PECCULARITIES OF THE CUSTOMS CLEARANCE
AND EXPERTISE OF ICE-CREAM CAKES DURING
THE EXPORT-IMPORT TRANSACTIONS

G. Dyukareva, J. Dubova

Analytical survey of global and Ukrainian ice-cream market and foreign trade was carried out. Annual growth rate of global ice-cream market is up to 4.2%, and it estimated to remain on this level during subsequent five years. Annual growth rate of global ice-cream imports and exports is up to 3%. Although Ukrainian ice-cream market is mainly presented by domestic products, the market share of imported products is growing sustainably. Amount of exported ice-cream is also growing: 69% over the past five years. Problems of ice-cream quality formation were reviewed. The major problem is scarcity of quality raw milk for processing. Leading Ukrainian producers of ice-cream develop their own dairy cattle, invest in modern equipment and carry out quality conformance inspection. The result is that leading Ukrainian producers of ice-cream get permission to export their products to countries of the European Union. The level of competition on ice-cream market is very high: to promote ice-cream cakes that belong to high-range segment, each producer introduce several new products in the market every year. The peculiarities and the main aspects of customs clearance of ice-cream cakes during export-import transactions are specified. The main document that is required for customs clearance of ice-cream cakes is customs declaration, which contains all the information necessary for customs clearance. Determination order of ice-cream cake customs tariff number was described. Computation procedure of customs duties and value-added tax was considered. The order of presentation of the documents and other customs formalities required for customs clearance are defined. The purpose and peculiarities of customs expertise of ice-cream cakes were defined. Customs expertise of ice-cream cakes is carried out by customs laboratories under the procedures of customs control and clearance. Methods of ice-cream cakes customs laboratories, the key requirements for drawing up an expert conclusion on the results of the customs examination are overviewed. Within research of ice-cream cakes organoleptic, physicochemical and bacteriological parameters are estimated.

Keywords: ice-cream cake, customs clearance, customs control, expertise, customs laboratories, export, import.