825005.30	46 Статистична вартість 8250.05300
		47 Нарахування платежів	48 Відстрочення платежів
		49 Реквізити складу	50 Принципал
		1	6
53 Митний орган (і країна) призначення	54 Місце і дата:		
55 Підпис	56 Підпис і прізвище декларанта/представника:		
57 Підпис	58 Підпис		
59 Підпис	60 Підпис		
61 Підпис	62 Підпис		
63 Підпис	64 Підпис		
65 Підпис	66 Підпис		
67 Підпис	68 Підпис		
69 Підпис	70 Підпис		

Annex B

<p style="text-align: center;">КОНТРАКТ № 4/21/5</p> <p>м. Київ «02» грудня 2020 р.</p> <p>«Samsung Electronic», далі «Продавець» з одного боку, і фірма ООО "Київ Комфорт" (директор Марк Петкевич), далі «Покупець», з іншого боку, уклали цей контракт про таке.</p> <p>1. ПРЕДМЕТ КОНТРАКТУ Продавець продав, а Покупець отримав лікери на умовах CIF UA Odessa згідно з додатками до цього контракту (один із додатків містить технічні характеристики товару).</p> <p>2. ЦІНА ТОВАРУ Ціни на товари встановлюються у євро (USD) на умовах - CIF UA Odessa на суму 30443 USD, включаючи вартість тари, пакування, маркування.</p> <p>3. ТЕРМІН І ДАТА ПОСТАВКИ Товари повинні поставлятися в терміни, що вказані в додатках. Датою поставки вважається дата товаро-транспортної накладної.</p> <p>4. ЯКІСТЬ ТОВАРУ Якість проданих товарів має відповідати встановленим в Україні державним стандартам і технічним умовам підприємств-виробників і підтверджуватися сертифікатами якості, які видані компетентними установами або підприємствами-виробниками.</p> <p>5. ПАКУВАННЯ ТА МАРКУВАННЯ ВАНТАЖУ Пакування, в якому відвантажуються товар, має забезпечувати, за умови належного поводження з вантажем, збереження товарів при транспортуванні та у разі перевантаження. На кожне місце наноситься таке маркування: назва пункту призначення, назва отримувача вантажу, Продавця, номер контракту, маса брутто і нетто та інші реквізити, які повідомлені Покупцем Продавцеві завчасно.</p> <p>6. УМОВИ ПЛАТЕЖУ Платіж за товар здійснюється у євро за допомогою переказування повної вартості купленого товару на рахунок Продавця у</p>	<p style="text-align: center;">CONTRACT No. 4/21/5</p> <p>Kyiv " 02 " December 2020</p> <p>«Samsung Electronic», , hereinafter the "Seller" (on the one hand, and the company " Kiev Comfort" hereinafter the " Buyer", on the other hand, have concluded this contract as follows.</p> <p>1. THE SUBJECT OF THE CONTRACT The seller sold, and the Buyer received liqueur on the terms of CIF UA Odessa in accordance with the annexes to this contract (one of the annexes contains the technical characteristics of the goods).</p> <p>2. PRICE OF GOODS Prices for goods are set in (USD) on the terms of CIF UA Odessa Meadows in the amount of 30443 USD, including the cost of packaging, packaging, labeling.</p> <p>3. DEADLINE AND DELIVERY DATE The goods shall be delivered within the time limits specified in the annexes. The delivery date is the date of the bill of lading.</p> <p>4. QUALITY OF GOODS The quality of the goods sold must comply with the state standards and technical conditions of the manufacturers established in Ukraine and be confirmed by quality certificates issued by the competent institutions or manufacturers.</p> <p>5. PACKING AND MARKING OF CARGO The packaging in which the goods are shipped shall ensure, subject to proper handling, the safety of the goods during transportation and in case of overload. Each place shall bear the following markings: the name of the destination, the name of the consignee, the Seller, the contract number, the gross and net weight and other details, which are communicated by the Buyer to the Seller in advance.</p> <p>6. TERMS OF PAYMENT Payment for the goods is made in USD by transferring the full value of the purchased goods to the Seller's in Lietuvos bankas account within 10 days of receiving The</p>
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Lietuvos bankas, Вільнюс протягом 10 днів з моменту отримання телексного повідомлення Продавця про готовність товару до відвантаження.

При оплаті переказом Покупець протягом 24 год. по телексу сповіщає Продавцеві дату переказу, номер квитанції, назву та адресу банку, через який здійснюється переказ.

Продавець відправляє на адресу Покупця такі документи:

- товаро-транспортна накладна, 3 прим.
- Рахунок, 3 прим.
- специфікацію, 3 прим.
- Страховий поліс, 1 прим.
- сертифікат походження товару, 3 прим.

7. ЗДАВАННЯ ТА ПРИЙМАННЯ ТОВАРІВ

Товар вважається таким, що був зданим Продавцем і прийнятим Покупцем: за якістю — відповідно до сертифіката про якість; за кількістю — відповідно до кількості місць і маси, які вказані у транспортних документах.

8. СТРАХУВАННЯ

Продавець страхуватиме товар відповідно до правил транспортного страхування вантажу на суму фактурної вартості товару з відповідальністю за всі ризики. Від інших ризиків товар може бути застрахований тільки за дорученням Покупця і за його рахунок.

9. ПРЕТЕНЗІЇ

Претензії можуть бути заявленими щодо кількості у разі невідповідності кількості товарів транспортним документам за масою та кількістю місць.

Покупець має право заявити Продавцеві претензію протягом 30 днів з дати поставки товару. Претензії заявляються замовленням листом з доданням усіх необхідних документів, які підтверджують претензію.

Ніякі претензії, заявлені щодо якоїсь партії товарів, не можуть бути підставою для Покупця відмовитися від приймання та оплати за іншими поставками, які здійснюються за цим контрактом.

seller's telex message about the readiness of the goods for shipment.

If you pay by transfer the Buyer within 24 hours. by telex notifies the Seller of the transfer date, receipt number, name and address of the Bank through which the transfer is made.

The seller sends the following documents to the Buyer's address:

- bill of lading, 3 Prim.
- Score, 3 approx.
- specification, 3 approx.
- Insurance policy, 1 note.
- certificate of origin, 3 approx.

7. DELIVERY AND ACCEPTANCE OF GOODS

The goods are considered to be delivered by the Seller and accepted by the Buyer: quality — according to the certificate of quality; quantity — according to the number of seats and weight, which are specified in the transport documents.

8. INSURANCE

Seller insure the goods in accordance with the rules of transport insurance of the goods for the amount of the invoice value of the goods with responsibility for all risks. Other risk goods can be insured only at the request of Buyer and at his expense.

9. CLAIMS

Claims may be made for quantities in the event of non-conformity of the quantity of goods with the transport documents for the weight and number of seats.

The buyer has the right to claim to the Seller within 30 days from the date of delivery of the goods. Claims shall be submitted by registered mail with all the necessary documents confirming the claim.

Any claims asserted by any party of the goods, cannot serve as a basis for Buyer to refuse acceptance and payment for other deliveries, which are carried out under this contract.

Claims can be made regarding the quality — in case of non-compliance of the goods with the terms of this agreement.

Претензії можуть бути заявлені щодо якості — у разі невідповідності товару умовам цього договору.

10. ФОРС-МАЖОР

Ні одна із сторін не нестиме відповідальності за повне або часткове невиконання будь-якого зі своїх зобов'язань (за винятком прострочки в платежі сум, термін сплати яких настав відповідно до умов контракту), якщо невиконання буде наслідком таких обставин, як повінь, пожежа, землетрус та інші явища природи, а також війна, військові дії, блокада, акти або дії державних органів, або інших будь-яких обставин, що перебувають поза контролем сторін і які виникають після укладення контракту.

При цьому термін виконання зобов'язань за цим контрактом відкладається на час дії таких обставин та їх наслідків.

Сторона, для якої виникла неможливість виконання зобов'язань за контрактом, негайно, у письмовій формі, повинна сповістити іншу сторону. Свідомство торговельної (торговельно-промислової) палати або іншого компетентного органу чи установи відповідної країни буде достатнім доказом виникнення та припинення вказаних вище обставин.

Якщо неможливість повного або часткового виконання зобов'язання існуватиме більше шести місяців, Продавець матиме право розірвати контракт повністю або частково без зобов'язань щодо відшкодування можливих збитків (у тому числі витрат) Покупцем.

11. АРБІТРАЖ

Усі спірні питання, які виникають з цього контракту або у зв'язку з ним, підлягають, за винятком підсудності загальним судам, розгляданню у Зовнішньоторговельній арбітражній комісії при Торгово-промисловій палаті (Київ) відповідно до правил про провадження справ у цій комісії. Рішення комісії є остаточними та обов'язковими для обох сторін.

12. ІНШІ УМОВИ

10. FORCE MAJEURE

None of the parties will not be liable for complete or partial nonperformance of any of its obligations (except for delay in the payment amounts, date of payment and payable in accordance with the terms of the contract) if the failure is the consequence of such circumstances as flood, fire, earthquake and other natural phenomena, as well as war, military operation, blockade, acts or actions of state authorities or any other circumstances beyond the control of the parties and arising after the conclusion of the contract.

In this case, the term of performance of obligations under this contract is postponed for the duration of such circumstances and their consequences.

The party for which it is impossible to perform the obligations under the contract shall immediately notify the other party in writing. The certificate of the chamber of Commerce or other competent authority or organization of the relevant country will be sufficient evidence of the occurrence and termination of the above circumstances.

If the impossibility of full or partial performance of the obligation exists for more than six months, the Seller will have the right to terminate the contract in whole or in part without obligation to compensate the buyer for possible losses (including costs).

11. ARBITRATION

All disputes arising out of or in connection with this contract shall be subject, with the exception of jurisdiction of the General courts, to consideration by The foreign trade arbitration Commission of the chamber of Commerce and industry (Kyiv) in accordance with the rules on the proceedings of this Commission. The decisions of the Commission are final and binding on both parties.

12. OTHER CONDITION

The buyer agrees to obtain an import license for the goods sold under this contract.

Neither party shall be entitled to assign the rights and obligations under this contract to a

Покупець зобов'язується отримати імпорту ліцензію на товари, які продані за цим контрактом.

Жодна зі сторін не має права передавати права і зобов'язання за цим контрактом третій стороні без письмової на те згоди іншої сторони.

Усі зміни і доповнення до цього контракту дійсні лише в тому разі, якщо вони зроблені у письмовій формі та підписані уповноваженими на те особами обох сторін.

Усі витрати та збори, включаючи мито, а також збори, пов'язані з укладенням і виконанням цього контракту, що стягуються на території України, оплачуються за рахунок Продавця, а за межами вказаної території — за рахунок Покупця.

Після підписання цього контракту всі попередні переговори і все листування щодо нього втрачають силу.

Цей контракт складений українською та англійською мовами, причому обидва тексти мають однакову силу.

13. ЮРИДИЧНА АДРЕСА СТОРІН

ПРОДАВЕЦЬ:

«Samsung Group»,
Samsung Electronics Building, 11, Seocho District, Seoul, South Korea
Телефон +7806689544
E-mail: samsunggroup@degtine.lt.

Підпис Продавця _____

ПОКУПЕЦЬ:

ООО "Київ Комфорт"
02937, України, м. Київ, вул.Челябінська 1а
ЄДРПОУ: 23494714
МФО: 300346
ПАТ "АЛЬФА-БАНК"

Телефон: +3 8 5678744545

E-mail: kievcomf@gmail.com

Підпис Покупця _____

third party without the written consent of the other party.

All changes and additions to this contract are valid only if they are made in writing and signed by authorized persons of both parties.

All costs and fees, including duties, as well as fees associated with the conclusion and execution of this contract, charged on the territory of Ukraine, are paid by the Seller, and outside the specified territory — at the expense of the Buyer.

After the signing of this contract all previous negotiations and all correspondence on it lose their force.

The contract was drawn up in Russian and English, both texts being equally valid.

13. THE LEGAL ADDRESS OF THE PARTIES

SELLER:

«Samsung Group»,
Samsung Electronics Building, 11, Seocho District, Seoul, South Korea
+7806689544
E-mail: samsunggroup@degtine.lt.

Signature Vendor _____

BUYER:

LLC " Kiev Comfort"

Phone: 3 8 5678744545

E-mail: kievcomf@gmail.com

Buyer Signature _____

Annex C

**INVOICE
ZH-2019****SHIPPER**

Company Name: «Samsung Group »

Address: Samsung Electronics Building, 11, Seocho District,
City/Postal Code: Seoul

Country: South Korea

Tel./Fax: +3 86 852 987-35-00

CONSIGNEE

Company Name: ООО "Київ Комфорт"

Address: 02937, України, м. Київ,
вул.Челябінська 1а

City/Postal Code: KYIV

Country: Ukraine

Tel./Fax: +3 8 0522 489 54 70

Currency of invoice: USD**Date of invoice: 05.12.2020**

Full description of goods	Country of origin	Quantity, pcs	Unit value, USD/pcs	Sub Total Value in USD
Air-conditioning systems Samsung AR4500M AR09TXHQASINUA/AR09TXHQASIXUA	KOREA	-	-	30443,00
Total				30443,00

Gross weight:	4600 kg
Net weight:	3900 kg

Terms of delivery: CIF UA Одеса

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

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

28 Тариф	Тарифное	Схема		Тариф	Надбавки	Скидки	Прочие	К оплате	Отчисления	
									Оплачено	
									заказчиком	
29 Тариф									К оплате	
									Валюта	Код плательщика