

# WORLD TRADE ORGANIZATION

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**Working Party on the  
Accession of Ukraine**

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## **WORKING PARTY ON THE ACCESSION OF UKRAINE**

### Memorandum Regarding Entry Customs Procedures Applied at the Ukrainian Border

The following information concerning Entry Customs Procedures Applied at the Ukrainian Border (Customs Clearance of Exports, Imports and Goods in Transit) has been received from the Governmental commission on Ukraine's Accession to the WTO.

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Pursuant to the Resolution of the Cabinet of Ministers of Ukraine "On the Procedures for the Mandatory Payments when Importing Certain Types of Goods" No.52 of 23 January 1997, (as amended) and the Order of the State Customs Committee of Ukraine "On the Ratification of Procedures of Control Concerning the Importation into Ukraine of Certain Types of Goods" No.267 of 4 April 1998, registered by the Ministry of Justice of Ukraine on 21 May 1998, No.339/2779 (as amended by Orders of the State Customs Committee of Ukraine No.770 of 11 November 1998, and No.368 of 16 June 1999), the preliminary customs cargo declarations for goods subject to excise duty be completed as a prerequisite to the entry at the Ukrainian customs border of certain types of goods as specified in the Addendum to the Resolution mentioned above, which are imported into Ukraine by Ukrainian companies and entrepreneurs (subjects of business activity). An excise duty declaration must be filled out at the customs office on whose territory a company or an entrepreneur – importer of such goods – is registered.

Contingent on the mode of transport, except for shipments by railway, preliminary customs cargo declarations on imports into Ukraine of certain goods as specified by the State Customs Committee of Ukraine in the special list are to be filled out at customs offices on whose territory importers are registered by the state registration authorities. Upon completion of excise duty declarations and preliminary customs cargo declarations, all prescribed payments and duties are charged – customs duty, value added tax, excise duty and customs fees.

Upon completion of an entry customs declaration for goods entering under a temporary importation, warehousing or duty-free regime, the payments made during completion of an excise duty declaration and a preliminary customs cargo declaration at the customs office on whose territory the importer is registered are, upon application, reimbursed to the importer or credited for future payments.

At entry of certain types of goods, whose list is prescribed and amended by the State Customs Committee of Ukraine, there may be provided a financial guarantee (bond) by an independent financial intermediary that goods shall be definitely shipped to a designated customs office in the manner analogous to the one that is prescribed by the Regulation on the Provision of Financial Guarantees (Bonds) to Customs Offices by Independent Financial Intermediaries regarding Guaranteed Shipments of Goods to Designated Customs Offices, ratified by the Resolution of the Cabinet of Ministers of Ukraine No.1216 of 4 November 1996.

The list of goods entered on the basis of preliminary cargo customs declarations is approved by the Order of the State Customs Committee of Ukraine No.436 of 27 July 1998, "On the Approval of the List of Goods that are Entering on the Basis of Preliminary Customs Cargo Declarations", registered with the Ministry of Justice of Ukraine No.506/2946 of 12 August 1998.

The Order of the State Customs Committee of Ukraine No.771 of 8 December 1998, which is registered with the Ministry of Justice of Ukraine of 22 January 1999, No.42/3335, approves the Procedure of Control over Cargo Shipments to Designated Customs Offices. This rule governs the passage of goods and other items subject to customs control that are moved between customs offices of Ukraine by all legal entities and natural persons.

The aforementioned Procedure has introduced a requirement under which preliminary notices and electronic copies thereof must be provided in order to control shipments of goods, which are entered into Ukrainian customs territory and are moved for any purpose, except for transit, and in respect of which excise duty or preliminary customs cargo declarations have not been completed. The manner in which preliminary notices are provided is prescribed by the State Customs Committee of Ukraine. Customs duties are not assessed and paid on goods cleared under preliminary notices.

The preliminary notice and its electronic copy, completed in accordance with the prescribed manner prior to importation of goods, are filed with a customs office on whose territory a judicial entity is registered or located, or where a physical person resides to whose address goods are shipped, i.e. a designated customs office.

In certain cases, taking into account the specifics of business of an entity or a person to whose address goods are shipped, it is permitted to complete a preliminary notice and thereafter a cargo customs declaration pursuant to the declared customs regime existing on the territory of a customs office other than the office on whose territory the legal entity is registered or located, or the natural person resides. In such cases, the preliminary notice is completed pursuant to letters of agreement between the customs office on whose territory the entity or person is registered and the customs office of entry. In this regard, the preliminary notice and the customs cargo declaration must be processed by one customs office.

The Law of Ukraine No.1212-XIV of 4 November 1999, introduces a sole fee to be charged at customs points of entry on the Ukrainian state border.

The sole fee that is charged at customs points of entry on the Ukrainian state border consists accordingly of fees which, pursuant to Ukrainian law, are charged for customs, sanitary, veterinary, phytosanitary, radiological and environmental control or verification, as well as highway fees levied on trucks, cars, motor vehicles, mechanisms and other means of transportation for use of Ukrainian highways.

This duty is paid in a lump sum during transit, export or import of the cargo under a uniform invoice or a payment document.

Rates of the sole fee that is charged at customs points of entry on the Ukrainian state border are approved by laws of Ukraine, upon submission by the Cabinet of Ministers, denominated in the EURO and may not be changed during the budget year.

The sole fee that is charged at customs points of entry on the Ukrainian state border is paid in the Ukrainian currency at the official exchange rate of the National Bank of Ukraine on the day of payment.

Fees which, pursuant to Ukrainian law, are charged for customs, sanitary, veterinary, phytosanitary, radiological and environmental control or verification may not exceed actual costs incurred as a result of such control or verification.

Rates of the sole fee that is charged at customs points of entry on the Ukrainian state border are set (irrespective of the quantity and name of goods) in relation to a cargo shipment, a truckload of cargo in one semi-trailer, one train carload of cargo, if such cargo constitutes one cargo shipment, a cargo in one large freight container, if such cargo constitutes one cargo shipment.

The State Customs Committee of Ukraine is vested with the authority to coordinate the activities of state agencies concerned with the levying of fees at customs points of entry on the Ukrainian state border.

The factor that complicates procedures of customs clearance of goods at entry is that the work of customs offices depends on how well the activity of a number of controlling agencies (certification of products, veterinary, phytosanitary, environmental and currency control etc.) is organized. Agency rules require that appropriate documents be presented in conformity with effective law which is a mandatory prerequisite to the customs clearance of certain types of goods.

Pursuant to the Resolution of the Cabinet of Ministers of Ukraine "On the Promotion of Foreign Economic Activities" No.593 of 14 April 1999, a Joint Order of the State Customs Committee of Ukraine, the Ministry of Foreign Economic Relations and Trade and the State Tax Administration of Ukraine No.411/488/357 of 7 July 1999, enacted Evaluation Criteria and Procedures of Determination of Enterprises – Ukrainian Residents to which the Foreign Economic Activity Promotion Regime applies. They are intended to simplify procedures of customs clearance.

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