

# GUIDELINES FOR CUSTOMS POLICY

IN UKRAINE



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# ACKNOWLEDGEMENTS

The importance of Ukraine's customs reform can't be overstated. Supporting efforts of the Government to accelerate the reform, the American Chamber of Commerce in Ukraine (the Chamber) attempted to determine the aspects of customs operations important for the business community, as well as current regulatory issues and their possible solutions. EY Ukraine's team of experts conducted a survey with more than 50 questions about 12 customs-related issues for the Chamber. The survey's open-ended questions which offered companies the opportunity to propose solutions to acute problems, resulted in unpredictable comments.

The Chamber is very grateful to all Member Companies that participated in the survey. All respondents were representatives of foreign-owned companies actively engaged in foreign trade activities and ranking high in international (e.g. Forbes) and Ukrainian (e.g. Top 100 Taxpayers) company rankings. The Chamber also would like to express gratitude to the EY's indirect tax specialists in Ukraine for their help in drawing up of the questionnaire, analysing the results and making expert contributions outlining international best practices.

This document was prepared on the basis of the results of the survey. In addition to an analysis of the responses received, it contains an expert component that provides examples of international best practices and practical proposals that could resolve the problems described.



## Andy Hunder

*President of the American Chamber of Commerce  
in Ukraine*

It's with great pleasure that I introduce to you the brand-new publication by AmCham Ukraine that contains set guidelines for Ukraine's customs policy. Effective customs reform is crucial for the sustainable economic growth of Ukraine and for Ukraine's position as a reliable international trade partner.

The American Chamber of Commerce is the oldest international business association operating in Ukraine. Our Customs Committee drives active B2G dialogue, contributing to the development of simple, modern and adaptable customs legislation.

76% of American Chamber of Commerce in Ukraine Members believe that customs reform should be the #1 priority for both the Parliament and Government of Ukraine. AmCham Ukraine continuously advocates for changes to Ukrainian legislation aimed at simplifying customs procedures and making them comply with the best international practices. On a local level, such positive developments would be beneficial to both the business community and state authorities. On a global level, they would help facilitate trade operations between countries and help Ukraine to remain competitive on the international market.

AmCham Ukraine experts put all their expertise into the Guidelines for Customs Policy in Ukraine to present the priorities of the Committee's activities in order to enhance further positive changes in Ukraine's customs sphere. We will continue to strongly advocate for an effective B2G dialogue between the business community and customs authorities for the benefit of Ukrainian economy.



## Olesya Olenytska

*Director Government Relations and Public Affairs,  
METRO Cash & Carry Ukraine*

Our company, one of the largest German investor in Ukraine, encourages positive changes in the customs sphere, namely further improvement of the "Single Window System" on customs and introduction of a Single Treasury Account for all customs payments.

Nevertheless, the business community is still waiting for adoption of legislation on "Authorized Economic Operator" as soon as possible as it is Ukraine's obligation under International Treaties — the Ukraine-EU Association Agreement and WTO Trade Facilitation Agreement.

Also, we fully support the concept of international trade liberalization and maintaining free movement of genuine goods into Ukraine without any artificial barriers. While our company support official parallel import<sup>1</sup> (not to be confused with "grey" import!), we strongly object to any form of customs and tax avoidance at the border, smuggling or the distribution of counterfeit products.

In 2016 the Chamber Customs Committee has already come up with 7 steps aimed at improving customs performance that includes, inter alia, such important steps as bringing national legislation in line with the EU acquis, implementing automated customs clearance, staff reform. Representing a very active internationally oriented business community in Ukraine, the Chamber has permanent open dialogue and ongoing cooperation with key state authorities in customs area — Parliamentary Committee on Tax and Customs Policy, Ministry of Finance and State Fiscal Service.

In general, I would like to stress the necessity of more reforms in upcoming years on customs which will definitely facilitate the Ukrainian economy and ensure more predictability, transparency and an equal playing field for all investors and businesses in Ukraine by 2020. That's why the Chamber has developed this brochure "Customs 2020: Vision of business" and we do hope that this initiative will help our Government in shaping and doing reforms on customs!

## Igor Dankov

*Co-Chair of the Customs Committee of the American Chamber of Commerce in Ukraine, EY Ukraine*



The wishes, comments and proposals included in this document represent the voice of the business community. Engaging in daily interactions with customs, business faces problems relating to customs formalities and has its own vision of the further development of the customs sector. When implementing the customs policy, the State cannot ignore the voice of the business. After all, the success of any customs reforms and changes largely depends on the dialogue between government bodies and the business community.

In the course of processing the detailed responses provided by the respondent companies, I was very pleased to note that Ukrainian business is not indifferent to regulatory issues and has a clear conceptual idea of the way forward. I would like to believe that these hopes and aspirations will be heard and will become a reality one day.

## Anton Melnyk

*Head of the Working Group on Non-Tariff Regulation of the American Chamber of Commerce in Ukraine, EY Ukraine*



As demonstrated by the results of the survey, domestic business associates the success of the customs reform primarily with two factors: (i) a clear vision for the future of the customs service and (ii) support for the business community.

The latter is not likely to be a problem. After all, any positive customs innovations that simplify the terms and conditions of foreign trade activities and improve the business climate in the country will always be upheld and will receive the support of the business community. The proposals and comments of representatives of the business community presented here will help guide government officials in addressing the main question: How can the customs service of the future be built?

# SUMMARY

The state of affairs in the customs sphere in Ukraine and rising concerns from the public have forced each subsequent government to focus on the sphere and develop strategic documents to overcome the crisis. Ukraine's international partners have also provided assistance by analysing the situation and providing expert recommendations. The American Chamber of Commerce in Ukraine, which brings together over 600 international companies also could not stand aside of this process.



The Chamber does not aim to duplicate the work of international experts providing assistance to government institutions. Instead, it has decided to find out about the vision the representatives of multinational companies have for the customs service of Ukraine, given that the Chamber Member Companies have experience interacting with customs authorities in more than 100 countries around the world.

This document is the first publication of the American Chamber of Commerce in Ukraine regarding the state of the customs sector in Ukraine. It contains concrete proposals formulated by business representatives that could realistically be implemented shortly. Therefore, it provides an overview of the business community's vision for the customs service by 2020.

The main objective of this document is to inform state institutions about the position of independent private companies and investors regarding the customs sector. We hope that the survey results will provide the Government with a sense of the customs reform to be pursued, which, in turn, will have a positive effect on the business climate in Ukraine and attract new investments.





The Chamber Customs Committee has united customs experts from all Member companies since 2001. The Committee’s mission is to promote the development of the customs affairs, to exchange best practices in the application of the customs legislation and to facilitate the mechanisms for simplifying international trade.

The Committee also has the following Working Groups in order to resolve topical issues in the spheres related to carrying commodities across the border:

- Non-Tariff Regulation Working Group
- Working Group on Reformation of Liability for Customs Offences
- International Trade Working Group

The Committee’s experts have been participating in the improvement of customs regulation in Ukraine for seventeen years. In particular, they were engaged in the development of the new Customs Code of Ukraine of 2012, the draft law on the operation of the Authorized Economic Operators, supported the launch of the “Single Window” system, and addressed the government authorities with the business’s proposals regarding the amendments to the customs legislation.

In 2018, the Committee keeps promoting progressive changes in the customs sector and focuses on the following issues:

- Customs reform
- Simplification of international trade, including the institute of Authorised Economic Operators , “Single Window” system, and automated customs clearance
- Counteraction of illegal trade, illegal import of commodities and carriage of commodities in violation of intellectual property rules.

In order to achieve the abovementioned goals, the Committee actively interacts with the State Fiscal Service of Ukraine, the Ministry of Finance of Ukraine, the Committee of the Verkhovna Rada of Ukraine on Tax and Customs Policy, and other government authorities, international organisations, diplomatic missions and non-government organisations, both in Ukraine and abroad.

Within the framework of its operation, the Committee holds regular meetings involving its Member Companies, arranges open meetings with senior executives of the government authorities, prepares written proposals regarding amendments to the customs legislation, settles issues concerning the customs sphere, and conducts customs trainings for its Member Companies.

The Leadership of the Chamber Customs Committee expresses sincere gratitude to the companies that actively participate in its operation, have participated in this survey and provided their professional proposals and commentaries on the business’s vision of the customs system in the future.



# AVAILABILITY OF INFORMATION

It is especially important for companies interacting with customs on a daily basis to receive high quality, complete and reliable information on customs issues from the State: clarifications, announcements, recommendations, advice, information on tariffs and non-tariff measures, etc. The availability of this type of information primarily affects the investment attractiveness of the country as a whole and represents an obligation of Ukraine under the WTO TFA.

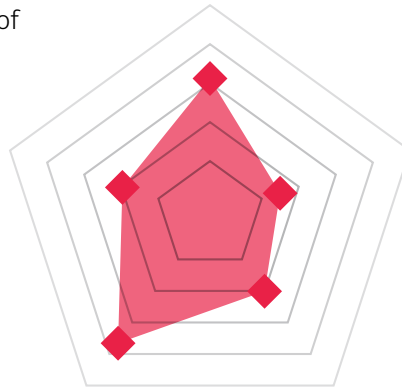
*What type of information regarding customs issues would be most useful for your company?*

81% of respondents expressed an opinion that Ukrainian companies would like to have a permanent and reliable communication channel with the customs service (for example, a hotline) to be used to obtain advice or clarifications on the application of the customs legislation.

Clear and explicit explanation of customs legislation

Online trainings and courses on customs issues

Contacts of the relevant government officials



Texts of regulatory acts on customs issues

Rates of customs duties and other taxes, as well as requirements of non-tariff measures

Business representatives noted that this should be official advice so that it can be invoked during the customs clearance process. The existing telephone advice system (for example, the Pulse service) should be improved to ensure that the advice provided is accurate and competent.

Other proposals put forward by the business community include:

1. Establishing advisory units (responsible officials) at customs clearance offices to provide competent advice.
2. Offering the feasibility to direct enquiries and obtain advice online (similarly to the e-declaration mechanism).

Close cooperation between economic operators and customs authorities is mutually beneficial and encouraged in many countries around the world. For example, the US Customs and Border Protection (CBP) has been implementing the Account Management program on cooperation with business for 20 years. As part of this program, special points of contact are assigned from among CBP officers (National Account Managers) for large importers and exporters.



The designated Account Manager for a major importer or exporter:

1. Acts as a point of contact on customs issues for the company (including advice, complaints, enquiries, etc.);
2. Is fully familiar with the specifics of the company's activities and is knowledgeable about the relevant economic sector;
3. The customs administration improves the efficiency of its operation (including audit, risk analysis, consultations with the business community, etc.) by drawing upon the experience and specialized knowledge of its employees who constantly provide support to specific companies engaged in international trade.

*Is the information provided on government websites (state fiscal service, ministry of finance, etc.) useful for you when you engage in importing/exporting?*



*Is your company satisfied with the quality of information provided on the websites of government bodies?*



However, according to the business community, the quality and convenience of use of this information need to be improved.

According to the Chamber Member Companies, the main aspects that require improvement include the following:

1. Relevance of the information and its regular update.
2. Interface convenience and systematization of information.

The customs-related information provided by the HM Revenue and Customs at [www.gov.uk](http://www.gov.uk) is an example of simple, accessible and clear clarifications (import and export procedures, customs valuation, classification and commodity codes, etc.).

## RECOMMENDATIONS

In order for customs bodies to have a better understanding of the business community and to maintain constant contact with them, it is advisable that they assign special officials within their structures who would be responsible for providing support to international trade activities of the major importers and exporters.

In addition, the format and quality of information available on the Ukrainian customs administration websites require improvement, in particular:

1. **Clear and explicit explanations of customs legislation** and advice on frequently arising issues.
2. **Systematized manuals** (taxation, non-tariff measures, rules of origin) for goods under the UCG FEA codes (Ukrainian Classification of Goods), similar to product information in brokers' software and the EU Trade Helpdesk information portal.
3. **Contact details** of specific officials who can be contacted.

60% of respondents said that information on the customs sector published on government websites was useful.

65% of the surveyed companies responded that the quality of information on the government websites was not satisfactory.

# APPEAL AGAINST DECISIONS OF CUSTOMS AUTHORITIES

*Is administrative appeal an effective alternative to challenging decisions in a court of law?*



*Do you believe that the current system of administrative appeal is effective?*



60% of respondents agreed that administrative appeals against decisions of customs authorities (to a higher-level body) represents an effective alternative to instituting legal proceedings.

According to 80% of respondents, the existing system of administrative appeal is inadequate.

Companies identified the following advantages of the administrative appeal institutions and release of goods under guarantees (during disputes on customs value):

1. Administrative appeals can be a cheaper, faster and more professional way of settling disputes (in comparison with legal proceedings).
2. By releasing goods into free circulation after provision of sufficient guarantee, the importer has additional time to collect documents and evidence to substantiate the declared customs value.

According to respondents, government bodies should be interested in settling disputes at the administrative appeal stage (with a view to reducing number of lawsuits).

According to the companies, one of the main reasons for this inefficiency is that consideration of complaints is biased. In practice, the higher-level body often upholds the opinion being appealed of the first body, without proper assessment of evidence.

Studies conducted by the IMF and the World Bank suggest that “conflicts of interest” within administrative appeals can be resolved if the officials who made the relevant decision, or were involved in decision-making process, or directly coordinated activities of the bodies whose decisions are appealed, recusing themselves from consideration of complaints.

Instead, it is advisable to establish an independent collegial body with experienced experts and lawyers to consider complaints.

As for the legal principle of guarantees, it should be noted that the procedures for the “conditional release of goods” in Ukraine apply only to disputes over customs value (Article 55 of the Customs Code) and classification of goods (temporary declaration). Meanwhile, Ukraine’s obligations under the EU Association Agreement and WTO TFA require the expansion of the scope of conditional release (e.g. country of origin, application of tax benefits, etc.). Moreover, the companies noted that — even after the submission of additional documents to confirm the customs value following the release of goods after providing sufficient guarantee — the customs authorities formally review the documents submitted and most often refuse to recognise the declared customs value.

## RECOMMENDATIONS

In order to increase the efficiency of administrative appeals in settling customs disputes, it would be advisable to:

1. Establish an independent structure (a collegial body) within the customs administration, which would ensure unbiased and professional consideration of complaints.
2. Expand the scope of the conditional release of goods (release after providing sufficient guarantee), providing that in the event of any dispute with the customs service (classification, preferential rules of origin), the goods may be released for free circulation, subject to the provision of additional documents or information after their release.

“Despite the formal existence of a mechanism for pre-litigation appeal against wrongful decisions of the customs authorities to higher authorities, this instrument is not effective in practice since territorial units often coordinate their decisions with regional or central bodies of the State Customs Service in advance.

A stalemate arises when a declarant has to appeal a wrongful decision to the body that actually made this decision. Since the declarant is not under obligation to follow the pre-litigation procedure for dispute settlement, it is best to appeal directly to the appropriate administrative court to save time in order to restore your violated rights and rightful interests.

In general, the improvement of the procedure and ensuring the impartiality of pre-litigation appeal against wrongful decisions of the State Customs Services bodies is now overdue. At the same time, priority should be given to the efficiency, openness of pre-litigation appeal and to the involvement of the expert community for a comprehensive analysis of disputed issues.”



*PJSC A/T B.A.T. -Prilucky Tobacco Company*

“In contrast to the results of complaints consideration against illegal decisions of the customs authorities by higher-level bodies, where the percentage of complaint satisfaction is very low, an increasing number of court decisions are today made by courts of all levels in favour of companies engaged in foreign trade activities.

However, although courts recognise certain actions or inactions of the customs bodies as illegal, officials of these bodies often do the same again in similar situations, ignoring the conclusions of the courts.

This situation can only be remedied by introducing real individual responsibility of officials of government bodies whose actions or inactions are deemed to be illegal by the courts.”

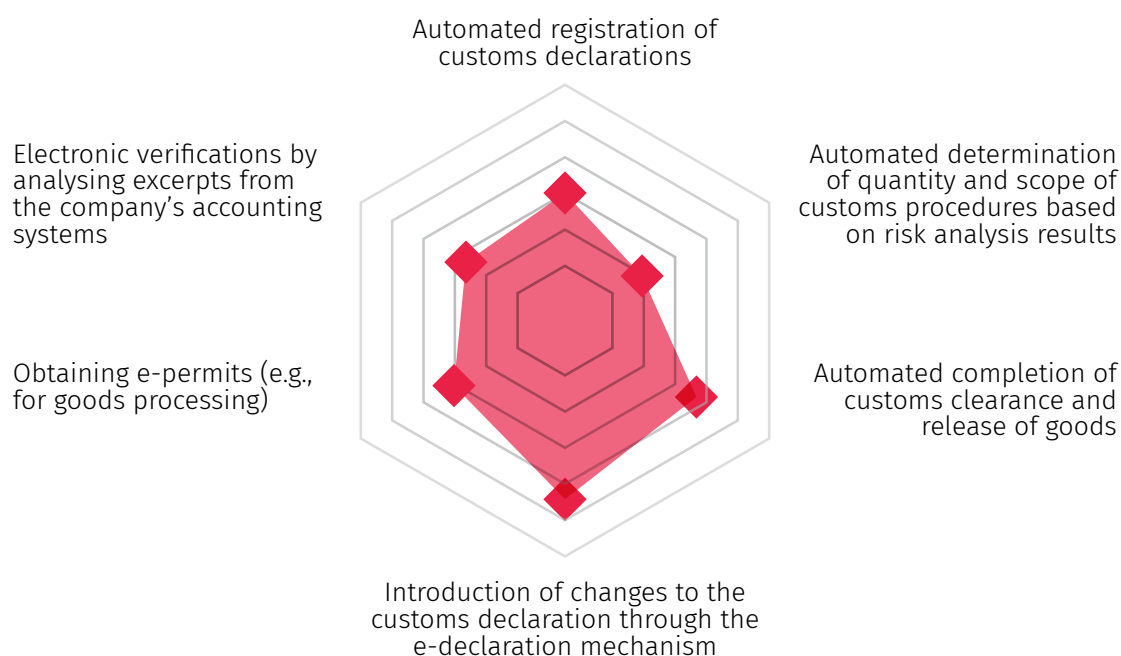


*Mondelez Ukraina*

# AUTOMATION OF CUSTOMS PROCEDURES

In the modern digital era, the customs of virtually all countries around the world are implementing projects aimed at automating management processes and introducing electronic document management systems. The automation of customs procedures and the adoption of modern information technologies at customs significantly speeds up the release of goods, simplifies control during customs clearance, limits the role of “human agents” and reduces the opportunities for corruption.

*What processes related to automation and e-declaration should be implemented at Ukrainian customs?*



The customs clearance technology based on the principle of “remote declaration”, i.e. customs clearance is carried out at a different location other than the location of the relevant goods, is gaining popularity in many countries around the world. In particular, the EU uses the “centralized customs clearance” procedure.

From the perspective of the business community, customs automation and electronic data exchange is the most important area of customs reform. A total of 90% of the surveyed companies said that this area was “very important”.

The centralized clearance (CC) technology provides several advantages:

1. Reducing physical contact between businesses and government bodies, thereby minimizing the risk of corruption.
2. Automating customs clearance and simplifying the declaration process for companies.
3. Forming a more comprehensive view of the activities of a company from the perspective of the controlling authorities.

“Remote declaration” allows to accumulate industry specific experts of customs authorities (e.g., fuel and energy products, chemical industry, etc.) in one unit. Such organization of operation is already used at the US Customs and Border Protection (10 Centres of Excellence and Expertise for various industry sectors).

*Would completing customs clearance prior to goods actually crossing the border be useful?*



85% of the surveyed Chamber Member Companies reported that they would be interested in completing customs clearance of goods in full before the actual import of the goods into Ukraine.

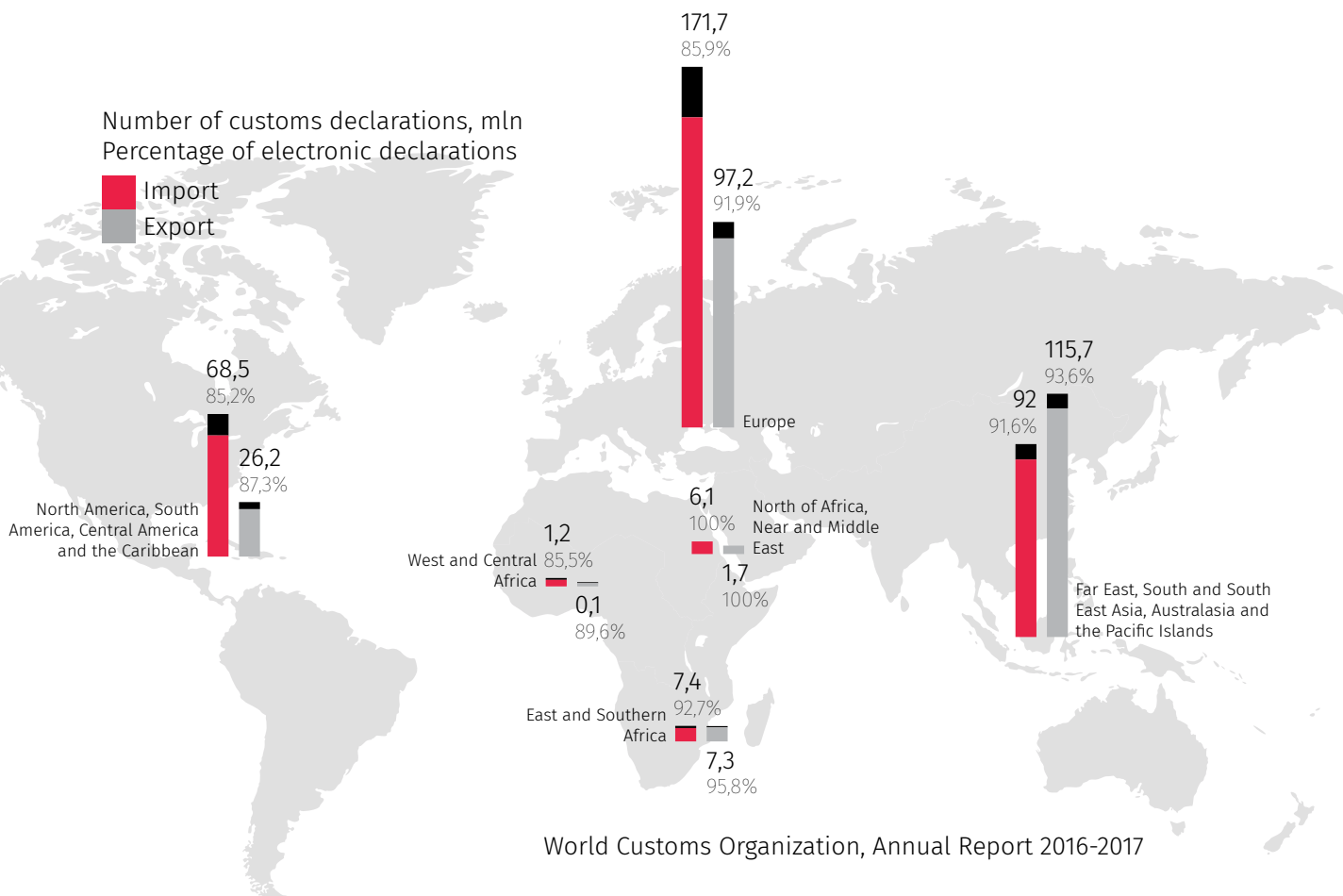
*Would lodging customs declarations at the location where the company is established be useful?*



75% of the Chamber Members noted that the possibility of lodging customs declarations at the location where the company is established (regardless of the actual location of goods) would be very useful for them.

Customs clearance of goods before their arrival to the border has already been implemented to a certain extent in Ukraine through preliminary “type EA” declarations.

Customs automation is also an important aspect of customs reform. Despite the considerable success of the e-declaration mechanism, it remains inadequate. Many customs processes are still carried out in paper form, which does not correspond to the current level of technological progress or international best practices.



For example, according to the World Customs Organization (WCO), the total number of electronic customs declarations exceeds 90% in the European Region.

According to the Chamber Members, priority areas of the customs automation are the following:

1. The introduction of automated registration of customs declarations and the completion of the customs clearance and release of goods in automatic mode.
2. The possibility for declarants to introduce changes into the customs declarations through the e-declaration mechanism (instead of filling in a correction form by the customs authority, as it currently occurs).
3. Receiving all types of customs documents (for example, goods processing permits) in electronic form.

## RECOMMENDATIONS

Further automation and simplification of customs formalities can be implemented via:

1. **Simplifying payment** of customs duties (e.g., introduction of automated payment from a current account, subject to lodging of a customs declaration)<sup>2</sup>.
2. **Introducing the possibility of customs clearance at the location where the company is established** in respect of the goods presented at another customs office.
3. **Introducing the possibility of automated completion of customs clearance** and release of goods (e.g., when automated analysis of a declaration does not reveal significant risks).
4. **Creating a paperless customs environment** by converting all communications between business and customs authorities into electronic form.

<sup>2</sup>At the time of publication of this document, the Government of Ukraine had already implemented TSA eliminating the need for advance payments at each customs office where customs clearance would be undertaken. Therefore, the Government is taking steps in the right direction, albeit slowly.

“Problems related to the development of technologies in the customs sphere, introduction of full-cycle customs and administrative documents in electronic form, reduction of barriers through the development of paperless trade, introduction of the “Single Window” mechanism, advanced information algorithms and automated release of goods – each of these trends has become an integral part of simplification and harmonization of customs procedures in recent years. The application of these technologies will certainly become the globally accepted standard.”

*Ruslan Davydov, Chairperson of the Council of the World Customs Organization*  
[http://www.wcoomd.org/-/media/wco/public/global/pdf/media/annual-reports/wco\\_ar\\_2016\\_2017\\_en.pdf](http://www.wcoomd.org/-/media/wco/public/global/pdf/media/annual-reports/wco_ar_2016_2017_en.pdf)

“The automation of customs procedures is the all-round use of the Automated Risk Analysis and Management System (ARAMS) in all customs control processes, which will inevitably lead to a significant speed-up of customs formalities, and will have the effect of freeing customs personnel from basic routine work and allowing their efforts to be channelled into the more intellectual area of creating reasonable risk criteria for ARAMS.

Customs automation will eliminate corrupt conditions for human influence on the process of customs clearance of goods by a particular person.”



*PepsiCo Ukraine*

“Preliminary customs declarations (PCD) allow:

- Carrying out automated customs clearance using ARAMS without the involvement of an inspector and only involving a customs inspector in case of selectivity triggered according to ARAMS profiling;
- Automatically reserving the funds of companies engaged in foreign trade activities as a financial guarantee for delivery of goods to the customs office of destination;
- Automatically releasing reserved funds upon elimination of the control of the cargo after its arrival at the customs office of destination.

This will eventually allow the complete transition to automatic cargo clearance, involving customs inspectors only in case of selectivity triggered according to ARAMS profiling and the need to carry out direct physical examination of the goods to perform the customs control identified by ARAMS.”



*PepsiCo Ukraine*

# CUSTOMS FORMALITIES

Customs formalities in the questionnaire referred to the types of customs controls that the companies associate additional delays with: requests for additional documents, customs inspection and sampling. The efficiency of the prescription and performance of customs formalities directly affects company's resources in terms of time, management and money associated with the import and export of goods.

*When moving goods, cargo is inspected by the customs service too often (including requests for submission additional documents and inspections/sampling)*



In addition, the responses revealed a certain disparity in the application of various customs controls. The level of customs inspections was characterized as “medium” by the majority of companies. Document controls are applied more often than customs inspections.

According to the companies, the main problems faced during customs controls include large number of documents and information that should be submitted to the customs authorities. The companies believe that this excessive amount of information does not conform to European practices.

The respondents' experience may indicate that when releasing goods, customs authorities focus more on documents checks (customs value, classification, etc.) than on verification of the actual conformity of the goods to the information declared in the documents.

However, in accordance with international best practices, customs authorities conduct document controls during the post-clearance audit (PCA) stage. This allows them to speed up the release of goods and subsequently conduct a more comprehensive inspection of the company's activities in the course of the PCA.

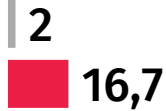
More than 80% of respondents identified customs formalities issues to be “very important” or “important”.

60% of the companies surveyed did not have issues with the customs authorities regarding excessive frequency of inspections of their cargo (both inspections and documentary checks). However, the number of companies that are not satisfied with the excessive attention of customs authorities to their goods is also quite significant (35%).

Only 20% of respondents agreed that the customs authorities check the documents for their goods “seldom” or “very seldom”.



When requesting additional documents



When performing inspections/sampling



■ Minimal time required, hours  
■ Weighted average, hours

According to the survey data, the average time of customs clearance is 3 hours, if no additional control is required.

The maximum time of customs clearance may reach 80 hours in cases where additional documents are requested, and up to 336 hours in cases of sampling.

According to the respondents, the time of customs clearance significantly increases when additional types of controls are conducted (e.g., a request for documents, inspection, laboratory tests, etc.).

It is important to note that the customs clearance in EU countries takes less than 5 minutes in 63% of cases and exceeds 1 hour only in 9% of cases (it can last up to 48 hours). Such results cannot be achieved without significant progress in the customs procedures automation and risk management.

## RECOMMENDATIONS

The time frame for customs clearance can only be reduced (and accordingly the delay of goods at customs offices) through a coordinated introduction of new business models:

1. **Improvement of the risk management system** to increase the efficiency and effectiveness of physical and documentary controls.
2. The maximum possible **transfer of document control** to the post-importation environment.
3. **Automation** of the customs clearance processes.

"The representatives of the legal retail business expect customs formalities simplification for import of original goods which will facilitate free trade. Harmonization of the Ukrainian legislation with the European Union in this area will contribute to the improvement of the regulatory field and the development of trade."

**METRO**  
ОПТ ДЛЯ ВСІХ

*Metro Cash & Carry Ukraine*

# PUBLIC CONSULTATIONS AND RELATIONS

Consultations with the business community in the process of developing and amending draft customs legislation is Ukraine's direct international obligation under the EU Association Agreement and the WTO TFA. Dialogue between the State and business should consider the interests of all stakeholders in the formulation and implementation of customs policy and changing customs regulations.

*Have you submitted proposals to draft laws?*



*Is the current mechanism of consultations with business effective?*



50% of respondents reported that they had experience submitting proposals to draft customs legislation.

55% of the companies surveyed think that the current consultation procedure is ineffective and requires improvements.

The companies believe that the main shortcomings of the current procedures for consultations with business are the following:

1. Fiscal (prohibitive) approach of government bodies in the development and application of legislation.
2. Unwillingness of government bodies to consider the substance of the business community's proposals.

Therefore, the potential for interaction between the State and business in the customs sector in Ukraine has yet to be realized.



## RECOMMENDATIONS

According to the Chamber experts, the following steps can improve the state of affairs in the public consultations sector:

- 1. Reforming the existing system of public participation** in the formulation and implementation of public policy by increasing the participation of business representatives in consultations.
- 2. Ensuring an unbiased and fair approach when considering proposals from business,** taking into account the interests of all stakeholders in the process of drafting amendments to legislation.
- 3. Establishing permanent joint expert groups with participation of officials of government bodies and representatives of business** for joint formulation of amendments to legislation.

# LIABILITY FOR CUSTOMS OFFENCES

The provisions of many international agreements entered into by Ukraine stipulate that penalties for breaches of customs legislation or procedural requirements should be proportional and non-discriminatory. Imposing such penalties should not result in unlawful and unjustified delays in customs clearance.

*Is the list of actions defined by the customs code as breaches of customs regulations clear and unambiguous?*



45% of respondents noted that the list of actions defined as breaches of customs regulations in the current Customs Code was not sufficiently clear.

The lack of specific and unambiguous rules that determine the unlawfulness of certain acts creates the preconditions for administrative arbitrariness and unfounded legal proceedings. For example, reports under Article 485 of the Customs Code of Ukraine "Actions aimed at illegal exemption from customs duties" are drawn up by customs offices for any tax increase resulting from the customs clearance (e.g., a change of the UCG FEA code of the goods).

The current Customs Code does not set forth any legislative restrictions on the minimum/maximum penalties, and this does not contribute to the differentiation of violations by level of public danger. Also, the legislation lacks a criterion of insignificance. This does not allow the relevant officials to take into account mitigating and aggravating circumstances in full when considering a case.

The compromise procedure in cases on customs offences set forth in the current Customs Code is not advantageous (the consequences of a settlement agreement are the same as those of a penalty being imposed). As a result, the legal principle of self-disclosure (voluntary reporting of violations independently identified by companies to the customs authorities) does not work in practice.

*Should prevention of harmful consequences of an offence be a factor mitigating liability or exempting from liability for breach of customs regulations?*



85% of the Chamber Member Companies said that prevention of harmful consequences of an offence (for example, voluntary payment of taxes by the company) should be a factor mitigating liability or exempting from liability for breach of customs regulations.

Unlike financial sanctions in the tax law (which apply to business entities), responsibility for violating customs regulations is individual, i.e. the penalty is imposed on individuals. The current customs legislation does not provide for liability of legal entities for violating customs regulations, even in cases where the declaration of goods is made on behalf of a company. At the same time, the penalties set forth in the Customs Code (100% of the value of the goods which are object of the offence, as well as collection of the value of the goods that have not been seized in the case of customs offences, 300% of the unpaid taxes) may prove to be prohibitive for an individual (declarant, a customs broker, or a foreign trade manager, etc.).

85% of the respondents believe that legal entities and not their employees should be responsible for breaches of customs regulations (when goods are declared by the company).

## RECOMMENDATIONS

1. **Clearly identify the list of customs offences**, stipulating the specific conditions under which liability for violation of customs legislation arises.
2. **Reform the system of penalties** for customs offences and ensure the proportionality of penalties to the public danger posed by the offence.
3. **Improve the legal regulation of a compromise** in cases of customs offences (for example, lowering of penalties with reduction of the financial consequences for persons entering into a settlement agreement with the customs authorities).

Undoubtedly, the whole system of imposing sanctions for customs offences should be revised with a view to promoting self-assessment of companies as an effective instrument of ensuring compliance. To incentivize companies to regularly conduct self-assessments of compliance with the customs legislation, the penalties system should provide for a limitation of liability for businesses that apply internal controls and voluntarily report the identified violations to the customs authorities.

“Metro Cash & Carry Ukraine believes that it is necessary to impose harsher liability for violating the customs rules. In particular, criminal liability for smuggling must be reinstated in Ukraine. This issue must be overcome in a comprehensive manner, with a severe and adequate response for offenders and concurrent liberalisation of international trade for the honest business.”

**METRO**  
ОПТ ДЛЯ ВСІХ

*Metro Cash & Carry Ukraine*

# “SINGLE WINDOW”

The implementation of the “Single Window” principle in exercising state control allows businesses to lodge documents once at a single location to obtain all necessary permits from various government bodies. Application of a “Single Window” is a universally recognized practice of international trade. In Ukraine, the first elements of the “Single Window” system were rolled out in September 2016 (e-system developed by the State Fiscal Service of Ukraine and the Ministry of Finance of Ukraine for information exchange between declarants, customs offices and government bodies carrying out sanitary, veterinary, phytosanitary, environmental and radiological control of goods moving across the border).

Does your company use the “Single Window” system?



60% of the surveyed companies use the “Single Window” when moving goods across the customs border.

The practical application of the “Single Window” system gives rise to a number of problems that do not allow the full realization of its potential to facilitate international trade. According to the respondents, the problems impairing the effectiveness of the “Single Window” system have less to do with the customs service than related services, such as:

1. Requirements of related services concerning obligatory stamp affixation on hard copies of documents<sup>3</sup>.
2. Difficulties with payments for undergoing the required controls.
3. Delays in making authorization marks in the “Single Window” environment by related services.

The “Single Window” principle is a priority area for cooperation between the Chamber and the Government. Chamber members understand that there are potential difficulties in developing the project, particularly with insufficient funding. In this regard, part of the respondents is willing to pay a service fee for the use of the “Single Window”, on the condition that:

1. Other types of payment for undergoing State controls are cancelled.
2. The “Single Window” funding mechanism is transparent.
3. The service fee will be used for the development of the State infrastructure, upgrade of the IT infrastructure and improvement of the service component in the activities of government bodies.

<sup>3</sup>By the time of publication of this study, the Government adopted amendments to the regulation of the “Single Window”, which cancelled obligatory marks on paper copies of documents, which confirmed the relevance of the findings of this study. Moreover, the Parliament adopted the Draft Law #7010 regarding the “Single Window” system.

## RECOMMENDATIONS

For the “Single Window” to operate more effectively, the following measures should be implemented:

1. **Reform of the non-tariff measures system**, decrease in the number of controlled goods and the required documents.
2. **Amendment of the sectoral legislation** to ensure the operation of the “Single Window”.
3. **Review of the business processes for issuing authorization documents** through the extensive use of information technologies and process automation.
4. **Introduction of selective controls** by all related services using a risk-based approach.

“In practical terms, the “Single Window” aims to expedite and simplify information flows between trade and government and bring meaningful gains to all parties involved in cross-border trade.

[...] The implementation of a “Single Window” can be highly beneficial for both Government and traders. For Government it can bring better risk management, improved levels of security and increased revenue yields with enhanced compliance of traders with the established requirements. Trading communities will benefit from transparent and predictable interpretation and application of rules, and better deployment of human and financial resources, resulting in appreciable gains in productivity and competitiveness.”

*United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT) – Recommendation No. 33 on establishing a “Single Window” [http://www.wcoomd.org/-/media/wco/public/ru/pdf/topics/facilitation/activities-and-programmes/single-window/compendium/uncefact\\_recomendation\\_33\\_rus.pdf?la=en](http://www.wcoomd.org/-/media/wco/public/ru/pdf/topics/facilitation/activities-and-programmes/single-window/compendium/uncefact_recomendation_33_rus.pdf?la=en)*

“The idea of the operation of the “Single Window” is in itself rather positive, long overdue and important. However, the introduction of the corresponding mandatory procedure should be preceded by a comprehensive and fundamental revision of the current legislation in each area. This is necessary for the establishment of clear and explicit regulations of all processes, their maximum simplification and transition to a risk-based approach to State controls. A “Single Window” for the sake of a “Single Window” has no future.”

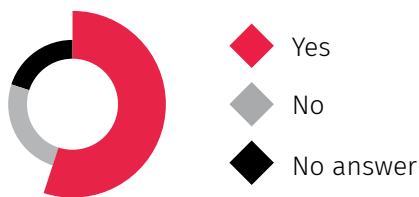


*Mondelez Ukraina*

# PAYMENT OF CUSTOMS DUTIES

Tax payment (customs duties, VAT, excise tax) is an integral part of the customs clearance of goods during import. The ease of tax administration during the customs clearance of goods expedites the flow of money into the State budget, saves time, and reduces administrative costs for business, thereby boosting the investment attractiveness of the country in general.

*Are you satisfied with the current procedures for customs payment and repayment?*



The survey data shows that in general Chamber members are satisfied with the customs payment system (55% of the respondents).

Meanwhile, the majority of the companies have noted two priority areas that need improvement:

1. The diversion of working capital of companies carrying out customs clearance of goods in several customs offices at the same time (since each customs office has its separate account for pre-payments and transfer of taxes). This problem is set to be resolved with the recent introduction of the treasury single account (TSA).
2. The general fiscal approach of the customs authorities to the administration of customs payments (including difficulties with recovering overpayments upon restoration of the free trade regime, after repeal of decisions on adjustment of the customs value of goods, etc.).

## RECOMMENDATIONS

The key measures that could simplify the administration of taxes during the process of customs clearance include the following:

- 1. Enhancement of the single treasury account functionality** for interaction between business and the State Fiscal Service of Ukraine in general (including both customs payments and other taxes), and, in the long term, rejection of advance payments and debiting funds from the current account on the basis of the customs declaration.
- 2. Introduction of the possibility of customs clearance of goods at the location where the company is established** (regardless of the actual location of the goods).
- 3. Improvement of the procedure for recovery of overpayments** in order to prevent an unreasonable delay/refusal to repay taxes.



# AUTHORIZED ECONOMIC OPERATORS

The concept of the Authorized Economic Operator (AEO) developed by the World Customs Organization (WCO) is aimed at enhancing supply chain security. A company demonstrating a high level of compliance with the legislation in its operations, meeting the established criteria and having received the AEO status benefits from several customs simplifications. The introduction of AEO is Ukraine's obligation under the EU Association Agreement.

*Are you interested in the legal principle of authorized economic operator?*



85% of the surveyed Chamber Members are interested in obtaining Authorized Economic Operator status.

*Are the simplifications offered to an AEO under the current draft law proportional to the costs of fulfilling criteria for obtaining AEO status?*

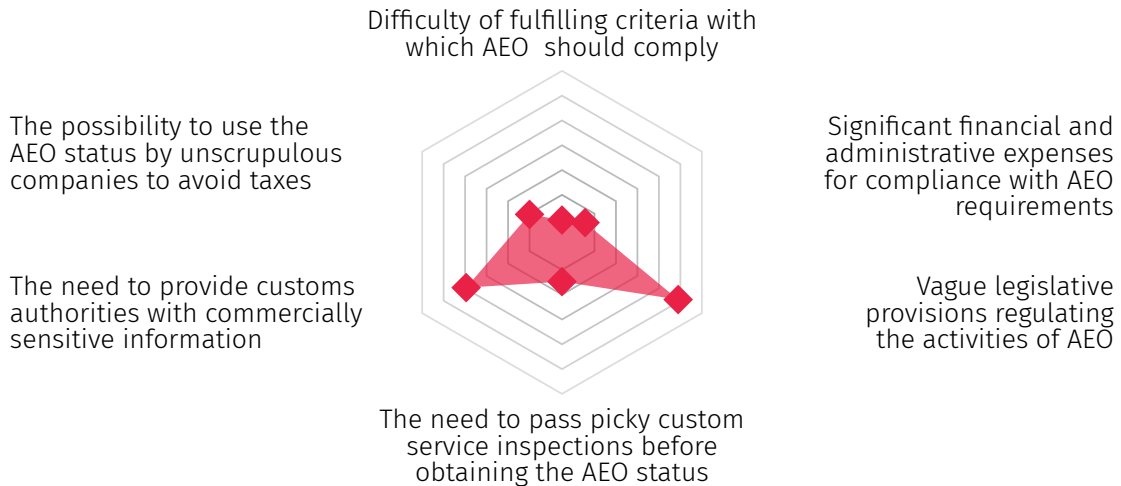


At the same time, only half of the surveyed companies said that the simplifications offered were proportional to the costs of obtaining the AEO status.

The Ukrainian Parliament has not yet approved the draft laws on introducing the necessary amendments to the Customs and Tax Codes to implement the AEO concept in Ukraine. Parliamentary experts have repeatedly noted that the draft laws may pose corruption risks and may allow unscrupulous companies to obtain AEO status. However, the respondent companies deemed these risks to be minimal. At the same time, the business community expressed the following concerns about the application of the AEO in Ukraine:

1. Vague legislative provisions regulating the activities of AEO: Many provisions of the European law on AEO, which Ukraine is supposed to implement, are not specific or do not have an evaluative nature. However, AEO activities are regulated in international practice by a large number of supporting materials and clarifications, such as WCO and EU guidelines and recommendations, etc. It is obvious that in the case of practical implementation of the AEO legal principle in Ukraine, the Government should ensure the availability of simple and clear recommendations for the business community drawing upon European experience.
2. The need to provide customs authorities with commercially sensitive information. The overwhelming majority of businesses are concerned about the risks of disclosure of confidential information that will be made available to customs authorities, since existing AEOs and companies requesting this status are required to provide the customs authorities with a large amount of sensitive information about their economic activities.

**In your opinion, which issues are most relevant to introducing AEO in Ukraine?**



"The establishment of an Authorized Economic Operator principle is a very important issue for the State and for business. After all, this is about increasing the competitiveness of Ukrainian producers on foreign markets, simplifying customs formalities and establishing secure supply chains.

The Parliament should promptly consider and adopt the Draft Law that has been with the relevant committee of the Verkhovna Rada of Ukraine since 2016 pending consideration. It should be set in motion by the political will of the leaders of the Government as this document was developed by the Cabinet of Ministers of Ukraine. The business community has expressed its position concerning the need for adopting the law on Authorized Economic Operators. And it has done so repeatedly. Delays in this process will adversely affect the image of Ukraine and its investment attractiveness."



*Mondelez Ukraina*

"Draft Laws #4777 and # 4776 on amendments to the Customs and Tax Codes regarding Authorized Economic Operator status and customs simplifications have been under consideration in the Verkhovna Rada of Ukraine since 2016.

The adoption of the amendments proposed by these Draft Laws will simplify customs procedures for Ukrainian companies and contribute to the development of international trade relations, attraction of investments and simplification of doing business in Ukraine."



*Philip Morris Ukraine*

## RECOMMENDATIONS

The Parliament and the Government should promptly adopt regulations drawing upon the EU legislation for the AEO legal principle to be rolled out effectively in Ukraine.

It is noteworthy that the countries that have already introduced the AEO principle are today, at the request of their respective business communities, actively analysing the possibility of extending the benefits of AEO to related areas where safety and security are essential, in particular, taxation, aviation security, safety and quality of food products, etc. For example, the status of a "certified taxpayer", similar to AEO, will be introduced for VAT payment purposes in the EU. Ukraine should also consider these trends now, rather than lagging behind economic leaders.

# PREVENTING AND COMBATING CORRUPTION

Corruption within the customs service adversely affects the business environment in the country in general. Corrupt practices relating to customs clearance distort competition, harm legal business activities of law-abiding businesses, create risks for the supply chain security and the economic security of the State in general. That is why measures aimed at preventing corruption and reducing corruption risks are important for establishing a favourable business climate in the country.

*What measures would be most efficient to reduce corruption in the customs authorities?*



The chart shows that the respondents do not consider traditional anti-corruption methods to be effective (strengthening control over the actions of customs officers, improvement of personnel management, cleaning up the management of the customs authorities, etc.).

The overwhelming majority of the respondents believe that corruption can be reduced by increasing the wages of customs officers. Many respondents also indicated the need for business to play a proactive role in preventing corruption (namely, operate solely within the legal framework, principled refusal to give any bribes and report unlawful actions of public officials to law enforcement agencies).



## RECOMMENDATIONS

According to the surveyed Chamber Member Companies, anti-corruption measures that are aimed at preventing corruption and eliminating the preconditions for its occurrence and reducing or eliminating corrupt factors, should be implemented. In particular, anti-corruption instruments relate to the following areas:

1. Legislative: the **elimination of ambiguity and loopholes in the customs legislation** reduces the possibilities for ambiguous interpretation by customs officers and companies.
2. Technological: with **customs simplification and automation**, the role of human agents, and consequently the possibility of corruption, decreases.
3. Operational: **predictable and unified application** of legislative provisions by all customs offices.

“[Corruption prevention measures] There is a need for a policy framework for trade liberalization, such as avoiding high tariff levels and widespread exemptions, streamlined procedures for trade facilitation supported by the use of technology, and investment in human resource management by providing a professional career path backed by acceptable working conditions.”

*Kunio Mikuriya, Secretary General of the World Customs Organization*  
<http://www.wcoomd.org/ua/media/newsroom/2016/june/wco-expertise-and-contribution-explained-to-the-g20-anti-corruption-working-group.aspx>

# COMBATING SMUGGLING AND CUSTOMS OFFENCES

The shadow economy, illegal movement of goods across the customs border and duties evasion schemes harm the legitimate interests of law-abiding companies and distort market competition. That is why it is in the interest of business that the State, represented by the customs administration, actively fight against violations of customs legislation.

*Do you consider actions combating the smuggling of goods across the customs border to be effective?*



59% of the surveyed companies do not believe that the current actions to combat the illegal movement of goods across the customs border are effective.

At the same time, the number of companies that consider this customs reform area to be relevant is the lowest of all.

However, the nature of responses to the question about effective measures to combat customs offences differs from the prevailing stereotypes in this area. For example, only an insignificant number of companies believe that border control and restrictions to import of goods should be strengthened to counter “commodity smuggling”. Similarly, few companies support the idea of increasing liability for customs offences by increasing penalties for violations of customs procedural requirement and criminalizing commodity smuggling.

At the same time, the respondents believe that the illegal movement of goods should be countered by introducing amendments to the legislation and through tax control.

## RECOMMENDATIONS

- 1. Unification of customs duty rates:** the establishment of unified tax rates in accordance with the Customs Tariff (at least within a goods category) may reduce the number of attempts to declare goods under false categories in order to evade customs duties.
- 2. Introduction of controls over the movement of goods inside the country:** the improvement of tax control in order to monitor the movement and taxation of imported goods (primarily relating to VAT).
- 3. Reform of the simplified taxation system** to prevent the legalization of illegally imported goods, as simplified administration of taxes and easy accounting cannot be used to evade taxes.



In countering violations of the customs legislation, the State should focus on eliminating the preconditions for the existence of shadow schemes at the customs.

Meanwhile the customs service should accord more attention to countering those offences that pose the greatest danger to society: the smuggling of drugs, weapons and explosives, the illicit movement of dangerous and poor-quality products, etc.

It is noteworthy that at the time of publication of this study, in order to combat one of the most common schemes of legal import of commercial consignments without paying the customs duties, the Parliament adopted legislative amendments restricting the preferential taxation of goods imported by individuals in their personal luggage and by international express deliveries and mail.

At the same time, this approach suggests that the establishment of additional restrictions and control measures continues to be in use, instead of the creation of a system that would eliminate the causes of such schemes or make their use completely impossible (ideally).

“In addition to simplification of the customs procedures, the government authorities must make efforts to exercise efficient control over compliance with the customs legislation by all participants of foreign economic activity. Customs control being insufficient in some aspects results in the fact that bona fide importers and local manufactures suffering from unfair competition from those who have organized import without payment of proper taxes and duties. Besides, “grey import” practices discriminate against good-faith suppliers economically, promote corruption and disrupting the system for the protection of consumers’ rights. It also has a considerable impact on the country’s overall investment attractiveness. The state has recently taken important measures to counteract to such offences, and this policy must be pursued.”

# CUSTOMS POST-CLEARANCE AUDIT

Customs control based on post-clearance audit is a universally recognized instrument of international trade. An effective customs post-clearance audit system allows the customs administration to simplify customs procedures to expedite the release of goods and to reduce the time frame for customs clearance, while proper document control can be carried out at the post-import stage. Provisions of international agreements (e.g., the EU Association Agreement) also bind Ukraine to apply modern customs control methods, such as risk analysis, post-clearance control and company audits.

As compared to other areas of customs reform, only a small percentage of the surveyed companies consider post-clearance audit issues relevant for them.

According to the companies' comments, business currently does not see any connection between simplification of the release of goods and conducting of document checks by the bodies of the State Customs Service. Companies also argued that currently the purpose of post-clearance inspections is exceptionally looking for opportunities for additional taxation of goods already released into free circulation.

90% of the surveyed companies regard the current status of the post-clearance audit ineffective.

*In your opinion, what aspects of post-clearance audit are most problematic?*



- ◆ Imposing additional taxation is the only purpose of document checks conducted by the Main Administration of the State Fiscal Service
- ◆ Document checks are focused mainly on payment of taxes instead of compliance with legislation
- ◆ Insufficient level of qualification of customs tax auditors
- ◆ Customs offices that are directly responsible for customs clearance have no right to conduct post-clearance audits and hence do not wish to reduce the level of customs controls when releasing goods

According to the companies, the main problems of the current state of post-clearance audit are the following:

1. The sole purpose of conducting documentary checks by the Main Administration of the State Fiscal Service is the imposition of additional taxation. The companies argue that auditors often fail to consider the substance of the operation while focusing only on its form, trying to impose additional taxation at any cost.
2. Documentary checks focus exclusively on tax payment, instead of on compliance with the customs legislation in general. Customs authorities do not use the potential of post-clearance audit to transfer part of customs formalities unrelated to the collection of taxes (for example, verification of documents attached to the customs declaration, application of non-tariff measures, etc.) to the post-audit stage.

## RECOMMENDATIONS

The problems of the current state of post-clearance audit voiced by the Chamber Member Companies are clear. However, the survey data once again shows that post-clearance audit in Ukraine is currently not performing its main function of trade facilitation. Until the approach of government bodies to the purpose of post-entry checks changes, post-clearance audit will remain a purely fiscal measure.

At the same time, according to international best practices, audit-based inspections should reduce customs clearance times, rather than being used as an additional control instrument on top of the controls applied for the release of goods.

Moreover, the introduction of post-entry control is impossible without the simultaneous introduction of other legal principles closely related to post-clearance audit, such as risk management, simplification and automation of customs procedures, interaction between customs clearance offices and auditors in order to reduce the volume of controls for the release of goods.



# CONCLUSIONS

The survey showed that 76% of respondents believe that customs reform should be a top priority for the Government and Parliament of Ukraine. Among the most important constituents of the customs reform, 53% of respondents mentioned the implementation of anti-corruption methods and 45%—the development of user-friendly services. The survey shows that the business community considers the following customs reform areas to be of priority:

1. Automation of customs procedures and development of the concept of “e-customs”;
2. Improvement of customs formalities and risk management systems;
3. Ensuring the availability of information on customs issues;
4. Reforming procedures for appeals against decisions of customs authorities;
5. Improvement of the procedure for payment of customs duties.

On the other hand, combating smuggling, violations of customs regulation, and the customs post-audit received less interest from the survey respondents.



**Robert Zeldy**  
Expert of the Committee on Customs Policy,  
Manager, EY Ukraine

In 2017, many people were disappointed with the pace of progress of institutional reforms in the country. Unfortunately, there were grounds for that. Therefore, the Government should remember that only a substantial modernization of administrative processes (in particular, customs) can result in success. At the same time, we should bear in mind, that successful reform is the one that participants of social relations need. A reform that fails to fundamentally change the state of affairs is irrelevant.

Therefore, while carrying out reforms relating to foreign trade activities, it is necessary to keep in mind not just tomorrow but the future. 2018 marks the improvements through the adoption of the Draft Law on the “Single Window” functioning by the Parliament of Ukraine.

## WHY ARE WE FOCUSING ON CUSTOMS?

Customs issues have been growing in importance in Ukraine in recent years.

Failure to comply with customs regulations can result in:

- Significant delays in customs clearance
- Overpayment or underpayment of customs duties
- Very significant fines and possible confiscation of goods
- Loss of access to a number of simplified customs procedures

Often the Ukrainian customs authorities pursue a fiscal approach, which results in overpayment of duties or imposition of sanctions. Proper management of customs matters is thus vital to doing business in Ukraine.

## EY SERVICES: HOW WE CAN HELP

We offer many services that can help you successfully contest the challenges that arise during the establishment, management and operation of international supply chains. Our main services include:

***On-going advice on customs and import tax matters*** — advising on complex issues of customs valuation, classification of goods for customs, use of customs procedures and customs taxation.

***Customs diagnostics*** — reviewing your import and export activities, business processes and records in order to identify risks and opportunities and provide relevant recommendations. This service is helpful prior to an audit by the customs authorities or when you need a quick overview of your customs and import tax position.

***Liaison with customs authorities*** — assistance in obtaining customs rulings on classification, origin and application of customs procedures, and other matters of this type. We can also help you respond to requests from the authorities that relate to customs and import tax issues and we can support you in obtaining refunds of tax overpayments or in producing additional documentation to support the customs value.

***Trade compliance*** — advising on the compliance of specific import transactions with trade regulations (including non-tariff measures, export controls, technical regulations and more). This may include a review of shipping documentation and cross-border contracts or liaising with third-party service providers (customs brokers, warehouses, free zone operators) and the authorities to discuss and agree on available solutions.

***Dispute resolution and litigation services*** — practical advice on tactics and strategy in dealing with the customs authorities when disputes arise on customs matters, including but not limited to, customs valuation and classification of goods, either during customs clearance or customs post-entry audits. We can also help in appealing tax or customs reassessments and represent your company in court.

***Customs structuring or restructuring*** — our services here include reviewing your customs management and processes; investigating new business flows, products or geographic areas; helping set/ tune up the customs function at the company or group level; and optimizing customs procedures and taxation to make customs clearance faster and reduce your customs taxes, within the boundaries of the law. This could help you in implementing proper risk management, improving supply chain performance or obtaining additional tax benefits in cross-border trade. We can also help you implement our recommendations.

The "Guidelines for Customs Policy in Ukraine" includes the ways of customs regulation improvement, proposed by experts of the American Chamber of Commerce in Ukraine. These recommendations cover various areas: customs taxation, "Single Window", customs post-clearance audit and combat against corruption.

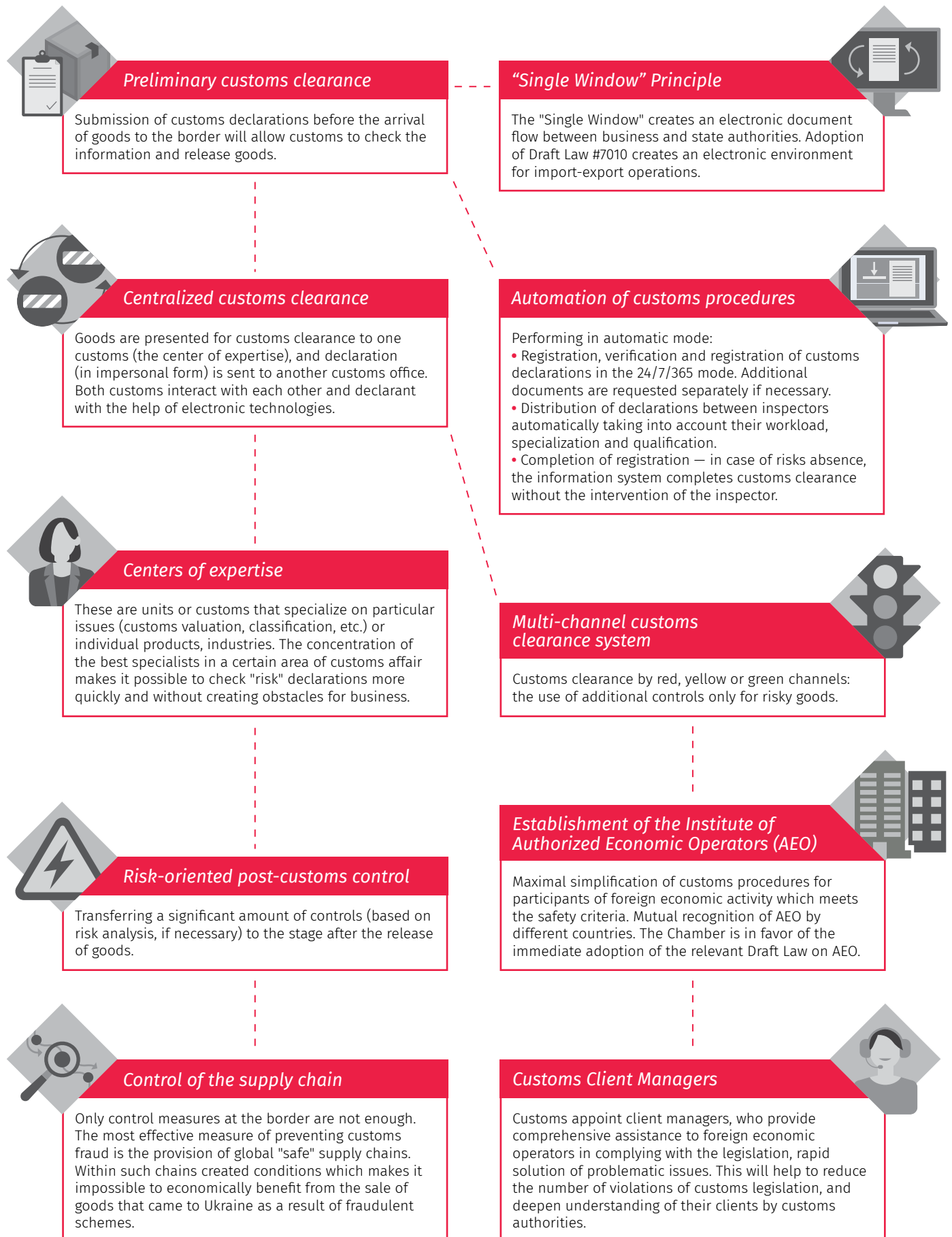
Obviously, the customs reform should be complex. Improvement of particular elements could make no changes to the current state of the whole customs system. For example, the Authorized Economic Operators Institute (AEO) is inextricably connected to the creation of the customs post-clearance audit and paperless workflow. According to the authors, such changes should be comprehensive and complex. Only this way the results of the reforms could harmoniously combine all the components of the customs system.

Before planning and designing a reform project, it is necessary to understand the results to which the transformation process should lead. The authors analyzed previous developments and proposals and offered their own vision of the new Ukrainian customs policy.

This infographic shows how to combine the new components of customs regulation to fulfil two fundamental tasks of the modernized customs service: to protect the state and to stimulate the international trade.



# CUSTOMS 2020: VISION OF THE BUSINESS COMMUNITY



**Permits and licenses** — a set of services aimed at obtaining the various permits and licenses required for import/export or at improving the performance of your business (for example, we can help you to qualify for AEO status, which involves simplification of customs procedures, or to obtain approval from the customs authorities to operate a customs bonded warehouse).

**Lobbying** — helping you to substantiate the necessity of changing/improving customs and tax regulations related to cross-border trade. When certain rules and regulations become either deal-breakers or business opportunities, we can help you draft arguments for amending existing, or creating new, legislation in a favorable manner.

**Specialized seminars** — organizing seminars dedicated to specific customs issues. We can tailor customs seminars according to your needs and with different levels of detail.

## FACTS ABOUT EY TEAM

- The largest Customs and International Trade team practicing in Ukraine
- Deep knowledge of the customs legislation (which we helped draft) and practice
- The members of our Customs and International Trade team have industry, customs brokerage and customs backgrounds
- Well-known experts, respected by the authorities, with an enviable record of success stories

## CONTACTS AT EY IN UKRAINE



**Igor Dankov**

*Senior Manager, Tax & Law  
Customs Group Leader*

+380 44 490 3000

[Igor.Dankov@ua.ey.com](mailto:Igor.Dankov@ua.ey.com)



**Robert Zeldi**

*Manager, Tax & Law*

+380 44 490 3000

[Robert.Zeldi@ua.ey.com](mailto:Robert.Zeldi@ua.ey.com)

12 Amosova Street, 15 Floor  
Kyiv, Ukraine

+380 44 490 58 00

[chamber@chamber.ua](mailto:chamber@chamber.ua)

[www.chamber.ua](http://www.chamber.ua)

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THE CHAMBER OF COMMERCE