

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

FINAL QUALIFYING PAPER

On the topic:

**«IDENTIFICATION EXPERT EXAMINATION AND CUSTOMS
CLEARANCE OF GENUINE LEATHER IMPORT»**

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Trade and Stock Exchange Activity”
Specialization “Customs Affairs”

Kateryna Yazvinska

signature

Scientific supervisor
Doctor of Technical Sciences,
Professor

Taras Karavayev

signature

Manager of the educational program
Doctor of Technical Sciences,
Professor

Taras Karavayev

signature

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АНОТАЦІЯ

Язвінська К.В. Ідентифікаційна експертиза та митне оформлення імпорту натуральної шкіри.

У випускній кваліфікаційній роботі проаналізовано стан ринку, обсяги експорту та імпорту натуральної шкіри. Висвітлено порядок проведення експертизи та здійснення митного оформлення при імпорті натуральної шкіри. Досліджено законодавчу базу та вимоги до натуральної шкіри у світі та Україні. Проаналізовано асортимент натуральної шкіри, що імпортується в Україну. Проведено ідентифікаційну експертизу натуральної шкіри та оформлено її результати для митних цілей. Визначено код натуральної шкіри згідно з УКТЗЕД, проаналізовано правильність визначення митної вартості, повноту нарахування митних платежів та митне оформлення натуральної шкіри, що імпортувалася в Україну згідно з митною декларацією.

Ключові слова: натуральна шкіра, ідентифікаційна експертиза, митне оформлення, митна вартість, митні платежі, імпорт, код УКТЗЕД.

ANNOTATION

Yazvinska K.V. Identification expert examination and customs clearance of genuine leather import.

In the final qualifying paper the state of the market, volumes of export and import of genuine leather are analyzed. The procedure of identification expert examination and customs clearance for the import of genuine leather is highlighted. The legal framework and requirements for genuine leather in the world and in Ukraine are studied. The assortment of genuine leather imported to Ukraine is analyzed. Identification expert examination of genuine leather was carried out and its results were issued for customs purposes. The code of genuine leather according to UCGFEA is defined, correctness of customs value calculation, completeness of customs payments charge and customs clearance of the genuine leather which was imported to Ukraine according to the customs declaration have been analyzed.

Keywords: genuine leather, identification expert examination, customs clearance, customs value, customs payments, import, UCGFEA code.

ABBREVIATIONS

ACCS – Automated Customs Clearance System

BAT – Best Available Techniques

bln – billion

BREF – Best Available Techniques reference document

CCU – Customs Code of Ukraine

CD – Customs declaration

CITES – Convention on International Trade in Endangered Species of Wild Fauna and Flora

IR – infrared

ISO – International Standard Organization

MD-2 – customs declaration of form MD-2

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

mln – million

MPC a.d. – maximum permissible average daily concentration

MPC – maximum permissible concentration

EU – European Union

REACH – Registration, Evaluation and Authorisation of Chemicals

RMS – Risk management system

SCS – State Customs Service

SLEER – Specialized Laboratory for Expert Examination and Research

sq ft – square feet

t – tons

UAIS – Unified Automated Information System

UCGFEA – Ukrainian Classification of Goods for Foreign Economic Activity

USD – United States dollar

VAT – value added tax

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INTRODUCTION

Actuality of the topic. Genuine leather is a material used for the manufacture of footwear, clothing, haberdashery, furniture and other goods. The global leather goods market size was valued at 394,12 billion (bln) USD in 2020 and is expected to grow at a compound annual growth rate of 5,9% from 2021 to 2028.

There are significant volumes of leather imports to Ukraine, namely 141,2 million (mln) USD in 2020. Moreover, tanned leather with additional processing was imported in the amount of 133,5 mln USD. Ukraine's imports represent 1,7% of world imports for this product, its ranking in world imports is 17.

The market is mainly driven by rising consumer disposable income, improved living standards, changing fashion trends, and growing domestic and international tourism. The rising demand for comfortable, trendy, and fancy leather apparel, footwear, and accessories, along with growing brand awareness, is expected to have a positive impact on the market. According to the growth of demand for goods, the demand for genuine leather will also increase. With technical development the production of leather substitutes increases, therefore at customs clearance it is important to carry out identification expert examination.

The assortment of leather products is quite wide: genuine leather, artificial and synthetic. Depending on the stages of processing, genuine leather can be untreated with or without hair, tanned or tanned, subjected to further processing. These characteristics affect the customs value of imported goods and the duty rate. Since customs value affects the amount of customs duties which will be levied on genuine leather – it is necessary to determine customs value of genuine leather correctly.

The main countries that imports genuine leather to Ukraine are: Poland, South Africa, Italy and Germany. In order to levy correct amount of customs duties customs officials should check the correctness of genuine leather classification. Genuine leather is classified according to the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) in section VIII in group 41 Raw hides and skins (other than natural and faux fur) and tanned leather. In turn, the group is divided into

commodity heading depending on the processing, raw materials, method of tanning. The identification expert examination allows confirm that the goods belong to the corresponding UCGFEA code. So, identification expert examination is very important in genuine leather trade and determination compliance of goods to code according to UCGFEA.

Research object – genuine leather imported into Ukraine.

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

The final qualifying paper purpose is to conduct an identification expert examination and analyze the peculiarities of customs control and customs clearance of genuine leather import.

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

- to analyze world market of genuine leather;
- get acquainted with the requirements for quality and safety of genuine leather in the EU and Ukraine;
- to study the features of identification expert examination of genuine leather;
- to analyze assortment of genuine leather imported into Ukraine;
- to conduct an identification expert examination of genuine leather for customs purposes;
- to determine of genuine leather code according to the UCGFEA;
- to calculate the customs value and customs payments on imports of genuine leather;
- to analyze customs clearance of genuine leather import according to the customs declaration.

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

The final qualifying paper scientific originality. The assortment of genuine leather presented on Ukrainian market was analyzed. Criteria, means and methods of genuine leather identification have been developed on the basis of which the identification expert examination for customs purposes was conducted.

Research results approbation. The research results were presented and discussed at the IV International Student Scientific and Practical Conference “Actual problems of entrepreneurship, trade and marketing” in a report on “Expert examination of genuine leather 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: Yazvinska K. Identification expert examination of genuine leather for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ. — Київ : Київ. нац. торг.-екон. ун-т, 2021. – 21 с.

The final qualifying paper structure and volume. The paper consists of an introduction, three chapters, conclusions and propositions, references, annexes. The main text of the paper includes 53 pages. The paper contains 14 tables and 11 figures. The list of references includes 54 items which are placed on 6 pages. There are 14 annexes which are placed on 36 pages in the paper.

CHAPTER 1

THEORETICAL BACKGROUND OF IDENTIFICATION EXPERT EXAMINATION AND CUSTOMS CLEARANCE OF GENUINE LEATHER IMPORT

1.1. World genuine leather market

Leather industry is one of the oldest manufacturing sectors. The raw material used in leather industry is derived from the livestock or animal farming industry, then being put through several processes including tanning and finishing etc. Today, leather is still one of the most luxury materials that are used to produce a wide range of high-end products such as leather footwear, leather bags, leather garments, and so on.

In the foreign economic activity of the enterprises of the leather industry, the ratio of import-export depends on the state of the processing material: raw materials, semi-finished products, crust or finished leather.

Genuine leather is classified according to UCGFEA in section VIII in group 41 Raw hides and skins (other than natural and faux fur) and tanned leather [1]. In turn, the group is divided into commodity heading. So raw hides have the code 4101-4103, which depends on the type of raw material: 4101- from the skins of cattle or skins of animals of the equine family; 4102 - from skins of sheep or lambs; 4103- from other animals. Tanned or crusty leather (the term “crust” means hides and skins subjected to tanning, dyeing or fattening before drying) is classified under codes 4104-4106, which also depends on the type of raw material: 4104- from the skins of cattle or skins of animals of the equine family; 4105- from skins of sheep or lambs; 4106- from other animals. Leather additionally treated after tanning is classified under codes 4107-4115. The code number depends on the type of raw material and method of finishing: 4107- from the skins of cattle or skins of animals of the equine family; 4112 - from skins of sheep or lambs; 4113- from other animals; 4114- suede; patent leather and multilayer patent leather; metallized leather; 4115 - composite leather.

According to the State Statistics of Ukraine data [2], we will analyze the dynamics and volume of imports to Ukraine in group 41 during 2016-2020 (fig. 1.1). In general, in 2020 products of group 41 were imported to Ukraine in the amount of 141,9 mln USD. Headings 4101, 4104, 4107 and 4113 are characterized by the same trend of import development during 2016-2020. There is an increase in imports during 2016-2018, and in 2019-2020 - decline. All commodity headings are characterized by a decline in 2020 due to the global pandemic.

The main demand is observed for commodity heading 4107, in 2020 imports of 4107 amounted to 94,1% among group 41. The share of imports of 4101 is 2,3%, 4104-1,3%, 4113-1,2%. The share of imports in commodity headings 4112, 4114, 4115 is less than 1%, and imports in commodity headings 4102, 4103, 4105, 4106 are absent.

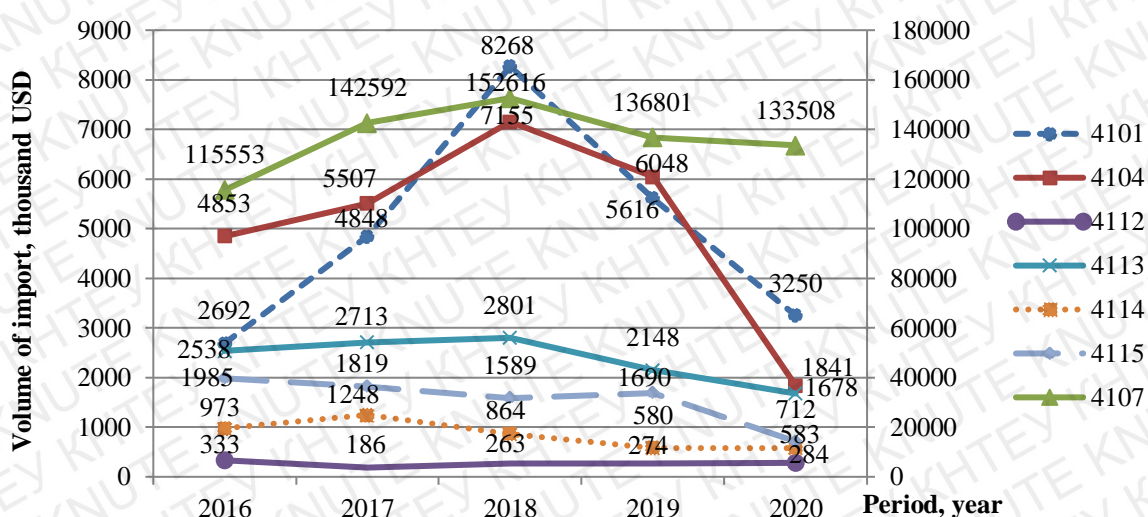


Fig. 1.1 Volume and dynamics of imports of genuine leather during 2016-2020, thousand USD [2]

Thus, by type of raw material, the greatest demand is for skins and leathers made from the skins of cattle or skins of equine. The largest share is occupied by leather treated after tanning.

According to the figure 1.1, it was found that the most imported leathers of commodity items 4107, 4101 and 4104. In Annex A shows which commodity subheadings among these headings were most in demand in 2020. Thus, in heading

4107, the main share falls on subheadings 410792 (with a share of 75,77%) and 410799 (with a share of 12,47%). Goods of subheadings 410150 (with a share of 54,28%) and 410190 (with a share of 37,2%) are most often imported under heading 4101. In heading 4104, the main share falls on subheadings 410411 (with a share of 50,9%) and 410449 (with a share of 42,53%).

According to the International Trade Center data [3], we will analyze the geographical structure of export-import operations with goods of group 41 in the world in 2020. The top exporting countries by the value of exported products are shown on figure 1.2. The world leader is Italy with a share of 20,3%. Next are the USA with a share of 8,7% and Brazil with a share of 6,8%. Ukraine has only 0,5% of the market.

The top importing countries in terms of the imported products value in group 41 in 2020 are shown on figure 1.2. The leader among importers is China with a market share of 18,4%. Also in the top 3 is Italy with a share of 11,3% and Vietnam-9%. Ukraine occupies 1% of the import market [4].

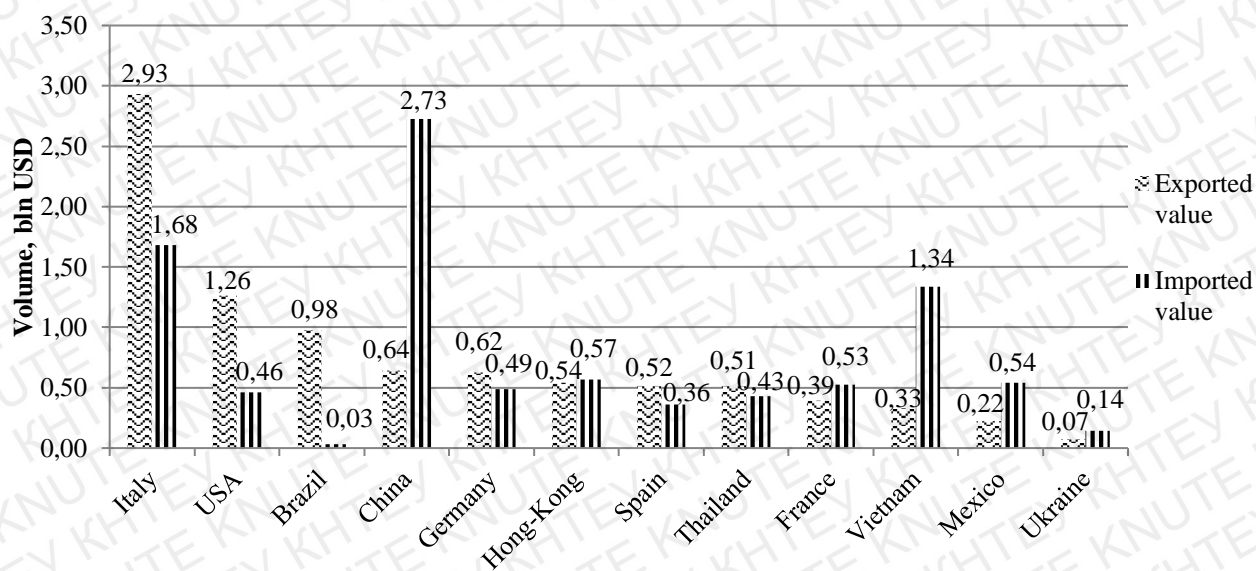


Fig. 1.2 Exporting and importing countries of product of the group 41 in the world in 2020, bln USD [3]

As we have determined, the greatest demand among imported leathers is for leather of heading 4107. We will also conduct identification expert examination for

leather of heading 4107. Therefore, we will identify the main counterparties that import leather of heading 4107 to Ukraine (fig. 1.3) [3, 5].

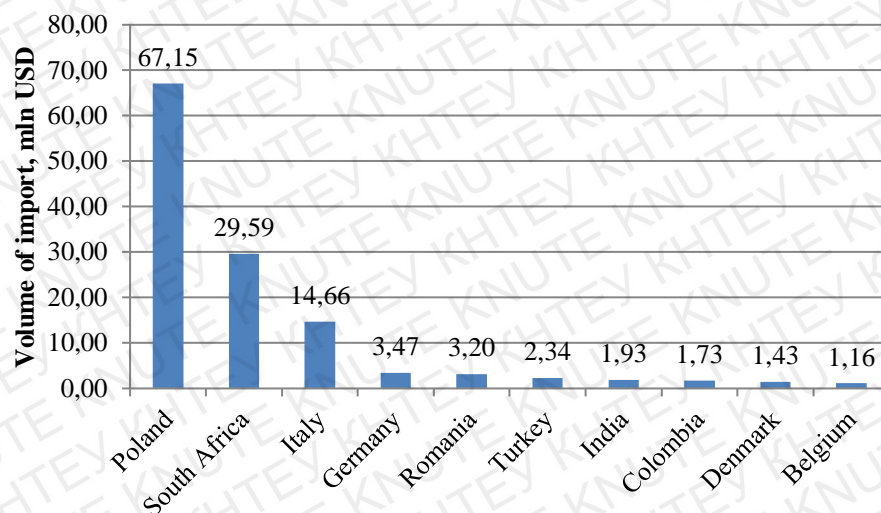


Fig. 1.3 The biggest importing countries of leather of heading 4107 in 2020, mln USD [3, 5]

The total import to Ukraine of goods of commodity position 4107 in 2020 amounted to 133,508 mln USD. Ukraine's imports represent 1,9% of world imports for this product, its ranking in world imports is 15. The average distance of supplying countries is 3162 km. The leader is Poland with a share of 50,3%, South Africa – 22,2%, Italy - 11% (fig. 1.3).

The most important outlets for European Union (EU) tanners' production (fig 1.4) are footwear, leather goods, furniture and automotive industry [6].

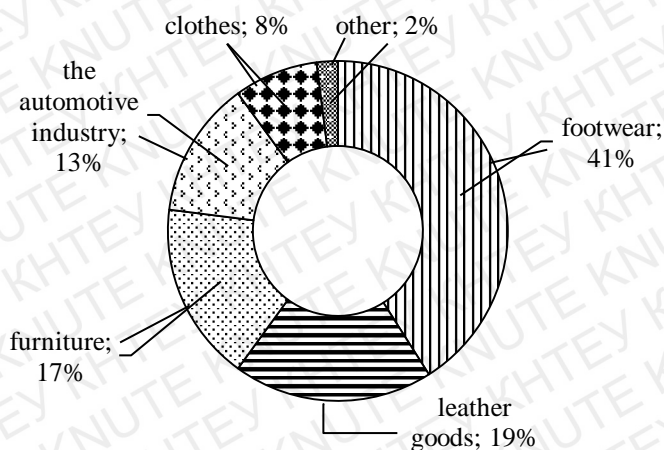


Fig. 1.4 Outlets for EU tanners' production [6]

The processing of hides and skins also generates other by-products, which find outlets in several industry sectors such as pet and animal food production, fine chemicals (including photography and cosmetics), and fertilizers.

Geographically, Asia Pacific is the currently the largest market for leather and leather goods, the region has generated the highest revenue in the world for leather goods over the recent years (table 1.1). The developing countries such as India, China and Dubai are expected to pose the highest market demand in the near future, mainly due to the rising disposable income and rising inclination towards designer leather bags and accessories. North America also holds one of the biggest markets for this industry in terms of leather imports and leather products consumptions [7].

Table 1.1

Top 10 largest leather producing countries in 2020 [7]

№	Country	Average annual production (mln square feet (sq ft))	Share of global production, %
1	China	6170	25
2	Brazil	2360	9,5
3	Russia	1652	7
4	India	1560	6,4
5	Italy	1521	6,3
6	South Korea	1140	4,8
7	Argentina	804	3,4
8	USA	719	3
9	Mexico	642	2,7
10	Turkey	529	2,2

China is the largest leather producing country in the world with over 6,1 bln sq ft leather produced every year, representing more than 25% of the annual global leather production. China's leather industry is renowned for producing heavy leather used for manufacturing belts, straps and soles, while light leather used in shoes, bags, and jackets. Most of China's leather output is derived from light bovine skin which accounts for nearly 40% of the total production per year, making China the biggest producer of bovine leather in the world as well. The light leather of sheep and goats is the second largest leather source in China's leather industry.

Brazil is the second largest leather producing country in the world. Brazil's leather and hide industry produces over 2,3 bln sq ft of leather per annul. Leather production in Brazil is majorly light leather produced from bovine animals. Leather produced from bovine animals in Brazil is about 1,8 bln sq ft a year, making it the biggest contributor of Brazil's leather industry. Sheep and goats leathers make about 4 percent of the leather industry in Brazil.

Russia is also one of the top 3 largest leather producing countries in the world in 2020. Russia used to be the world's largest leather producer, but its leather industry started declining after the 1990s. Now, Russia produces 1,6 bln sq ft of leather annually, ranking on the third of the top 10 largest leather producers list. Most of the leather output in Russia is light leather from bovine animals. Nearly 8% of the leather comes from sheep and goat. Less than 3% of the total leather produced is heavy hide.

List of top leather and leather products manufacturers and suppliers from around the world:

- CV.MIM-Indo – Indonesia;
- G.R. International – India;
- Light Pak Industry – Pakistan;
- SKBR Exports – India;
- UAB “Eudra” – Lithuania;
- Varamtha Exports – India;
- Pt. Budi Makmur Jayamurn – Indonesia;
- Leather Service Srl – Italy;
- Ecl International – Italy;
- Unique Gains Products Ltd. – Hong Kong [8].

According to the data of the State Statistical Service of Ukraine [2] during 2016-2020 leathers were made from whole and non-whole hides of cattle without hair (fig. 1.5). In 2020, 4868,4 tons (t) of leathers of whole cattle hides without hair were produced, which is 56% less than in 2016. During 2016-2020, there was a decline in

the production of leathers from whole hides. The production of leathers from non-whole hides of cattle without hair cover was increasing during 2016-2018, and decreasing during 2018-2020. The reduction in production in 2020 compared to 2016 is 36%.

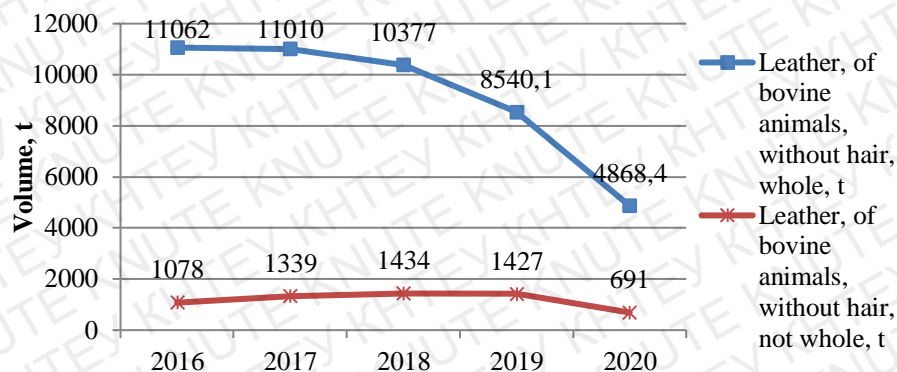


Fig. 1.5 Volume and dynamics of production of leather during 2016-2020, t [2]

So, the global leather industry is booming due to the growing demand for leather products worldwide. The Asia-Pacific is the biggest region in manufacturing of genuine leather, second – South America, third – Europe. The main countries which import genuine leather to Ukraine are Poland, South Africa, Italy and Germany. Over the recent years, the growing demand for luxury fashion products such as handbags, wallets and other fashion accessories driven by the rising spending on personal goods has resulted from the rapid increase in the leather production and leather trade around the world.

The analysis of the state of the genuine leather market established that due to the reduction of the cattle population in Ukraine, the volumes of imports of leather raw materials increased. In addition, there are significant exports of semi-finished leather in terms of processing of toll raw materials, which negatively affects the state of the domestic leather industry. Therefore, it is necessary to develop program-strategies for the development of the leather industry and support from the state.

1.2. Requirements for the quality and safety of genuine leather in the EU and Ukraine

European standards relating to leather are developed through the technical body CEN TC 289 of the European Committee for Standardization [9]. There are currently 143 standards with relevance to leather products. These standards cover a number of fields. One standard provides, for example, the guidelines for the test methods and recommended values for upholstery leather for furniture and another standard specifies a method using microscopy to identify leather and distinguish it from other materials.

Although there is no specific EU legislation for the leather industry, this sector is affected by different measures concerning the environment, the use of chemicals, the marketing and use of certain dangerous substances as well as the use of animal by-products.

Several EU regulations have implications for the leather industry:

1. Regulation (EC) №1907/2006 on the Registration, Evaluation, Authorization and restriction of Chemical substances (REACH), as the industry is an important downstream user of a wide variety of chemical preparations [10].

The marketing in the EU of textile and leather products containing certain chemicals, groups of substances or mixtures is prohibited or severely restricted in order to protect human health and the environment, in accordance with the provisions of Annex XVII to the Regulation - Regulation (EC) № 1907/2006 (REACH) [10].

The main chemicals, groups of substances and mixtures prohibited in leather products are:

- Dioctyltin compounds (DOT) in textiles, footwear or parts of footwear that touch the skin;
- Azides, which may emit one or more aromatic amines listed in Annex 8, in textiles and leather products, which may have direct and prolonged contact with the skin or mouth;
- Nonphenol and nonphenol ethoxylate for textiles and leather.

Almost 80-90% of leather in the world is made using chromium compounds. This is due to the simplicity of technology, process reliability, high technological and operational properties of chrome tanned leather, ability to produce products of

different assortment [11]. After chromium tanning, Cr (III) and Cr (VI) may remain in the leather, resulting in a health risk. Contact allergy to Cr is the third most common metal allergy, after allergy to nickel and cobalt, which affects approximately 1-3% of the European population [12].

From May 2015, REACH (Regulation (EU) № 301/2014) [13] stipulates that products that come into direct and prolonged contact with the skin should not be placed on the market if the leather contains chromium concentrations equal to or higher than 3 mg/kg on dry matter. This value is based on the limit of the quantitative assessment set in EN ISO 17075 (1-2) [14, 15] for the leather.

2. Directive 2010/75/EU [16] on industrial emissions according to which permit conditions, including emission limit values, must be based on the Best Available Techniques (BAT). The BAT reference document (BREF) for tanning of hides and skins was adopted in 2013 [17].

This BREF for the tanning of hides and skins industry covers the following activities specified in Annex I to Directive 2010/75/EU, namely: activities specified in Section 6.3: tanning of hides and skins where the treatment capacity exceeds 12 tons of finished products per day; activities specified in Section 6.11: independently operated treatment of waste water not covered by Directive 91/271/EEC and discharged by an installation undertaking activities covered under Section 6.3 above. In particular, this document covers the core processes in the tanning of hides and skins and the associated activities; this includes all or any part of the process starting from a raw hide or skin and ending with leather. Important issues for the implementation of Directive 2010/75/EU in the tanning of hides and skins industry are the reduction of emissions to water; efficient usage of energy and water; minimization, recovery and recycling of process residues; as well as an effective implementation of environmental and energy management systems.

3. Regulation (EC) 1069/2009 and Commission Regulation (EU) 142/2011 on animal by-products and derived products not intended for human consumption, as hides and skins are materials of animal origin that are used outside the food chain [18, 19].

Imports into the EU of products of animal origin not intended for human consumption are subject to general human and animal health requirements designed to ensure a high level of health and safety along the food and feed chains and to prevent the spread of infectious diseases dangerous to humans or livestock. .

The mandatory requirements applicable to these products are: country approval; approved enterprises; veterinary certificate; health control.

Therefore, these products can only be imported into the EU if they come from an approved third country establishment included in the authorization list for the products concerned, are accompanied by appropriate veterinary certificates and have successfully passed the compulsory control at the border inspection post of the Member State concerned.

However, EU authorities may suspend imports from part or all of a third country, or introduce temporary protection measures where animals may pose a risk to human or animal health, as in the case of outbreaks of dangerous diseases.

4. Imports of certain endangered species of animals and plants (or parts or derivatives thereof) are regulated by measures of the EU for the protection of wildlife. EU Regulation on the Conservation of Wildlife [20] is based on the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), and includes a system of double-checking in the form of export and import controls at the level of the country of origin and at the EU level.

Any commercial transactions with specimens of the species listed in Annex A to the resolution are prohibited [20]. The European Commission may decide to restrict the import of certain specimens or species in general or originating in a certain third country. Such suspension decisions shall be published periodically and shall apply to imports into all Member States. A recent list of restrictions is given in the Annex to the Regulation - Commission Implementing Regulation (EU) 2019/1587 [21].

Modern leather materials in terms of the danger of their impact on human health, especially children, should be considered as an object of possible adverse effects of a complex of chemicals according to the chemical composition of leather

materials, and the technological processes of leather production should be considered as objects directly affecting environmental pollution.

State sanitary norms and rules “Materials and products of textile, leather and fur. Hygienic regulations of use” were put into effect in 2013 in Ukraine [22]. The document was prepared in the framework of harmonization of domestic standards with the standards of the International Association for Research and Testing in the field of ecology of textiles operating under the sign of OEKO-TEX [23]. In the state sanitary norms and rules the hygienic indicators are harmonized with the above-mentioned international standards, and the normative base is given in accordance with the normative documents in force in Ukraine.

Hygienic requirements for leather raw materials, leather materials and products from them are formulated in sanitary norms. Leather raw materials, chemical compounds and chemical compositions used in the manufacture of products must be safe for human health. Leather materials must be safe for human health and meet the purpose [24]. The hygienic safety indicators and hygienic standards of chemicals released from genuine leather and products from them into the underwear airspace and into the mediated model environments are shown in the table 1.2.

The Sanitary Standards formulate requirements for packaging, storage and transportation of leather materials and products from them, as well as describe the procedure for monitoring compliance with sanitary norms and rules carried out by the territorial bodies of the State Sanitary and Epidemiological Service of Ukraine.

Table 1.2

Hygienic safety indicators and hygienic standards of chemicals released from leather, natural, artificial, fur and products from them [22]

№	Indicator	MPC, mg/dm ⁻³	MPCa.d., mg/m ⁻³	Danger class
1	2	3	4	5
1	PH ⁻¹ value			
2	Formaldehyde	0,050	0,003	2
3	Phenol	0,100	0,003	2
4	Pentachlorophenol ⁻²	0,010	0,02	2
5	Benzol	0,500	0,100	2
6	Toluene	0,500	0,600	3

Extension of table 1.2

1	2	3	4	5
7	Xylene	0,050	0,2	3
8	Diethyl phthalate ⁻³	1,0	0,05	3
9	Dibutyl phthalate ⁻³	0,2	0,1	3
10	Acetaldehyde ⁻⁴	0,2	0,01	
11	Cadmium /Cd/	0,001	-	2
12	Chrome ^{VI} /Cr ^{VI/-5}	not allowed	-	1
13	Nickel /Ni/	0,100	-	3
14	Stability of coloring in points: to water - from 0 to 3,0; to dry friction - 4,0; to wet friction - from 2.0 to 3.0			

Note: "-" standard is not set; 1-pH value for natural and artificial leather, leather clothing from 4.0 to 7.5; 2-In cases of use of the drug as a preservative in the presence of supporting documents; 3-Migration from artificial leathers (polyvinyl chloride) and clothes from them is defined; 4-Polyvinyl chloride and polyurethane products; 5-Migration from genuine leather, fur and clothing from them is determined.

Thus, the State sanitary norms and rules "Materials and products textile, leather and fur. Basic Hygienic Requirements" sets modern safety requirements for leather materials and leather products.

OEKO-TEX is an independent international testing of textile and leather products at all stages of their production according to uniform criteria. The presence of a mark of certification is an unconditional guarantee of safety for the end user [23].

Leather standard by OEKO-TEX is an internationally standardized testing and certification system for leather and leather goods at all production levels, including accessory materials [25]. The certification supports companies along the supply chain with the implementation of high human-ecological product safety. The certification serves as legally binding verification of successful product certification in all business processes in accordance with leather standard.

The leather standard label (fig. 1.6) indicates that the labelled article has successfully passed a test for chemicals that are harmful to health. The basis for this test, which is carried out by an independent OEKO-TEX® partner institute, is the OEKO-TEX® criteria catalogue [22] with several hundred regulated individual substances. The strict limit values and test criteria of the criteria catalogue are much stricter than the valid national and international specifications and include various parameters for safeguarding health. OEKO-TEX® updates the test criteria at least

once per year and, in doing so, takes into account the latest scientific findings and changes to legislation.



Fig. 1.6 Leather standard label [26]

Leather and leather articles from all processing levels can be certified: from semi-finished leather products (wet-blue, wet-white, etc) to finished articles. This includes leather fiber materials, leather clothing, leather accessories such as leather gloves, leather bags and leather shoes. They do not certify the leather from exotic or protected animals such as crocodiles, snakes and armadillos.

Quality indicators of genuine leather are regulated in Ukraine by several DSTUs depending on the purpose of leather. For example, DSTU 2726-94 Leather for shoe uppers. Technical conditions; DSTU 3115-95 Leather for garments. General technical conditions and DSTU 3177-95 Leather. Nomenclature of quality indicators. DSTU 3177-95 is general, so consider what indicators are normalized in it (Annex B) [27]. The standard regulates three groups of indicators: reliability indicators, ergonomic indicators and aesthetic indicators.

So, analysis of genuine leather requirements in Ukraine and the world showed us that production of genuine leather is controlled by a lot of international regulations. These regulations are mostly concerning prohibited substances in genuine leather products, general human and animal health requirements designed to ensure a high level of health and safety and to prevent the spread of infectious diseases, industrial emission during tanning process of hides, protection of endangered species of wild fauna. In Ukraine hygienic requirements for genuine leather are formulated in sanitary norms that are harmonized with European Standard OEKO-TEX.

1.3. Features of identification expert examination and customs clearance of genuine leather import

According to the article 356 of the CCU identification expert examination is appointed, if for clarifying questions that arise in the case of violation of customs rules, there was a need for special knowledge in different sphere of science, technology, art, religion etc [28].

Identification expert examination of goods is an important stage of customs control and clearance, the purpose of which is to establish the conformity of information (properties, qualities, indicators) presented for customs control and customs clearance goods, the information contained in the shipping, commercial and other documents on these goods.

The purpose of the identification expert examination for customs purposes is to determine: classification according to the UCGFEA; verification of the declared customs value; determination of a country of origin; determination belonging to analogs.

The analysis of the content of the commodity items and explanations to UCGFEA (Order of the State Customs Service of Ukraine dated 14.07.20 №256) [29] makes it possible to determine that further classification is carried out on the following features: degree of leather processing, establishment of hide section (as a whole or in the form of parts), type of raw materials (cattle, animals of the equine family, sheep, lambs, goats, pigs, reptiles), area.

When identifying leather samples, the following stages shown on figure 1.7 should be done.

In case of import into the customs territory of Ukraine (including for the purpose of transit) the goods are subject to measures of official control. There are the 3 types of official control.

According to the Resolution of the Cabinet of Ministers of Ukraine №960 of October 24, 2018, phytosanitary and veterinary-sanitary control does not apply to genuine leather [30]. State control over compliance with the legislation on food, feed,

animal by-products, animal health and welfare applies to unprocessed hides classified in accordance with UCGFEA in headings 4101, 4102 and 4103.

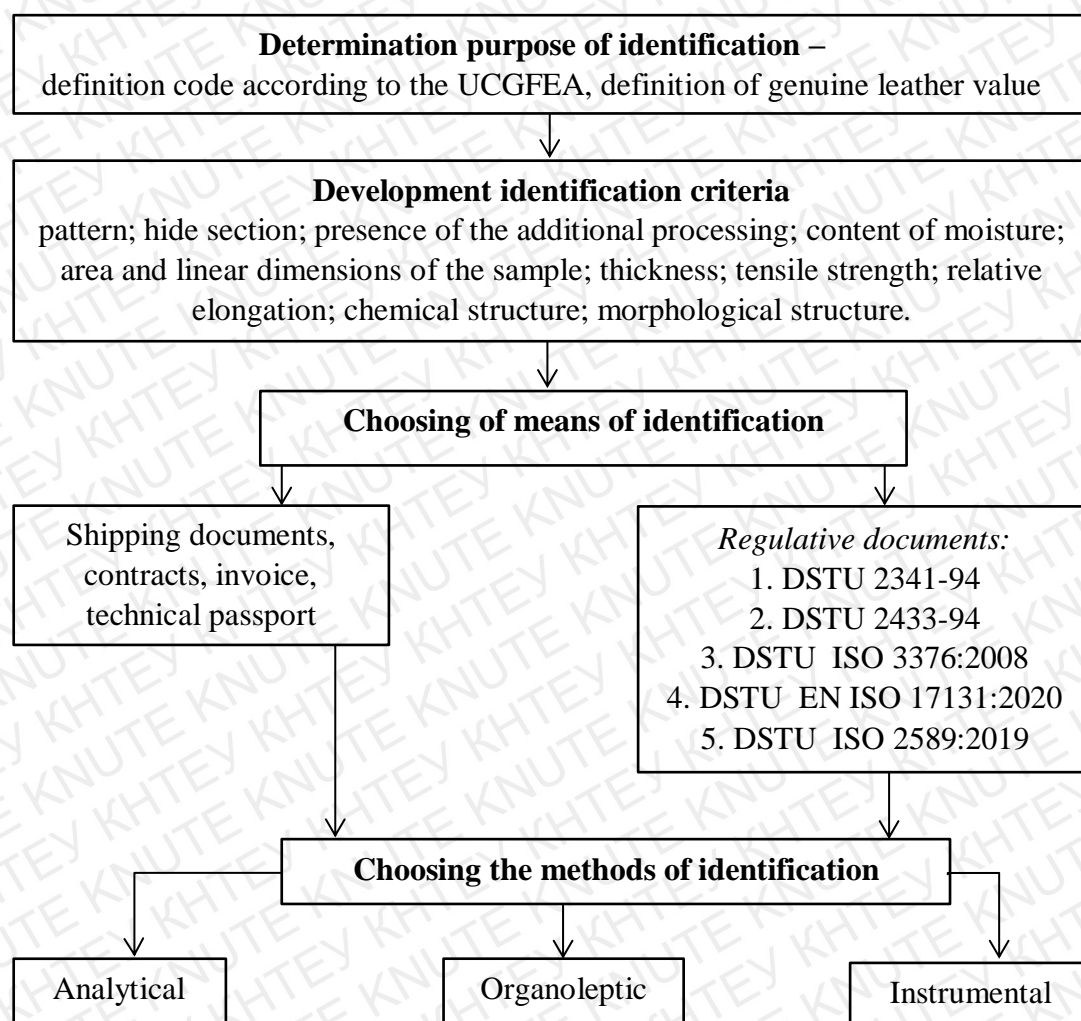


Fig. 1.7 Stages of genuine leather identification expert examination for customs purposes

During importation of genuine leather, declarant should fill in a customs declaration.

The order of the Ministry of Finance of Ukraine dated May 30, 2012 № 631 (with amendments) regulates the procedure for carrying out customs formalities in customs clearance of goods (including genuine leather) using a customs declaration on a single administrative document [31].

Process of filling in customs declaration during the importation of genuine leather is established by the order of the Ministry of Finance of Ukraine № 651. It specifies the content of each box of the customs declaration [32].

When filling in the declaration, the declarant is also guided by the order of the Ministry of Finance of Ukraine dated 20.09.2012 №1011. In which the classifications according to which the customs declaration is filled are specified [33].

Collection of customs duties is carried out in accordance with Chapter 42 of the CCU at the rates specified by the Customs Tariff of Ukraine [1, 28].

According to the customs tariff, the duty rates specified in table 1.3 are applied to genuine leather.

Table 1.3

Duty rates on goods of group 41 UCGFEA [1]

Code	Duty rates, %		The additional unit of measurement
	preferential	full	
4101	0	0	pcs
4102	0	0	pcs
4103	3	3	pcs
4104	3	3	pcs
4105	3	3	pcs
4106	3	3	pcs
4107	3	3	m2
4112	3	3	m2
4113	3	3	m2
4114 10 10 00	5	5	pcs
4114 10 90 00	5	5	pcs
4114 20 00 00	5	5	m2

Therefore, the customs rate for hides is 0%, only for hides of heading 4103 the customs rate is 3%. For tanned hides and skins with and without further processing after tanning, the duty rate is 3%. Suede, patent leather and metallic leather are taxed at a customs rate of 5%.

According to Article 193 of the Tax Code of Ukraine, genuine leather is taxed at a basic rate of value added tax (VAT) 20% [34].

So, we determined the purpose of genuine leather identification, developed stages of genuine leather identification expert examination for customs purposes. We defined customs rate and VAT for genuine leather according to Ukrainian legislation.

CHAPTER 2

IDENTIFICATION EXPERT EXAMINATION OF GENUINE LEATHER FOR CUSTOMS PURPOSES



2.1. Organization, object and research methods

The object of the research is genuine leather. Identification expert examination for customs purposes and analysis of customs clearance were conducted on three samples. Sample 1 was imported to Ukraine and declared in the CD №UA100120/2019/196628 goods №33 (Annex C2). During the customs clearance of CD №UA100120/2019/196628 the risk criterion 905-3 risk management system (RMS) worked, therefore the customs official carried out customs control and took samples of the goods for identification expert examination. Based on the results of the inspection, an act on sampling of goods dated 08.04.2019 №UA100120/2019/196628 (Annex D) was drawn up and a request on research was formed to SLEER SCS dated 09.04.2019 №24/100120 (Annex E). Samples of goods under customs security together with the act of their taking was delivered by an official of the customs authority to SLEER SCS, to conduct their research.


Samples 2 and 3 were taken to compare the characteristics and practice the methodology of identification expert examination. Table 2.1 describes the objects that were selected for the research.

Table 2.1

Characteristic of identification expert examination samples

№	Appearance	Name and address of importer	Manufacturer	Country of origin
1	2	3	4	5
1		LLC "TC OKTAVA CENTER" 08153, city Boyarka, street Belogorodskaya 51	Green point	Italy
2		LLC "FOOD INDUSTRIAL" 61033, Kharkiv, Kyiv district, Vologodsky 2-y entry 2	No information available	Poland

Extension of table 2.1

1	2	3	4	5
3		LLC "FOOD INDUSTRIAL" 61033, Kharkiv, Kyiv district, Vologodsky 2-y entry 2	No information available	Poland

The general scheme of genuine leather researches is given on figure 2.1.

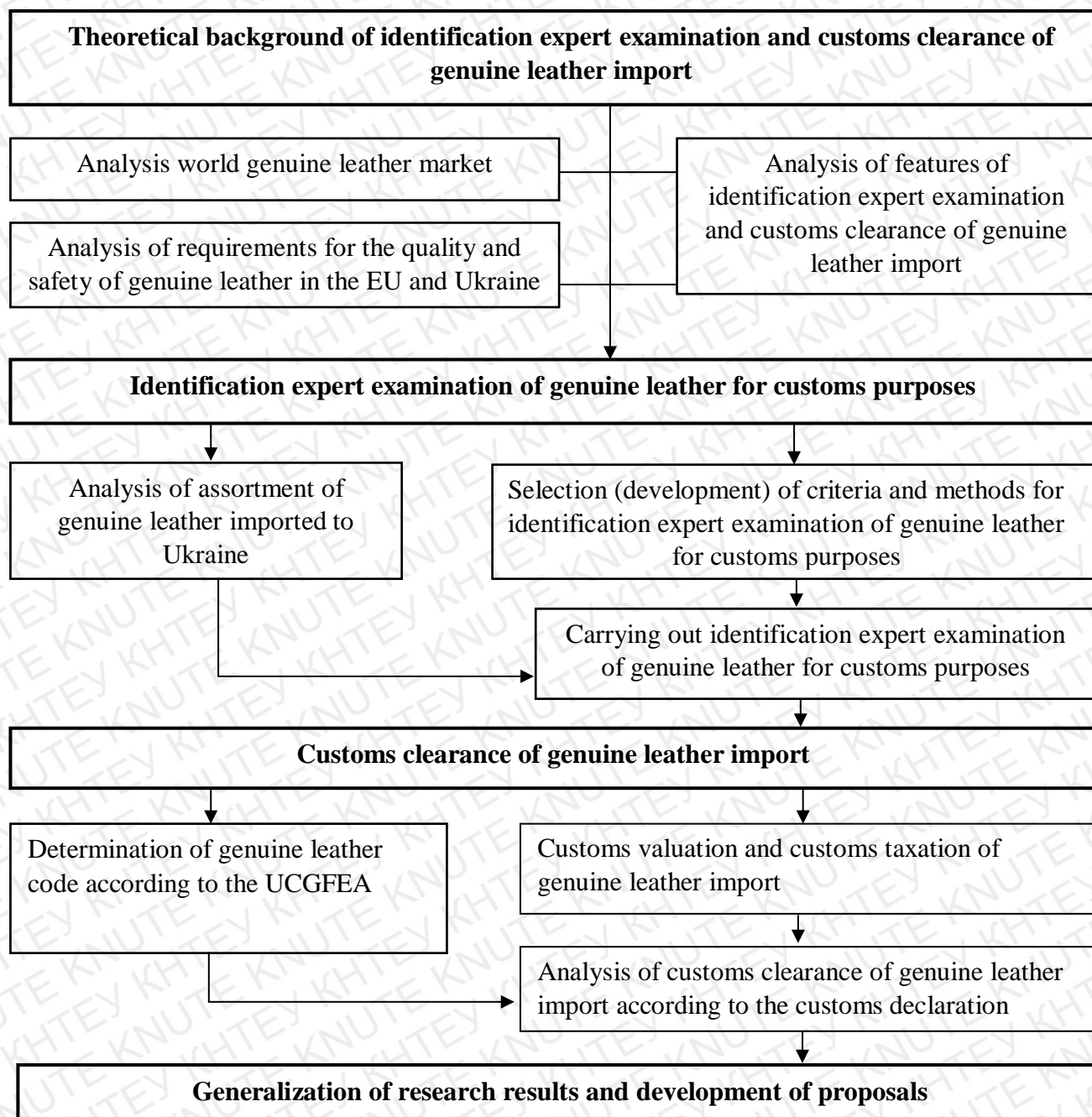


Fig. 2.1 General scheme of genuine leather identification expert examination for customs purposes

To determine the code according to UCGFEA of genuine leather moving across the customs border, it is necessary to conduct an identification expert examination [35].

Identification methods include:

- Analytical – to determine the conformity of labeling;
- Instrumental – to determine the physic-chemical, physic-mechanical parameters;
- Organoleptic – to determine the compliance of organoleptic parameters [36].

To identify genuine leather, four groups of indicators were determined: organoleptic; physical; physic-chemical and physic-mechanical.

Conducting organoleptic research, the following indicators were analyzed:

- Appearance;
- Color;
- Hide section;
- Pattern;
- Availability of additional processing.

Among the physical indicators linear dimensions and thickness were determined.

Infrared spectroscopy analysis and microscopic examination were used to determine the chemical structure and structure of the objects. The moisture content of the samples was also determined.

The tensile strength of the leather and the relative elongation at a stress of 9,8 MPa were determined to assess the leather by physic-mechanical properties.

External examination was conducted in accordance with DSTU 2341-94 organolipitic method [37].

The analysis of the pattern was performed by comparing with the samples (fig. 2.2). Pattern - drawing on the front surface of the produced leather. Individual features of each animal species are reflected not only in the general structure of the skin, but also in the nature of the pattern, so the leather of each animal corresponds a

certain pattern (fig. 2.2), in the most significant features that does not change depending on breed, sex or age. The ability to recognize the origin of the leather by its pattern is based on this. Some types of leather, such as the leather of lizards and snakes, have an extremely unique pattern and color, which gives an original look to shoes and other products made of them.

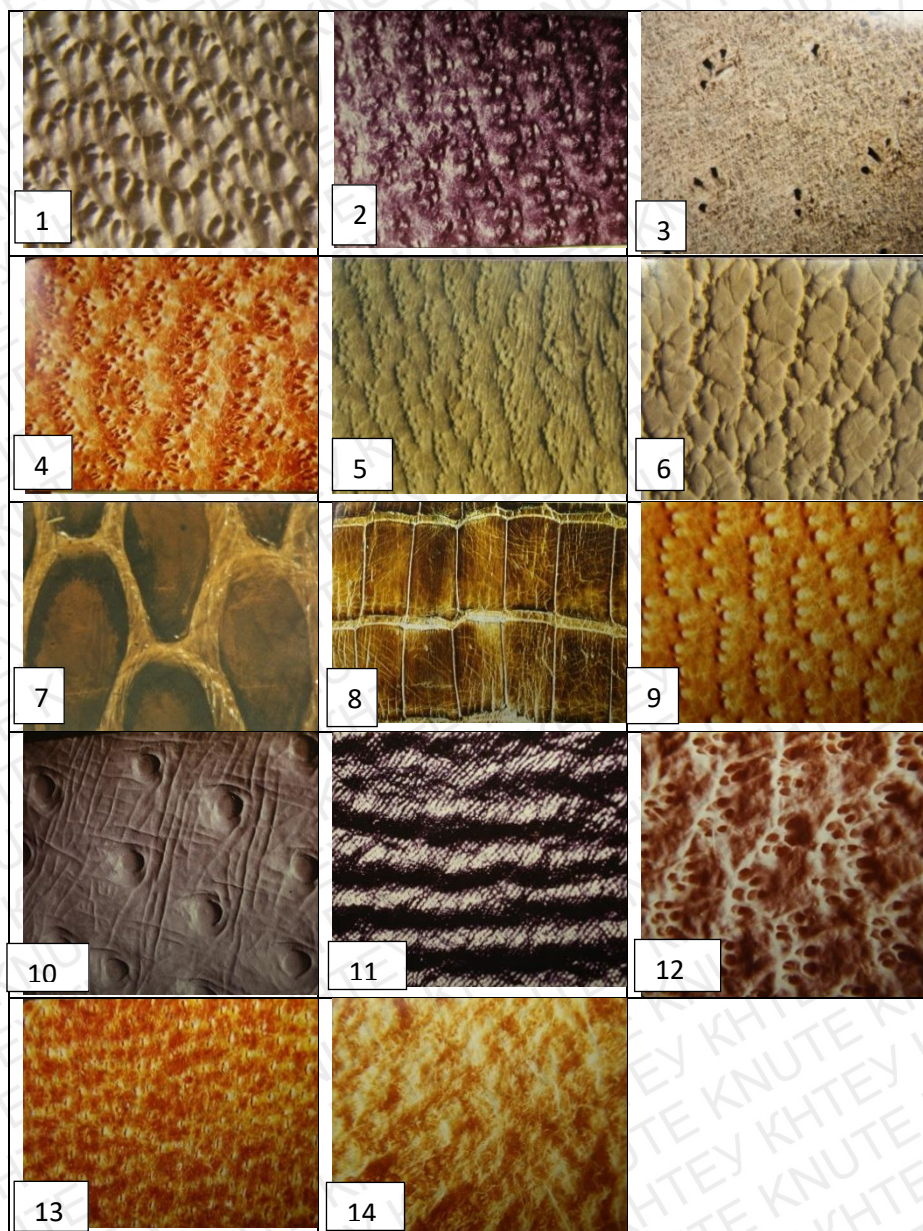


Fig. 2.2 Pattern of the skin of different animals: 1-cow; 2-horse; 3-pig; 4-sheep; 5-goat; 6-lamb; 7-snake; 8-alligator; 9-roe deer; 10-ostrich; 11-shark; 12-camel; 13-kangaroo; 14-suede

Depending on the hide section of the leather received for the study determine either its area (for whole leather) or its linear size (for part of the leather).

Determination of leather area must to be performed in according to DSTU ISO 11646: 2005 [38]. The area of the leather is measured on a mechanical machine with the help of wheel pins. But due to lack of equipment we could not measure the area.

The linear dimensions are determined according to the working instructions (Leather. Method for determining the mass and linear dimensions of the samples) [39] using a metal ruler and a caliper. The length and width of the sample is determined in areas where the location and number are provided by appropriate test methods. Determinations are performed with an accuracy of 0,1 mm. The thickness was determined according to DSTU ISO 2589:2019 (ISO 2589:2016, IDT) [40]. To determine the thickness of materials using devices - thickness gauges.

Analysis by infrared (IR) spectroscopy was performed according to the working instructions [41]. IR spectroscopy was performed on the Avatar 370 FT-IR Termo Nicolet with Fourier transform. Infrared spectra were obtained in the wavelength range $4000\text{-}650\text{ cm}^{-1}$. The obtained IR spectra were compared with the spectra of the instrument database.

To study the structure of the researched samples, a microscopic examination was performed. Microscopic examination of the leather is used to analyze their structure using optical or electron microscopes on specially prepared samples. Methods of microanalysis determine the shape of the fibers, compliance with the morphological features inherent in genuine leather. Microscopic examination was performed using an Olympus CX 31 microscope at 10x and 40x magnification and a SZM-45TL stereoscopic microscope at 7x-45x magnification.

Determination of moisture content was performed according to the working instructions (Leather. Method for determining the moisture content) [42]. The moisture content of the leather should be determined in a pre-dried calibrated aluminum or glass beaker.

About 2 g of crushed leather is weighed on analytical scales. The beaker with the sample is placed in an oven, remove the lid and dried at $(102 \pm 2)^\circ\text{C}$ or at $(128 \pm 2)^\circ\text{C}$.

In the first case, the drying can be divided over time into several periods and carried out until a constant or minimum mass is reached. The first drying period is 4 hours, and each subsequent - 2 hours. The difference between the results of the last and previous weighings should not exceed 0,005 g. Before each weighing, the cups are closed with a lid and cooled in a desiccator to room temperature.

In the second case, the drying period lasts 30 minutes and the inspection - 15 minutes.

The tensile strength of leather and relative elongation at a stress of 9,8 MPa was determined according to DSTU ISO 3376: 2008 [43]. The tensile strength is characterized by the load at the rupture of the leather per unit area of the cross section of the sample.

The elongation at load of 9,8 MPa is an important indicator of genuine leather. The increasing length of the samples during uniaxial stretching is associated with the straightening and orientation of the structural collagen fibers of the dermis.

To determine these indicators, uniaxial tensile tests are performed. These indicators characterize the degree of formation of the fibrous structure of the dermis and determine the ability of genuine leather to be used for its intended purpose.

The identification expert examination was conducted on the basis of the Specialized Laboratory for Expert Examination and Research (SLEER) of the State Customs Service (SCS).

2.2. Commodity science characteristics of assortment of genuine leather imported to Ukraine

Ukraine imports a wide range of leathers from different raw materials, tanning methods, methods of surface treatment and for various purposes.

The main classification is genuine leather by purpose, according to which leather is divided into four classes: leather for shoes, saddle leather, technical, garment and fancy (Annex F).

“Leather for shoes” - the most numerous class of species and occupies the largest volume in the leather industry. Shoe leathers by purpose are divided into:

leather for the bottom of shoes; leather for shoe uppers; leather for internal details; leather for intermediate parts [44].

Garment leathers are divided: for clothes; for hats; glove leather; for leather accessories and road products; furniture leather.

Saddle leathers are divided: for human and horse equipment and for harness.

Technical leathers are divided: for machine parts; for drive belts; for special purpose (for prosthetic and orthopedic products; bandage products; details of musical instruments).

By type of raw material, genuine leather can be made: from the skins of small cattle (calf, grasser) and large (heifier, bull-calf, light and heavy steer, light, medium and heavy cow hide, light and heavy bull); equine skins (foalskin, yearling, horsefront); pork skins; from skins of camels; from sheep skins (sheep leather); from goatskins (kid leather (skins up to 60 dm² from goatskins), goat skin (skins over 60 dm²); from the skins of reptiles.

According to the hide sections, genuine leather can be imported in the form of: whole skin; side; shoulder; corp; bult; pig corps; horsefront; horsefront half [44].

Depending on the processing stage:

- raw hides and skins;
- tanned leather without further processing;
- leather, additionally treated after tanning.

Leathers additionally processed after tanning are mostly imported to the territory of Ukraine.

According to the method of finishing genuine leather is distinguished: smooth; cut; with a natural and refined front surface; with an artificial front surface; with artistic embossing with a natural or refined surface; pile (with a polished front surface (nubuck leather), with a polished or flesh front surface (suede leather).

We will analyze the assortment on the base of three shops that import genuine leather. The first is “Shop of natural leather and suede ATK”. Five samples was analyzed (table 2.2). There are leather for different purpose (fancy, garment, belt, automotive, shoes and lining leather) in shop. By raw materials it is divided on goat,

cattle and sheep. By type of leather according to the method of finishing it can be smooth and embossed. According to the method of tanning there are plant, chrome and mixed tanning leathers. By hide section it is whole or shoulder. Thickness is variate from 0,9 mm to 3,2 mm. France and Italy are manufactured country.

Table 2.2

Analysis of the imported leather assortment based on the store “Shop of natural leather and suede ATK” [45]

Image					
Purpose	Fancy, garment	Belt	Automotive leather	Shoes, garment, fancy	Lining
Type of leather	Goat	Cattle	Cattle	Sheep	Cattle
Tanning method	Plant/ mixed tanning	Plant tanning	Chrome	Plant tanning	Chrome
Type of leather according to the method of finishing	Smooth	Smooth	Smooth	Embossed	Smooth
Hide section	whole	shoulder	whole	whole	whole
Thickness	1-1,2 mm	3-3,2 mm	1,1-1,3 mm	1 mm	0,9-1,1 mm
Area	0,35 - 0,55 m ²	Width 3,5 cm, length 125+ cm	4 - 4,5 m ²	0,77 m ²	1,5 m ²
Manufacturer country	France	Italy	Italy	Italy	Italy
Price	7560 UAH/m ²	231 UAH/pcs	1238 UAH/m ²	2002 UAH/m ²	418 UAH/m ²

There is the genuine leather assortment of shop “Aligo Group” in table 2.3. By purpose leather is divided into garment, fancy, belt, shoes and automotive. By type of leather according to the method of finishing it can be smooth and embossed. By hide

section it is whole or bult. Thickness is variate from 0,4 mm to 4,9 mm. Italy and Belarus are manufactured country.

Table 2.3

Analysis of the imported leather assortment based on the store “Aligo Group” [46]

Image					
Purpose	Garment	Fancy, garment	Belt	Shoes, fancy	Automotive
Type of leather	Deer	Ostrich	Cattle	Goat	Cattle
Tanning method	Chrome	Chrome	Chrome-plant	Chrome	Chrome
Type of leather according to the method of finishing	Smooth	Embossed	Smooth	Smooth	Smooth
Hide section	Whole	Whole	Bult	Whole	Whole
Thickness	0,4-0,9 mm	0,7-0,9 mm	4-4,9 mm	0,4-0,9 mm	0,9-1,4 mm
Area	2,8-3,6 m ²	08-1,5 m ²	2,5-3,1 m ²	1,1-1,5 m ²	4-4,8 m ²
Manufacturer country	Italy	Italy	Belarus	Italy	Italy
Price	1127 USD/m ²	3254 USD/m ²	1336 USD/m ²	943 USD/m ²	1664 USD/m ²

There is the genuine leather assortment of shop “It-leather” is shown in table 2.4. By purpose leather is divided into garment, fancy, furniture and shoes. By raw materials it can be made from cattle and sheep. By type of leather according to the method of finishing it can be smooth and embossed. By hide section it is whole. Thickness is variate from 0,5 mm to 1,8 mm. Italy, Poland and Turkey are manufactured country.

Table 2.4

Analysis of the imported leather assortment based on the store “It-leather” [47]

Image					
Purpose	Garment	Shoes, fancy, furniture	Shoes, fancy, furniture	Garment, fancy	Shoes, fancy, garment
Type of leather	Sheep	Cattle	Cattle	Sheep	Sheep
Tanning method	Chrome	Chrome	Chrome	Plant	Chrome
Type of leather according to the method of finishing	Smooth	Smooth	Embossed	Embossed	Smooth
Hide section	Whole	Whole	Whole	Whole	Whole
Area	0,86 m ²	2 m ²	1,1-2 m ²	0,5-1 m ²	Up to 0,5 m ²
Thickness	0,5-0,7 mm	1,1-1,5 mm	1,6-1,8 mm	0,5-0,6 mm	0,5-0,7 mm
Manufacturer country	Turkey	Poland	Italy	Turkey	Poland
Price	972 UAH/m ²	550 UAH/m ²	1238 UAH/m ²	616 UAH/m ²	481 UAH/m ²

According to the market analysis, more than 80% of leather imported to Ukraine are made from the skins of cattle. This raw material is the most popular due to its high consumer properties, namely reliability and durability [2, 3].

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

For conducting identification expert examination of genuine leather customs officers sent samples to SLEER of the SCS of Ukraine in order to establish the characteristics determinants for classification according to UCGFEA [48].

The identification criteria are the characteristics of the goods, which allow identify the name of the presented goods with the name indicated on the label or in regulatory, shipping documents. The developed criteria, means and methods of identification expert examination of genuine leather are presented in table 2.5.

Table 2.5

Criteria, means and methods of identification expert examination of genuine leather




Criteria	Means	Methods
<i>General</i>		
Product name	Markings, accompanying documents	Analytical
Manufacturer's name	Markings, accompanying documents	Analytical
Country of origin	Markings, accompanying documents	Analytical
<i>Specific</i>		
Color	Goods, accompanying documents	Organoleptic
Pattern	Goods	Organoleptic, analytical
Hide section	Goods, DSTU 2341-94 [37]	Organoleptic, analytical
Additional processing	Goods, DSTU 2341-94 [37]	Organoleptic, analytical
Moisture content	Goods, moisture determination method [42]	Measuring
Linear dimensions	Goods, method for determining the mass and linear dimensions of samples [39]	Measuring
Thickness	Goods, DSTU ISO 2589:2019[40]	Measuring
Chemical structure	Goods, Working instructions Qualitative determination of individual substances, polymeric compounds and components in mixtures products by IR spectroscopy [41]	Measuring
Morfological structure	Goods, DSTU EN ISO 17131:2020 [49]	Measuring, analytical
Tensile strength	Goods, DSTU ISO 3376: 2008 [43]	Measuring
Relative elongation at a stress of 9,8 MPa	Goods, DSTU ISO 3376: 2008 [43]	Measuring

Means of identification of genuine leather is regulations that regulate quality indicators and can be used for identification. Identification expert examination of genuine leather includes checking the condition of packaging and labeling, identification of goods, sampling, determination of organoleptic, physical and physico-chemical parameters, as well as physic-mechanical.

Three samples of genuine leather imported to Ukraine were selected for identification expert examination.

Table 2.6

Results of identification expert examination of genuine leather on organoleptic indicators

Criteria	Sample		
	1	2	3
Appearance			
Color	Silver	Black	Front surface is black, flesh is gray
Pattern	Typical for cow skin	Typical for goat skin	Typical for sheep skin
Hide section	Whole skin	Whole skin	Whole skin
Additional processing	The sample on the front side is covered with a silver substance. Flesh surface is painted (gray), homogeneous fibrous structure.	The sample is painted black; has a front and flesh surface. The front surface of the sample is smooth, has a slight sheen.	The front surface of the sample is smooth, matte, painted black. Flesh surface is completely covered with a small layer of silver-thick substance.

Therefore, sample 1 (table 2.6) is a whole leather of a cow subjected to dyeing. Samples 2 is whole goat leather dyed. Sample 3 is a whole sheep leather dyed. The first sample on the front side is covered with a substance of silver color, flesh surface

is painted in gray. The second sample is dyed black. The front surface of the third sample is painted black, and the flesh surface is covered with a gray substance.

The advantage of organoleptic methods is their availability, simplicity and lack of reliability. Therefore, they cannot be the only criteria for identification, and physic-chemical, physic-mechanical and physical methods should be used for greater objectivity.

There are the results of identification expert examination of genuine leather on physical and physic-mechanical parameters in table 2.7. Based on results of moisture content all samples are dry leather. Also we determined linear dimension and thickness of samples. Results of tensile strength and relative elongation at a stress of 9,8 MPa are high enough, which is typical for full grain leather.

Table 2.7

Results of identification expert examination of genuine leather on physical and physic-mechanical parameters

Criteria	Sample		
	1	2	3
Content of moisture, %	15,2	14,7	13,5
Linear dimensions, cm	268*203	94*81	84*60
Thickness, mm	16,47	12,53	10,94
Tensile strength, 10 MPa	1,71	1,64	1,67
Relative elongation at a stress of 9,8 MPa, %	54	59	60

The basis of leather raw materials is collagen of the dermis. To study the microstructure of leather raw materials of different types of finished leather, microscopic studies are used, which allow to quickly assess their structure and quality of leather raw materials and finished leather.

Animal skin consists of water, proteins, minerals, carbohydrates, fats and fat-like substances. The largest share in the chemical composition of the skin is water (65-75%), the protein content is 28-30%. The main protein of the dermis of the skin - collagen, its content is in the composition of all proteins - 93-97% of their total

amount in the skin. Others include proteins such as reticulin and elastin, as well as water-soluble globular proteins - albumins, globulins, mucoids, mucins and the like.

The results of chemical and structure analyse are given in table 2.8. Microscopic examination of all samples revealed morphological features of the structure of genuine leather.

Table 2.8

Results of identification expert examination of genuine leather on physico-chemical parameters

Criteria	Sample		
	1	2	3
Chemical structure	There are intense absorption bands characteristic of peptide bonds that are present in natural protein (collagen, etc.) in the IR spectrum of the given sample (fig. 2.3).	There are intense absorption bands characteristic of peptide bonds that are present in natural protein (collagen, etc.) in the IR spectrum of the given sample (Annex G1).	There are intense absorption bands characteristic of peptide bonds that are present in natural protein (collagen, etc.) in the IR spectrum of the given sample (Annex G2).
Structure	Has morphological features characteristic of genuine leather.	Has morphological features characteristic of genuine leather.	Has morphological features characteristic of genuine leather.

Chemical structure was analyzed by method of IR spectroscopy. IR spectroscopy relies on the fact that most molecules absorb light in the IR region of the electromagnetic spectrum, converting it into molecular vibration. This absorption characterizes the nature of the chemical bonds present in the sample. This absorption is measured using a spectrometer as a function of wavelength (as wavenumbers, typically $4000 - 650 \text{ cm}^{-1}$). The result is an IR spectrum that can be used to identify organic and inorganic samples.

Let's analyze the IR spectrum of sample 1 (fig. 2.3). The analysis is based on the presence of bands of the main characteristic oscillations. Peak 3308 cm^{-1} refers to the valence vibrations of N-H. Peak 1641 cm^{-1} refers to the valence vibrations $\text{C}=\text{O} + \text{C}=\text{N}$ (amide I). The peak 1545 cm^{-1} refers to the valence oscillations $\text{C}=\text{N} +$ deformation oscillations N-H (amide II). Peak 1372 cm^{-1} refers to the valence vibrations of C-N. Peak 1278 cm^{-1} refers to the deformation oscillations of N-H +

valence oscillations C-C + deformation oscillations C=O (amide III) [50] . Thus, there are intense absorption bands characteristic of peptide bonds that are present in natural protein (in our case, collagen). Therefore, the test sample is genuine leather.

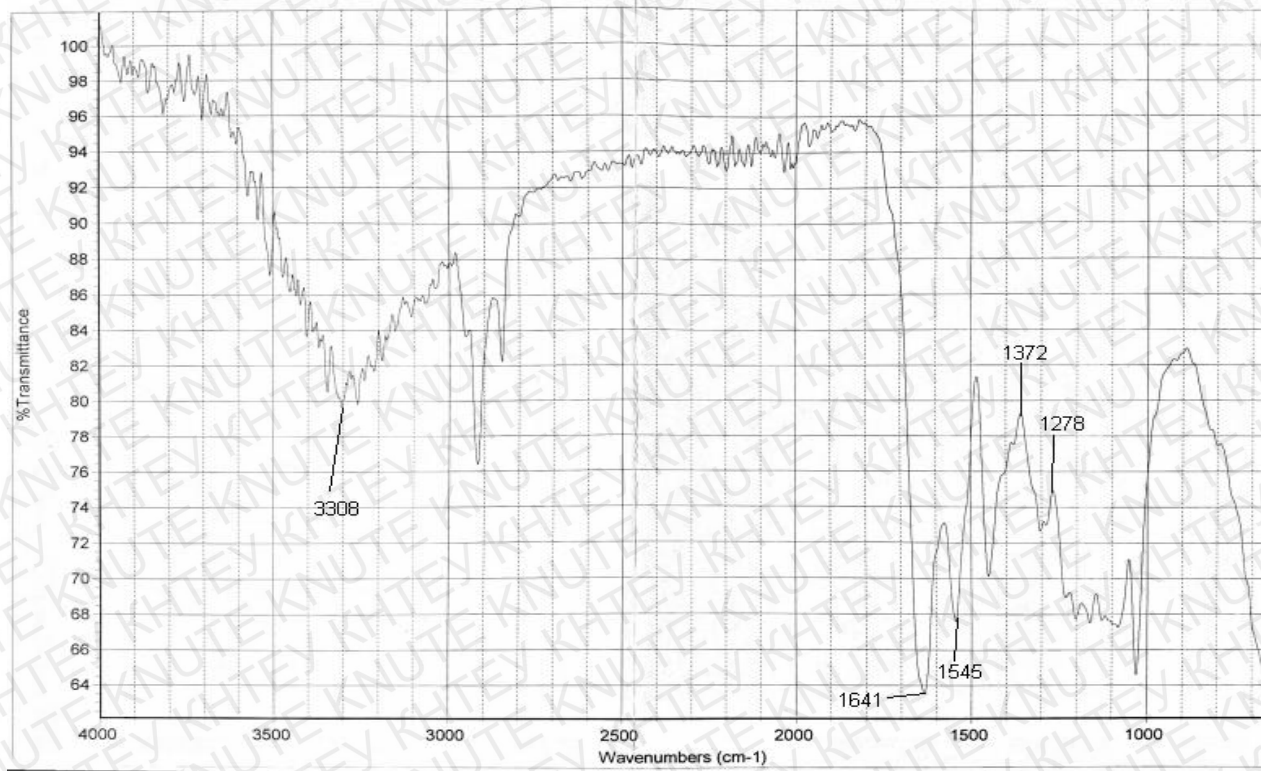


Fig. 2.3 The results of IR spectroscopy of the sample 1

According to the results of the research of physic-chemical parameters (table 2.8), all samples are genuine leather.

Based on the results of the identification expert examination, a conclusion №142005703 – 0252 dated 22.04.2019 was drawn (Annex H).

The customer of the identification expert examination is the Kyiv City Customs, customs post “Stolychnyi”. The customer sets the following tasks for the expert:

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

- whether the product is the leather made from cattle;
- whether the product was subjected to additional processing after tanning.

The results of the identification expert examination are given in paragraph 12 of the conclusion №142005703 – 0252 dated 22.04.2019 (Annex H).

Therefore, on the basis of certain characteristics it is possible to classify samples according to UCGFEA. Sample 1 corresponds the code 4107119000, sample 2 - 4113100000, sample 3 - 4112000000.

So, the identification expert examination during the customs clearance of genuine leather allowed to determine the conformity of the characteristics of genuine leather to the description of the goods in the customs declaration. Based on results of identification expert examination sample 1 declared in CD № UA100120/2019/196628 we gave determined that the product code was defined incorrectly.

CHAPTER 3

CUSTOMS CLEARANCE OF GENUINE LEATHER IMPORT

3.1. Determination of genuine leather code according to the UCGFEA

According to Article 69 of the CCU, goods are subject to classification when declaring, ie determining the code in accordance with the classification groupings specified in the UCGFEA [28].

Customs authorities control the correct classification of goods submitted for customs clearance in accordance with UCGFEA. In their activities, they determine the necessary indicators for the possibility of unambiguous identification of the product in order to further classify it in accordance with the UCGFEA.

The correct definition of the genuine leather code in accordance with the UCGFEA when moving across the customs border of Ukraine is an important stage of their declaration and provides an opportunity to correctly apply tariff and non-tariff measures to regulate foreign trade. The most important thing is to charge customs duties in full at import to ensure revenues to the state budget. For the purposes of classification (coding) of goods at customs registration customs bodies of SCS of Ukraine use UCGFEA.

UCGFEA was put into effect as a commodity nomenclature of the Customs Tariff of Ukraine and is used in the customs clearance of goods moving across the customs border of Ukraine, and in customs statistics of foreign trade. The current version of UCGFEA approved by the Law of Ukraine dated 04.06.2020 № 674-IX “On the Customs Tariff of Ukraine” [51]. The current version of the UCGFEA is based on the Harmonized Commodity Description and Coding System of the 2017 version [52].

Genuine leather is classified according to UCGFEA in section VIII [1], which is entitled “Raw hides and skins, tanned leather, natural and artificial fur and articles thereof; saddlery and harness; travel goods, bags and similar goods; products from intestines of animals (except catgut from natural silk)”. Section VIII includes the following groups:

- Chapter 41 Raw hides and skins (other than natural or artificial fur) and tanned leather;
- Group 42 Products of leather; saddlery and harness; travel goods, bags and similar goods; products from intestines of animals (except catgut from natural silk);
- Group 43 Natural and artificial fur; products from it.

The research object belongs to group 41. In turn, the group is divided into commodity headings. So raw hides have the code 4101-4103, which depends on the type of raw material:

- 4101- from hides of cattle or hides of animals of the equine family;
- 4102- from hides of sheep or lambs;
- 4103- from other animals.

Tanned leather or leather crust (the term “crust” means skins subjected to tanning, dyeing or greasing (impregnation with fats) before drying) is classified under codes 4104-4106, which also depends on the type of raw material:

- 4104- from hides of cattle or hides of animals of the equine family;
- 4105- from hides of sheep or lambs;
- 4106- from other animals.

Leather additionally treated after tanning is classified under codes 4107-4115. The code number depends on the type of raw material and the method of finishing.

- 4107- from hides of cattle or hides of animals of the equine family;
- 4112 - from hides of sheep or lambs;
- 4113- from other animals;
- 4114- suede; patent leather and patent leather multilayer leather; metallized;
- 4115 - composite leather.

Let's analyze the definition of the code of genuine leather, which was imported according to CD №UA100120/2019/196628.

In the box 31 goods №33 CD№UA100120 / 2019/196628 indicated “Cattle leather, without hair, split or unsplit, without further processing: genuine leather in skins (915pcs) leather, m²-2407.4 m²” (Annex C1).

Our research showed that the test sample is genuine leather made from cow skin, in the form of whole skin with dimensions of 268*203 cm subjected to dyeing. This allows us to say that the product will be classified in group 41 “Raw hides and skins (other than natural or artificial fur) and tanned leather”.

Taking into account the results of identification expert examination and analysis of the classification of genuine leather, the goods moved according to CD №UA100120/2019/196628 will be classified in heading 4107 UCGFEA (table 3.1).

Table 3.1

Classification of genuine leather in heading 4107 UCGFEA [1]

Code	Description
1	2
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114.
	- whole skins:
4107 11	- - full grain unsplit:
	- - - leather from skins of cattle (including buffaloes) with a surface area of not more than 2,6 m ² (28 sq ft):
4107 11 11 00	- - - - box-calf
4107 11 19 00	- - - - other
4107 11 90 00	- - - others
4107 12	- - front split:
	- - - leather from skins of cattle (including buffaloes) with a surface area of not more than 2,6 m ² (28 sq ft)
4107 12 11 00	- - - - box-calf
4107 12 19 00	- - - - other
	- - - others:
4107 12 91 00	- - - - leather from skins of cattle (including buffaloes)
4107 12 99 00	- - - - leather from the skins of the equine family
4107 19	- - others:
4107 19 10 00	- - leather from skins of cattle (including buffaloes) with a surface area of not more than 2,6 m ² (28 sq ft)

Extension of table 3.1

1	2
4107 19 90 00	- - - others
	- another, including half-skin:
4107 91	- - full grain unsplit:
4107 91 10 00	- - - sole
4107 91 90 00	- - - other
4107 92	- - front split:
4107 92 10 00	- - - leather from skins of cattle (including buffaloes)
4107 92 90 00	- - - leather from the skins of the equine family
4107 99	- - other:
4107 99 10 00	- - - leather from skins of cattle (including buffaloes)
4107 99 90 00	- - - leather from the skins of the equine family

Analysing table 3.1 we determined that heading 4107 classifies leather, further prepared after tanning or in the form of leather crust, including parchment leather, leather of bovine animals (including buffaloes) or leather of equine animals, without hair, split or unsplit.

At the level of the single-hyphen position, detailing is performed on whole leather and other, including half-leather. At the level of the two-hyphen subheading includes full grain unsplit, front split and other leathers.

A sample 1 has been identified as genuine leather that similar with a whole animal leather. The sample submitted for identification expert examination is in a dry state, soft to the touch. The sample has a front and baktarmyan surface. The front surface of the sample has a relief structure, which is similar in appearance to the surface of genuine leather. The sample on the front side is covered with a silver material. Bakhtarmyan surface is painted (gray), homogeneous fibrous structure. Pattern is characteristic of cow leather.

The moisture content was set at 15,2%. The linear dimensions of the sample are 268*203 cm, thickness is 16,47 mm. Tensile strength is determined 1,71 MPa, relative elongation at a stress of 9,8 MPa is 54% (Annex H).

Based on the results of the product identification expert examination we have determined that the leather declared in CD №UA100120/2019/196628 is a whole leather, full grain unsplit with a surface area of more than 2,6 m², it's full code will be 4107 11 90 00. Such a code is not corresponds to that specified in box 33 CD. This code does not correspond to the description in column 31 of the CD and corresponds the results of the customs identification expert examination, the description of heading 4107, the notes to section VIII and the specified heading. Thus, the code of genuine leather defined by the declarant is incorrectly.

3.2. Customs valuation and customs taxation of genuine leather import

According to Article 49 of the CCU [28], the customs value of goods moving across the customs border of Ukraine is the value of goods used for customs purposes, which is based on the price actually paid or payable for these goods.

The customs value of goods moving across the customs border of Ukraine is determined by the declarant.

Determination of the customs value of goods imported into the customs territory of Ukraine is carried out alternately using such methods (fig. 3.1).

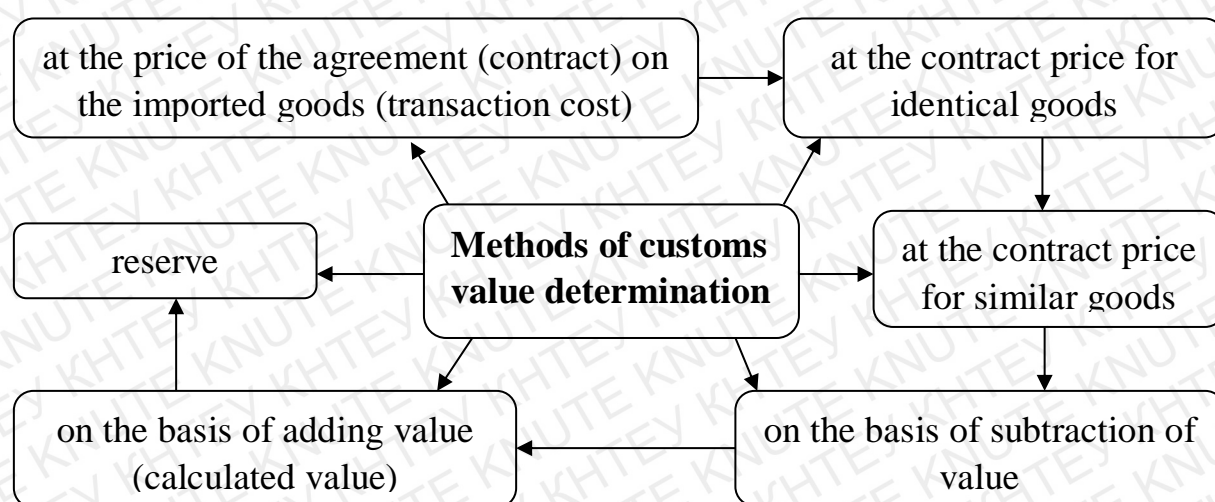


Fig. 3.1 Methods of determining the customs value [28]

The main method of determining the customs value of goods is the method at the price of the agreement (contract) on the imported goods (transaction cost).

If the basic method cannot be used, each of the following methods is used sequentially. In this case, each subsequent method is used if the customs value of the goods cannot be determined by applying the previous method (except for the methods of subtraction and addition of value, which can be applied in any sequence).

The main sheet of MD-2 contain information about 76 goods (Annex C1), the object of our work-genuine leather, it is the goods №33 declared in sheet 12 of form MD-3 (Annex C2). Given that other goods are not the object of work, we will analyze to determine the customs value and customs procedures only genuine leather (goods 33 in accordance with the CD №UA100120/2019/196628), which is the object of our work.

The method of determining the customs value of genuine leather is filled in box 43 of the customs declaration (Annex C2). In this case, the method of determining the genuine leather's customs value is the sixth method – by reserve method.

According to the current fiscal legislation of Ukraine, the customs value includes the price of the goods indicated in the invoice, as well as the actual costs, if they are not included in the invoice, depending on the commercial terms of these goods in accordance with INCOTERMS Rules [53].

According to the invoice №1153340 dated April 2, 2019 the total value of goods is 33402,52 USD, the genuine leather value (goods 45) is 3129,62 USD. According to the exchange rate of the National Bank of Ukraine on the day of registration of CD 1 USD cost 26,76870600 UAH, so the invoice value in the currency of Ukraine will be 83775,88 UAH. Invoice was issued by KINSTON TRADING LP and contains the following information (Annex I):

- commercial term – CPT Kyiv;
- place of delivery – Ukraine, Kyiv;
- total price, weight and number of cargo places.

Genuine leather is imported under commercial term CPT Kyiv. According to this commercial term, the seller delivers the goods and pays the costs of

transportation of the goods to Kyiv, and the buyer assumes all risks and other costs that may arise after the transfer of the goods to the carrier.

During the inspection of the customs value by the customs post “Stolychnyi” of the Kyiv city customs, a suspicion arose as to the correctness of the determined and declared value of genuine leather. When compared with the previously determined customs value for genuine leather, it turned out that when moving on CD №UA100120/2019/196628, the customs value was understated.

Method 1 of determining the customs value at the transaction price of the imported goods proved to be unacceptable because the customs authority has background information on the prices of the goods. Method 2 at the price of the agreement on identical goods is not acceptable for application due to the lack of information about identical goods by the customs authority and the declarant. Method 3 at the transaction price for similar goods is not applicable for lack of information about similar goods. Deduction-based valuation method 4 is not acceptable for use due to the lack of a deduction basis. Method 5 valuation based on value added is not acceptable for use due to the lack of a basis for value added. This information is reflected in column 33 of the decision on adjustment of the customs value of goods dated 08.04.2019 №UA100330/2019/568732/2 (Annex J) [54].

The customs post “Stolychnyi”, where the customs clearance of genuine leather according to CD №UA100120/2019/196628 took place, determined the customs value on the basis of the reserve method 6 on the basis of the analysis of the previously determined customs value. An appropriate decision was prepared to determine the customs value of goods from 08.04.2019 №UA 100330/2019/568732/2 (Annex J). Column 30 of this decision indicates the amount of genuine leather in units of measurement, ie 1552 kg, the previously determined price – 2,02 USD per 1 kg and received the corresponding calculation of the total amount – 3135,04 USD. In the currency of Ukraine on the day of registration of the declaration this sum will make 83920,96 UAH. The declarant will indicate the customs value of genuine leather in column 45 “Customs value” CD №UA100120/2019/196628 (Annex C2) in accordance with the current order of the Ministry of Finance from 30.05.2012

№651 “On approval of the Procedure for filling out customs declarations on a single administrative document” [32]. This customs value will be the basis for the calculation of customs duties, as an ad valorem duty rate is applied for the calculation of the duty on genuine leather.

Customs duties payable on imports of genuine leather include import duties and value added tax.

Customs duty is a national tax established by the Tax Code of Ukraine [34] and the Customs Code, which is accrued and paid in accordance with the Code, laws of Ukraine and international treaties, the binding nature of which has been approved by the Verkhovna Rada of Ukraine.

The rates of import duty are approved by the Customs Tariff of Ukraine [1], and the rate of VAT is defined in the Tax Code of Ukraine [34].

As we mentioned earlier, the import duty on goods under code 4104 49 90 00—cattle leather, without hair, slit or unsplit, without further processing, according to the Customs Tariff of Ukraine [1], is 3%.

Therefore, the import duty will be calculated by the formula:

$$\text{Import duty} = \text{Customs value (UAH)} \times \text{Rate of import duty (\%)} / 100 = \\ 83920,96 \times 3/100 = 2517,63 \text{ (UAH)}$$

During importation of genuine leather VAT is paid, the rate of which is 20%. VAT is calculated by the following formula:

$$\text{VAT} = (\text{Customs value (UAH)} + \text{Import duty (UAH)}) \times \text{VAT rate (\%)} / 100 = \\ (83920,96 + 2517,63) \times 20/100 = 17287,72 \text{ (UAH)}$$

According to the Order of the Ministry of Finance of Ukraine № 651 [32], the result of accrual of customs payments is entered in box 47 of the customs declaration (Annex C2).

The box provides information on the calculation of customs duties. Information on the calculation of the fee is provided only in the single administrative document.

In our case, box 47 of CD (table 3.2) is filled as follows:

1. In the first column “Type” the code of payment is indicated. According to the classifier of types of budget revenues:

- 020 – Customs duties on goods imported into the territory of Ukraine by business entities.
- 028 – VAT on goods imported into the territory of Ukraine by business entities.

2. The second column “Basis of accrual”:

In our case, the customs value of the goods shown in box 45 is affixed.

Table 3.2

Calculation of customs duties when importing genuine leather (Box 47 of CD UA100120/2019/196628)

Type	Basis of calculation	Rate	Amount	MP
020	83920,96	3%	2517,63	01
028	86438,59	20%	17287,72	01

3. In the column “Rate” the corresponding rates are indicated: customs duty – 3%, VAT – 20%.

4. In the column “Amount” the accrued amount according to the customs payment is indicated.

5. In the column “MP” the code of a method of payment according to the classifier of a method of payment is put down. In our case, “01”– Payment of customs duties in non–cash form, through accounts opened on the name of customs authorities in the territorial bodies of the State Treasury Service.

Thus, after analyzing the CD (Annex C) we can conclude –according to the Tax Code of Ukraine [34] and the Customs Tariff of Ukraine [1], during the importation of genuine leather import duty and VAT are paid, which is 3% and 20% correspond. Therefore, in our case, the amount of all customs payments payable for genuine leather to the state budget of Ukraine is 19805,35 UAH.

3.3. Analysis of customs clearance of genuine leather import according to the customs declaration

According to Article 246 of the CCU: the purpose of customs clearance is to ensure compliance with the procedure established by the legislation of Ukraine for the movement of goods, commercial vehicles across the customs border of Ukraine, as well as providing statistical accounting of import into the customs territory of Ukraine, export and transit through it territory of goods [28].

The procedure for completing customs formalities during customs clearance is determined by the central body of executive power, which ensures the formation and implementation of state tax and customs policy, unless otherwise provided by the CCU.

The first stage of customs clearance is the customs control of genuine leather imported into the customs territory of Ukraine in the import regime according to the CD №UA100120/2019/196628.

The information specified in the accompanying documents on genuine leather, namely: terms of delivery, number of cargo places, total cost of goods, information about the sender and recipient moving across the customs border of Ukraine in the import mode correspond to the data specified in the CD №UA100120/2019/196628, namely in the boxes: 2 “Sender”, 8 “Consignee”, 22 “Currency and total amount on the account”, 31 “Cargo places and description of goods”. In our case these boxes contain following information:

1. Box 2 “Shipper / Exporter” shows the details of the non-resident - the party to the foreign trade contract: SILVERSPED 34016 Monrupino, Autoporto di Ferneti, Italy.
2. In Box 8 “Recipient” entered information about the recipient of goods: “TK OKTAVA CENTR” LLC, 01042, Ukraine, Kyiv, Academician Filatovst., 10-A, office 2/58.
3. In the left subsection of box 22 “Currency and total amount on the account” is given in accordance with the Classifier of currencies [33] – the letter code of the currency in which the invoices or other documents that determine the value of goods “USD”, and in the right subsection - the total customs value of 76 goods declared by CD №UA100120/2019/196628, which is 53602,51.

4. In box 31 “Cargo places and description of goods - Marking and quantity - Container numbers - Quantity and identification features” information about the goods №33, its marking and quantity was entered. In our case it is cattle leather, without hair, split or unsplit, without further processing: genuine leather in skins (915 pcs) leather, m² – 2407,4 m², seats - 15 4G.

To the customs control of genuine leather the declarant, according to CD (Annex C), together with the customs declaration submitted the documents specified in box 44 (table 3.3).

Table 3.3

**Documents which were provided for the customs clearance of genuine leather
(Box 44 CD №UA100120/2019/196628)**

Code of the document	Number of the document	Date of the document	Name of the document
0271	1153340	02.04.2019	Packing list (Annex K)
0380	1153340	02.04.2019	Invoice (Annex I)
0730	053776	02.04.2019	Road consignment note (Annex L)
0862	1153340	02.04.2019	Declaration of origin
0952	MX. 82438240	02.04.2019	TIR carnet
3014	Price List	02.04.2019	Price List
4100	18-72	17.07.2018	Contract (Annex M)

Customs clearance begins with the registration of the CD UA100120/2019/196628. With the registration of the customs declaration the following customs formalities are carried out:

- verification of compliance of the electronic customs declaration format with the established requirements;
- fixing the date and time of submission of the customs declaration for customs clearance by assigning the customs declaration registration number using the Automated Customs Clearance System (ACCS) and entering it in the prescribed

manner in column A of the customs declaration on paper forms MD-2 and the upper right corner forms MD-6.

After registration of the customs declaration submitted for customs clearance (Annex C) by an official of the customs clearance department of the Kyiv Customs of the SCS, its inspection is carried out, which is based on:

1. Reconciliation of invoices submitted together with the customs declaration №1153340 dated 02.04.2019;
2. Using specialized software checking the correctness of filling in the boxes of the CD №UA100120/2019/196628 in accordance with the requirements established by the legislation;
3. Verification of compliance of the information indicated in the electronic customs declaration with the information entered in the customs declaration, which was submitted by the declarant on paper to the official.

After submission of all documents together with the customs declaration (Annex C) its registration begins. When carrying out customs clearance of a customs declaration, an official of the customs clearance department shall perform the following customs formalities:

1. checks compliance with the deadlines for filling a customs declaration;
2. control the comparison of data contained in the electronic copy of the customs declaration and documents submitted for customs clearance.

The control of data comparison is carried out by comparing the details of the authorized bank specified in box 28 with the data contained in the list of authorized banks of Ukraine in the Unified Automated Information System (UAIS) of the customs authorities of Ukraine. In this case, details of the authorized bank – PLC “KP GLOBUS”, USREOU code: 35591059, BIN code: 380526; comparison of the exchange rate of Ukraine to foreign currency specified in box 23 with the official exchange rate of Ukraine to foreign currency, information about which is indicated in the left section of box 22 on the day of submission of CD №UA100120/2019/196628 before registration. In this case, the exchange rate as of 08.04.2019 was 26,76870600.

As a result of performing all customs procedures when importing genuine leather according to the CD №UA100120/2019/196628, the official of the customs clearance department completes the customs clearance.

Completion of customs clearance of genuine leather is carried out by:

1) affixing a personal number stamp in the customs declaration. In this case, in the box D/J of the sheet of the form MD-2 the PSN 149/100 from 08/04/2019 with application of information technologies as electronic customs declaration was submitted;

2) entering with the help of the ACCS into the electronic customs declaration a note on the completion of customs clearance and the number of the personal number stamp of the official of the customs clearance department who completed the customs clearance of genuine leather according to CD №UA100120/2019/196628. Summarizing the customs clearance of genuine leather, we can highlight the following features:

- Genuine leather are subject to an import duty of 3% (preferential and full duty rate is 3%).
- VAT is paid at import at the rate of 20% of the customs value.

Customs clearance of genuine leather is completed within four working hours from the date of submission to the customs authority of a customs declaration, and all the necessary documents and information specified in Articles 257 and 335 of the CCU [28].

Confirmation of the completion of customs clearance is affixing an official seal of the customs authority personal stamp in box D/J, in our case it is PSN 149/100 from 08/04/2019.

Thus, the peculiarities of customs control and customs clearance was that according to CD №UA100120/2019/196628 76 goods were moved, the object of our work is genuine leather, the goods №33. According to the CD, the customs value was determined by method 6, and therefore the customs value was increased by the customs post “Stolychnyi”, which is confirmed by the decision to adjustment the customs value dated 08.04.2019 №UA100330/2019/568732/2 (Annex J). In addition,

an identification expert examination of the samples was carried out to establish the characteristics determinants for classification according to UCGFEA. According to the results of the identification expert examination, it was established that the declarant did not correctly determine the product code. According to Article 69 of the CCU [28], in case of detection of violations of the rules of classification of goods during customs clearance or after it, the customs authority has the right to classify such goods. Decisions of the customs authorities on the classification of goods for customs purposes are obligatory. Such decisions shall be published in the manner prescribed by law. In case of disagreement with the decision of the customs authority on the classification of goods, the declarant or his authorized person has the right to appeal this decision to a higher authority in accordance with Chapter 4 of the CCU or to the court.

CONCLUSIONS AND RECOMMENDATIONS

Research conducted during the preparation the final qualifying paper on the identification expert examination and customs clearance of genuine leather import allow us to draw the following conclusions.

1. Based on the results of the analysis of the genuine leather market, we determined that tanned leather with additional processing from cattle or equine families is imported to Ukraine the most. Italy, USA and Brazil were identified as the world's leading exporters of products of 41 commodity group of UCGFEA in 2020, and China, Italy and Vietnam were importers. The main counterparties of Ukraine importing leather additionally processed after tanning in 2020 were Poland, South Africa and Italy. The world's largest producers are China, Brazil, Russia, India and Italy.

It is expected that by 2028 the leather market will grow by 5,9% annually. Therefore, the volume of import and export transactions will increase, which may lead to potential attempts to violate customs regulations.

2. Production of genuine leather is controlled by a lot of national and international standards and regulations in Ukraine and in the EU. These regulations are mostly regarding prohibited substances in genuine leather products, general human and animal health requirements designed to ensure a high level of health and safety and to prevent the spread of infectious diseases, industrial emission during tanning process of hides, protection of endangered species of wild fauna. There are hygienic requirements for genuine leather formulated in sanitary norms that are harmonized with European Standard OEKO-TEX in Ukraine.

3. According to the Customs Tariff of Ukraine, the full and preferential duty rate on hides is 0%, only on hides of heading 4103 the customs rate is 3%. For tanned leather with and without further processing after tanning, the duty rate is 3%. Suede, patent leather and metallic leather are taxed at a customs rate of 5%. For the customs purposes, expert needs to determine characteristics of genuine leather that affect for classifying the most. The analysis of the content of the commodity items and

explanations to UCGFEA makes it possible to determine that further classification is carried out on the following features: degree of leather processing, establishment hide section of leather (as a whole or in the form of parts), type of raw materials (cattle, animals of the equine family, sheep, lambs, goats, pigs, reptiles), area.

4. The assortment of imported genuine leather was studied, it is quite wide. The assortment was studied on the sample of 3 shops: “Shop of natural leather and suede ATK”, “Aligo Group”, “It-leather”. By purpose the most common shoes, garment and fancy genuine leather. More than 80% of leather imported to Ukraine is made from the skins of cattle. This raw material is the most popular due to its high consumer properties, namely reliability and durability. Depending on the hide section, whole leathers are mostly imported. By the method of tanning, chrome tanned leather is the most imported. There are also plant and mixed tanning in the assortment. Thickness varies from 0,4 mm to 4,9 mm. By type of leather according to the method of finishing it can be smooth and embossed.

5. An identification expert examination of the genuine leather was carried out, for which criteria, means and methods of identification were developed. Among the identification criteria were general (product name, manufacturer’s name, country of origin) and special (color, pattern, hide section, additional processing, moisture content, linear dimensions, thickness, chemical structure, morphological structure, tensile strength, relative elongation at a stress of 9,8 MPa).

According to the developed indicators and selected methods, we conducted the identification expert examination of three samples. Sample 1 was imported to Ukraine and declared in the CD №UA100120/2019/196628 goods №33.

Based on the results of identification expert examination sample 1 is a whole leather of a cow subjected to dyeing, on the front side is covered with a substance of silver color, flesh surface is painted in gray, content of moisture is 15,2%, liner dimension is 268*203 cm, thickness is 16,47 mm, tensile strength 1,71 MPa, relative elongation at a stress of 9,8 MPa is 54%. Samples 2 is whole goat leather dyed in black, content of moisture is 14,7%, liner dimension is 94*81 cm, thickness is 12,53 mm, tensile strength 1,64 MPa, relative elongation at a stress of 9,8 MPa is 59%.

Sample 3 is a whole sheep leather dyed in black, and the flesh surface is covered with a gray substance, content of moisture is 13,5%, liner dimension is 84*60 cm, thickness is 10,94 mm, tensile strength 1,67 MPa, relative elongation at a stress of 9,8 MPa is 60%. According to the results of the research of physic-chemical parameters, all samples are genuine leather.

Sample 1 has the code 4104499000. Determining code of genuine leather according to the UCGFEA is necessary for levying correct amount of customs duties which are set by the Customs Tariff of Ukraine. So for the correct classification of genuine leather, we conducted an identification expert examination of the sample for unmistakable classification of the test sample. After the research, the laboratory provided a conclusion with the results of the identification expert examination. Based on the results code 4107119000 confirms the sample.

6. Analysis of the peculiarities of customs control and customs clearance showed us that the seller and sender was “SILVERSPED” (Monrupino, Italy), the buyer and importer of genuine leather was “TK OKTAVA CENTRE” LLC (Kyiv, Ukraine) based on the terms of delivery – CPT Kyiv. During the customs control there was a suspicion that the declarant determined the customs value, the customs official decided to calculate the customs value by 6 methods. Methods 1-5 can't be used in accordance with chapter 9 of the CCU.

The decision to adjustment the customs value was prepared to determine the customs value of goods according to CD №UA100330/2019/568732/2. Column 30 of this decision indicates the amount of genuine leather in units of measurement, ie 1552 kg, the previously determined price – 2,02 USD per 1 kg and received the corresponding calculation of the total amount – 3135,04 USD. In the currency of Ukraine on the day of registration of the declaration this sum will make 83920,96 UAH.

According to the Customs Tariff of Ukraine, the import duty for genuine leather is 3%. The accrued amount of import duty is 2517,63 (UAH). Also importers need to pay VAT, the rate of which is 20%. The accrued amount of VAT is 17287,72

UAH. So “TK OKTAVA CENTRE” LLC paid 19805,35 UAH to the state budget of Ukraine.

7. The peculiarity of the analyzed situation was the operation of the risk management system - 905-3 “Taking samples of goods for research (analysis, examination) in order to establish the characteristics that determine the classification of goods according to the UCGFEA”. Therefore the customs official carried out customs control and took samples of the goods for identification expert examination. Based on the results of the inspection, report was drawn up (Annex N). The customs official checked the originals of the documents, received the inspection report and the conclusion of the SLEER and on the basis of these documents the customs clearance of the genuine leather was completed.

As a result of completing the final qualifying paper, the following *recommendations* were developed:

1. To protect domestic producers, the Verkhovna Rada of Ukraine shall introduce changes to the Customs Tariff of Ukraine by increasing the rate of import duty on leather additionally processed after tanning (headings 4107, 4112, 4113, 4114) to 6% (major current rates set up at the level of 3%).
2. The National Authority for Standardization to accelerate the work on the development of national standards harmonized with international European standards (DSTU EN, DSTU ISO) on methods of testing genuine leather and leather products. Issuing of mentioned standards by method of translation allow their widespread use by different experts organization including SLEER of SCS of Ukraine.

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ANNEXES

Annex A

Shares of commodity subheadings in the corresponding commodity headings in 2020 [1, 2].

Code	Product label	2020	
		Volume of import, thousand USD	Share, %
4101	<i>Raw hides and skins of bovine "incl. buffalo" or equine animals, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excluding tanned, parchment-dressed or further prepared)</i>	3250	
410150	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, fresh, or salted, dried, limed, pickled or otherwise preserved (excluding tanned, parchment-dressed or further prepared)	1764	54,28
410190	Butts, bends, bellies and split raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, fresh, or salted, dried, limed, pickled or otherwise preserved, and whole raw hides and skins of a weight per skin > 8 kg but < 16 kg when simply dried and > 10 kg but < 16 kg when dry-salted (excluding tanned, parchment-dressed or further prepared)	1209	37,20
410120	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin <= 8 kg when simply dried, <= 10 kg when dry-salted, or <= 16 kg when fresh, wet-salted or otherwise preserved (excluding tanned, parchment-dressed or further prepared)	277	8,52
4104	<i>Tanned leather or crust of bovine "incl. buffalo" or equine animals, without hair on, whether or not split (excluding further prepared)</i>	1841	
410411	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of hides and skins of bovine "incl. buffalo" or equine animals, tanned, without hair on (excluding further prepared)	937	50,90
410449	Hides and skins of bovine "incl. buffalo" or equine animals, in the dry state "crust", without hair on, whether or not split (excluding further prepared and full grains, unsplit and grain splits)	783	42,53
410419	Hides and skins of bovine "incl. buffalo" or equine animals, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excluding further prepared and full grains, unsplit and grain splits)	96	5,21
4107	<i>Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of bovine "incl. buffalo" or equine animals, without hair on, whether or not split (excluding chamois leather, patent leather and patent laminated leather,</i>	133508	

	<i>and metallised leather)</i>		
410792	Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excluding chamois leather, patent leather and patent laminated leather, and metallised leather)	101157	75,77
410799	Leather "incl. parchment-dressed leather" of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excluding unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	16649	12,47
410712	Grain splits leather "incl. parchment-dressed leather", of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excluding chamois leather, patent leather and patent laminated leather, and metallised leather)	8763	6,56

Indicators of quality of genuine leather and its norms according to DSTU

3177-95 [27]

№	Name of quality indicators and their dimension	Intervals of values of indicators / basic values	ND on the method of determining indicators
<i>Reliability indicators</i>			
1	Tensile strength, MPa (average of longitudinal and transverse samples), not less	14-26/20	GOST 938.11
2	Tension at occurrence of cracks of a front layer (average of two directions), MPa, not less	13-21/17	GOST 938.11
3	Tear resistance, daN, (average of the two directions), not less	9-11/10	GOST 938.19
4	Elongation at a voltage of 10 MPa,% (average of two directions), not less	16-50/33	GOST 938.11
5	Elongation at break,% (average of two directions), not less	30-80/55	GOST 938.11
6	Residual elongation at a voltage of 10MPa,% not less	3-9/6	GOST 938.11
7	Modulus of elasticity, MPa, (average of two directions), not less	15-35/25	GOST 938.11
8	The coefficient of uneven elongation when stretching the leather, not less	0,9-1,1/1,0	GOST 938.11
9	Stiffness, sN, no more	25-55/40	GOST 8977
10	Elasticity,%, not less	50-70/60	GOST 8977
11	The resistance of the coating to repeated bending is not less: - megacycles - points	1,5-4,5/3,0 1-4/3	GOST 13868
12	Stability of leather color, points, not less: - to dry friction - to wet friction	5-8/7 1-4/3	GOST 938.29
13	The resistance of the coating to wet friction, turns, not less: - for emulsion coated leathers - for leathers with a nitrocellulose covering	60-90/75 200-300/250	GOST 13869
14	The tensile strength of spherical tensile, daN, is not less	30-60/45	GOST 29078
15	The tensile strength of the facial layer of the leather under spherical stretching, daN, is not less	20-40/30	GOST 29078
16	Meridional elongation at the time of leather breakthrough,%, not less	40-80/60	GOST 29078
<i>Ergonomic indicators</i>			
17	Thickness, mm, within	0,9-1,5/1,2	GOST 938.15
18	Vapor permeability, mg / cm ² × h, not less	4-8/6	GOST 938.17

19	Hygroscopicity, %, not less	12-18/15	GOST 938.11
20	Moisture yield, %, not less	8-12/10	GOST 938.11
21	Vapor capacity, %, not less	2,5-5,5/4,0	GOST 938.17
22	Water resistance in dynamic conditions, min., not less	8-46/27	GOST 938.21
23	Water permeability in dynamic conditions, h., not less	0,3-2,7/1,5	GOST 938.22
24	Air permeability, m ³ / m ² × s., not less	0,006-0,04/ 0,023	GOST 938.18
25	Water resistance in static conditions, min., not less	2-10/6	GOST 938.21
26	Water permeability in static conditions, mg / cm ² × h, no more	1-6/3,5	GOST 938.22
27	Thermal conductivity, W / m × °C, not more	0,06-0,1/0,08	-
<i>Aesthetic indicators</i>			
28	Aesthetics, points	5-8/7	-
29	Finishes, points	16-20/18	-
30	The structure of the front surface, points	9-12/11	-

MD - 2 form of the customs declaration UA100120/2019/196628

КРАЇНА (форма МД-2)		1 ДЕКЛАРАЦІЯ		А МІТНИЙ ОРГАН ВІДПРАВЛЕННЯ/ЕКСПОРТУ/ПРИЗНАЧЕННЯ			
3	8	2 Відправник/Експортер № IT/0000000000	IM 40 DE	UA100120/2019/196628			
Примірник для відправника/експортера		34016 Monrupino, Autoporto di Ferretti, Italy Див. доп. 000/0000/000000		3 Форми 1 26 1/0	4 Вид. спец. Електронне декларування		
		8 Одержувач № UA/0042166427		5 Всього т-ів 76	6 Довідковий номер 258 Вн. № 2356		
		ТОВ "ТК ОКТАВА ЦЕНТР"		9 Особа, відповідальна за фінансове врегулювання № UA/0042166427			
		01042, м. Київ, вул. Академіка Філатова, буд. 10-А, офіс 2/58		ТОВ "ТК ОКТАВА ЦЕНТР"			
		UA10042166427		Див. доп. UA10042166427			
		14 Декларант/Представник № UA/0042166427		10 Країна перш. признач. GB	11 Торг. країна/країна виробн. GB	12 Відомості про вартість 1511545.32	13 ЕСП
		ТОВ "ТК ОКТАВА ЦЕНТР"		15 Країна відправлення/експорту Італія		16 Країна походження	17 Країна призначення
		UA10042166427		18 Країна управління/експорту		19 Код кр. відл./експ. IT	17 Код країни признач.
		18 Ідентифікація і країна реєстрації трансп. засобу при відправленні/прибутті		20 Умови поставок СРТ UA Київ			
		CE6976BH/CE6703XT UA 0		22 Валюта та загальна сума за рахунком USD 53602.51		23 Курс валюти 26.76870600	24 Характер угоди Q21 USD
21 Ідентифікація і країна реєстрації активного транспортного засобу на кордоні		25 Вид транспорту на кордоні 30		26 Вид транспорту в межах країни 30			
CE6976BH/CE6703XT UA		27 Місце навантаження/розвантаження		28 Фінансові та банківські відомості ЄДРПОУ: 35591059 ПАТ "КБ "ГЛОБУС" МФО: 380526			
29 Митний орган виводу/ввезу Львівська митниця ДФС		30 Місце знаходження товарів 100-016-1-1		31 Митний орган виводу/ввезу МФО: 380526			
32 Товар 1		33 Код товару 94016100 00		34 Код країни походж. EU			
35 Вага брутто(кг) 351		36 Предференц. 000000000		37 ПРОЦЕДУРА 4000 ZZ00			
38 Вага нетто(кг) 308.88		39 Квота		40 Загальна декларація/Попередній документ 1801 / UA100000/2019/821437 03.04.2019 / 1			
41 Додаткові одиниці виміру		42 Ціна товару 1238.6100		43 Код МВБ 1			
44 Код ДІ		45 Коригування 33155.99		46 Статистична вартість 33.15599			
47 Нарховування платіжів		48 Відстрочення платежів		49 Реквізити складу			
50 Принципал №		Підпис:		С МІТНИЙ ОРГАН ВІДПРАВЛЕННЯ			
51 Представлений митні органи (і країна) транзиту		52 Гарантія не діє для		53 Митний орган (і країна) призначення			
54 Місце і дата: 01042, м. Київ, вул. Академіка Філатова, буд. 10-А, офіс 2/58		Печатка:		55 Митний орган (і країна) призначення			
56 Результат: ПМК 149/100 08.04.2019		57 Печатка:		58 Митний орган (і країна) призначення			
59 Печатка:		60 Митний орган (і країна) призначення		61 Митний орган (і країна) призначення			
62 Митний орган (і країна) призначення		63 Митний орган (і країна) призначення		64 Митний орган (і країна) призначення			
65 Митний орган (і країна) призначення		66 Митний орган (і країна) призначення		67 Митний орган (і країна) призначення			
68 Митний орган (і країна) призначення		69 Митний орган (і країна) призначення		70 Митний орган (і країна) призначення			
71 Митний орган (і країна) призначення		72 Митний орган (і країна) призначення		73 Митний орган (і країна) призначення			
74 Митний орган (і країна) призначення		75 Митний орган (і країна) призначення		76 Митний орган (і країна) призначення			
77 Митний орган (і країна) призначення		78 Митний орган (і країна) призначення		79 Митний орган (і країна) призначення			
80 Митний орган (і країна) призначення		81 Митний орган (і країна) призначення		82 Митний орган (і країна) призначення			
83 Митний орган (і країна) призначення		84 Митний орган (і країна) призначення		85 Митний орган (і країна) призначення			
86 Митний орган (і країна) призначення		87 Митний орган (і країна) призначення		88 Митний орган (і країна) призначення			
89 Митний орган (і країна) призначення		90 Митний орган (і країна) призначення		91 Митний орган (і країна) призначення			
92 Митний орган (і країна) призначення		93 Митний орган (і країна) призначення		94 Митний орган (і країна) призначення			
95 Митний орган (і країна) призначення		96 Митний орган (і країна) призначення		97 Митний орган (і країна) призначення			
98 Митний орган (і країна) призначення		99 Митний орган (і країна) призначення		100 Митний орган (і країна) призначення			

Additional sheet to customs declaration UA125100/2018/310941 of the MD-3 form

УКРАЇНА (форма МД-3)						ДЕКЛАРАЦІЯ		А МІТНИЙ ОРГАН ВІДПРАВЛЕННЯ ЕКСПОРТУ/ПРИЗНАЧЕННЯ UA100120/2019/196628																	
2 Відправник/Експортер №						IM 40 DE																			
<input type="checkbox"/>						C BIS																			
3 Форми						12 26 3 8																			
11 Вантажні місця та опис товарів						Маркування та кількість - Номери контейнерів - Кількість та розпізнавальні особливості:		32 Товар		33 Код товару															
1.Керамічні вироби:Плитка універсальна для стін та полу, глазурована керамограніт, м2-90м2.;Плитка універсальна для стін та полу, глазурована кераміка, м2-203,5м2.; Країна виробництва EU Див. "електронний інвойс" 2. Місць - 6 4G 3. 0						32		№		69089091 00		0													
						34 Код країни походження		35 Вага брутто(кг)		36 Предференція															
						al EU bl		4964		000000000															
						37 ПРОЦЕДУРА		38 Вага нетто(кг)		39 Квота															
						4000 Z200		4811.32																	
40 Загальна декларація/Попередній документ						1801 / UA100000/2019/821437 03.04.2019 / 32																			
41 Додаткові одиниці виміру						42 Ціна товару		43 Код МВБ																	
055/293.5						2742.1800		6																	
Код ДІ						45 Коригування		74699.83																	
46 Статистична вартість						74.69983																			
11 Вантажні місця та опис товарів						Маркування та кількість - Номери контейнерів - Кількість та розпізнавальні особливості:		32 Товар		33 Код товару															
1.Шкіра великої рогатої худоби, без волоссяного покриву, спилок чи не спилок,без подальшої обробки:шкіра натуральна в шкірах (915 шт) шкіра, м2-2 407,4м2.; Країна виробництва EU Див. "електронний інвойс" 2. Місць - 15 4G 3. 0						32		№		41044990 00		0													
						34 Код країни походження		35 Вага брутто(кг)		36 Предференція															
						al EU bl		1650		000000000															
						37 ПРОЦЕДУРА		38 Вага нетто(кг)		39 Квота															
						4000 Z200		1552																	
40 Загальна декларація/Попередній документ						1801 / UA100000/2019/821437 03.04.2019 / 33																			
41 Додаткові одиниці виміру						42 Ціна товару		43 Код МВБ																	
796/915						3129.6200		6																	
Код ДІ						45 Коригування		83920.96																	
46 Статистична вартість						83.92096																			
11 Вантажні місця та опис товарів						Маркування та кількість - Номери контейнерів - Кількість та розпізнавальні особливості:		32 Товар		33 Код товару															
1.Інші меблі в частково розібраному вигляді із різних матеріалів:письмовий стіл мдф/шкіра-2шт.;комод мдф /метал/шкіра-2шт.;стіл мдф/метал-1шт.;буфет мдф /метал-2шт.;навісний комод МДФ-2шт.; Країна виробництва EU Див. "електронний інвойс" 2. Місць - 26 4G 3. 0						32		№		94038900 00		0													
						34 Код країни походження		35 Вага брутто(кг)		36 Предференція															
						al EU bl		653		000000000															
						37 ПРОЦЕДУРА		38 Вага нетто(кг)		39 Квота															
						4000 Z200		574.64																	
40 Загальна декларація/Попередній документ						1801 / UA100000/2019/821437 03.04.2019 / 34																			
41 Додаткові одиниці виміру						42 Ціна товару		43 Код МВБ																	
						2304.3200		1																	
Код ДІ						45 Коригування		61683.66																	
46 Статистична вартість						61.68366																			
17 Нарештовані платежі						Вид		Основа нарахування		Ставка		Сума		СП		Вид		Основа нарахування		Ставка		Сума		СП	
020						020		83920.96		3 %		2517.63		01		020		83920.96		3 %		2517.63		01	
028						028		86438.59		20 %		17287.72		01		028		86438.59		20 %		17287.72		01	
Усього по першому товару:						Вид		Сума		СП		Усього по другому товару:		Вид		Сума		СП		← Усього:					
020						020		0.00		01		3						Примірник для відправника/експортера							
028						028		12336.73		01		8						Примірник для отримувача							
СМІТНИЙ ОРГАН ВІДПРАВЛЕННЯ																									

Addition to customs declaration UA125100/2018/310941 of form MD-6

УКРАЇНА

(форма МД-6)

Доповнення №

1

до ВМД №

UA100120/2019/196628

До графі 2:

GB

KINSTON TRADING LP

24 Station Square, Suite 16, Inverness, Scotland, UK, IV1 1LD

До графі 9:

01042, м. Київ, вул. Академіка Філатова, буд. 10-А, офіс 2/58

Товар № 1 до графі 31:

2. Місць - 6 4G

3. 0

Товар № 1 до графі 44:

m4100* 18-72

17.07.18

5019*

5069*

Товар № 9 до графі 31:

2. Місць - 1 4G

3. 0

Товар № 10 до графі 31:

змішувач) метал/пластик-1шт.;Гігієнічний
душ метал/пластик-1шт.;Душовий набір (змішувач з термостатом
+ручний душ) метал/пластик-1шт.;кнопка змиву вбудована

метал/пластик-1шт.;комплект для раковини (злив

+перелив) метал-2шт.;

Країна виробництва EU

Див. "електронний інвойс"

2. Місць - 5 4G

3. 0

Товар № 13 до графі 31:

Див. "електронний інвойс"

2. Місць - 3 4G

3. 0

Товар № 15 до графі 31:

Див. "електронний інвойс"

2. Місць - 1 4G

3. 0

Товар № 42 до графі 31:

2. Місць - 6 4G

3. 0

Товар № 45 до графі 31:

Країна виробництва EU

Див. "електронний інвойс"

2. Місць - 4 4G

3. 0

Товар № 50 до графі 31:

Країна виробництва EU

ІДІНТКИ МІТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ

Печатка:

Місце / дата:

01042, м. Київ, вул. Академіка
Філатова, буд. 10-А, офіс 2/5

Підпис і прізвище декларанта/представника:

Рябко А.В.
+380972527254 2979018087
declarant03@gmail.com

Act №UA100120/2019/196628 on sampling of goods dated 08.04.2019

**ДЕРЖАВНА ФІСКАЛЬНА СЛУЖБА УКРАЇНИ
КИЇВСЬКА МІСЬКА МИТНИЦЯ ДФС
МИТНИЙ ПОСТ «СТОЛИЧНИЙ»**

(найменування структурного підрозділу, органу ДФС)

**АКТ № UA100120/2019/ 196628
про взяття проб (зразків) товарів
від "08" квітня 2019 року**

На території ЗМК ВМО-2 м/п «Столичний», ТОВ «Атлантик», Столичне шосе 100В
(місце взяття проб (зразків) товарів, найменування організації, установи, підприємства, місцезнаходження)
ст. держ. інспектором ВМО№2 м/п «Столичний» КММ ДФС
мною, Білозуб М.І.

(посада, орган ДФС, прізвище, ім'я та по батькові особи, яка склала акт)

у присутності представник ТОВ "ТК ОКТАВА ЦЕНТР" - Штерцера А.Ю
(місце роботи, посада, прізвище та ініціали декларанта, платника податків або уповноваженої ними особи)
взято такі проби (зразки) товарів:

N з/п	Найменування товару	Виробник	Номер вагона, державний номер автомобіля, реквізити накладної тощо (непотрібне закреслити)	Одиниця виміру товару	Обсяг партії товару	Кількість (об'єм/ маса) взятої проби (зразка) товару
1	2	3	4	5	6	7
1	Шкіра великої рогатої худоби, без волосного покриву, спилок чи не спилок, без подальшої обробки: шкіра натуральна в шкурах (915 шт) шкіра, м2-2407,4м2.; Країна виробництва EU Торгівельна марка : Green point	Green point	CE6976BH/CE6703XT	шт.	915	2*1 шт.
Разом:				шт.	915	2 шт.

Мета взяття проб (зразків) товарів - встановлення характеристик, визначальних для класифікації товарів згідно з УКТ ЗЕД

Відібрані проби (зразки) товарів упаковано в поліетиленові пакети в кількості 2 шт.
(вид упаковки, тара, кількість упаковок)

Упаковка опломбована (опечатана) 2х19/079
(тип засоби ідентифікації, його номер)

Посадова особа органу ДФС: М.І.Білозуб
(ініціали, прізвище)

Присутні: А.Ю.Штерцер
(ініціали, прізвище)

Проби (зразки) відправлено за адресою: _____
(найменування та поштова адреса ДПМС ДФС або її відокремленого підрозділу/установи)

Request for research dated 09.04.2019 №24/100120

Д. І. Івасюк В. М. О. 17 (Степанівна) О. О.
№ 8. 00.1561
11.04.19


ДЕРЖАВНА ФІСКАЛЬНА СЛУЖБА УКРАЇНИ
КИЇВСЬКА МІСЬКА МИТНИЦЯ
МИТНИЙ ПОСТ «СТОЛИЧНИЙ»

м. Київ, вул. Новопирогівська, буд.58, тел.: (044) 201-61-56

Директору Департаменту
податкових та митних
експертиз ДФС
Ю.ШАДЕВСЬКИЙ

ЗАПИТ
про проведення дослідження (аналізу, експертизи)
від "09" квітня 2019 року № 24/100120

Найменування товару(ів):

Товар № 33: Шкіра великої рогатої худоби, без волосяного покриву, спилок чи не спилок, без подальшої обробки: шкіра натуральна в шкурах (915 шт) шкіра, м2-2407,4м2.
Виробник: Green point.
Торговельна марка: Green point.
Країна виробництва: EU (Європа).

Найменування юридичної особи та/або прізвище та ініціали фізичної особи, стосовно якої здійснюється контроль: ТОВ "ТК ОКТАВА ЦЕНТР" (код ЄДРПОУ 0042166427), 01042, м. Київ, вул. Академіка Філатова, буд. 10-А, офіс 2/58.

Кількість проб (зразків) товару(ів) в одиницях виміру: 2*1 шт.

Проби (зразки) упаковані в: 2- ох поліетиленових пакетах.

Упаковки опломбовані (опечатані): 2*100/079.

Проби (зразки) взяті на підставі акта про взяття проб (зразків) товарів від 08 квітня 2019 року № UA100120/2019/196628.

Підстава для направлення запиту: відпрацювання/працювання критерію ризику 905-3 САУР «Взяття проб (зразків) товарів для проведення досліджень (аналізу, експертизи) з метою встановлення характеристик, визначальних для класифікації товарів згідно з УКТ ЗЕД».

К
ДПМЕ ДФС
2614/7/26-70 від 11.04.2019



Мета подання запиту: встановлення характеристик, визначальних для класифікації товару згідно з УКТЗЕД.

Завдання для дослідження (аналізу, експертизи):

- визначити компоненти хімічного складу товару, необхідні для однозначної ідентифікації та класифікації відповідно до вимог УКТЗЕД;
- чи являє собою товар шкіру великої рогатої худоби?
- чи піддавався товар додатковим процесам обробки після дублення (вичинена, пофарбована, піддана нарізуванню мереї або тисненню, оброблена для забезпечення ефекту замші, друкована, полірована, лощена, сатинована, покрита лаком, глазур'ю, металом тощо)?

Документи, що подаються на 46 арк., у тому числі:

- акт про взяття проб (зразків) від 08.04.2019 № UA100120/2019/196628;
- копія МД від 08.04.2019 № UA100120/2019/196628;
- копія акта митного огляду від 08.04.2019 № UA100120/2019/196628;
- копія інвойса від 02.04.2019 № 1153340;
- копія контракта від 17.07.2018 № 18-72;
- копія пакувального листа від 02.04.2019 № 1153340;
- копія CMR від 02.04.2019 № 053776;
- копія технічної документації.

Заступник начальника
митного посту – начальник
відділу митного оформлення № 2
митного посту «Столичний»

Є. ЧАЙКА

Олександр Степуренко 594-81-34

Classification of natural leathers by purpose

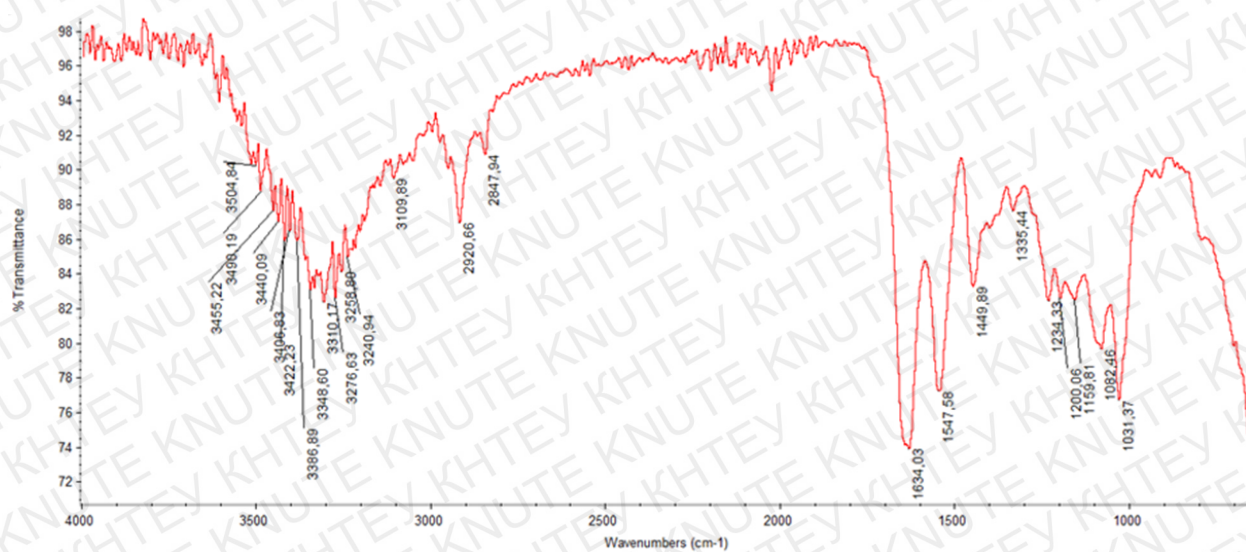
Raw materials of leather	Name of raw materials	Type of tanning	Color	Area	Thickness	By the method and nature of the front surface finish
Leather for shoe uppers						
Cattle	Calf	chrome and fat tanning	natural; white; black; multicolor	45 - 100 dm ²	from 0,5 to 2.8mm (leathers with a thickness of 1.6 to 2,8 mm are made for the upper of unlined shoes)	-full grain leather - smooth, embossed, with a relief pattern; -corrected grain leather - smooth, embossed, with a relief pattern, nubuk; - buffed grain leather - smooth, embossed, with a relief pattern, seude.
	Grasser			90 - 120 dm ²		
	Heifier			mass (up to 13 kg) and area (120 -130 dm ²)		
	Bull-calf, cow hide, steerhide			180 - 200 dm ²		
Pig	Pig leather			20 - 200 dm ²		
Horse	Horse leather					
Goat	Kid leather					
	Goat skin					
Sheep	Sheep leather					
Moose, deer,	Chamous					

sheep, goats	leather					
Various animals, which mainly have defects covered with a lacquer film.	Patent leather					
Leather for bottom shoes						
Cattle, pig, camel		Plant tanning in combination with basic Cr salts; Cr-syntane plant tanning; Cr-Al-plant-syntane tanning; Cr-Zr-syntane tanning; Cr-Ti-Zr-synthane tanning; Ti-Zr-synthane tanning; Cr-Ti-synthane tanning; Ti-syntane tanning.			From 2,5 to 5 mm (sole leathers are produced with a thickness of over 3,5 mm)	It is allowed to produce corrected grain leathers, except for leathers intended for soles
Garment leather						
Sheep; goats; pigs.		Chrome tanning	-colored; -black; -white.	for headdresses: 20-80 dm ²	From 0,6 to 1,2 mm	-full grain leather - smooth, embossed; -corrected grain leather - smooth, embossed; - buffed grain leather – smooth and cut,

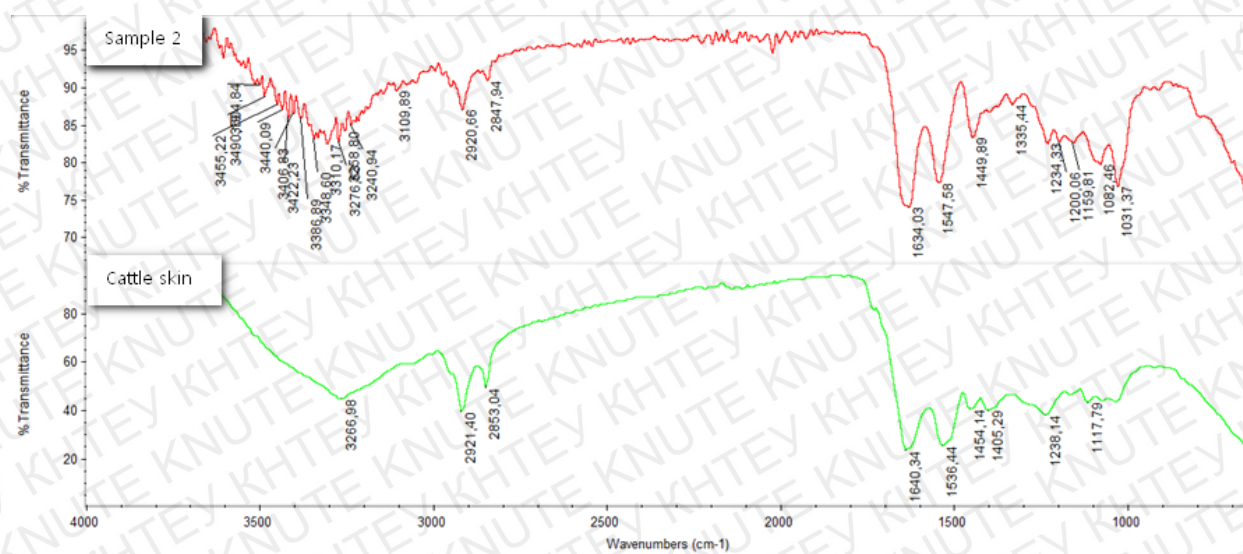
				for clothes:60- 100 dm ²		seude.
Fancy leather						
Cattle, pig, horse, camel, sheep, goat, deer, sea animal, donkey		Plant tanning; Cr tanning or tanning with other mineral salts; tanning with basic Cr salts in combination with Al, Zr salts, plant and synthetic tanning agents.	natural, white, black, colored, multicolor	From 20 to 260 dm ²	From 0,4 to 1,6 mm	-full grain leather - smooth, cut, crumpled, with art embossing; -corrected grain leather -, nubuk; - buffed grain leather - smooth, cut, with art embossing, seude.
Technical leather						
Cattle		plant tanning in combination with basic chrome salts and synthetic tanning agents; chrome tanning; plant tanning	natural		From 0,5 to 5,5 mm	full grain leather
Saddle leather						
Cattle		plant tanning in combination with basic chrome salts and synthetic tanning agents; chrome tanning in combination with synthetic	Natural, colored	More than 150 dm ²	From 1 to 5 mm	full grain leather - smooth, cut.
Horse						
Pig				More than 98 dm ²		

		tanning agents				
Leather for upholstery of car interiors						
Cattle, pig		Chrome tanning	White, black, colored, multicolor		From 0,9 to 1,7 mm	-full grain and corrected grain leather finished with pigmented materials and polymer compositions – smooth, embossed, perforated; - leather -, nubuk; - buffed grain leather finished with painted polymer compositions or pigmented materials and polymer compositions - smooth, embossed, adjusted.

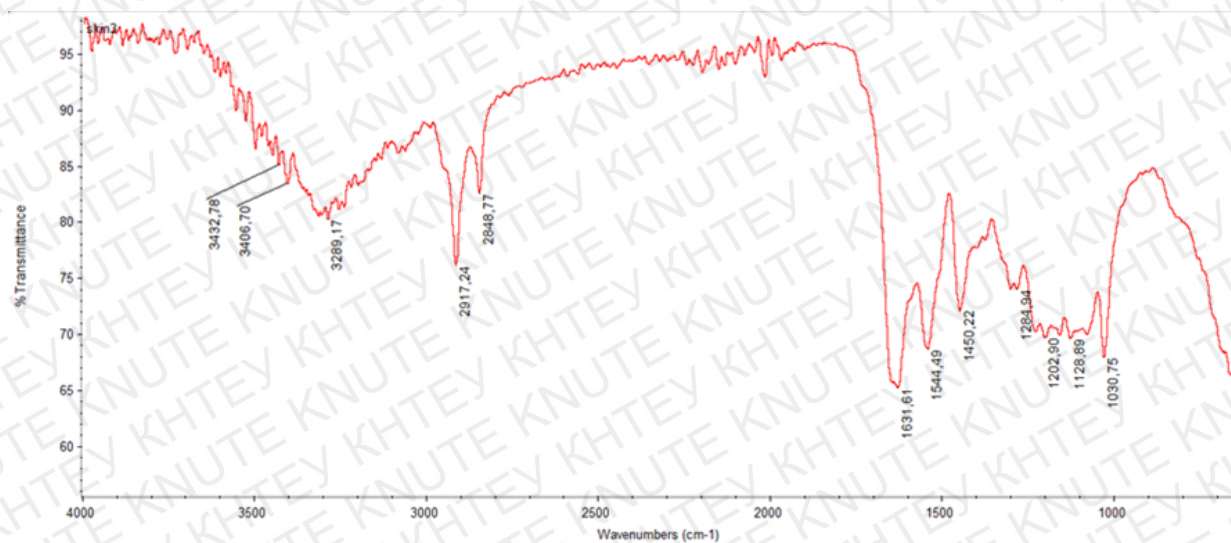
The results of IR spectroscopy of sample №2



IR spectra of the sample 2 were compared with the spectra of the instrument database



The results of IR spectroscopy of sample №3



IR spectra of the sample 3 were compared with the spectra of the instrument database



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

Department of examinations and research of chemical and industrial products

CONCLUSION №142005703 – 0252

Drawn up on April 22, 2019

- 1. Customer:** Kyiv City Customs, Stolychnyi Customs Post.
- 2. Request for research (analysis, examination) / resolution on the appointment of examination in the case of violation of customs rules:** dated 09.04.2019 № 24/100120.
- 3. Object(s) of research (examination) and registration number(s):** sample of the goods declared in box 31 CD as Goods № 33 - Leather of cattle, without hair, split or unsplit, without further processing: genuine leather in skins (box 33 CD - 4104499000).
- 4. Enterprise / citizen:** TK OKTAVA CENTER LLC.
- 5. Manufacturer:** “Green point”.
- 6. Act on sampling (samples) of goods / protocol on obtaining samples and specimens for examination in the case of violation of customs regulations:** dated 08.04.2019 № UA100120/2019/196628.
- 7. Accompanying documents (copies):**
 - 7.1. Customs declaration dated 08.04.2019 № UA100120/2019/196628.
 - 7.2. Act on inspection (re-inspection) of goods, vehicles, hand luggage and luggage dated 08.04.2019 № UA100120/2019/196628.
 - 7.3. Invoice 02.04.2019 № 1153340.
 - 7.4. Contract dated 17.07.2018 № 18-72.
 - 7.5. Packaging list dated 02.04.2019 № 1153340.
 - 7.6. International consignment note CMR dated 02.04.2019 A № 053776.
 - 7.7. Technical passport from the manufacturer of the goods.
- 8. Grounds for sending a request / resolution:** development of risk criteria 905-3 RMS “Sampling (samples) of goods for research (analysis, examination) in order to establish the characteristics which determine the classification of goods according to UCGFEA”.
- 9. The purpose of the request / resolution:** to establish the characteristics that determine the classification of goods according to UCGFEA.

10. Tasks for research (analysis, examination):

- to determine the organoleptic, physical and physic-mechanical parameters of the product;
- determine the components of the chemical composition of the goods required for unambiguous identification and classification according to the requirements of UCGFEA;
- whether the product is the leather of cattle;
- whether the product was subjected to additional processing after tanning.

11. Research (analysis, examination):

1) description of samples of goods: the samples of the product were received in two copies (experimental and control). Copies are packed in two plastic bags, each of which is under customs security 100/079. Each package is attached to the label in the form given in Annex 2 to the Procedure for interaction of structural units and territorial bodies of the State Fiscal Service of Ukraine with the Specialized Laboratory for Expertise and Research of the SFS during research (analysis, examination), approved by the Ministry of Finance of Ukraine 02.12.2016 №1058, registered in the Ministry of Justice of Ukraine on 26.12.2016 on №1693 / 29823. No violations of customs security and packaging were detected.

2) research methods (analysis, examination):

2.1) Organoleptic method [1-4].

2.2) Determination of leather area was performed in accordance with DSTU ISO 11646: 2005 [5];

2.3) Microscopic examination was performed using an Olympus CX 31 microscope at a magnification of 10x and 40x (serial number - № 3D05486) and a stereoscopic microscope SZM-45TL at a magnification of 7x-45x (serial number -№ LM17026M013) [6].

2.4) Investigations by IR spectroscopy were performed on an Avatar 370 FT-IR Termo Nicolet with Fourier transform (serial number №AFQ 0401447). IR spectra were obtained in the wavelength range 4000-650 cm⁻¹. The obtained IR spectra were compared with the spectra of the instrument database [7,8].

2.5) Determination of moisture content was performed according to the working instructions (Leather. Method for determining moisture content) [9]

2.6) Determination of thickness was performed in accordance with DSTU ISO 2589: 2019 [10].

2.7) The tensile strength of leather and relative elongation at a stress of 9.8 MPa was determined according to DSTU ISO 3376: 2008. To determine these indicators, uniaxial tensile tests are performed [11].

3) results of research (analysis, examination):

The specimen with the marking label stating “Leather...” is a flexible material similar in shape to the whole skin of an animal (see Figure 1).

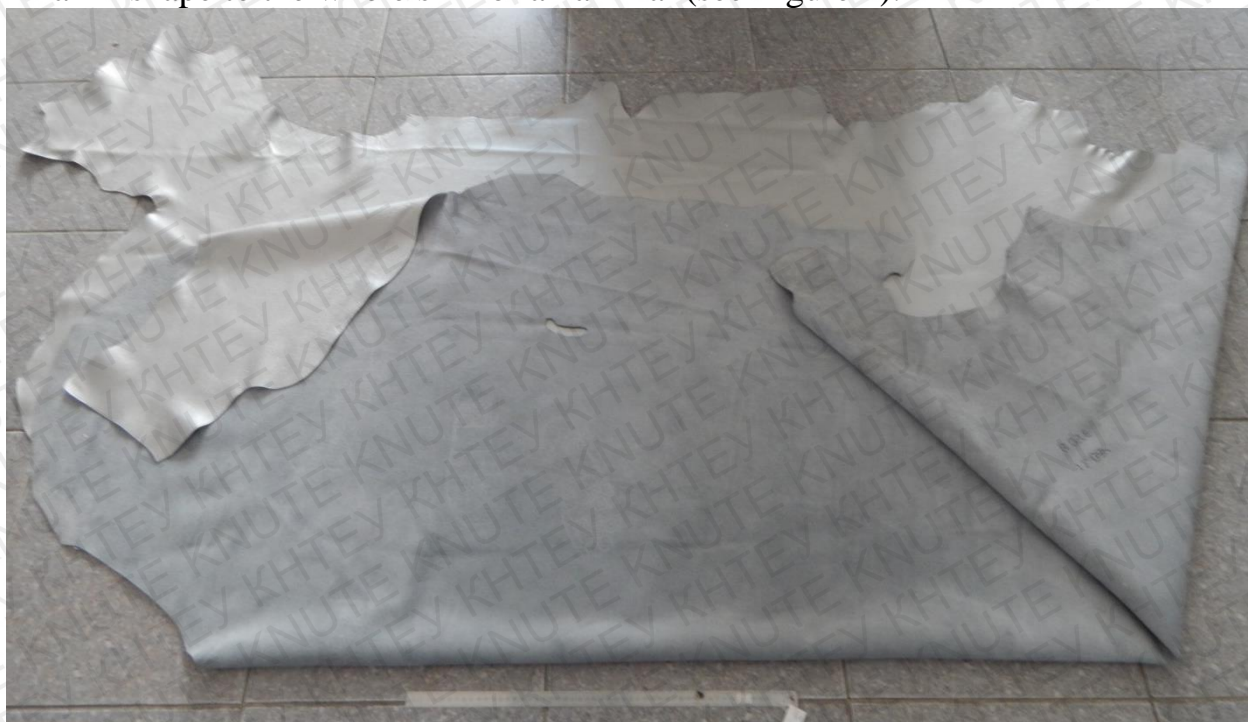


Figure 1. A sample submitted for examination with a marking label indicating “Leather...”

The sample submitted for examination is in a dry state, soft to the touch. The sample has a front and baktarmyan surface. The front surface of the sample has a relief structure, which is similar in appearance to the surface of genuine leather. The sample on the front side is covered with a silver substance. Bakhtarmyan surface is painted (gray), homogeneous fibrous structure. Pattern is characteristic of cow skin.

Examination in the field of view of the microscope revealed that the sample submitted for examination has morphological features characteristic of genuine leather.

There are intense absorption bands characteristic of the peptide bonds that are present in the natural protein (collagen, etc.) in the IR spectrum of the provided sample (the prepared slice is applied to a ZnSe crystal).

The moisture content was set at 15.2%. The linear dimensions of the sample are 268 * 203 cm, thickness is 16.47 mm. Tensile strength is determined 1,71MPa, relative elongation at a stress of 9.8 MPa is 54%.

12. Conclusions:

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

A sample with a marking label indicating “Leather...” has been identified as genuine leather that similar with a whole animal skin. The sample submitted for examination is in a dry state, soft to the touch. The sample has a front and baktarmyan surface. The front surface of the sample has a relief structure, which is similar in appearance to the surface of genuine leather. The sample on the front side is covered with a silver material. Bakhtarmyan surface is painted (gray), homogeneous fibrous structure. Pattern is characteristic of cow skin.

The moisture content was set at 15.2%. The linear dimensions of the sample are 268 * 203 cm, thickness is 16.47 mm. Tensile strength is determined 1,71MPa, relative elongation at a stress of 9.8 MPa is 54%.

13. References:

1. Пояснення до Української класифікації товарів зовнішньоекономічної діяльності, затверджені наказом Державної фіскальної служби України від 09.06.2015 № 401.
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4. Войнаш Л.Г., Байдакова Л.І., Діаніч М.М., Діаніч О.Г., Козьмич Д.І., Медведєв В.П., Приходько М.В. Товарознавство непродовольчих товарів. Частина 2. Київ: Укоопспілка, 2004, – 532 с.
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6. Sara J. Kadolph, (10th edition), Textiles, New Jersey.: “Pearson Education”.- 2007. – 496p.
7. РІ-1/57-04/2017 “Якісне визначення індивідуальних речовин, полімерних сполук та компонентів в сумішевих продуктах методом ІЧ-спектроскопії”.
8. Купцов А. Х., Жижин Г. Н. Фурье-спектры комбинационного рассеяния и инфракрасного поглощения полимеров. Справочник. – М.: физматлит, 2001. – 656с.
9. РІ-156/82/2019 Робоча інструкція. Шкіра. Метод визначення вмісту вологи.
10. Шкіра. Фізичні та механічні випробування. Визначення товщини: ДСТУ ISO 2589:2019 (ISO 2589:2016, IDT) - [Чинний від 01-01-2019]. – К.: Держспоживстандарт України, 2019. – 12с.
11. Шкіра. Фізичні та механічні випробування. Метод визначення границі міцності під час розтягування та відносного подовжування: ДСТУ ISO 3376:2008 (ISO 3376:2002, IDT) - [Чинний від 01-01-2008]. – К.: Держспоживстандарт України, 2008. – 8с

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

Expert

Kateryna Yazvinska

Head of department

Serhii Stenin

Invoice №1153340 dated on April 2, 2019



KINSTON TRADING

24 Station Square, Suite 16, Inverness,
Scotland, UK, IV1 1LD
E-mail: kinston.trading@gmail.com

Invoice/Рахунок-фактура №: 1153340
Date/Дата: 02/04/2019
Contract: № 18-72 date 17/07/2018

Buyer/Покупець: LLC "TK OCTAVA CENTRE" 01042 Ukraine, Kiev
Akademika Filatova str. 10/A, office 2/58

Sender/Відправник: SILVERSPED
34016 Monrupino, Autoporto di Ferneti, Italy

Beneficiary: KINSTON TRADING LP
BANK: Baltic International Bank JSC
ADDRESS: Kaleju St.43, Riga, LV-1050, Latvia
IBAN EUR: LV18BLIB1001022098001
S.W.I.F.T. BLIBLV22
BANK Correspondent (EUR): Raiffeisen Bank International, Vienna, Austria
Swift: RZBAATWW
IBAN USD: LV18BLIB10010220988001

Delivery conditions/Умови поставки: CPT KIEV

	Опис	Кількість	Ціна, дол. США	Сума, дол. США	Країна походж.
	Description	QTY	Price, USD	Amount, USD	Country of origin
1	диван з 2 подушками дерево, тканина	1	321,12	321,12	EU
2	вішалка для одягу пластик	810	0,56	453,60	EU
3	Скеліні туфлі замша, підошва гума	484	4,62	2236,08	EU
4	Черевики текстиль, підошва гума	28	14,00	392,00	EU
5	Черевики шкіра, підошва гума	144	12,44	1791,36	EU
6	Кросівки шкіра, підошва гума	79	6,40	505,60	EU
7	Кросівки текстиль, підошва гума	125	5,73	716,25	EU
8	Устілки текстиль	22	0,11	2,42	EU
9	Шнурки текстиль	5	0,08	0,40	EU
10	Сумки текстиль	2	2,38	4,76	EU
11	Мішечки для магнетизу текстиль	8	0,46	3,68	EU
12	Каталоги папір	18	1,36	24,48	EU
13	Верхній душ метал	2	2,18	4,36	EU
14	Вилив зі стіни метал	8	0,94	7,52	EU
15	гачок метал	4	0,45	1,80	EU
16	Джойстик для змішувача метал	1	1,30	1,30	EU
17	Змішувач для ванни метал	2	15,34	30,68	EU
18	Змішувач для душу метал	1	8,83	8,83	EU
19	Змішувач для умивальника метал	4	9,22	36,88	EU
20	Йоржик для унітаза метал	1	2,65	2,65	EU
21	паперотримач метал	1	1,81	1,81	EU
22	Ручний душ метал	2	1,28	2,56	EU
23	Клей двокомпонентний кольоровий для штучного каменю 230 мл	119	0,71	84,49	EU
24	Накінечник картриджа змінний пластик	600	0,02	12,00	EU
25	Ручний диспенсер / дозатор для клею в картриджах метал	2	3,09	6,18	EU
26	Манекен скло	3	34,53	103,59	EU
27	підставка для шарпеток мдф	2	1,53	3,06	EU
28	підставка для манекена мдф	2	2,67	5,34	EU
29	підставка для галетуків мдф	2	1,53	3,06	EU
30	підставка для взуття сталь	14	2,53	35,42	EU
31	піднос сталь	6	2,55	15,30	EU
32	чохол для одягу бавовна	360	0,59	212,40	EU

Extension to annex I

33	пакет папір	100	0,13	13,00	EU
34	бокс для пакування папір	320	0,34	108,80	EU
35	стрічка для пакування поліестер	3	1,17	3,51	EU
36	стікери для упаковки папір	3	4,41	13,23	EU
37	папір обгортковий (набір 100шт) папір	3	5,80	17,40	EU
38	килим 2,5х2м поліамід	5	22,30	111,50	EU
39	чохли на стіл бавовна	2	8,82	17,64	EU
40	настінна панель для вітрини мдф	16	73,27	1172,32	EU
41	профіль для підлоги для з'єднання панелей метал	5	3,89	19,45	EU
42	Килим 11,2х4м поліпропілен	1	393,68	393,68	EU
43	Плитка універсальна для стін та полу, глазурована керамограніт, м2	90	10,39	935,10	EU
44	Плитка універсальна для стін та полу, глазурована кераміка, м2	203,5	8,88	1807,08	EU
45	шкіра натуральна в шкурах (915 шт) шкіра, м2	2407,4	1,30	3129,62	EU
46	письмовий стіл мдф/шкіра	2	243,49	486,98	EU
47	офісний стілець метал/шкіра	10	84,69	846,90	EU
48	комод мдф/метал/шкіра	2	158,80	317,60	EU
49	крісло мдф/шкіра/метал	2	56,46	112,92	EU
50	стіл мдф/метал	1	617,54	617,54	EU
51	буфет мдф/метал	2	418,16	836,32	EU
52	бокс з каталогами картон/папір	2	13,55	27,10	EU
53	стіл обідний дерево	2	359,94	719,88	EU
54	стілець дерево/тканина	24	28,23	677,52	EU
55	комод дерево	2	299,95	599,90	EU
56	дзеркало в рамі 145х86см скло/дерево	1	14,62	14,62	EU
57	стіл журнальний дерево	1	119,98	119,98	EU
58	сервірувальний возик дерево	1	34,74	34,74	EU
59	крісло метал/шкіра	1	119,98	119,98	EU
60	дзеркало в рамі 2,3х0,84м МДФ/скло	1	66,44	66,44	EU
61	навісний комод МДФ	2	22,94	45,88	EU
62	стілець барний мдф/шкіра	3	42,35	127,05	EU
63	плафон для світильника скло	2	30,12	60,24	EU
64	світильник стельовий скло/метал	3	73,96	221,88	EU
65	світильник підвісний скло/метал	2	73,83	147,66	EU
66	Мозаїка універсальна для стін та полу скло	1,62	28,00	45,36	EU
67	Каталоги папір	200	0,48	96,00	EU
68	відповідна планка замка метал	100	0,07	7,00	EU
69	відповідна планка замка пластик	7100	0,04	284,00	EU
70	відповідна планка замка метал	650	0,06	39,00	EU
71	Механізм замка метал	7950	1,33	10573,50	EU
72	Завіса метал	3388	1,31	4438,28	EU
73	Комплект ковпачків для петлі (2 шт) пластик	3424	0,02	68,48	EU
74	Комплект ковпачків для петлі (2 шт) метал	360	0,02	7,20	EU
75	шпалери 0,53х10,05м папір, рулонів	1788	1,53	2735,64	EU
76	килим 2,5х3,50 м бавовна/віскоза	1	132,19	132,19	EU
77	Змішувач метал	3	10,88	32,64	EU
78	Верхній душ (лійка душева, що монтується на стелю) метал/пластик	1	5,20	5,20	EU
79	Душова стійка метал	1	3,01	3,01	EU
80	Душовий набір (ручний душ, планг душ, змішувач) метал/пластик	1	10,69	10,69	EU
81	Змішувач для душа метал/пластик	1	13,06	13,06	EU
82	Гігієнічний душ метал/пластик	1	2,26	2,26	EU
83	Термостат внутрішнього монтажу (зовнішня частина та внутрішня) метал/пластик	1	4,14	4,14	EU
84	Каталог папір	5	0,97	4,85	EU
85	Брошюри папір	30	0,06	1,80	EU
86	Змішувач метал	1	16,32	16,32	EU
87	Душовий набір (змішувач з термостатом+ручний душ) метал/пластик	1	12,04	12,04	EU
88	кнопка змиву вбудована метал/пластик	1	6,02	6,02	EU
89	комплект для раковини (злив+перелив) метал	2	1,50	3,00	EU

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90	раковина кераміка	2	18,15	36,30	EU
91	шампунь для волосся 1000мл пластикова пляшка	48	1,38	66,24	EU
92	бальзам для волосся 1000мл пластикова пляшка	12	0,92	11,04	EU
93	крем під очі 10мл пластикова баночка	2	0,07	0,14	EU
94	бальзам-кондиціонер 500мл пластикова пляшка	12	0,46	5,52	EU
95	шампунь для волосся 500мл пластикова пляшка	24	0,68	16,32	EU
96	шампунь для волосся 250мл пластикова пляшка	170	0,32	54,40	EU
97	окислювач 3% 1000мл пластикова пляшка	48	0,93	44,64	EU
98	маска для волосся 250мл пластикова пляшка	24	0,21	5,04	EU
99	мусс для волосся 405мл металева пляшка	24	0,35	8,40	EU
100	пудра для волосся 10гр металева баночка	24	0,02	0,48	EU
101	каталог папір	3	0,73	2,19	EU
102	окислювач 6% 112,5мл пластикова пляшка	36	0,11	3,96	EU
103	бальзам протеїновий 250мл пластикова пляшка	24	0,20	4,80	EU
104	спрей для волосся 250мл пластикова пляшка	12	0,21	2,52	EU
105	кондиціонер для волосся 200мл пластикова пляшка	24	0,17	4,08	EU
106	бальзам для волосся 150мл пластикова пляшка	24	0,18	4,32	EU
107	шампунь для волосся 300мл пластикова пляшка	42	0,37	15,54	EU
108	кондиціонер для волосся 250мл пластикова пляшка	36	0,21	7,56	EU
109	кондиціонер для волосся 190мл пластикова пляшка	12	0,17	2,04	EU
110	крем під очі 15мл пластикова баночка	4	0,04	0,16	EU
111	маска для волосся 200мл пластикова пляшка	36	0,19	6,84	EU
112	помада пластиківий тюбік	36	0,06	2,16	EU
113	ампули для волосся 4x8 мл скло/картон	19	0,07	1,33	EU
114	ампули для волосся 12x5мл скло/картон	21	0,11	2,31	EU
115	крем для обличчя 100мл пластиківий тюбік	2	0,18	0,36	EU
116	крем для обличчя 75мл пластиківий тюбік	4	0,13	0,52	EU
117	гель для душу 250мл пластикова пляшка	2	0,29	0,58	EU
118	крем для обличчя 120мл пластиківий тюбік	2	0,29	0,58	EU
119	лак для зачіски 405мл металева пляшка	2	0,56	1,12	EU
120	лак для зачіски 100мл металева пляшка	2	0,13	0,26	EU
121	фарба для волосся 75мл металевий тюбік	84	0,10	8,40	EU
122	ампули для волосся 5x10мл скло/картон	20	0,05	1,00	EU
123	олія для волосся 12x10мл скло/картон	12	0,14	1,68	EU
124	олія для волосся 60мл скляна баночка	4	0,18	0,72	EU
125	Міксер планетарний для тіста метал	1	1626,24	1626,24	EU
126	Дозатор для тіста метал	2	134,29	268,58	EU
127	к-кт відкатного привода 800кг метал	5	23,89	119,45	EU
128	відкатний привод 1200кг метал	8	27,87	222,96	EU
129	лінійний привод до 400кг для розпашних воріт (3м) метал	10	22,30	223,00	EU
130	лінійний привод до 400кг для розпашних воріт (5м) метал	6	25,48	152,88	EU
131	к-кт лінійного привода до 400кг метал	21	21,46	450,66	EU
132	фотоелементи пластик	50	0,66	33,00	EU
133	Сигнальна лампа 230V пластик	20	1,85	37,00	EU
134	к-кт високоінтенсивного розпашного безщіткового привода метал	3	35,04	105,12	EU
135	кінцева планка з вимикачем в корпусі метал	60	0,35	21,00	EU
136	пульти 4-канальний пластик	70	0,40	28,00	EU
137	пульти 2-канальний пластик	200	0,41	82,00	EU
138	Тягова вилка з ходовою гайкою метал	30	0,24	7,20	EU
139	Шестерня черв'ячна метал	5	0,55	2,75	EU
140	Блок кінцевих вимикачів пластик	5	1,36	6,80	EU
141	Комплект задньої вилки метал	5	0,42	2,10	EU
142	шестерня вихідна метал	4	0,61	2,44	EU
143	Кінцевий вимикач магнітний (2 шт) метал	2	2,43	4,86	EU
144	кришка верхня пластик	2	0,47	0,94	EU
145	Шестерня редуктора ведуча метал	1	0,60	0,60	EU
146	Проміжний зубчатий вал для шлагбаума метал	1	0,92	0,92	EU
147	Вал для шлагбаума метал	1	0,55	0,55	EU
148	Шестерня для шлагбаума метал	2	2,42	4,84	EU
149	Розблокування шлагбаума пластик	1	0,52	0,52	EU

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150	високоінтерсивний відкатний безщітотчний привод 1000кг 230V метал	1	30,26	30,26	EU
151	Світлодіодна сигнальна лампа 24V пластик	1	1,13	1,13	EU
152	контролер пластик	1	3,61	3,61	EU
153	к-кт розпашного привода до 400 кг (двигун, блок керування, пульт 2 шт) пластик/метал	25	10,83	270,75	EU
154	к-кт розпашного привода до 800 кг (двигун, блок керування, пульт 2 шт) пластик/метал	20	29,23	584,60	EU
155	к-кт відкатного привода до 800 кг (двигун, блок керування, пульт 2 шт) пластик/метал	11	22,90	251,90	EU
156	Контролер 230V пластик/метал	7	1,55	10,85	EU
157	Контролер 24V пластик/метал	2	4,51	9,02	EU
158	к-кт розпашного привода до 700 кг (двигун, блок керування, пульт 2 шт) пластик/метал	1	10,82	10,82	EU
159	к-кт розпашного привода до 400 кг (двигун, блок керування, пульт 2 шт) 24V пластик/метал	1	10,35	10,35	EU
160	к-кт розпашного привода до 1000 кг (двигун, блок керування, пульт 2 шт) 24V пластик/метал	1	10,82	10,82	EU
161	фотоелемент (2 шт у комплекті) пластик	20	0,55	11,00	EU
162	к-кт відкатного привода до 600 кг (двигун, блок керування, пульт 2 шт) пластик/метал	22	17,59	386,98	EU
163	к-кт відкатного привода до 800 кг (двигун, блок керування, пульт 2 шт) пластик/метал	11	16,36	179,96	EU
164	ремонтний комплект (гайка, супорт, втулка, заглушка торцева) пластик/метал	9	0,77	6,93	EU
165	Важіль для розпашного привода до 200 кг метал	2	0,96	1,92	EU
166	Блок кінцевих вимикачів пластик	1	1,36	1,36	EU
167	Кінцевик магнітний для привода (2 шт у комплекті) метал	1	0,06	0,06	EU
168	Шестерня вала пластик	1	0,25	0,25	EU
169	Ремінь зубчатий гума	2	2,64	5,28	EU
170	Ключ розблокування пластик	1	0,39	0,39	EU
171	Шестерня двигуна кінцева пластик	1	1,01	1,01	EU
172	Адаптер редуктора пластик/метал	1	0,21	0,21	EU
173	Моторредуктор пластик/метал	1	2,43	2,43	EU
174	Джинси жіночі Бавовна/поліестер	6	4,52	27,12	EU
175	Джинси жіночі Бавовна/ліоцел	9	3,89	35,01	EU
176	Джинси жіночі Бавовна/поліуретан	10	5,37	53,70	EU
177	Джинси чоловічі бавовна	8	4,63	37,04	EU
178	Джинси чоловічі Бавовна/ліоцел	6	4,41	26,46	EU
179	Джинси чоловічі бавовна/еластан	8	4,21	33,68	EU
180	Джинси чоловічі Бавовна/поліуретан	2	5,93	11,86	EU
181	Куртка для хлопчика демісезон 3р-7р поліестер/поліамід	11	2,78	30,58	EU
182	Куртка для хлопчика зимова 3р-7р поліестер/поліамід	1	2,95	2,95	EU
183	Куртка для дівчинки демісезон 3р-7р поліестер/поліамід	187	3,18	594,66	EU
184	Комбінезон для хлопчика демісезон 1р-3р поліестер/поліамід	15	2,79	41,85	EU
185	Форми для випікання хліба алюміній	36	3,68	132,48	EU
186	Апарати електронагрівальні для приготування кави – кавоварки	32	229,98	7359,36	EU
187	Ремкомплект для кавоварки	461	0,39	179,79	EU
РАЗОМ:		33402,52		53602,51	



Decision on adjustment of customs value

Державна митна служба України
Київська міська митниця; Митний пост "Столичний"
(найменування митного органу)

Рішення про коригування митної вартості товарів

3 Підрозділ митного органу, який прийняв Рішення		1 Номер Рішення UA 100330/2019/568732/2	
5 Митна декларація IM 40 DE UA 100120/2019/196628		2 Дата 08.04.2019	
4 Номер штамп 41		4 а	
Київська міська митниця, митний пост "Столичний"		UA100330	
6 Номер штамп "Під митним контролем" посадової особи, що прийняла митну декларацію до оформлення 11			
Загальні відомості, заявлені декларантом			
7 Відправник/Експортер SILVERSPED 34016 Monrupino, Autoporto di Ferneti, Italy		8 Особа, відповідальна за фінансове врегулювання № UA/0042166427 ТОВ "ТК ОКТАВА ЦЕНТР" 01042, м. Київ, вул. Академіка Філатова, буд. 10-А, офіс 2/58 UA 10042166427	
9 Одержувач № UA/0042166427 ТОВ "ТК ОКТАВА ЦЕНТР" 01042, м. Київ, вул. Академіка Філатова, буд. 10-А, офіс 2/58 UA10042166427		10 Декларант/Представник № UA/0042166427 ТОВ "ТК ОКТАВА ЦЕНТР" UA10042166427	
11 Торговельна країна GB	12 Код країни виробництва/експортера IT	13 Вид транспорту на кордоні 30	14 Всього товарів 76
15 Умови поставки CPT UA Київ			
16 Загальна сума за рахунком (фактурна вартість товару)		17 Заявлені декларантом складові митної вартості	
Валюта	Курс валют	Сума у валюті	Сума у грн.
USD	26.768706	3129.62	83775.88
18 Додаткова інформація/подані документи			
Код документа	Найменування	Дата	
0271	1153340	02.04.19	
0380	11533440	02.04.19	
0730	0533776	02.04.19	
0862	1153340	02.04.19	
0952	MX.82438240	02.04.19	
3014	Прайс-лист	02.04.19	
m4100	18-72	17.07.18	
5019*			
5069*			
Коригування			
19 Товар № 33/33			
20 Код товару 41044990	21 Код країни походження EU	22 Код країни виробництва	23 Вага бруто (кг) 1650
		24 Вага нетто (кг) 1552	25 Додаткова одиниця виміру 796
26 Опис товарів		27 Торговельна марка	
1. Шкіра великої рогатої худоби, без волоссяного покриву, спилок чи не спилок, без подальшої обробки: шкіра натуральна в шкурах (915 шт) шкіра, м2-2407,4м2; Країна виробництва EU. 2. Місць - 15 4 G			
27 Ціна товару 3129.62	28 Розрахована декларантом митна вартість товару	29 Код методу визначення вартості декларанта 1	30 Коригування
	Валюта	Курс валют	Сума у валюті
	USD	26.76870600	3129.62
	Сума у грн.	83775.88	
	Валюта	Вартість за одиницю	Загальна сума
	USD	2.02	3135.04
	кількість	1552	
	31 Код методу визначення вартості митного органу 6	32 Митний огляд 2	
33 Обставини прийняття Рішення та джерела інформації, що використовувалися митним органом для визначення митної вартості Митний кодекс України; Наказ Мінфіну України № 599 від 24.05.2012 "Про затвердження Форми декларації митної вартості та Правил її заповнення"; Метод 1 неприйнятний для застосування, оскільки у митного органу є довідкова інформація про ціни на товар; Метод 2 неприйнятний для застосування через відсутність у митного органу та декларанта інформації про ідентичні товари; Метод 3 неприйнятний для застосування через відсутність про подібні товари; Метод 4 неприйнятний для застосування через відсутність основи для віднімання вартості; Метод 5 неприйнятний для застосування через відсутність основи для додавання вартості.			

Білозуб М. І.

(підпис, П.І.Б. посадової особи митного органу, яка прийняла Рішення)

Рябко А. В. 08.04.19

(підпис, П.І.Б. декларанта, що отримав Рішення митного органу, дата отримання (чч/мм/рік))

Packing list №1153340 dated 02.04.2019

**KINSTON TRADING**

24 Station Square, Suite 16, Inverness,
Scotland, UK, IV1 1LD
E-mail: kinston.trading@gmail.com

Packing list №: 1153340
Date: 02.04.2019
Contract: № 18-72 date: 17/07/2018

Buyer/Покупець: LLC "TK OCTAVA CENTRE" 01042 Ukraine, Kiev
Akademika Filatova str. 10/A, office 2/58

Sender/Відправник: SILVERSPED
34016 Monrupino, Autoporto di Ferneti, Italy

Beneficiary: KINSTON TRADING LP
BANK: Baltic International Bank JSC
ADDRESS: Kaleju St.43, Riga, LV-1050, Latvia
IBAN EUR: LV18BLIB1001022098001
S.W.I.F.T. BLIBLV22
BANK Correspondent (EUR): Raiffeisen Bank International, Vienna, Austria
Swift: RZBAATWW
IBAN USD: LV18BLIB1001022098001

Delivery conditions: CPT KIEV

	Опис	Кількість	Нетто	Брутто	Місія
1	диван з 2 подушками дерево, тканина	1	80,08	91	3
2	вішалка для одягу пластик	810	280,36	318,59	27
3	Скеліні туфлі замша, підшва гума	484	318,91	362,4	50
4	Черевики текстиль, підшва гума	28	59,58	67,7	
5	Черевики шкіра, підшва гума	144	255,46	290,3	
6	Кросівки шкіра, підшва гума	79	72,07	81,9	
7	Кросівки текстиль, підшва гума	125	108,94	123,8	
8	Устілки текстиль	22	0,44	0,5	
9	Шнурки текстиль	5	0,11	0,12	
10	Сумки текстиль	2	1,58	1,8	
11	Мішечки для магнетизі текстиль	8	1,23	1,4	
12	Каталоги папір	18	22,26	25,3	
13	Верхній душ метал	2	2,55	2,9	5
14	Вилив зі стіни метал	8	4,4	5	
15	гачок метал	4	0,44	0,5	
16	Джойстик для змішувача метал	1	0,35	0,4	
17	Змішувач для ванни метал	2	8,27	9,4	
18	Змішувач для душу метал	1	2,38	2,7	
19	Змішувач для умивальника метал	4	9,94	11,3	
20	йоржик для унітаза метал	1	1,32	1,5	
21	паперотримач метал	1	1,06	1,2	
22	Ручний душ метал	2	1,5	1,7	
23	Клей двокомпонентний кольоровий для штучного каменю 250 мл пластиковий картридж	119	67,58	76,8	1
24	Накінечник картриджа змінний пластик	600	9,15	10,4	
25	Ручний диспенсер / дозатор для клею в картриджах метал	2	2,46	2,8	
26	Манекен скло	3	57,55	65,4	
27	підставка для шкарпеток мдф	2	1,41	1,6	
28	підставка для манекена мдф	2	2,46	2,8	

29	підставка для галстуків мдф	2	1,41	1,6	
30	підставка для взуття сталь	14	27,01	30,69	
31	піднос сталь	6	3,96	4,5	
32	чохол для одягу бавовна	360	86,87	98,72	
33	пакет папір	100	9,05	10,28	
34	бокс для пакування папір	320	110,14	125,16	
35	стрічка для пакування поліестер	3	1,76	2	
36	стікери для упаковки папір	3	4,4	5	
37	папір обгортковий (набір 100шт) папір	3	14,37	16,33	
38	килим 2,5х2м поліамід	5	31,77	36,1	
39	чохла на стіл бавовна	2	4,58	5,2	
40	настінна панель для вітрини мдф	16	292,35	332,22	
41	профіль для підлоги для з'єднання панелей метал	5	9,68	11	
42	Килим 11,2х4м поліпропілен	1	112,16	127,45	1
43	Плитка універсальна для стін та полу, глазурована керамограніт, м2	90	1640,52	1704	2
44	Плитка універсальна для стін та полу, глазурована кераміка, м2	203,5	3170,8	3260	4
45	шкіра натуральна в шкурах (915 шт) шкіра, м2	2407,4	1552	1650	15
46	письмовий стіл мдф/шкіра	2	121,44	138	
47	офісний стілець метал/шкіра	10	211,2	240	
48	комод мдф/метал/шкіра	2	79,2	90	
49	крісло мдф/шкіра/метал	2	28,16	32	
50	стіл мдф/метал	1	154	175	
51	буфет мдф/метал	2	208,56	237	
52	бокс з каталогами картон/папір	2	24,64	28	
53	стіл обідний дерево	2	179,52	204	
54	стілець дерево/паннина	24	168,96	192	
55	комод дерево	2	149,6	170	
56	дзеркало в рамі 145х86см скло/дерево	1	9,68	11	
57	стіл журнальний дерево	1	29,92	34	
58	сервірувальний возик дерево	1	24,64	28	
59	крісло метал/шкіра	1	29,92	34	2
60	дзеркало в рамі 2,3х0,84м МДФ/скло	1	44	50	
61	навісний комод МДФ	2	11,44	13	3
62	стілець барний мдф/шкіра	3	31,68	36	3
63	плафон для світильника скло	2	16,02	18,21	
64	світильник стельовий скло/метал	3	47,92	54,45	
65	світильник підвісний скло/метал	2	31,89	36,24	
66	Мозайка універсальна для стін та полу скло	1,62	37,84	43	1
67	Каталоги папір	200	88	100	1
68	відповідна планка замка метал	100	1,76	2	
69	відповідна планка замка пластик	7100	105,71	120,12	
70	відповідна планка замка метал	650	9,68	11	
71	Механізм замка метал	7950	2590,44	3045,95	
72	Завіса метал	3388	1086,42	1234,57	
73	Комплект ковпачків для петлі (2 шт) пластик	3424	18,28	20,77	
74	Комплект ковпачків для петлі (2 шт) метал	360	2,02	2,29	
75	шпалери 0,53х10,05м папір, рулонів	1788	1745,04	1983	4
76	килим 2,5х3,50 м бавовна/віскоза	1	37,66	42,8	1
77	Змішувач метал	3	8,8	10	
78	Верхній душ (лійка душова, що монтується на стелю) метал/пластик	1	3,04	3,45	
79	Душова стійка метал	1	1,76	2	

80	Душовий набір (ручний душ, шланг душа, змішувач) метал/пластик	1	6,25	7,1	2
81	Змішувач для душа метал/пластик	1	3,52	4	
82	Гігієнічний душ метал/пластик	1	1,32	1,5	
83	Термостат внутрішнього монтажу (зовнішня частина та внутрішня) метал/пластик	1	2,64	3	
84	Каталог папір	5	4,4	5	1
85	Брошури папір	30	1,76	2	
86	Змішувач метал	1	4,4	5	
87	Душовий набір (змішувач з термостатом+ручний душ) метал/пластик	1	7,04	8	
88	кнопка змиву вбудована метал/пластик	1	3,52	4	1
89	комплект для раковини (злив+перелив) метал	2	1,76	2	
90	раковина кераміка	2	29,04	33	
91	шампунь для волосся 1000мл пластикова пляшка	48	54,74	62,21	
92	бальзам для волосся 1000мл пластикова пляшка	12	13,69	15,56	1
93	крем під очі 10мл пластикова баночка	2	0,12	0,14	
94	бальзам-кондиціонер 500мл пластикова пляшка	12	6,86	7,8	
95	шампунь для волосся 500мл пластикова пляшка	24	13,52	15,36	
96	шампунь для волосся 250мл пластикова пляшка	170	44,88	51	1
97	окислювач 3% 1000мл пластикова пляшка	48	54,82	62,29	
98	маска для волосся 250мл пластикова пляшка	24	6,34	7,2	
99	мусс для волосся 405мл металева пляшка	24	10,37	11,78	
100	пудра для волосся 10гр металева баночка	24	0,71	0,81	1
101	каталог папір	3	1,98	2,25	
102	окислювач 6% 112,5мл пластикова пляшка	36	4,69	5,33	
103	бальзам протеїновий 250мл пластикова пляшка	24	6,04	6,86	
104	спрей для волосся 250мл пластикова пляшка	12	3,04	3,46	1
105	кондиціонер для волосся 200мл пластикова пляшка	24	4,96	5,64	
106	бальзам для волосся 150мл пластикова пляшка	24	5,28	6	
107	шампунь для волосся 300мл пластикова пляшка	42	12,87	14,63	
108	кондиціонер для волосся 250мл пластикова пляшка	36	9,12	10,36	1
109	кондиціонер для волосся 190мл пластикова пляшка	12	2,5	2,84	
110	крем під очі 15мл пластикова баночка	4	0,14	0,16	
111	маска для волосся 200мл пластикова пляшка	36	8,41	9,56	
112	помада пластиківий тюбік	36	0,85	0,97	1
113	ампули для волосся 4x8 мл скло/картон	19	1,55	1,76	
114	ампули для волосся 12x5мл скло/картон	21	2,77	3,15	
115	крем для обличчя 100мл пластиківий тюбік	2	0,29	0,33	
116	крем для обличчя 75мл пластиківий тюбік	4	0,44	0,5	1
117	гель для душу 250мл пластикова пляшка	2	0,58	0,66	
118	крем для обличчя 120мл пластиківий тюбік	2	0,48	0,54	
119	лак для зачіски 405мл металева пляшка	2	1,02	1,16	
120	лак для зачіски 100мл металева пляшка	2	0,23	0,26	1
121	фарба для волосся 75мл металевий тюбік	84	10,2	11,59	
122	ампули для волосся 5x10мл скло/картон	20	1,27	1,44	
123	олія для волосся 12x10мл скло/картон	12	2,09	2,38	
124	олія для волосся 60мл скляна баночка	4	0,9	1,02	2
125	Міксер планетарний для тіста метал	1	580,8	660	
126	Дозатор для тіста метал	2	95,92	109	
127	к-кт відкатного привода 800кг метал	5	66	75	
128	відкатний привод 1200кг метал	8	123,2	140	1
129	лінійний привод до 400кг для розпашних воріт (3м) метал	10	123,2	140	

130	лінійний привод до 400кг для розпашних воріт (5м) метал	6	84,48	96
131	к-кт лінійного привода до 400кг метал	21	249,04	283
132	фотоелементи пластик	50	8,8	10
133	Сигнальна лампа 230V пластик	20	9,86	11,2
134	к-кт високоінтенсивного розпашного безшліткового привода метал	3	58,08	66
135	кінцева планка з вимикачем в корпусі метал	60	17,42	19,8
136	пульт 4-канальний пластик	70	13,55	15,4
137	пульт 2-канальний пластик	200	40,48	46
138	Тягова нілка з ходовою гайкою метал	30	6,07	6,9
139	Шестерня черв'ячна метал	5	1,19	1,35
140	Блок кінцевих вимикачів пластик	5	1,1	1,25
141	Комплект задньої нілки метал	5	1,76	2
142	шестерня вихідна метал	4	1,06	1,2
143	Кінцевий вимикач магнітний (2 шт) метал	2	0,79	0,9
144	кришка верхня пластик	2	0,79	0,9
145	Шестерня редуктора ведуча метал	1	0,26	0,3
146	Проміжний зубчатий вал для шлагбаума метал	1	0,4	0,46
147	Вал для шлагбаума метал	1	0,24	0,27
148	Шестерня для шлагбаума метал	2	2,11	2,4
149	Розблокування шлагбаума пластик	1	0,18	0,2
150	високоінтенсивний відкатний безшлітковий привод 700кг	1	16,72	19
151	Світлодіодна сигнальна лампа 24V пластик	1	0,15	0,17
152	контролер пластик	1	1,76	2
153	к-кт розпашного привода до 400 кг (двигун, блок керування,	25	149,6	170
154	к-кт розпашного привода до 800 кг (двигун, блок керування,	20	322,96	367
155	к-кт відкатного привода до 800 кг (двигун, блок керування,	11	139,2	158,18
156	Контролер 230V пластик/метал	7	5,28	6
157	Контролер 24V пластик/метал	2	4,4	5
158	к-кт розпашного привода до 700 кг (двигун, блок керування, пульт 2 шт) пластик/метал	1	5,98	6,8
159	к-кт розпашного привода до 400 кг (двигун, блок керування, пульт 2 шт) 24V пластик/метал	1	5,72	6,5
160	к-кт розпашного привода до 700 кг (двигун, блок керування, пульт 2 шт) 24V пластик/метал	1	5,98	6,8
161	фотоелемент (2 шт у комплекті) пластик	20	2,9	3,3
162	к-кт відкатного привода до 800 кг (двигун, блок керування,	22	213,84	243
163	к-кт відкатного привода до 800 кг (двигун, блок керування,	11	99,44	113
164	ремонтний комплект (нілка, супорт, вітулка, заглушка	9	3,61	4,1
165	Важіль для розпашного привода до 200 кг метал	2	1,6	1,82
166	Блок кінцевих вимикачів пластик	1	0,22	0,25
167	Кінцевий магнітний для привода (2 шт у комплекті) метал	1	0,05	0,06
168	Шестерня вала пластик	1	0,11	0,12
169	Ремінь зубчатий гума	2	2,64	3
170	Ключ розблокування пластик	1	0,17	0,19
171	Шестерня двигуна кінцева пластик	1	0,44	0,5
172	Адаптер редуктора пластик/метал	1	0,09	0,1
173	Моторредуктор пластик/метал	1	1,06	1,2
174	Джипси жіночі Бавовна/поліестер	6	3,61	4,1
175	Джипси жіночі Бавовна/ліоцел	9	4,66	5,3
176	Джипси жіночі Бавовна/поліуретан	10	7,15	8,12
177	Джипси чоловічі бавовна	8	4,93	5,6
178	Джипси чоловічі Бавовна/ліоцел	6	3,52	4

Extension to annex K

179	Джинси чоловічі бавовня/еластан	8	4,49	5,1	
180	Джинси чоловічі бавовня/поліуретан	2	1,58	1,8	
181	Куртка для хлопчика демісезон 3р-7р поліестер/поліамід	11	3,21	3,65	4
182	Куртка для хлопчика зимова 3р-7р поліестер/поліамід	1	0,31	0,35	
183	Куртка для дівчинки демісезон 3р-7р поліестер/поліамід	187	62,48	71	
184	Комбінезон для хлопчика демісезон 1р-3р поліестер/поліамід	15	4,4	5	
185	Форми для випікання хліба алюміній	36	52,8	60	1
186	Апарати електронні для приготування кави	32	1795	2221	32
187	Ремкомплект для кавоварки	461	90,95	100,5	5
	РАЗОМ:	33402,52	20648,7	23128,05	258



International consignment note AN053776 dated 02.04.2019

100000/2019/321434

2 Экземпляр для одержувача
Copy for Consignee

1 Відправник (найменування, адреса, країна) Sender KINSTON TRADING LP 24 Station Square, Suite 16, Inverness, Scotland, UK, IV1 1LD		МІЖНАРОДНА ТОРАФНО-ТРАНСПОРТНА НАКЛАДНА INTERNATIONAL CONSIGNMENT NOTE A № 053776 CMR Ця накладна є підставою для вимог до перевізника, незалежно від того, чи є перевізник членом Конвенції про відповідальність за втрати, пошкодження або затримку вантажів при перевезенні автомобільним транспортом (CMR) This carriage is subject, notwithstanding any clause in the contract for the international carriage of goods by road (CMR)	
2 Одержувач (найменування, адреса, країна) Consignee (name, address, country) LLC "TK OCTAVA CENTRE" AKADEMIKA FILATOVA STR. 10/A, OFFICE 2/58, 01042 KIEV, UKRAINE		16 Перевізник (найменування, адреса, країна) Carrier (name, address, country) *NORD BUK* LTD 60410, Chernivtsi region, Ukraine 6, str. Mehanizatoriiv, Korovliya Tel./fax 00380 373436802 Code 39000228 UKR 1068/73732 axelcv@ukr.net ATAP	
3 Місце розвантаження вантажу Place of delivery of the goods (place, country) Dnipro, Ukraine		17 Підприємство-перевізник (найменування, адреса, країна) Subsidiary carrier (name, address, country) CE6976BH - CE6703XT	
4 Місце та дата завантаження вантажу Place and date of taking over the goods (place, country, date) Aeroporto di Fiumicino, 34016 Monrupino, Italy		18 Застереження та зауваження перевізника Carrier's reservations and observations	
5 Документи, що додаються Documents INVOICE NR. 1153340 dtd. 02/04/2019 CARNET-TIR NR. MX82438240			
6 Знаки та позначки Marks and Nos	7 Кількість місць Number of packages	8 Під навантаженням Method of packing	9 Найменування вантажу Nature of the goods
258 COLTI FURNITURE AND ACCESSORIES		10 Статусний номер Statistical number	11 Вага в кг, м³ Gross weight in kg 23128,05
12 Об'єм, м³ Volume in m³		13 Кодекс класу Class Code	
14 Інструкції відправника Sender's instructions		19 Кодекс умовних угод Special agreements Contract: № 18-72 date 17/07/2018	
15 Інструкції відправника щодо оплати за перевезення Instructions for payment for carriage <input checked="" type="checkbox"/> Оплата / Carriage paid <input type="checkbox"/> Не оплачено / Carriage forward		20 Дата доставки Delivery date 02/04/2019	
21 Підпис відправника Signature of the sender Farnetti		22 Підпис одержувача Signature and stamp of the consignee KINSTON TRADING LP 24 Station Square, Suite 16, Inverness, Scotland, UK, IV1 1LD	
23 Підпис перевізника Signature and stamp of the carrier *NORD BUK* LTD 60410, Chernivtsi region, Ukraine 6, str. Mehanizatoriiv, Korovliya Tel./fax 00380 373436802 Code 39000228 UKR 1068/73732 axelcv@ukr.net ATAP		24 Вантаж одержано / Goods received Place 02/04/2019 20	

Contract №18-72 dated 17.07.2018

CONTRACT №18-72

17 July, 2018

Kiev

LLC «TK OCTAVA CENTRE» (Ukraine) in the person of the director Alesia Riabko, acting on the basis of the Charter, (hereinafter referred to as "The Buyer") on the one hand and KINSTON TRADING LP (United Kingdom), in the person of Vitalii Shchupak, acting on the basis of the Power of Attorney, referred to as "The Seller" on the other hand have concluded the present Contract on following:

1. SUBJECT OF THE CONTRACT

1.1. The Seller sold and the Buyer bought following Commodity on CPT-Rovno, CPT-Kiev, CPT-Odessa, CPT-Chernomorsk, CIF-Odessa, CIF-Chernomorsk, CFR-Odessa, CFR-Chernomorsk basis: lighting appliances, furniture, accessories and other consumer goods in compliance with invoices.

2. QUALITY OF THE COMMODITY

2.1. Quality of the commodity should meet international standards.

3. AMOUNT AND SCOPE OF THE CONTRACT

3.1. The total amount of the Contract shall be determined as the maximum total value of all Goods lots that may be delivered under this Contract during the validity term of the Contract.

4. PAYMENTS

4.1. The Buyer shall effect payment for the Goods in USD or EUR by remittance to the currency account of the Seller within 10 (ten) banking days from the day of delivery in port of destination. The amount of payable by the calculated using the cross-rate of EUR 1 = USD 1,1.

4.2. Payment details of the Parties

The Buyer:
LLC «TK OCTAVA CENTRE»
01042 Ukraine, Kiev, Filatova str. 10/A,
office 2/58
Acc 2600900169875
Bank: PJSC Commercial Bank "GLOBUS"
Bank address: 04073, Ukraine, Kiev,
Kurenivska str. 19/5
SWIFT: GLIBUA22

The Seller:
KINSTON TRADING LP
24 Station Square, Suite 16, Inverness, Scotland,
IV1 1LD, United Kingdom
BANK: Baltic International Bank JSC
BANK ADDRESS: Kaleju St.43, Riga, LV-1050,
Latvia
IBAN EUR: LV18BLIB1001022098001
SWIFT: BLIBLV22

КОНТРАКТ №18-72

17 июля 2018

Киев

ООО «ТК ОКТАВА ЦЕНТР» (Украина) в лице директора Алены Рябко, действующей на основании Устава, (в дальнейшем Покупатель), с одной стороны и, KINSTON TRADING LP. (Великобритания), в лице Виталия Щупака, действующего на основании Доверенности, (в дальнейшем Продавец), с другой стороны заключили настоящий Контракт о нижеследующем:

1. ПРЕДМЕТ КОНТРАКТА

1.1. Продавец продает, а Покупатель покупает Товар на условиях CPT-Ровно, CPT-Киев, CPT-Одесса, CPT-Черноморск, CIF-Одесса, CIF-Черноморск, CFR-Одесса, CFR-Черноморск: осветительное оборудование, мебель, аксессуары и прочие товары широкого потребления, в соответствии с инвойсами.

2. КАЧЕСТВО ТОВАРА

2.1. Качество товара должно соответствовать международным стандартам.

3. СУММА И ОБЪЕМ КОНТРАКТА

3.1. Общая сумма Контракта определяется как максимальная суммарная стоимость всех отдельных партий Товара, которые могут поставляться по данному Контракту в течение срока действия Контракта.

4. ПЛАТЕЖИ

4.1. Покупатель производит оплату за товар в долларах США или ЕВРО путем банковского перевода на валютный счет Продавца в течение 10 (десяти) банковских дней с даты поставки в место назначения. Сумма подлежащая к оплате рассчитывается с применением кросс-курса 1 ЕВРО = 1,1 Доллар США.

4.2. Платежные реквизиты сторон

Покупатель:
ООО «ТК ОКТАВА ЦЕНТР»
01042, Киев, ул. Филатова, 10/A,
оф. 2/58
счет 2600900169875
Банк: ПАО «КБ «ГЛОБУС»
Адрес банка: 04073, Украина, Киев,
ул. Куреневская 19/5
SWIFT: GLIBUA22

Продавец:
KINSTON TRADING LP
24 Station Square, Suite 16, Inverness, Scotland,
IV1 1LD, United Kingdom
БАНК: Baltic International Bank JSC
АДРЕС БАНКА: Kaleju St.43, Riga, LV-1050,
Latvia
IBAN EUR: LV18BLIB1001022098001
SWIFT: BLIBLV22

BANK Correspondent (EUR): Raiffeisen Bank
International, Vienna, Austria
SWIFT: RZBAATWW
IBAN USD: LV18BLIB1001022098001

4.3. All customs formalities on the territory of Ukraine and presentation of the necessary set of documents shall be conducted by the Buyer and at the Buyer's account.

4.4. All banking and other expenses incurred in the territory of Ukraine are borne by the Buyer, those outside Ukraine - at the Seller's account

5. DELIVERY TERMS AND CONDITIONS

5.1. The commodity shall be delivered on CPT-Rovno, CPT-Kiev, CPT-Odessa, CPT-Chernomorsk, CIF-Odessa, CIF-Chernomorsk, CFR-Odessa, CFR-Chernomorsk, in compliance with International Rules of Interpretation of "INCOTERMS"(2000).

5.2. Term of delivery of Goods – during the term of validity of the Contract.

5.3. The term of validity of the Contract: from the date of signing till 17.07.2019 and shall be automatically extended up to the complete mutual settlement between the parties.

5.4. The Seller shall determine to his sole discretion the means of transport, the carrier and the route to be used.

6. QUALITY AND QUANTITY CONTROL, CLAIMS

6.1. On commodity delivery the Seller shall present the following documents:

- Quality Certificate;
- Shipping Document;
- Invoice.

6.2. The Buyer is entitled to check quality and quantity of the commodity consignment to be shipped at the place of shipping.

6.3. If quality disparity is detected the Buyer is entitled to make a claim not later than 10 calendar days from the delivery date. Claims shall be sent by registered mail.

6.4. The Goods are deemed to be delivered by the Seller and accepted by the Buyer in quantity as specified by the shipping documents in compliance with the terms of delivery. The claim in short delivery and/or incompliance of the Goods delivered to the ordered items may also be made to the Seller within 15 working days from the day of receipt of Goods by the Buyer.

6.5. The Parties agreed that if any deviation in quantity and quality of Goods is found at the time of acceptance-delivery of Goods, the undelivered Goods shall be delivered and improper quality Goods shall be replaced with the Goods of proper quality.

Банк-Корреспондент (EUR): Raiffeisen Bank
International, Vienna, Austria
SWIFT: RZBAATWW
IBAN USD: LV18BLIB1001022098001

4.3. Все таможенные формальности на территории Украины с предоставлением необходимого комплекта документов осуществляются Покупателем и за его счет.

4.4. Все банковские и другие расходы на территории Украины несет Покупатель, за ее пределами Продавец.

5. СРОКИ И УСЛОВИЯ ПОСТАВКИ

5.1. Товар поставляется на условиях CPT-Rovno, CPT-Kiev, CPT-Odessa, CPT-Chernomorsk, CIF-Odessa, CIF-Chernomorsk, CFR-Odessa, CFR-Chernomorsk в соответствии с Международными Правилами толкования торговых терминов «ИНКОТЕРМС» (редакция 2000 г.).

5.2. Срок поставки Товара – в течение действия Контракта.

5.3. Срок действия контракта: с момента подписания до 17.07.2019 и продлевается автоматически до полного взаиморасчета сторон.

5.4. Продавец самостоятельно определяет вид транспорта, перевозчика, маршрут движения.

6. ПРОВЕРКА КОЛИЧЕСТВА И КАЧЕСТВА ТОВАРА, ПРЕТЕНЗИИ

6.1. При поставке товара Продавец предоставляет следующие документы:

- Сертификат качества;
- Товарно-транспортный документ;
- Инвойс.

6.2. Покупатель имеет право проверять количество и качество отгруженной партии товара в месте отгрузки.

6.3. При обнаружении несоответствия качества товара, Покупатель имеет право предъявить претензию не позднее 10 календарных дней с момента поставки. Претензии отправляются заказными письмами.

6.4. Товар считается сданным Продавцом и принятым покупателем по количеству, указанному в товаросопроводительных документах, согласно условий поставки. Претензии по недопоставке и/или несоответствию поставленного товара заказанному, могут быть также заявлены Продавцу в течение 15-ти рабочих дней со дня получения Товара Продавцом.

6.5. Стороны пришли к соглашению, что в случае обнаружения каких-либо отклонений в количестве или качестве Товара, в период сдачи-приемки Товара – недостающее количество Товара будет восполнено, а Товар не надлежащего качества заменен на Товар надлежащего качества.

6.6. The Seller is obliged to respond on the claim within 30 days from the date of its presentation.

7. FORCE-MAJEURE

7.1. Parties are to be released from responsibility for partial or complete non-fulfillment of their obligations under the present Contract if that is a consequence of any force-majeure circumstances such as fire, flood, earthquake, war, military operations of any sort, blockades, export or import prohibitions, strikes, other unforeseen circumstances beyond the will of the parties which directly affect the fulfillment of the Contract. In this case time stipulated for the fulfillment of the Contract shall be extended for duration period of the force-majeure circumstances. If duration period of such circumstances is more than three months any of the parties is entitled to refuse from further fulfillment of the obligations under the Contract. In this case none of the parties has the right to require compensation of the possible losses from the other party.

7.2. Should any of the above force-majeure circumstances arise that makes impossible for any party to fulfill its obligation under the present Contract, the party shall notify the other party about the beginning and cessation of the circumstances which hinder the fulfillment of the obligations.

7.3. Certificates issued by the Chambers of Commerce and Industry of the Seller's and the Buyer's countries correspondingly shall be sufficient to prove the existence of such circumstances and their duration.

8. ARBITRATION

8.1. All disputes and differences arising with the present Contract shall be settled by means of negotiations.

8.2. Should the parties fail to settle the dispute within ten days from the date of negotiations, the dispute shall be submitted for consideration of the International Arbitration Court of the Chamber of Commerce and Industry in accordance with substantive and procedural law of country of court.

9. MISCELLANEOUS

9.1. In case the Seller fails to deliver commodity in compliance with terms stipulated in clause 5.2 of the present Contract the Seller shall pay the penalty of 0.1% from the amount payable per each day of delay.

9.2. None of the Parties has the right to pass the rights and obligations under the present Contract to

6.6. Продавец в течение 30 календарных дней с даты предъявления претензии, обязан предоставить ответ на нее.

7. ФОРС-МАЖОР.

7.1. Стороны освобождены от ответственности за невыполнение полностью или частично своих обязательств по настоящему Контракту, если оно является следствием форс-мажорных обстоятельств, таких как пожар, наводнение, землетрясение, война, военные действия различного характера, блокады, запрещение экспорта или импорта, забастовки, другие непредвиденные обстоятельства, независимые от воли сторон, если такие обстоятельства непосредственно влияют на исполнение Контракта.

В этом случае время исполнения обязательств по настоящему Контракту продлевается на время действия соответствующего обстоятельства. В случае, если такие обстоятельства продолжаются более чем три месяца, каждая из сторон вправе отказаться от дальнейшего выполнения своих обязательств по настоящему Контракту. В этом случае ни одна из сторон не имеет права требовать компенсации возможных убытков от другой стороны.

7.2. Сторона, для которой создалась невозможность исполнения обязательств по настоящему Контракту в условиях, указанных выше, обязана известить другую сторону о наступлении и прекращении обстоятельств, препятствующих выполнению ее обязательств.

7.3. Сертификаты, выданные соответственно Торгово-Промышленной Палатой страны Продавца или Покупателя, будут достаточным доказательством существования таких обстоятельств и их продолжительности.

8. АРБИТРАЖ

8.1. Все споры и разногласия, возникающие с настоящим Контрактом разрешаются Сторонами путем переговоров.

8.2. Если стороны не пришли к согласию в течение десяти дней с момента проведения переговоров, спор передается на рассмотрение в Международный Коммерческий Арбитражный суд при Торгово-Промышленной палате в соответствии с материальным и процессуальным правом страны, где рассматривается спор.

9. ПРОЧИЕ УСЛОВИЯ

9.1. В случае не поставки товара в сроки, оговоренные п.5.2, настоящего Контракта, Продавец уплачивает Покупателю пеню в размере 0.1% от суммы платежа за каждый день просрочки.

9.2. Ни одна из Сторон не вправе передавать свои права и обязанности по настоящему

any third party without written concern of the other party.

9.3. All alterations and amendments to the present Contract shall be valid only if made in writing and signed by both parties.

The present Contract is made in two copies in Russian and in English.

9.4. If any differences in comprehension of Russian and English variants arise the preference shall be given to the Russian variant.

10. ADDRESSES OF THE PARTIES

THE BUYER:
LLC «TK OCTAVA CENTRE»
01042 Ukraine, Kiev, Filatova str. 10/A



Alexander Riabko

Контракту третьей стороне без письменного согласия другой Стороны.

9.3. Все дополнения и изменения к настоящему Контракту действительны, если совершены в письменной форме и подписаны обеими сторонами.

Настоящий Контракт составлен в двух экземплярах на русском и английском языке.

9.4. В случае разногласий в понимании английского и русского вариантов Контракта, преимущество отдается русскому варианту.

10. АДРЕСА СТОРОН:

ПОКУПАТЕЛЬ:
ООО «ТК ОКТАВА ЦЕНТР»
01042, Киев, ул. Филатова, 10/А,
ф. 2/58

THE SELLER:
KINSTON TRADING LP
24 Station Square, Suite 16, Inverness, Scotland,
IV1 1LD, United Kingdom



Vitalii Shchupak

ПРОДАВЕЦ:
KINSTON TRADING LP
24 Station Square, Suite 16, Inverness, Scotland,
IV1 1LD, United Kingdom

Виталий Щупак



The act of inspection of goods, vehicles, hand luggage and luggage

Акт про проведення огляду (перегляду) товарів, транспортних засобів, ручної поклажі та багажу

(підкреслити потрібне)

Номер митної декларації (іншого документа)

UA100120/2019/196628

та/або номер транспортного засобу

CE6976BH/CE6703XT

Акт складено з використанням додаткового аркуша

так
ні

Обсяг здійснення огляду (перегляду):	ідентифікаційний -	частковий -	повний -
			X

1. Підрозділ, що здійснює митний огляд (перегляд)

UA100120

(код підрозділу митного оформлення або назва структурного підрозділу в разі відсутності коду)

2. Ініціатор проведення огляду (перегляду)

АСАУР

3. Об'єкт огляду (перегляду)

заявлений вантаж*

4. Підстави для огляду (перегляду)

АСАУР 203-1,905-3 911-1.*

5. Місце проведення огляду (перегляду)

ЗМК ТОВ "Атлантик" М/П "Столичний" ВМО № 2*

* Заповнюється залежно від об'єкта огляду (перегляду): Упаківка для огляду (перегляду) / Уміст проведення огляду (перегляду)

6. Засоби ідентифікації:

назви́сть	X	так	ні	цілі́сність	X	так	ні
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номер

7. Отримувач товару, відправник товару, власник товару (для громадян)

Відправник: SH VERSPED, Отримувач: ТОВ "ТК ОКТАВА ЦЕНТР"

8. Результати проведення митного огляду (перегляду)

8.1. Вид упаковки	без пакування	коробка	ящик	тиск	піддон	мішок	бочка	інший
		X						X

8.2. Загальна кількість вантажних місць/з них відкритих (розпакованих)

258 130

8.3. Шляхом огляду (перегляду) виявлено

8.3.1. Відомості про товар	8.3.2. Графа митної декларації	8.3.3. Відмітка про відповідність характеристик товарів даним, зазначеним у митній декларації (інших документах) (позначається знаком "X" у відповідній колонії)	8.3.4. Інформація щодо виконаних завдань та виявлених невідповідностей: Митний огляд проведено з урахуванням вимог ст. 320, 338 Митного кодексу України. В ході митного огляду встановлено, що товар в доглянутих місцях являє собою Шкіру худоби. Під час митного огляду перевірено маркування та ідентифікаційні ознаки. За результатами проведення митного огляду встановлено, що маркування та ідентифікаційні ознаки в доглянутих місцях відповідають інформації, зазначеній у гр. 31 МД. Відібрано тразки у кількості 2 шт. Здійснено часткове вивантаження, розпакування та фотографування (технічним засобом Canon) окремих одиниць товарів. Результати заповнення графи 8.3.3 заповнених в акті огляду, стосуються лише доглянутих місць. Інші відомості:*
Всього місць	6		
Опис	31	X	
Кількість	31		X
Маркування	31	X	
Вага брутто	35		X
Вага нетто	38		X

Заповнено зворотний бік так ні X

9. Проби та зразки відібрано

X так
ні

Акт №UA100120/2019/196628

у кількості:

2

10. Здійснено фотографування

X так
ні

8

кадрів

11. Вантажні місця запечатовано з накладенням засобів ідентифікації

12. Дата та час проведення огляду (перегляду)

з 16 год. 16 хв. 08.04.2019

до 17

год. 25

хв.

08.04.2019

13. Огляд (перегляд) проводили:

(посада, підпис, ініціали, прізвище посадової особи митного органу) **

14. Особи, що були присутні під час здійснення митного огляду (перегляду)

(посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи) **

(посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи) **

(посада, підпис, ініціали, прізвище, серія та номер паспорта або посвідчення особи) **



(посада)
(прізвище та ініціали)
(підпис)