

TRADE FACILITATION IN UKRAINE: Customs Procedures, One-Stop Window and Electronic Documents

**Based on the results of the fifth wave of the Annual Survey of Ukrainian Exporters
and Importers**

Project "Support of the Civil Society Initiative
"For Fair and Transparent Customs"

Kyiv 2020

ABOUT THE PROJECT

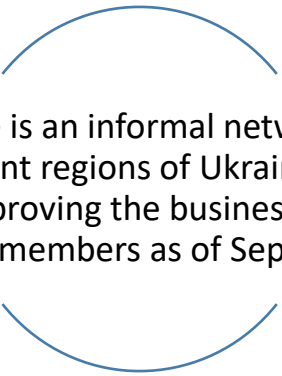
The overall goal of the project is to increase the capacity of civil society to participate in economic policy development in Ukraine.

Expected results :

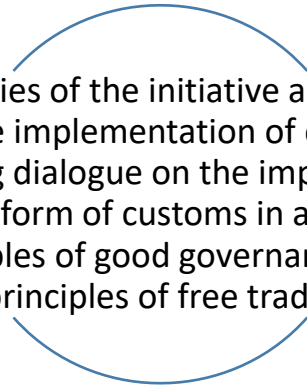
- (1) strengthening the capacity and effectiveness of the initiative;
- (2) intensification of political dialogue between the civil society and the state on the implementation of customs reform

Project implementation period : 36 months, from January 1, 2020.

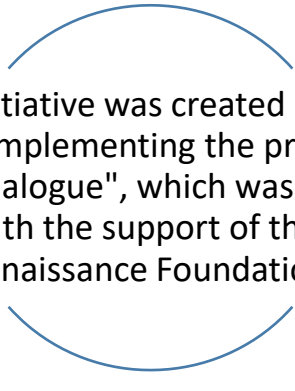
With the financial support of the European Union, the Renaissance Foundation and the ATLAS Network (USA).



The initiative is an informal network of CSOs from different regions of Ukraine that care about improving the business climate. There are 26 members as of September 2020



The activities of the initiative are aimed at monitoring the implementation of customs reform and promoting dialogue on the implementation of institutional reform of customs in accordance with the principles of good governance and the principles of free trade.



The public initiative was created in 2018 in the process of implementing the project "Trade Facilitation Dialogue", which was implemented by the IER with the support of the EU and the Renaissance Foundation.

Annual survey of Ukrainian exporters and importers: the basis of advocacy and analytical work of the Initiative

The IER has developed and has been implementing since 2015 a special national tool for “Trade Facilitation Monitoring” policy monitoring and evaluation.

It is a tool for measuring progress in facilitating and simplifying international trade and customs procedures, based on the assessments of the direct participants in the policy implementation process - business representatives.

The monitoring is based on the results of the annual survey of 1000 enterprises of exporters / importers throughout Ukraine.

There were 5 annual surveys: 2015, 2016, 2017, 2018, 2020

5th Annual Survey: Topics

How business assesses the activities of customs authorities and customs reform

Quantitative and qualitative estimates of the cost and duration of FEA procedures

How business assesses different customs procedures

Why are cargos delayed during customs control?

Is it easy for companies to appeal the actions of customs authorities?

How one-stop window and electronic documents work

What's with the corruption at customs

What businesses think about „smuggling" and "grey imports"

What are the obstacles for importers and exporters

How the EU-Ukraine Association Agreements affected business activities

What is the role of business associations

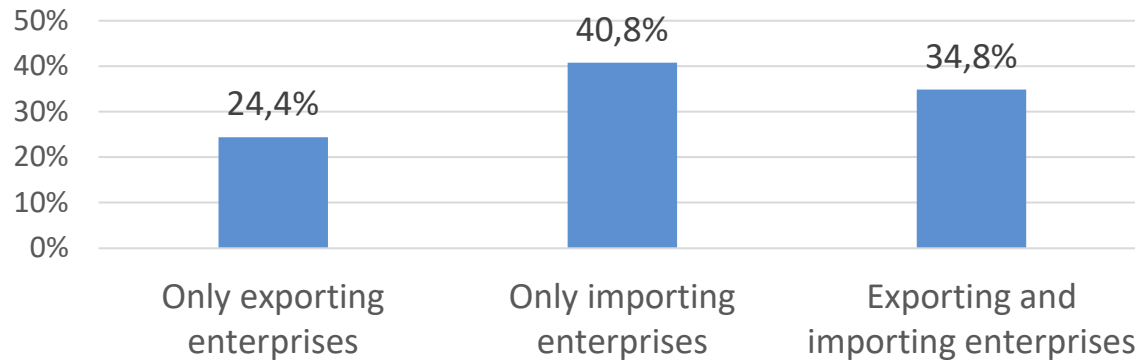
Where companies get information

WHO WAS INTERVIEWED: SAMPLE



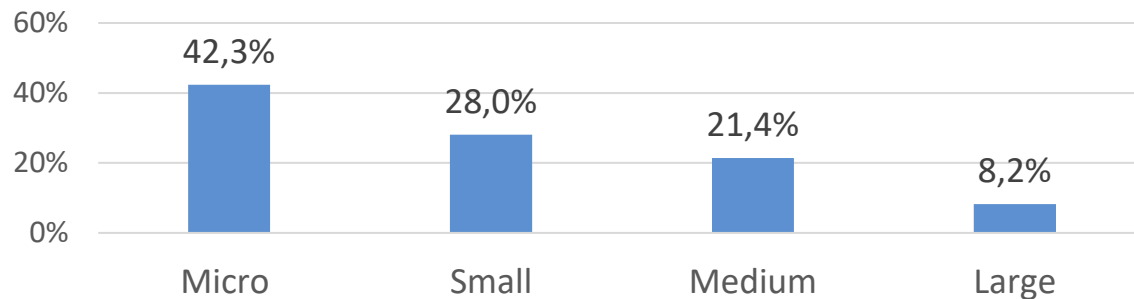
Sample: what are the surveyed companies

Enterprises by foreign trade, %

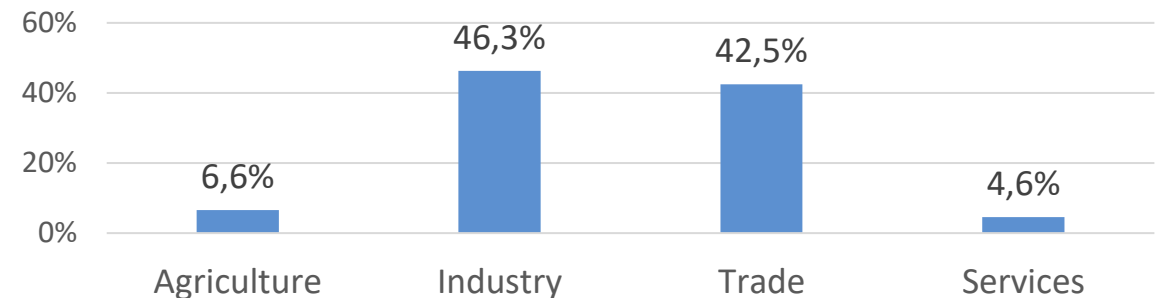


- **1000+** representatives of enterprises engaged in export and / or import surveyed
- Businesses of all **sizes** were surveyed: from micro-enterprises to large enterprises. The majority were micro and small enterprises
- Most of the respondents are representatives of **industry** and **trade** sectors

Enterprises by size, %



Enterprises by sector, %



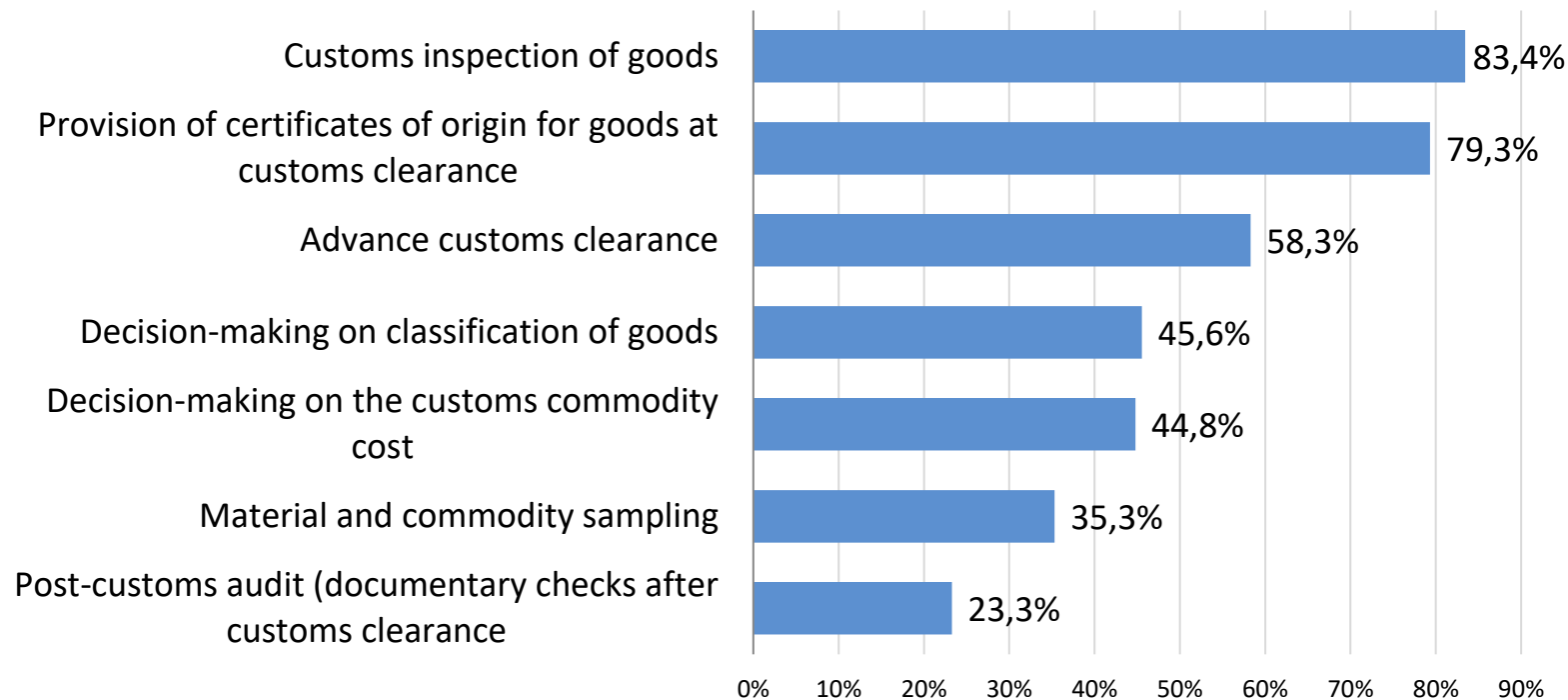
DIFFICULTIES IN CUSTOMS CLEARANCE PROCEDURES



Customs clearance procedures

Enterprises were asked what customs procedures they undergo during the implementation of foreign economic activity and what difficulties they face during the passage of these procedures.

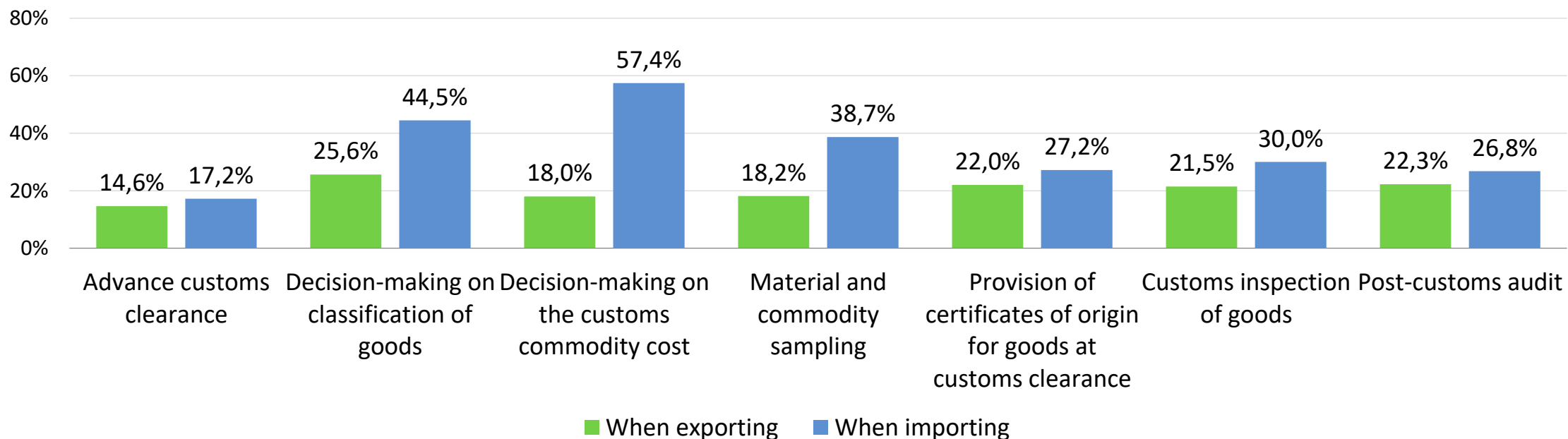
As a result, 7 procedures faced by enterprises with foreign trade were identified. They were arranged from the most to the least "popular", and for each procedure, a list of difficulties was determined.



- Customs inspection and issuance of certificates of origin for goods are the two **most common** procedures
- **Rarely** did companies undergo post-customs audits
- Despite the fact that the customs inspection should be carried out only on certain grounds, the vast majority of respondents pass it.

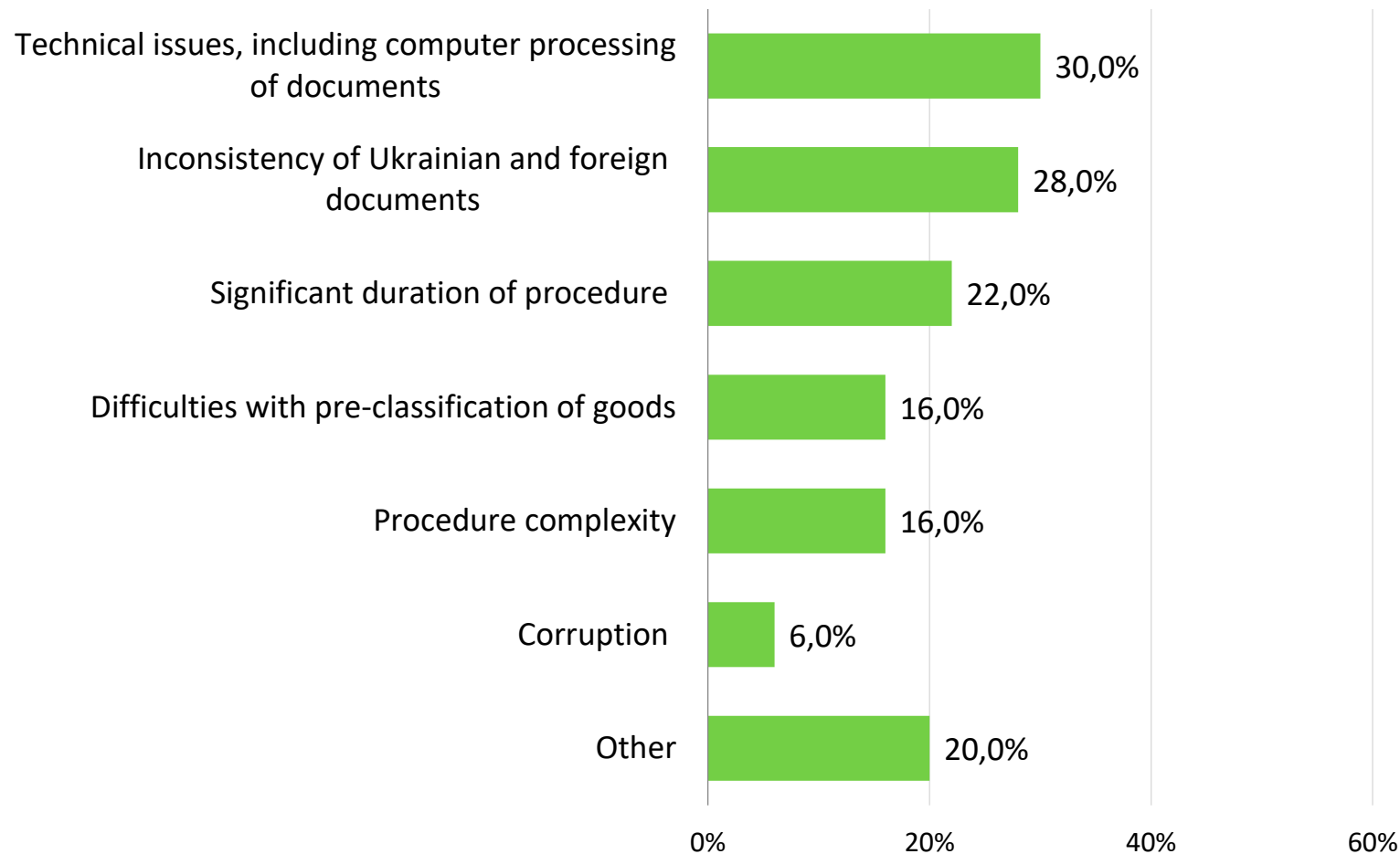
Prevalence of difficulties with different procedures

Share of the enterprises that face difficulties in each customs clearance procedure, % among those who underwent the procedure



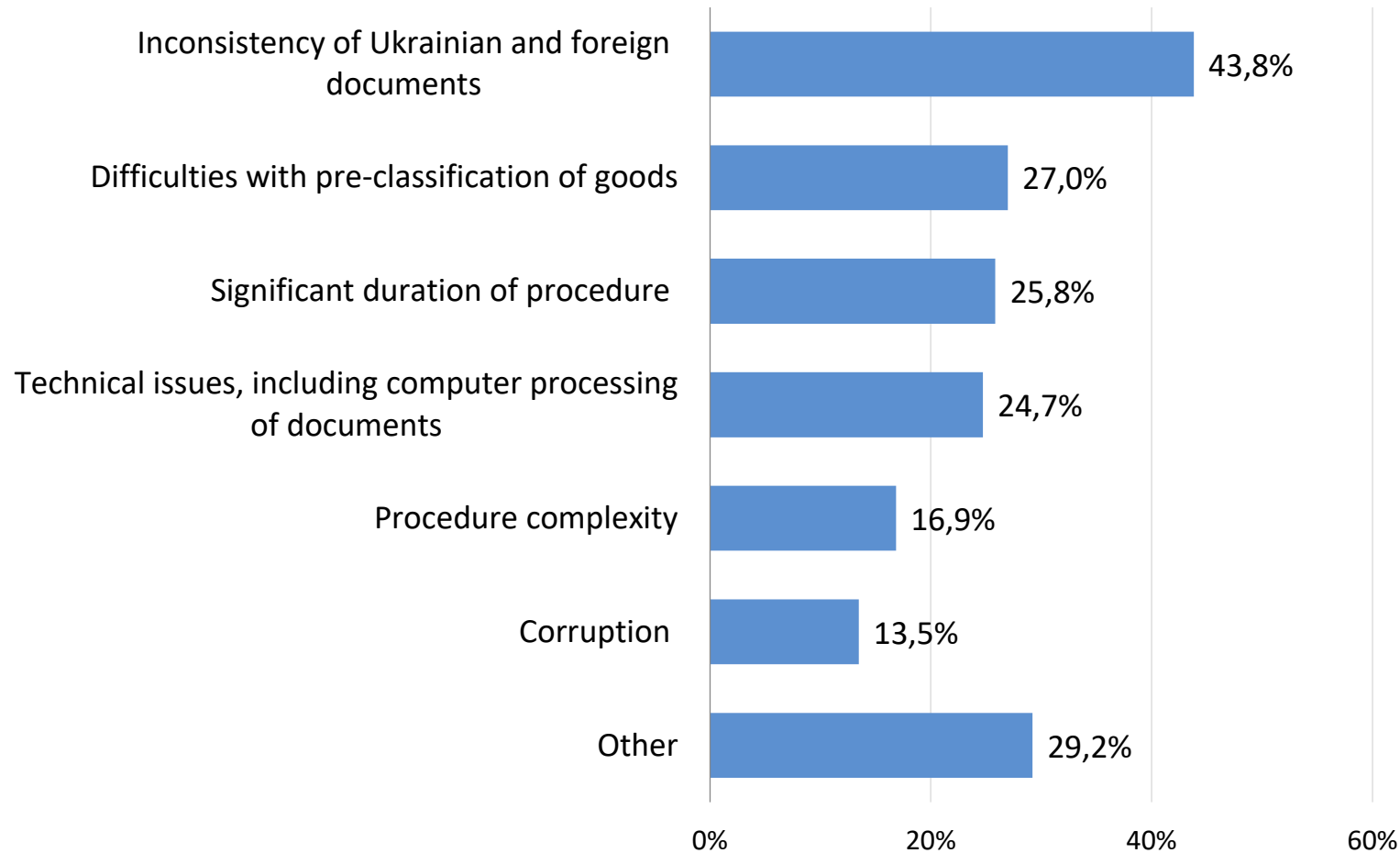
- Importers report obstacles to various procedures more often than exporters
- Decisions on **customs value** and on the **classification** of goods and the **taking of samples and specimens** of goods are the customs clearance procedures that cause difficulties for importers the most
- In the same procedures, there is the biggest difference between the share of importers and exporters who report difficulties

Difficulties in the advance customs clearance from the exporters' point of view



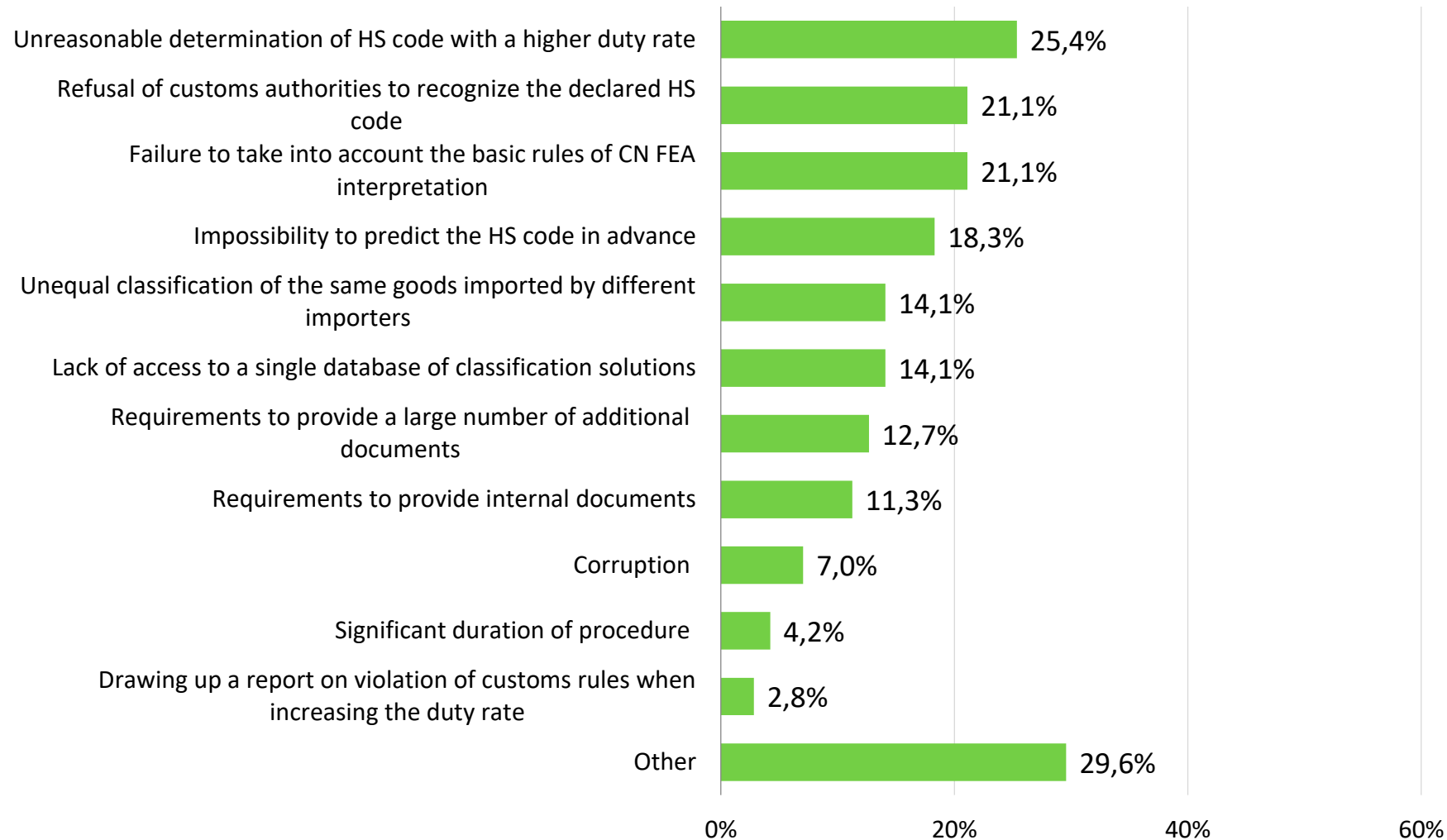
- According to exporters, the biggest problem at the pre-clearance stage is **technical problems**, including computer processing of documents.
- The next most important problem is the **inconsistency of Ukrainian and foreign documents**.

Difficulties in the advance customs clearance from the importers' point of view



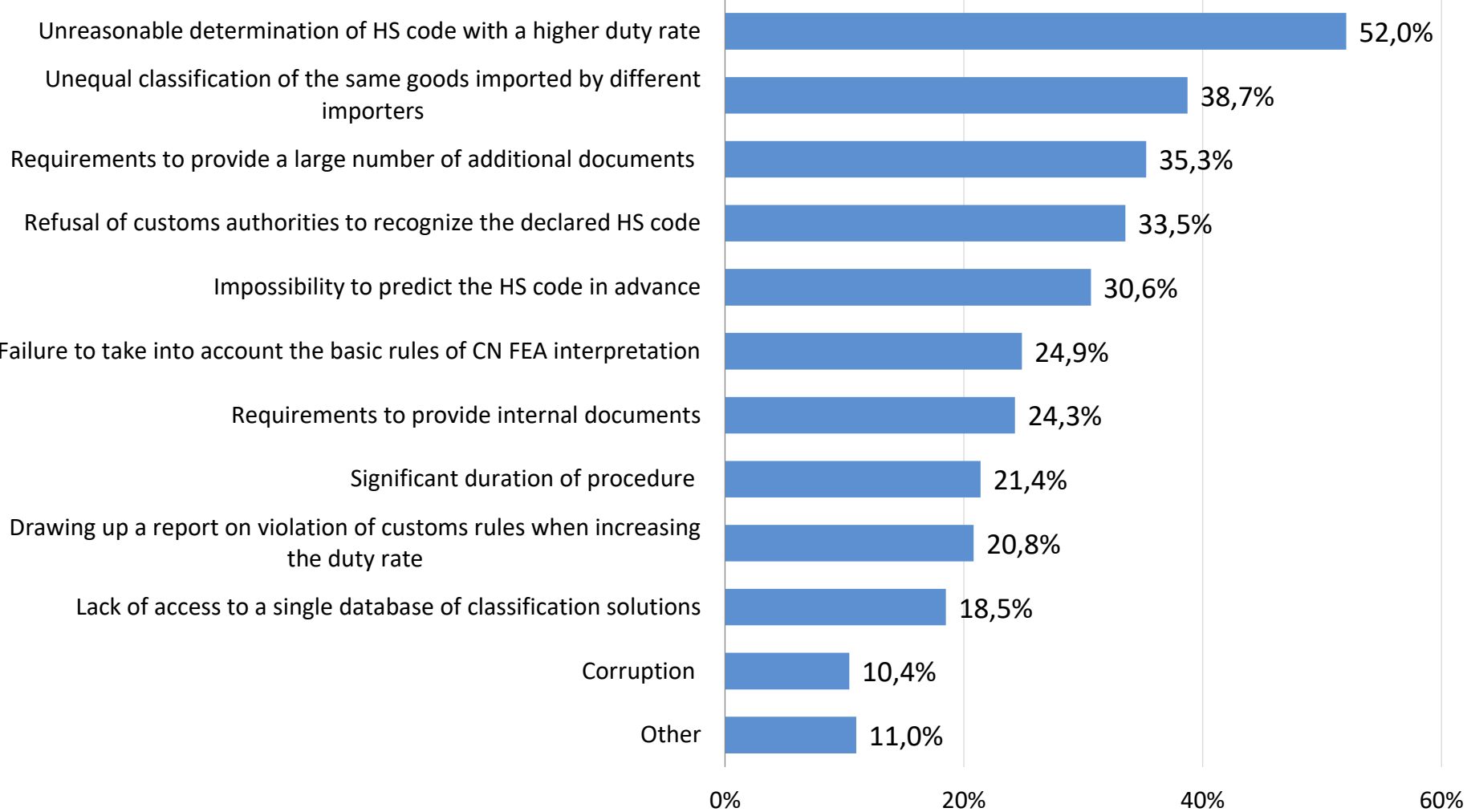
- The main problem in advance customs clearance for importers is the **inconsistency of Ukrainian and foreign documents**
- While exporters are more likely than importers to report **technical problems**, importers are more likely to point out **inconsistencies between Ukrainian and foreign documents**
- **Corruption** is the least common problem in this procedure, but it is reported twice as often by importers than by exporters

Difficulties in decision-making procedure on the classification of goods from the exporters' point of view



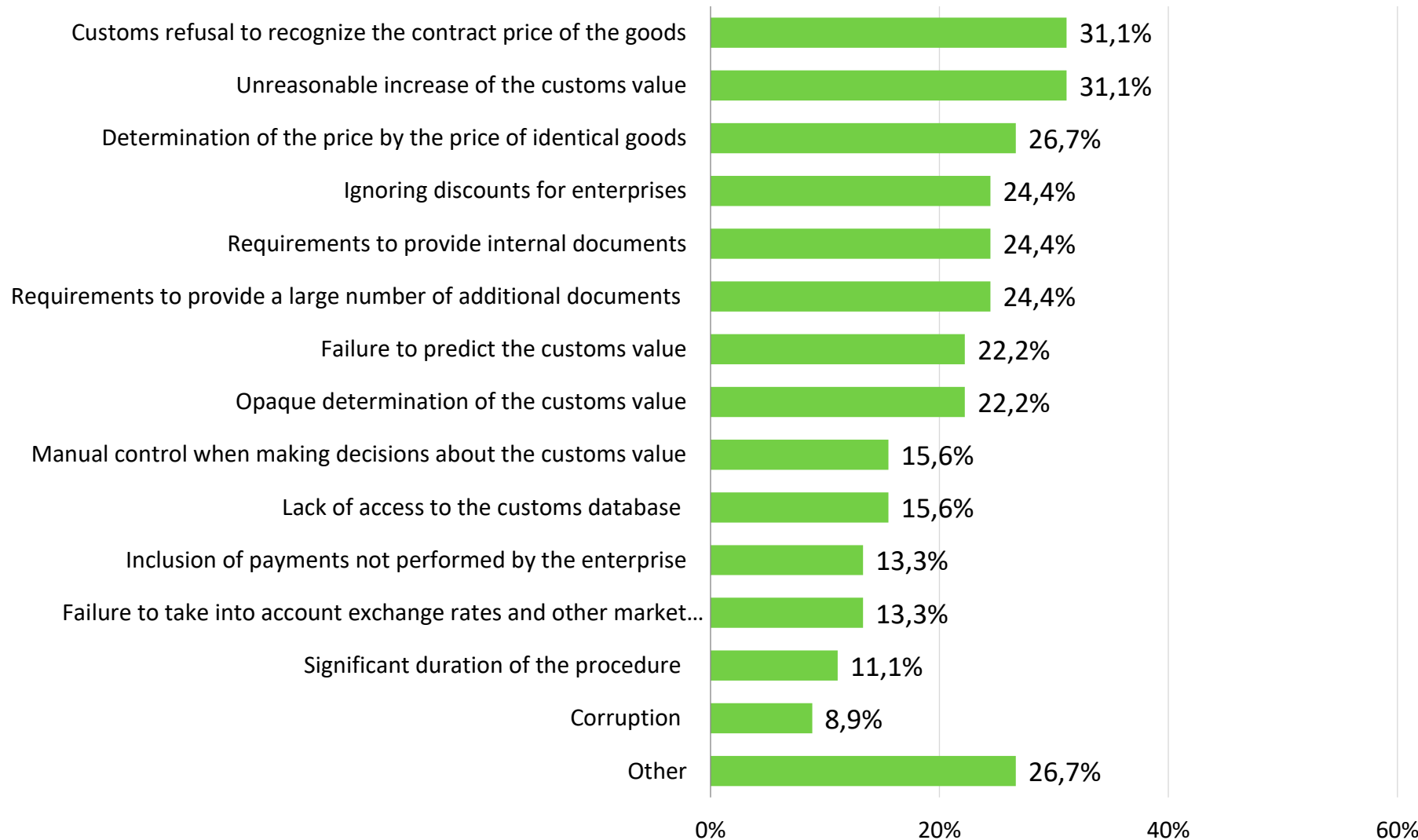
- Exporters often name such problems of classifying goods :
 - unreasonable assignment of a **code with a higher duty rate**
 - refusal of customs authorities **to recognize the declared product code**
 - not taking into account **the basic rules of interpretation of the Ukrainian CN FEA**

Difficulties in decision-making procedure on the classification of goods from the importers' point of view



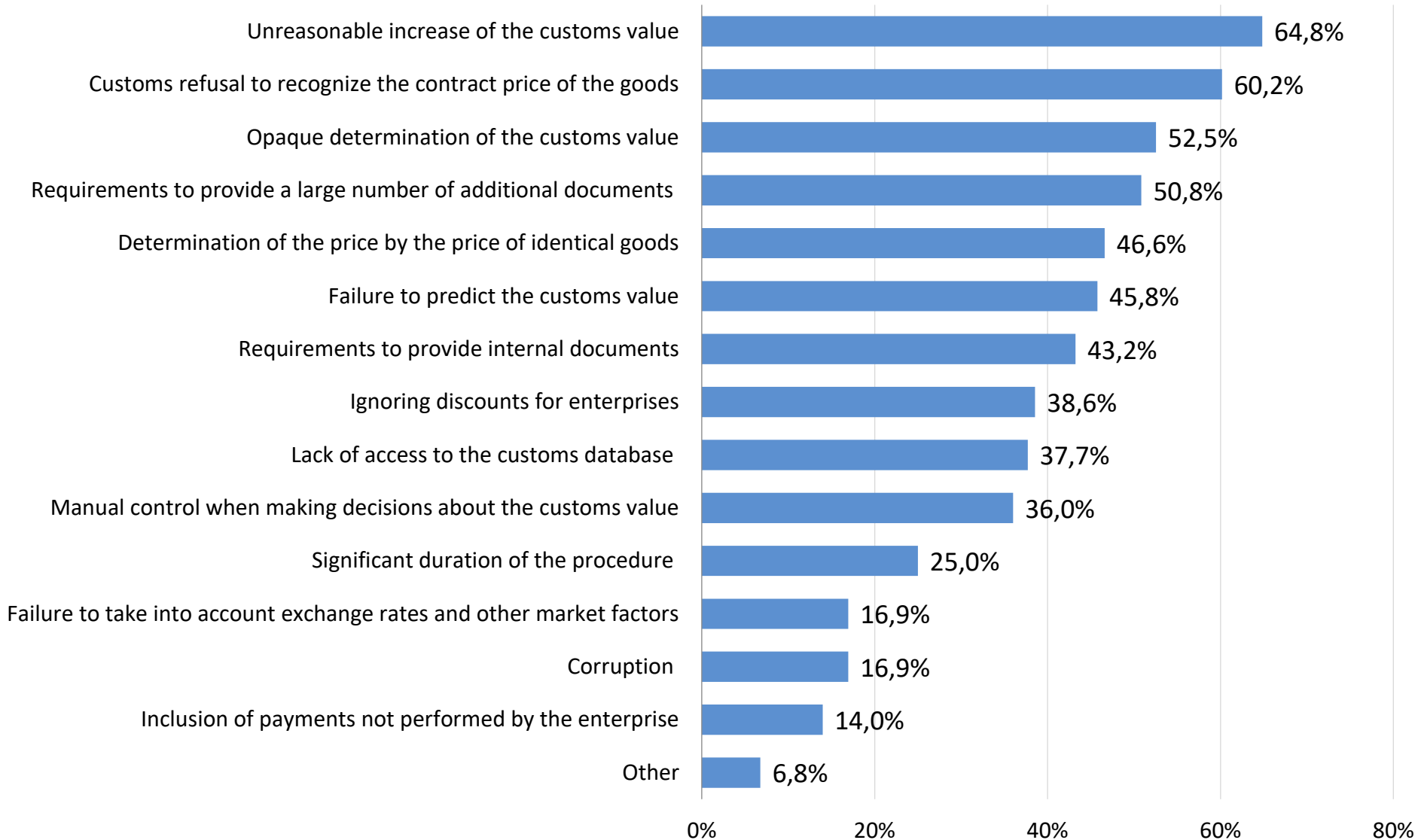
- The most common problem in the decision-making on the classification of goods from the importers' point of view is the **unreasonable provision of a HS code with a higher duty rate**
- On the second place by a wide margin is the problem of **unequal classification** of identical goods

Difficulties in decision-making procedure on the customs value from the exporters' point of view



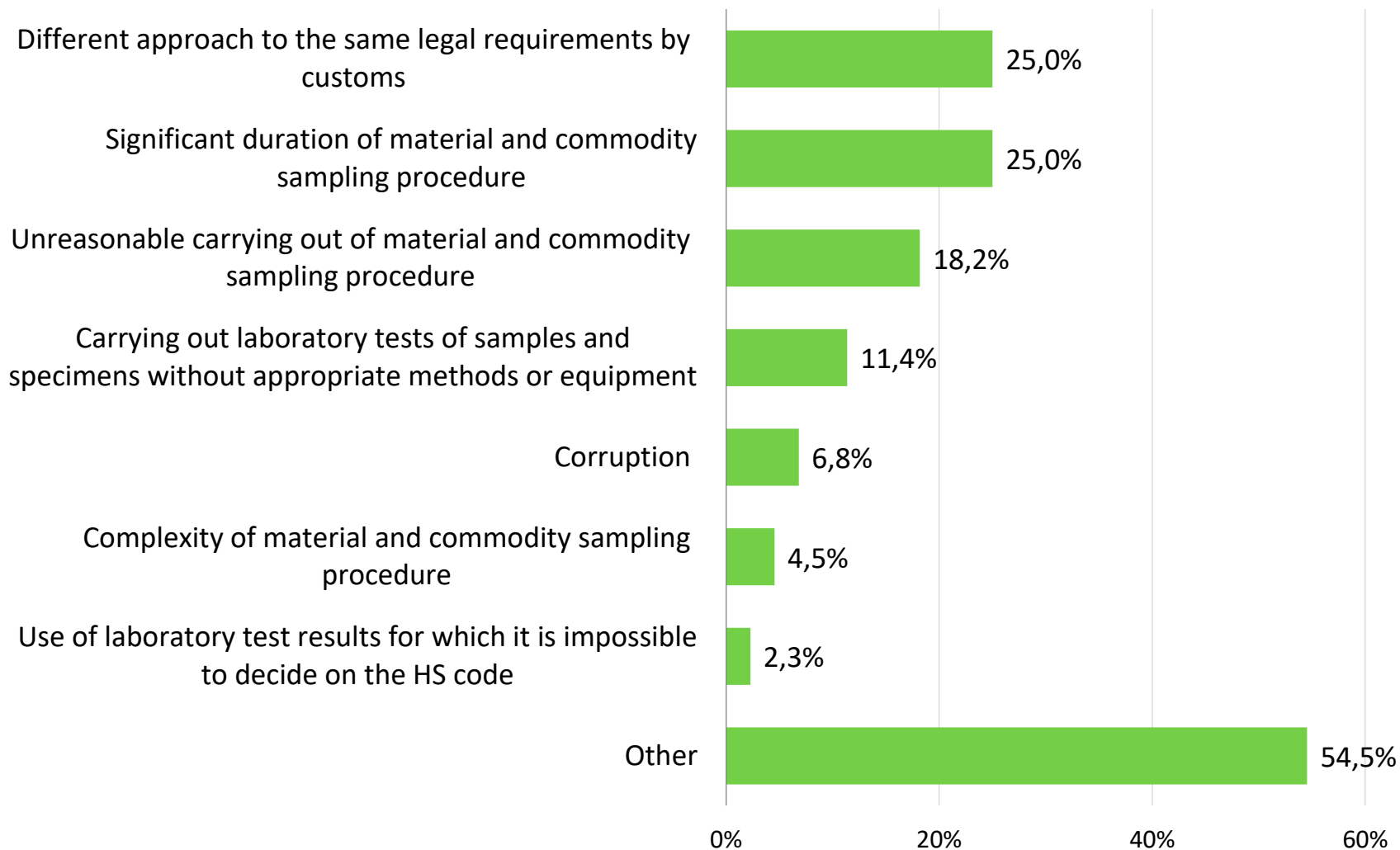
- Exporters often name such problems at this stage :
 - refusal to recognize the price of the goods by the contract
 - **unreasonable (according to businesses) to increase in the customs value of goods**
 - Important issues from the exporters' point of view also concern **documents**

Difficulties in decision-making procedure on the customs value from the importers' point of view



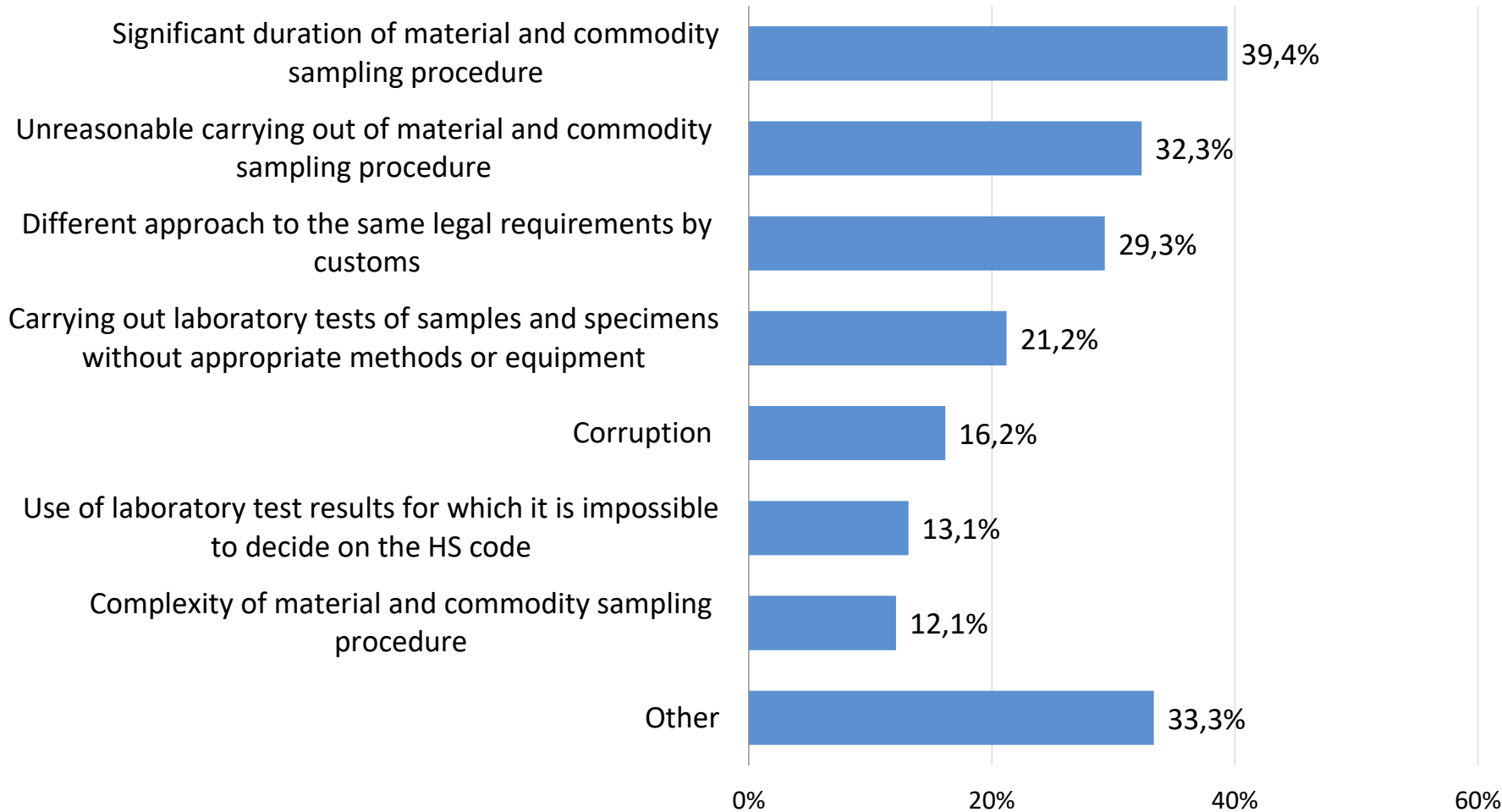
- More than 60% of importers report:
 - **unreasonable increase in customs value**
 - **refusal to recognize the value of the contract**
- More than 50% report:
 - **non-transparency of customs valuation**
 - **requirements to provide a large number of additional documents**

Difficulties during material and commodity sampling procedure from the exporters' point of view



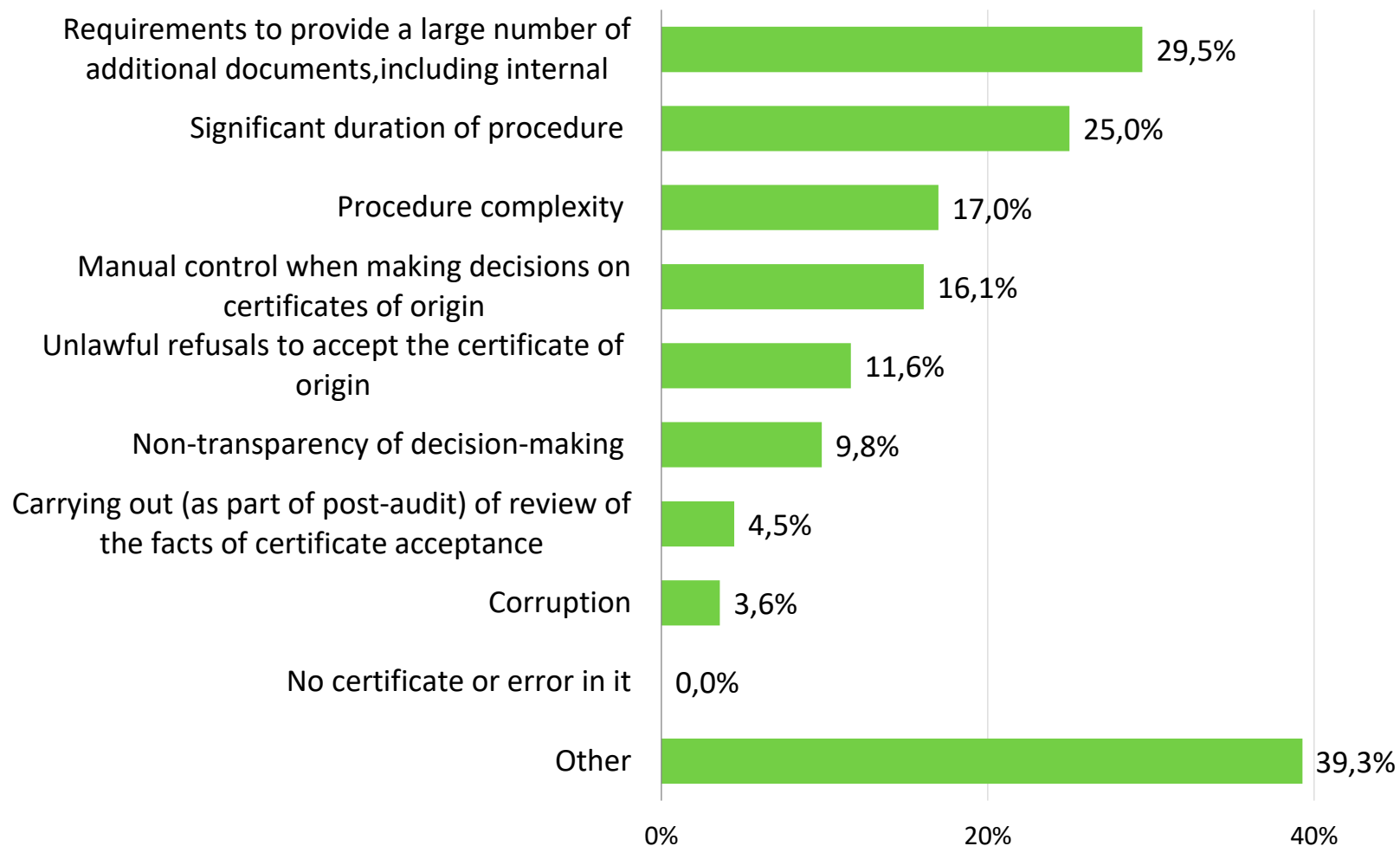
- More than 50% of exporters who indicated difficulties in sampling **did not select any of them**
- For those who pointed to specific difficulties, the main ones are the **different approach** to the same requirements by the customs and the **significant duration of the procedure**

Difficulties during material and commodity sampling procedure from the importers' point of view



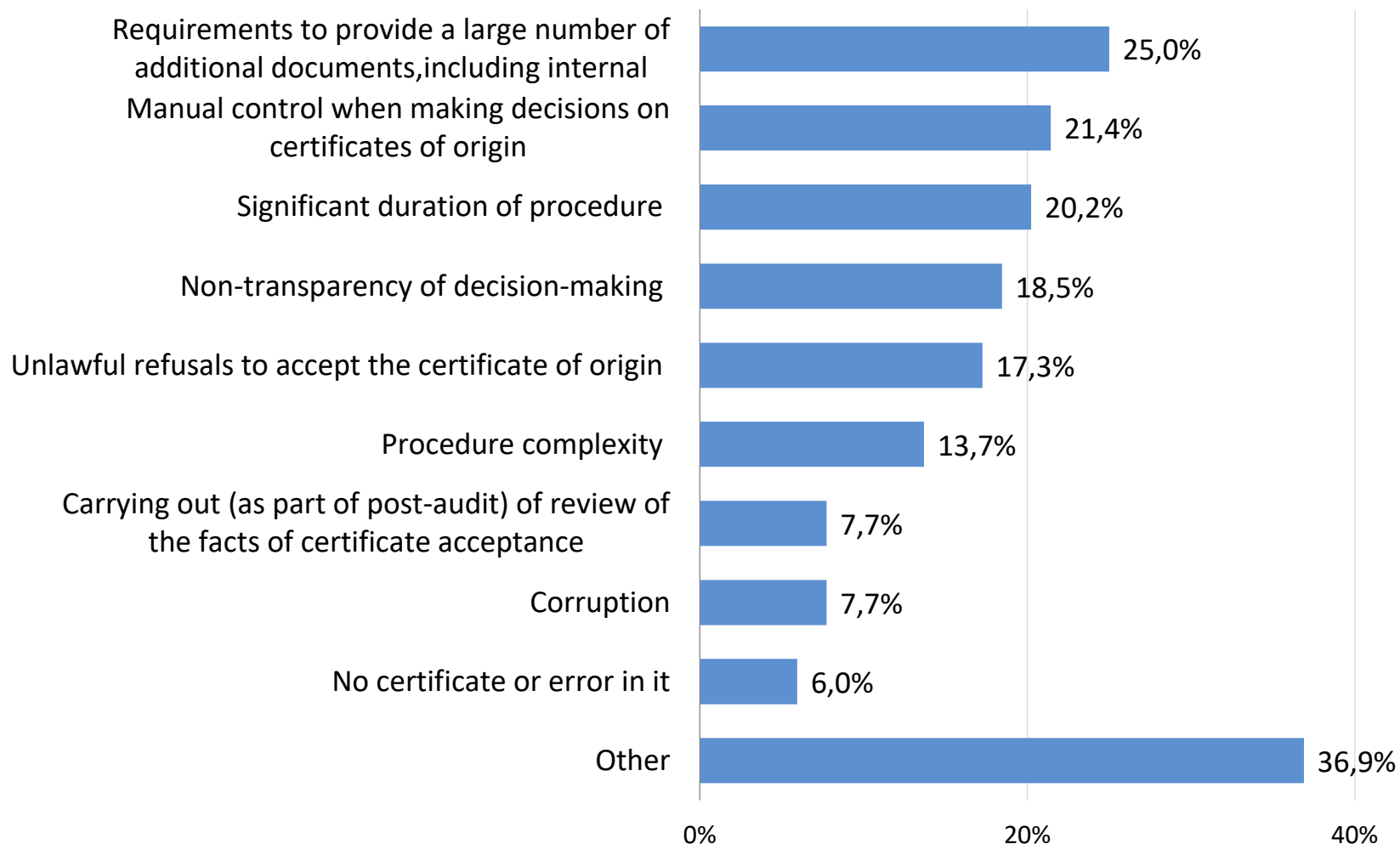
- The main problem for importers is the **significant duration** of the sampling procedure
- On the second and third places for importers are such problems as:
 - **unjustified** conduct of this procedure
 - **different approach** to the same legal requirements by the customs

Difficulties during issuing certificates of origin for goods at customs clearance from the exporters' point of view



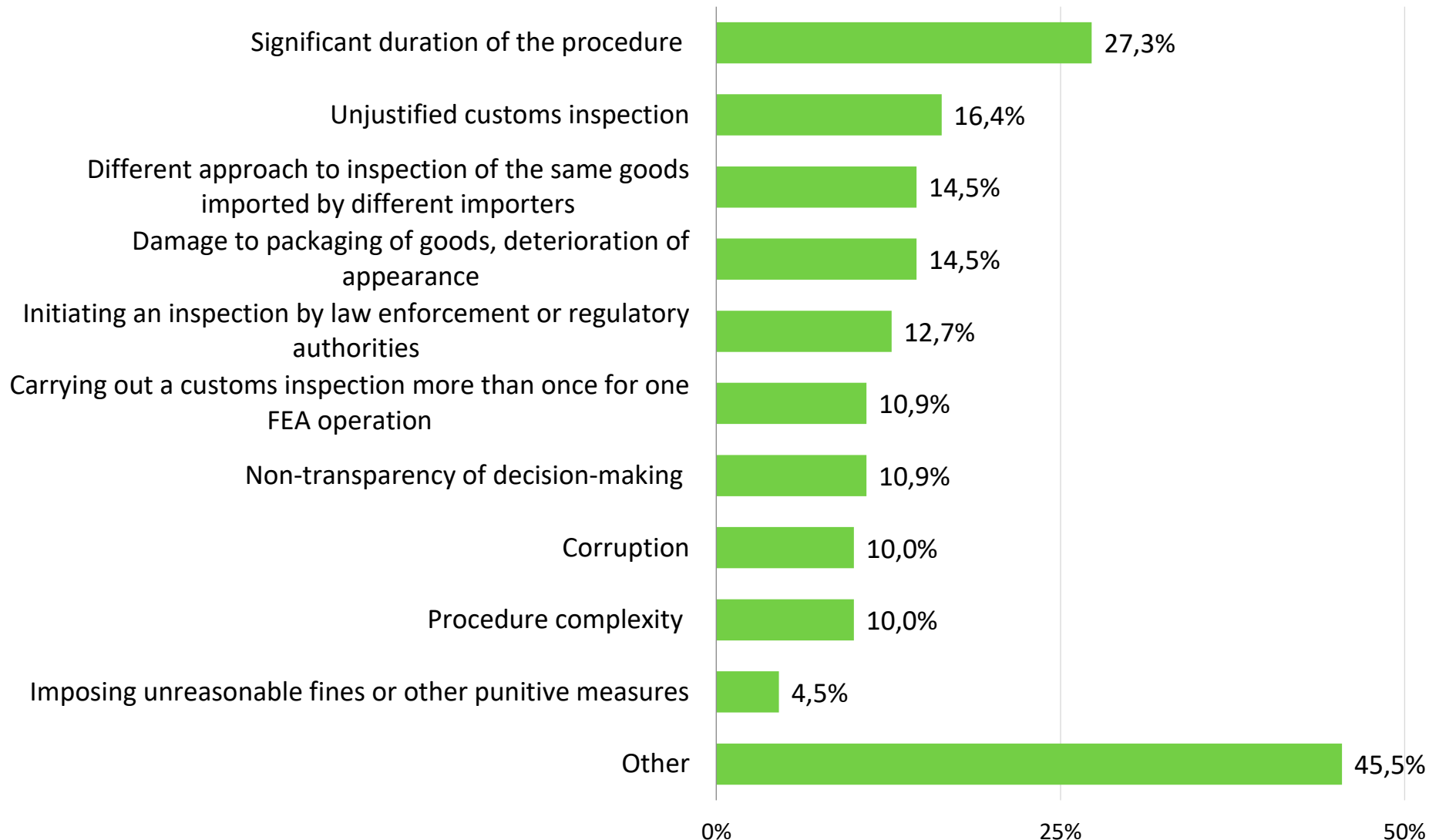
- The main problem pointed out by exporters is the requirement to provide a **large number additional documents**
- On the 2nd place, there is the problem of the **significant duration** of this procedure
- One third of the exporters who reported difficulties in this procedure **did not select any of the listed issues**

Difficulties during issuing certificates of origin for goods at customs clearance from the importers' point of view



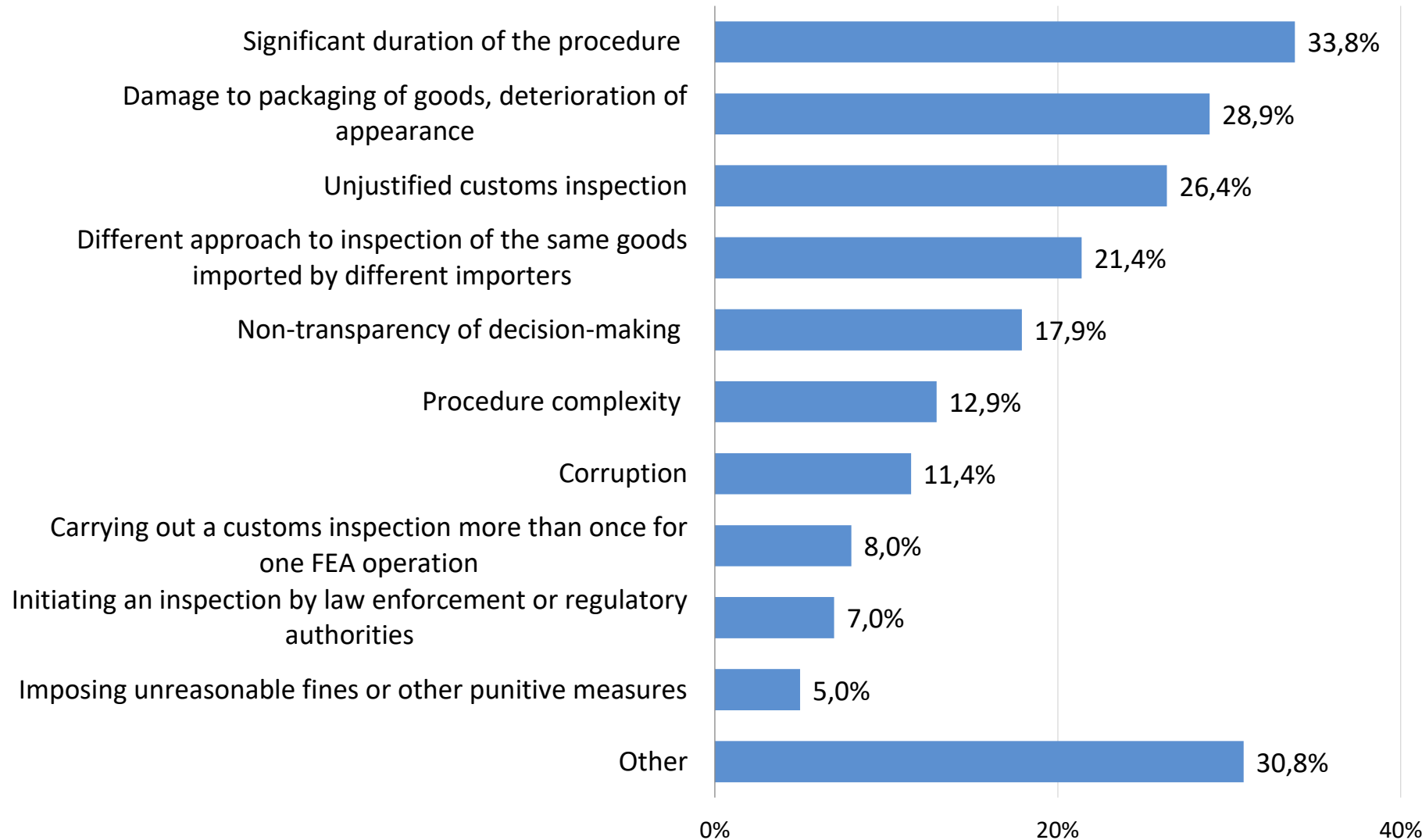
- Importers often report such problems as customs **requirements to provide a large number of additional documents**
- Approximately every 5th importer reports such problems as:
 - **manual control** when making decisions on certificates of origin
 - **significant duration** of the procedure

Difficulties in passing the customs inspection of goods from the exporters' point of view



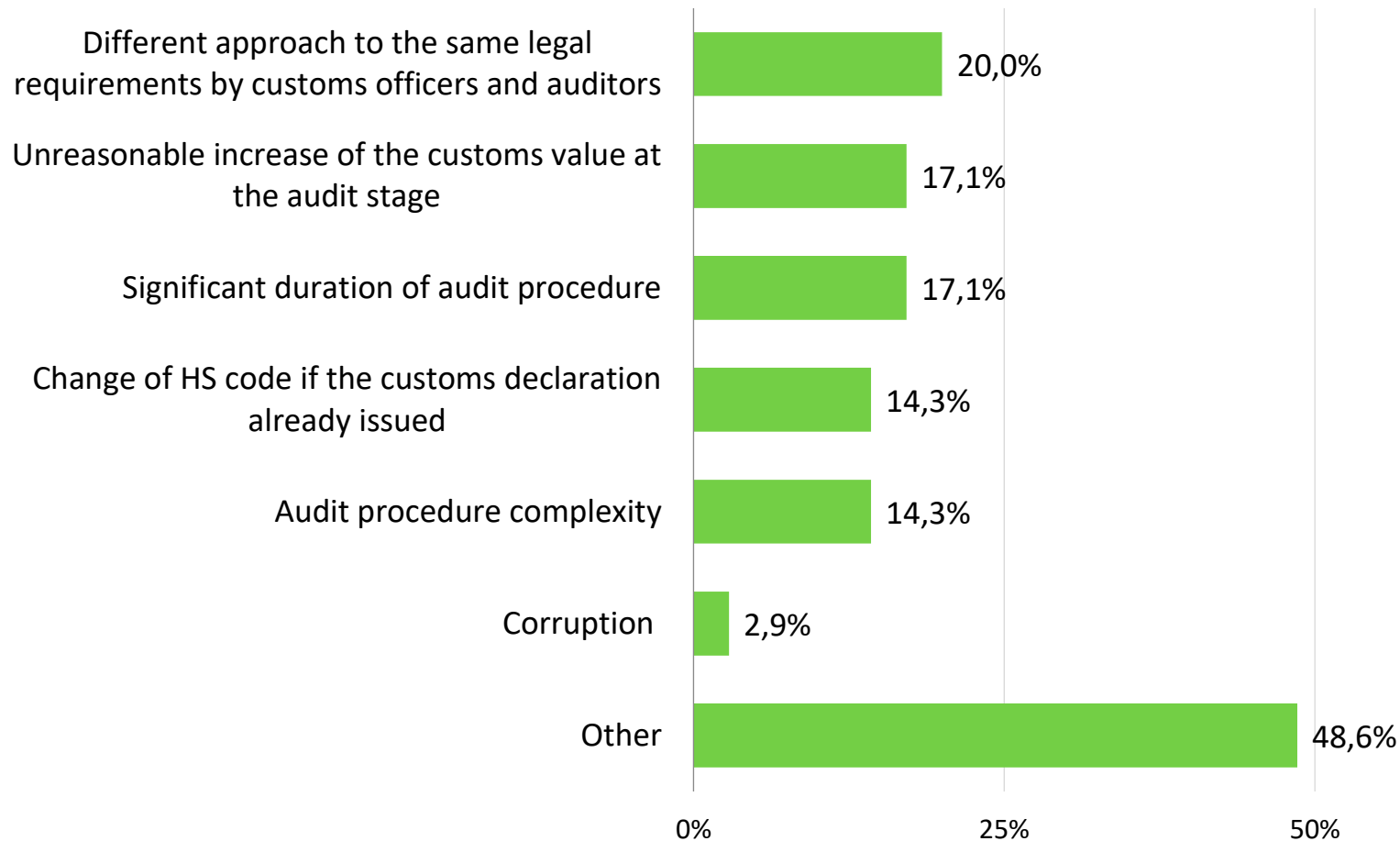
- More than 40% of exporters **did not select** any of these issues
- **Significant duration** of the customs inspection is the number one problem for exporters in this procedure
- **Unjustified customs inspection** is the second among these problems by a large margin

Difficulties in passing the customs inspection of goods from the importers' point of view



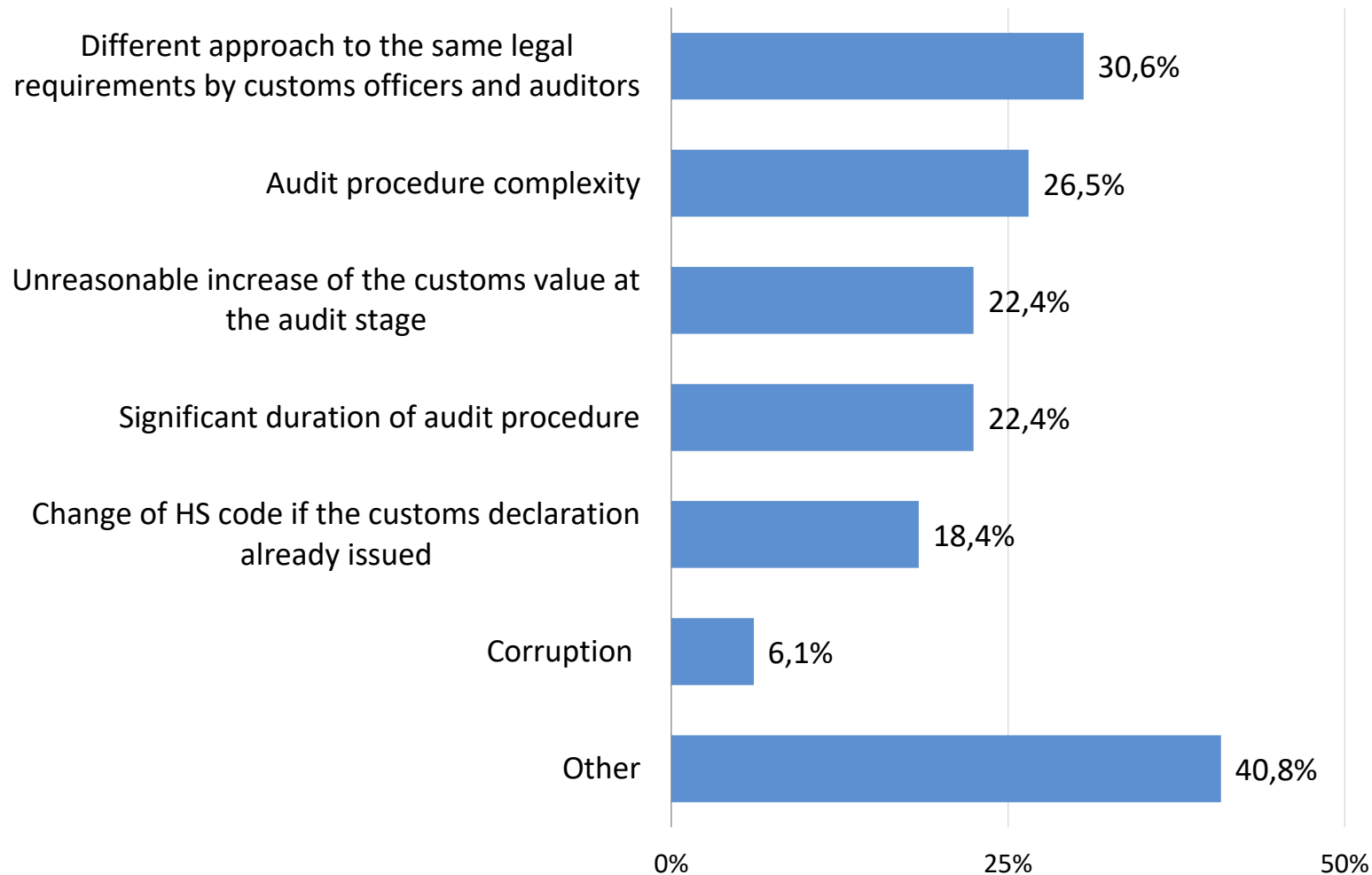
- The **significant duration** of the customs inspection is a major problem for importers
- **Damage to the packaging** of goods and **deterioration of their appearance** occupies the second place among the problems
- The problem of **unjustified** customs inspection is placed the third being relevant for every fourth importer

Difficulties in the post-customs audit procedure from the exporters' point of view



- Almost half of the exporters **did not indicate any** of these problems in the post-audit
- **Different approach** to the same legal requirements by customs officers and auditors is a major obstacle in this procedure for exporters
- Quite often exporters talk about the **unreasonable increase** in the customs value of goods at the stage of post-customs audit and its **significant duration**

Difficulties in the post-customs audit procedure from the importers' point of view



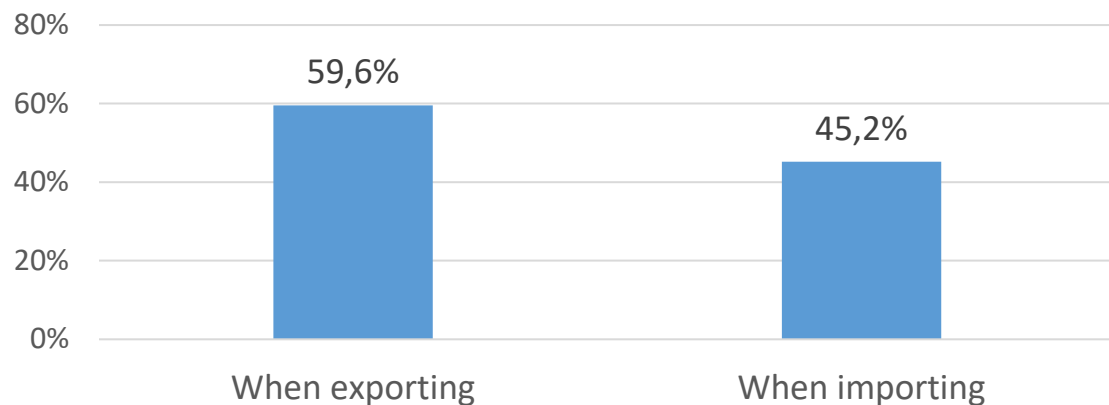
- More than 40% of importers **did not indicate** any of these problems in the post-audit
- The main problem with this procedure for importers is the **different approach** to the same legal requirements by customs and auditors.
- **The complexity** of the audit procedure is the 2nd in the ranking of problems for importers, while for exporters, it is the 5th
- This problem is reported almost **twice as often** by importers than by exporters

DELAYS OF CARGO DURING CUSTOMS CONTROL

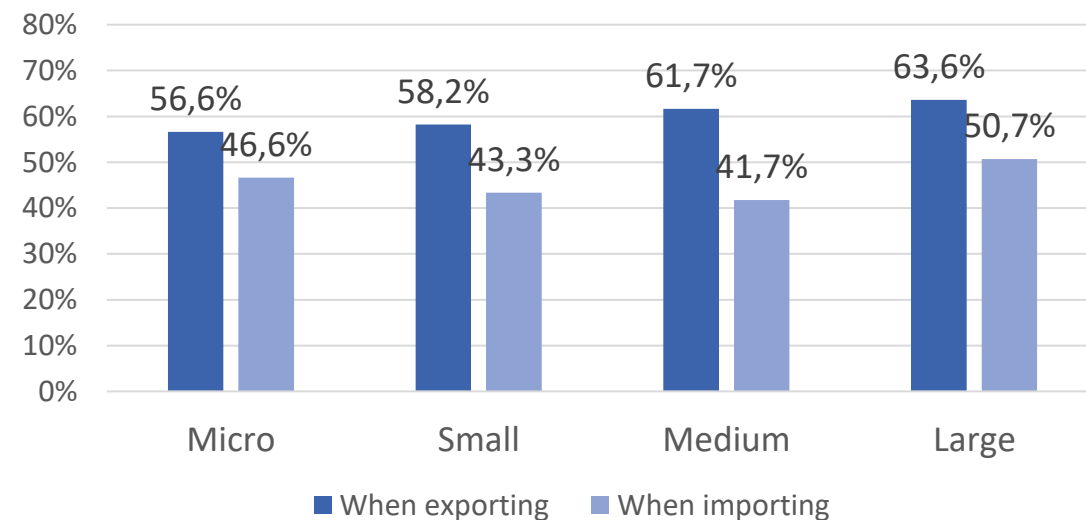
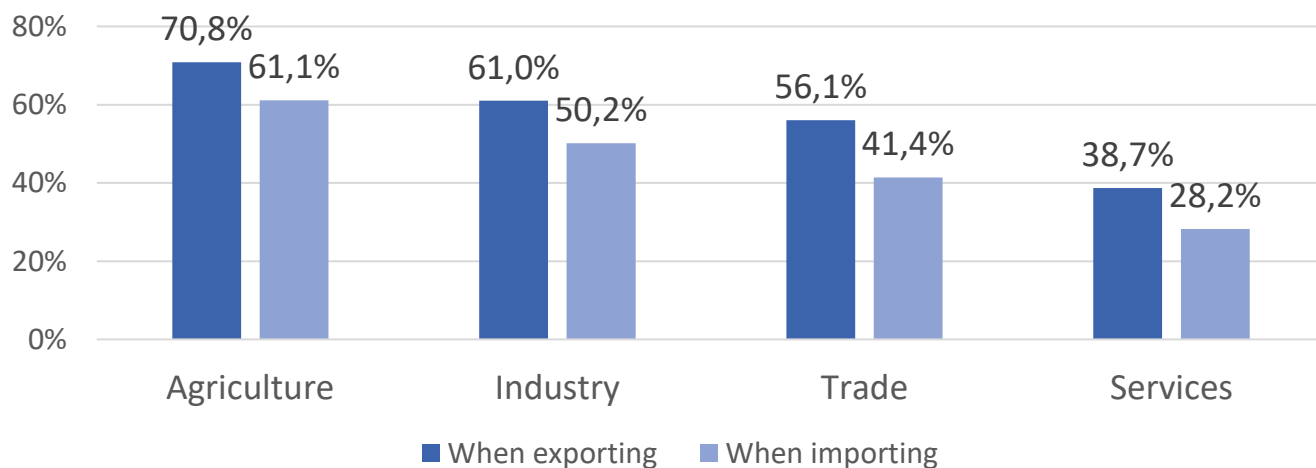


Delays of cargoes during customs control

Share of enterprises without delays, by FEA type, %

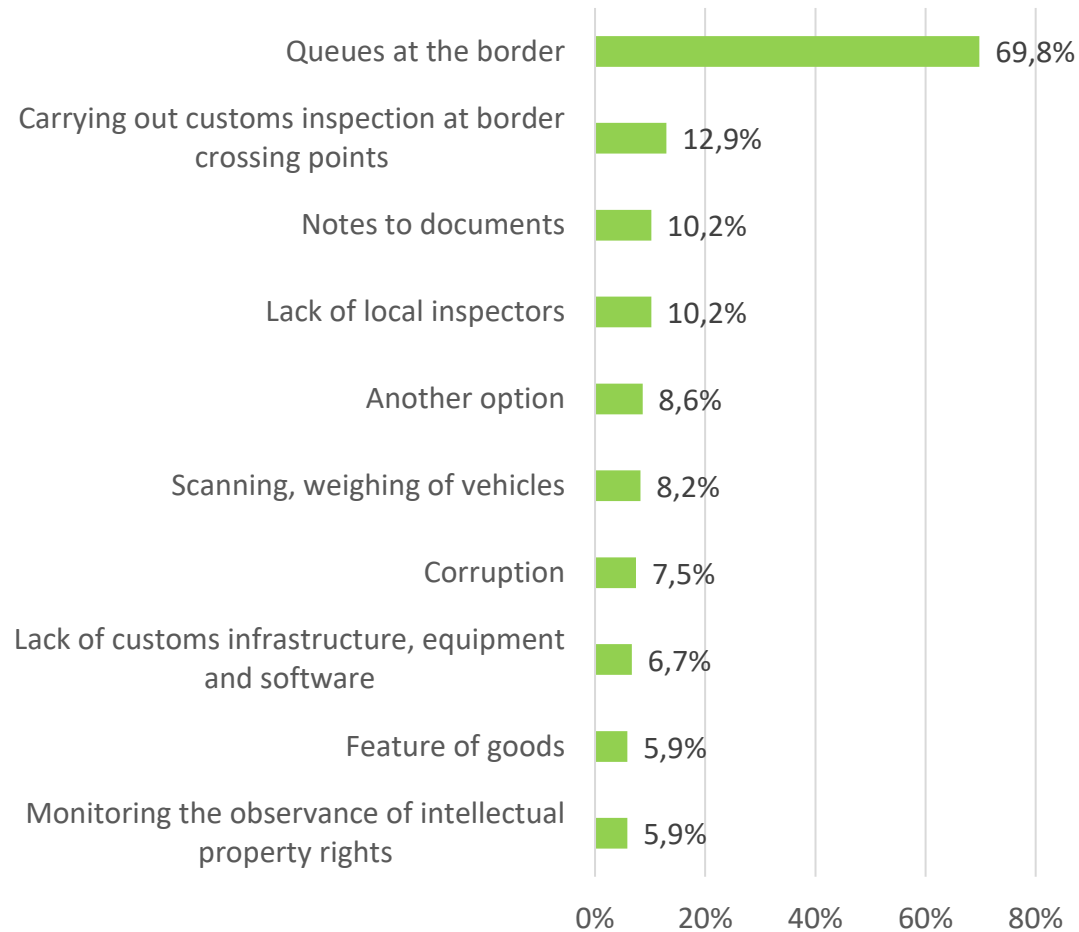


- Almost **2/3** of exporters did not face cargo delays compared to **less than half of importers**
- **Big business** suffers the least at the border
- **Agriculture sector** has the least problems

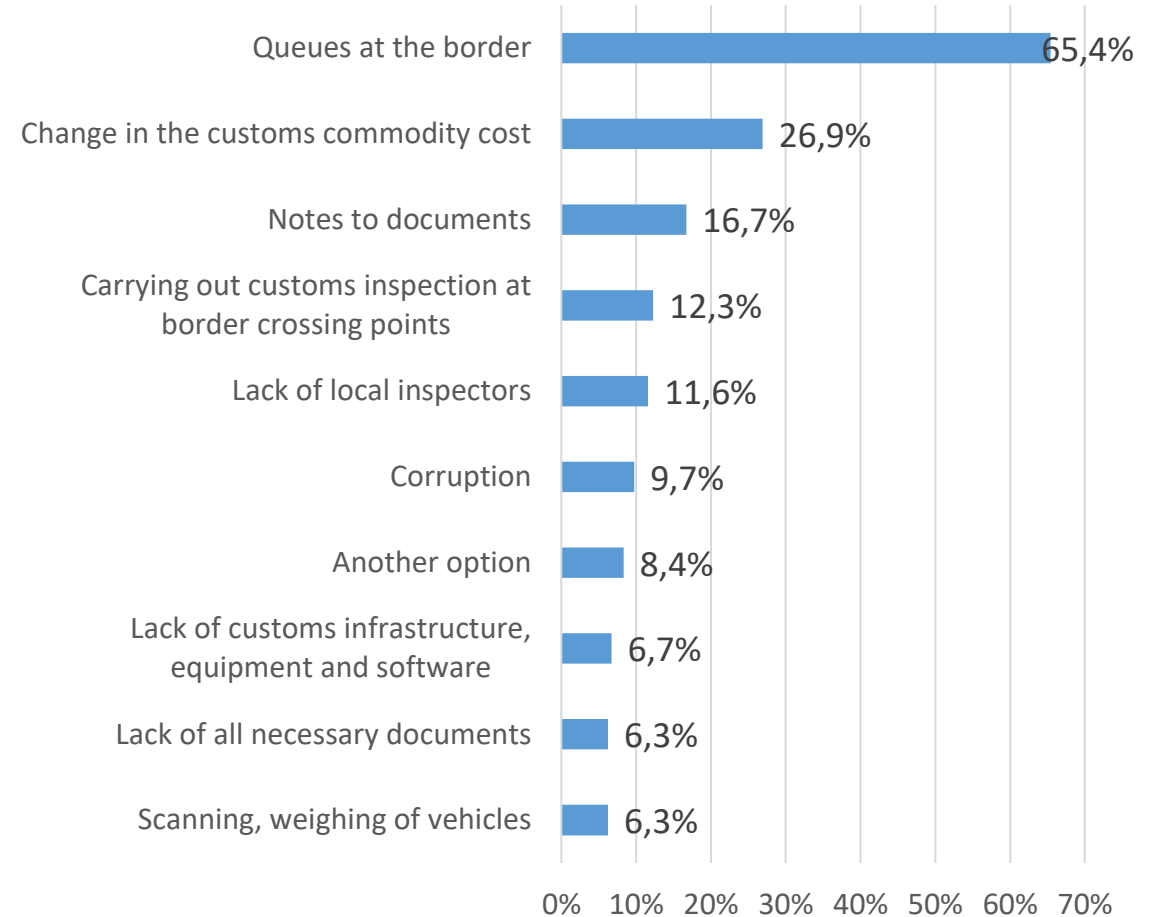


Main reasons for the delay of customs goods during customs control for export

At export, % of respondents with delays

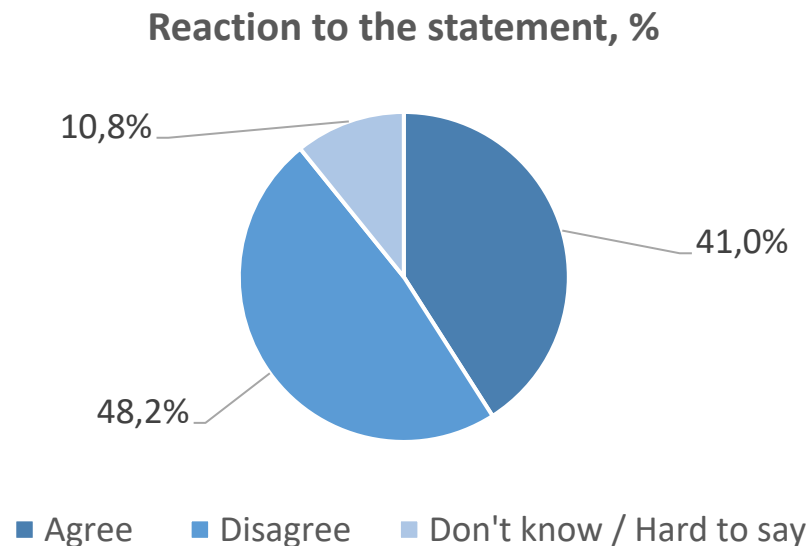


At import, % of respondents with delays



Is it worth backing down at customs to avoid delays?

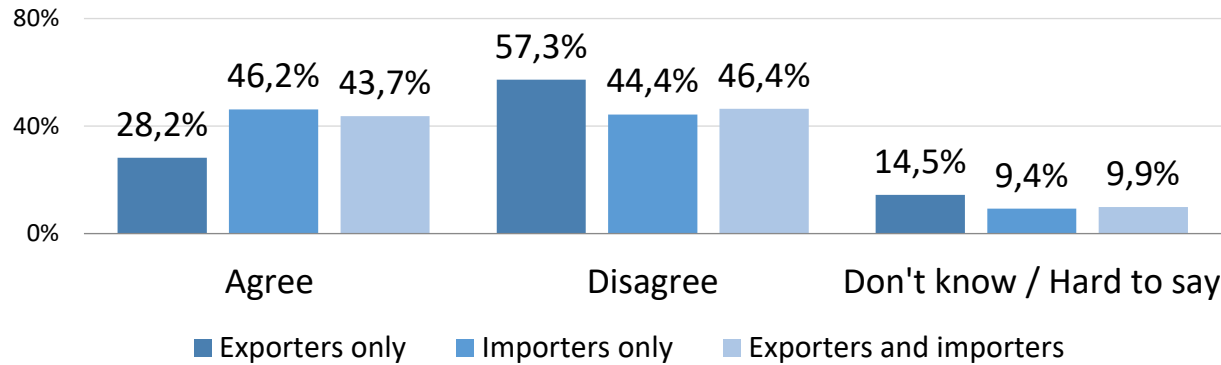
In this survey, business representatives were asked for the first time whether they agreed with the statement that in order to avoid delays of goods, it is better to agree with illegal or excessive, in their opinion, customs requirements than to challenge them legally.



- 41% of respondents **agreed** with this statement
- This indicates that lengthy and complicated customs procedures create risks of corruption and violations of the law
- However, almost half of respondents **disagree** with this statement

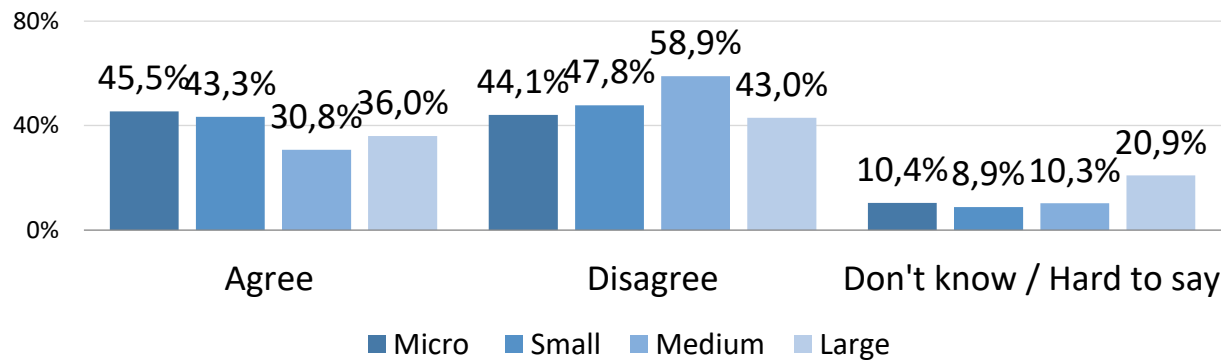
Is it worth backing down at customs to avoid delays (2)

Response to the statement by type of FEA, %

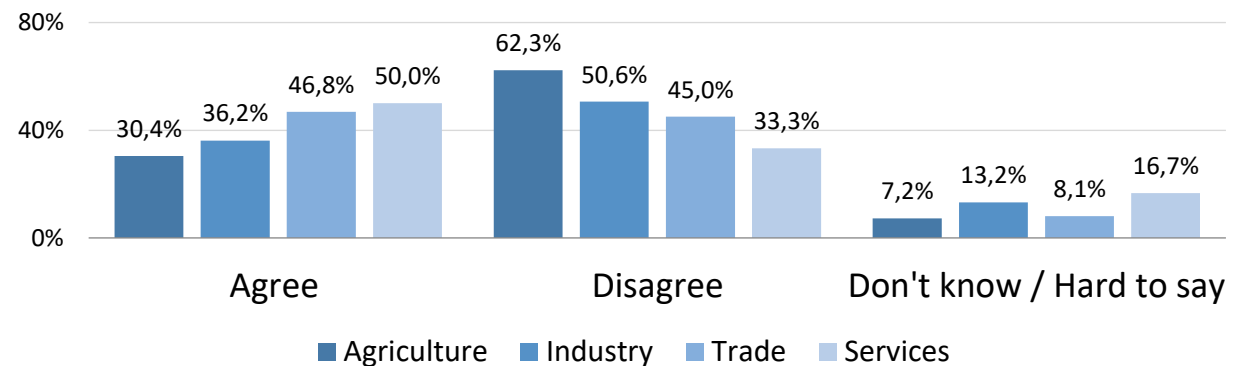


- **Exclusively importers and importing and exporting companies more often** than exclusively exporters agree with this statement
- Therefore, importers **may be more vulnerable** to the threat of delays due to illegal or excessive customs requirements.
- **Micro and small enterprises** are more likely than medium and large enterprises to agree with this statement

Response to the statement by size, %

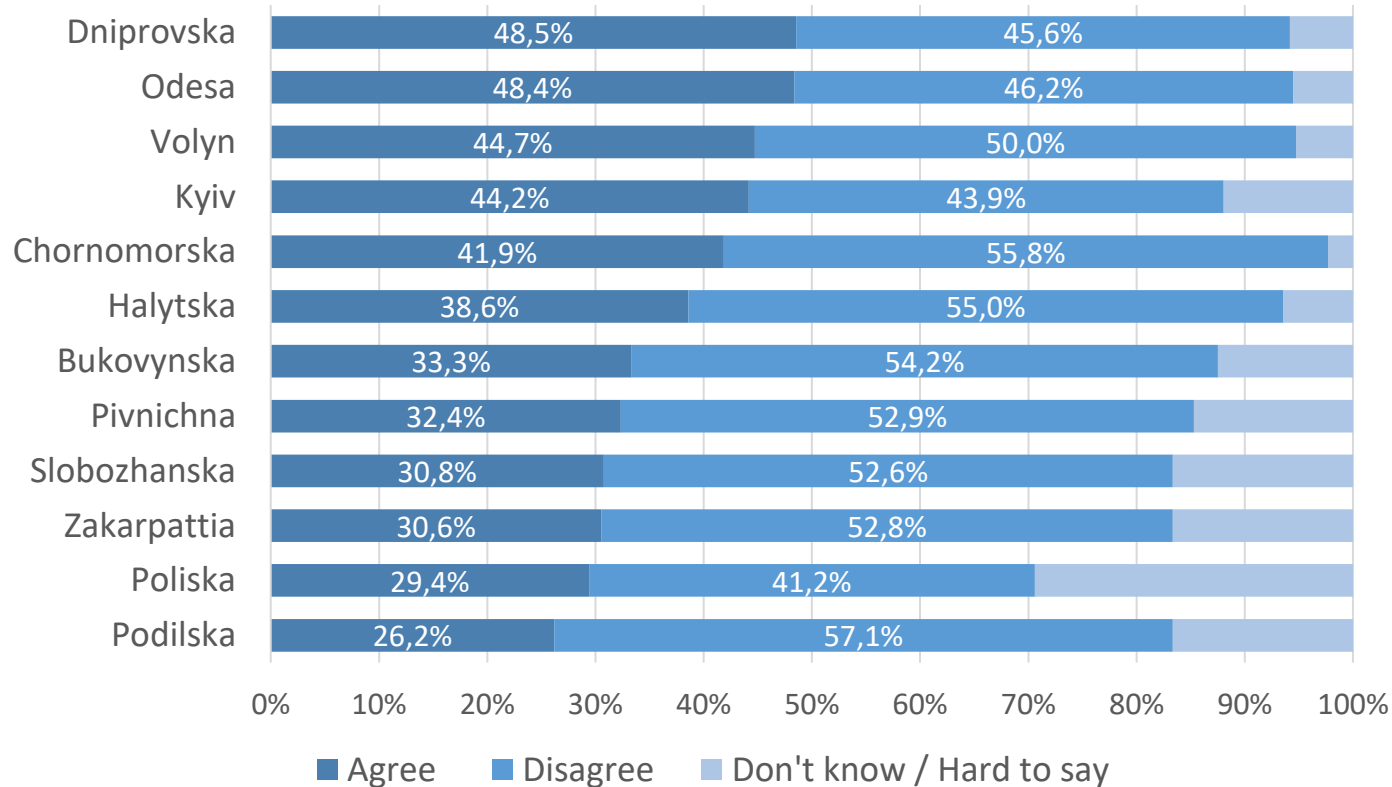


Response to the statement by sectors, %



Is it worth backing down at customs to avoid delays (3)

Response to the statement that it is better to agree with illegal or excessive customs requirements than to challenge them legally, by customs office, %



- The enterprises carrying out customs clearance at the Dniprovskia and Odesa Customs Office **most often agree** with this statement.
- Those who carry out customs clearance at Podilska and Poliska Customs Offices agree with it **most rarely**
- Among the enterprises at Poliska Customs Office, there is the largest share of the respondents who could not answer this question (29.4%)
- **The least** share of such respondents is at the Chornomorska Customs Office (2.3%)

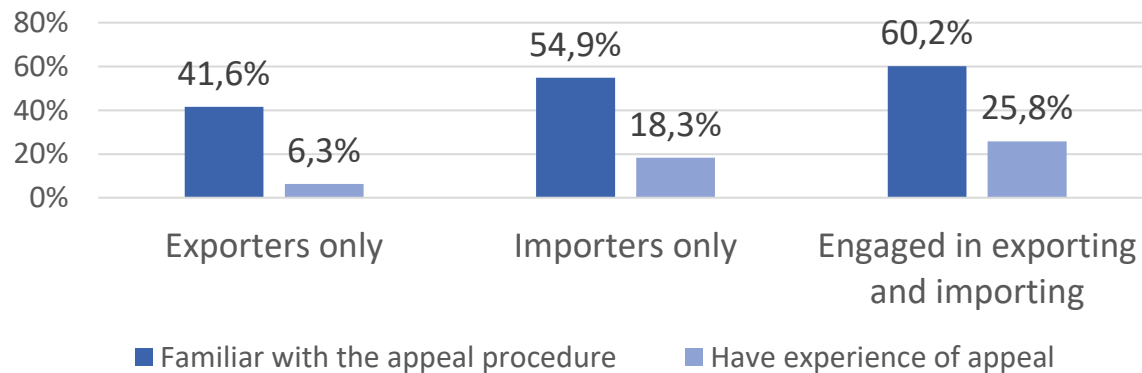
The answers of enterprises at the Azov and Skhidna Customs Offices are not taken into account in the analysis due to the insufficient number of respondents

APPEALS AGAINST THE ACTIONS OF CUSTOMS AUTHORITIES



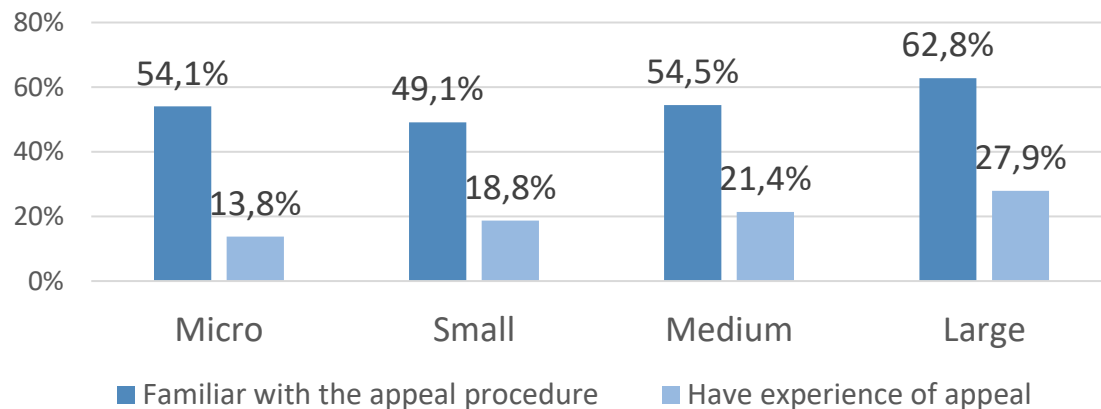
Do businesses know about the customs appeal and do they have such an experience?

Awareness and experience by type of FEA, %

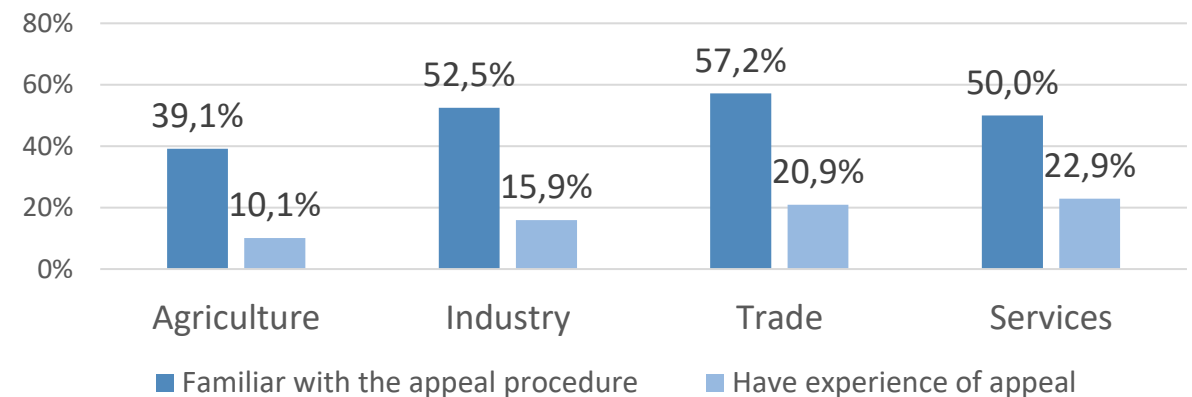


- 53.5% of respondents are **familiar** with the possibility and procedure of administrative and judicial appeal against the actions of customs authorities
- 18% of respondents **had the experience** of appealing
- Exporting and importing businesses, as well as large companies, are better acquainted with the possibility of appeal and more often have such an experience

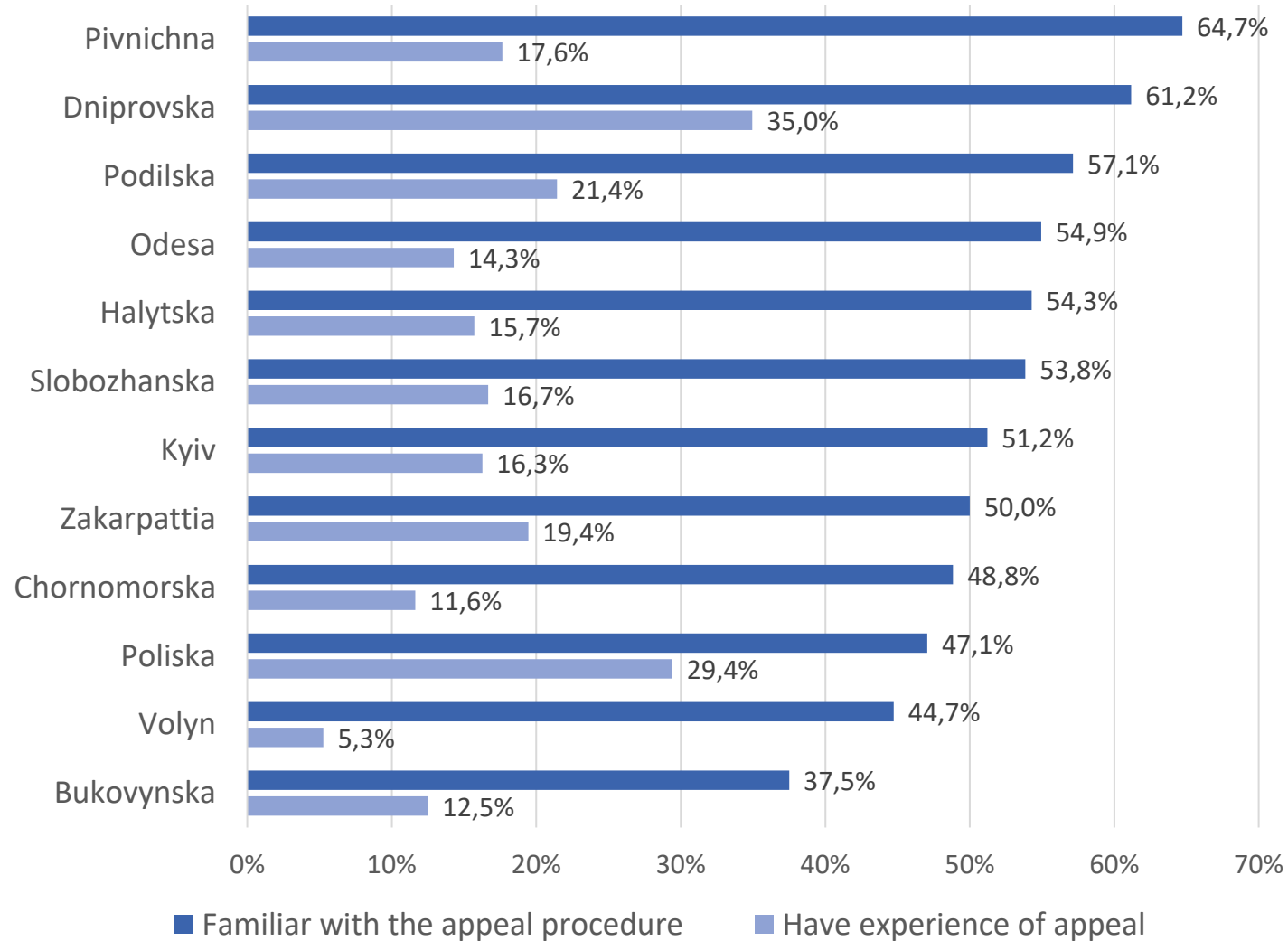
Awareness and experience by enterprise size, %



Awareness and experience of appeals by sector, %



Awareness of appeals and experience of appeals by customs office

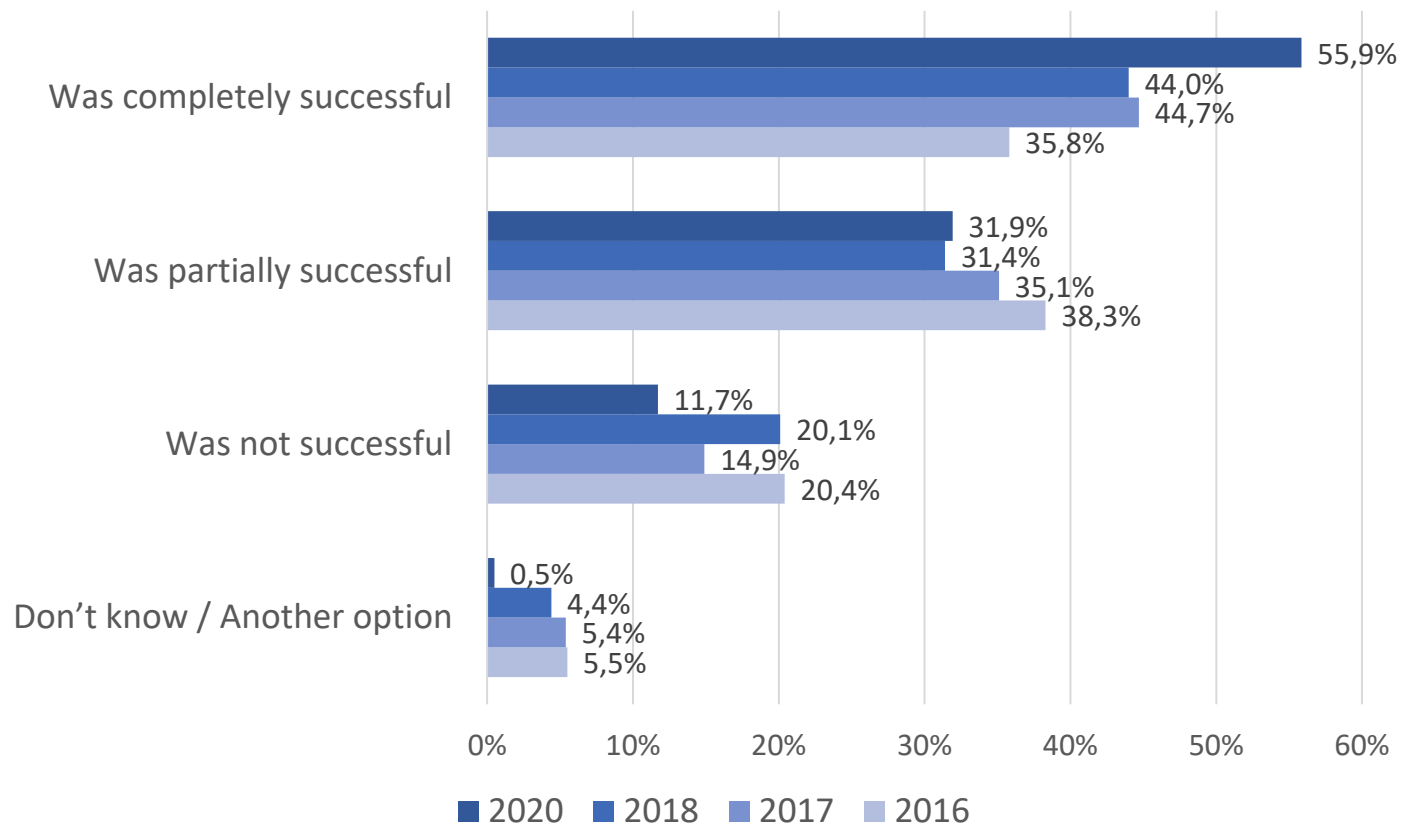


- Respondents at the Pivnichna Customs Office are **best** acquainted with the possibility and procedure of administrative or judicial appeal against the actions of the customs, while the **worst**, at Bukovynska Customs Office
- The enterprises of the Dniprovskia Customs Office **most often** had the **experience** of such appeal, while the **least**, at the Volyn Customs Office

The answers of the enterprises at the Azov and Skhidna Customs Offices are not taken into account in the analysis due to the insufficient number of respondents

Assessment of the success of administrative or judicial appeals against the actions of customs authorities

Assessment of the success of administrative or judicial appeals against the actions of customs authorities, % of enterprises with such experience

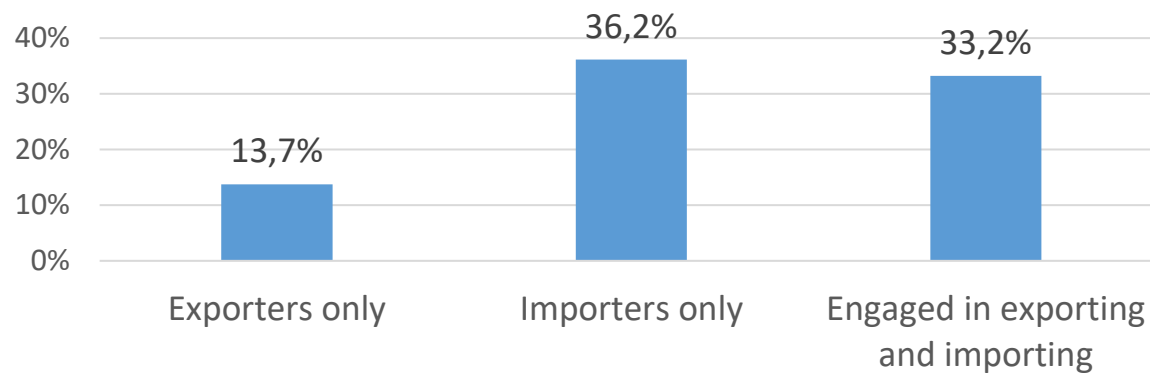


- Appeals against customs actions were partially or completely successful for 87.8% of enterprises that had such an experience. This is **the largest share in the 4 waves of the survey since 2016**
- Compared to 2018, the share of the respondents with unsuccessful experience has halved
- Only **51.1%** of companies that challenged the actions of customs authorities indicated that they were **guaranteed the right to be heard**
- Only **36.2%** of enterprises that had experience in customs appeal consider the **response of the customs authority to the complaint justified**

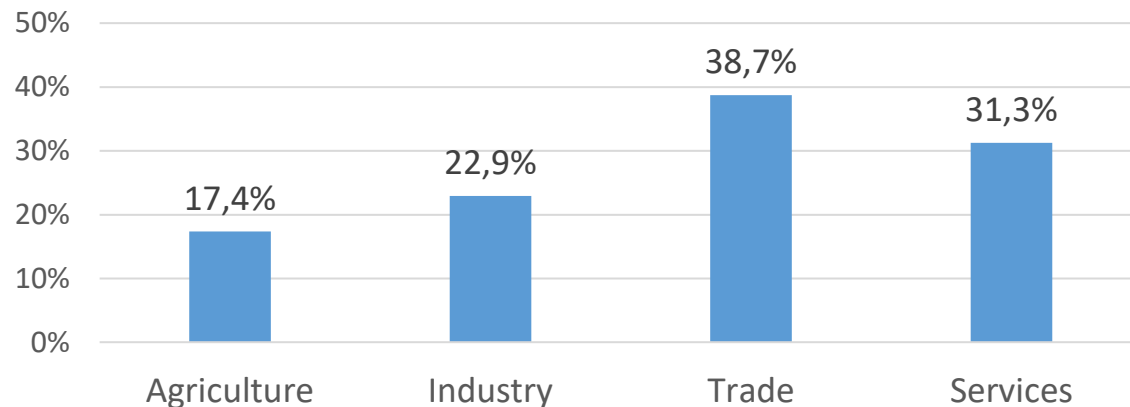
Another option, in particular, may include complaints that are still pending

Economic expediency of customs appeal (1)

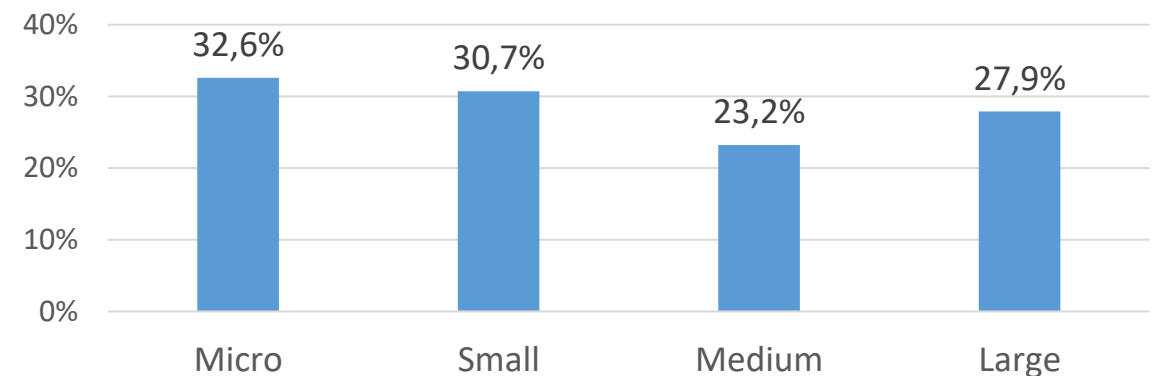
Didn't appeal against the actions of customs authorities due to economic inexpediency, by type, %



Didn't appeal against the actions of customs authorities due to economic inexpediency, by sector, %



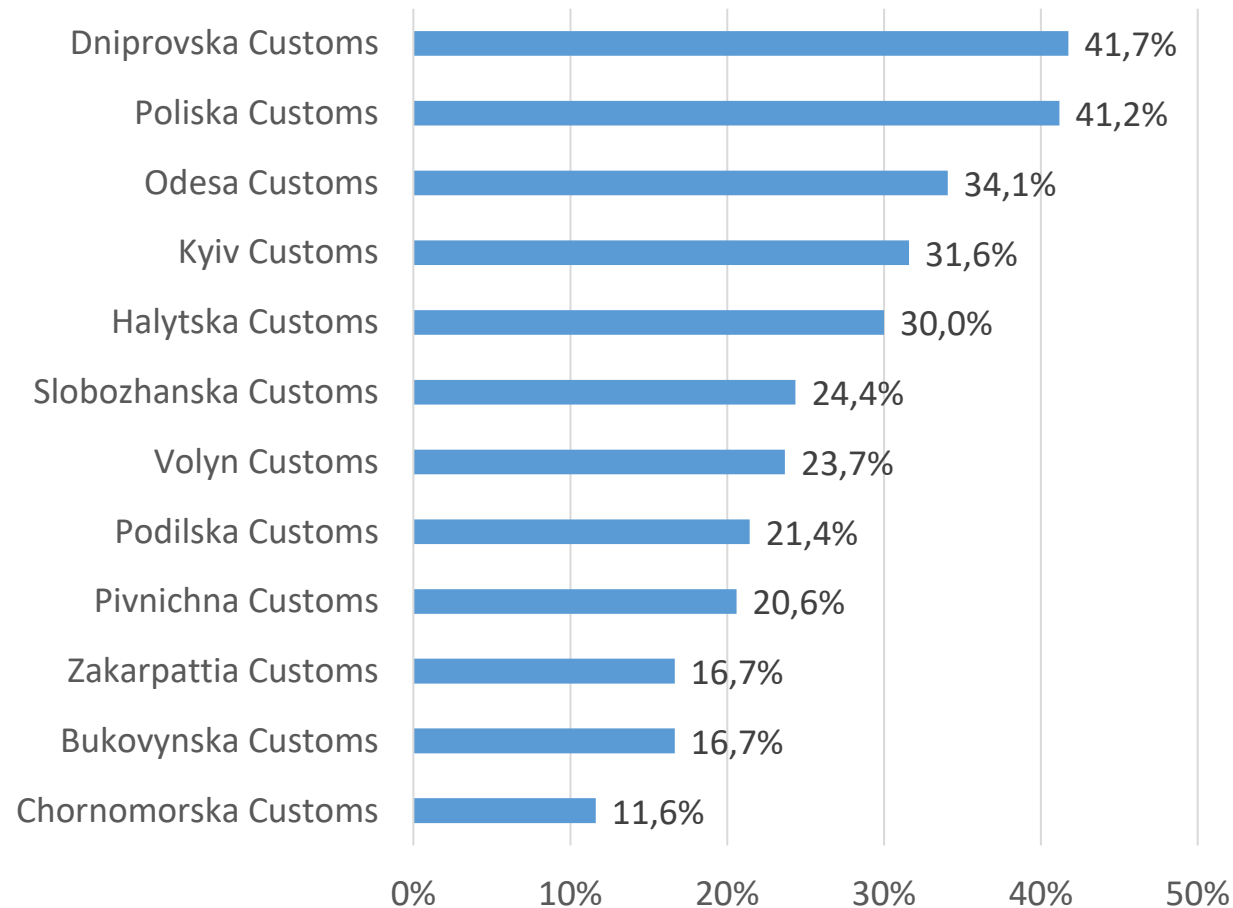
Didn't appeal against the actions of customs authorities due to economic inexpediency, by enterprise size, %



- **29.7%** of enterprises reported that they **did not appeal** against the actions of the customs authorities due to economic inexpediency (due to simple transport, legal aid costs, etc.), although they considered the decisions and / or actions of the customs illegal
- This is **mainly** reported by **importers, small businesses, and trade companies**

Economic expediency of customs appeal (2)

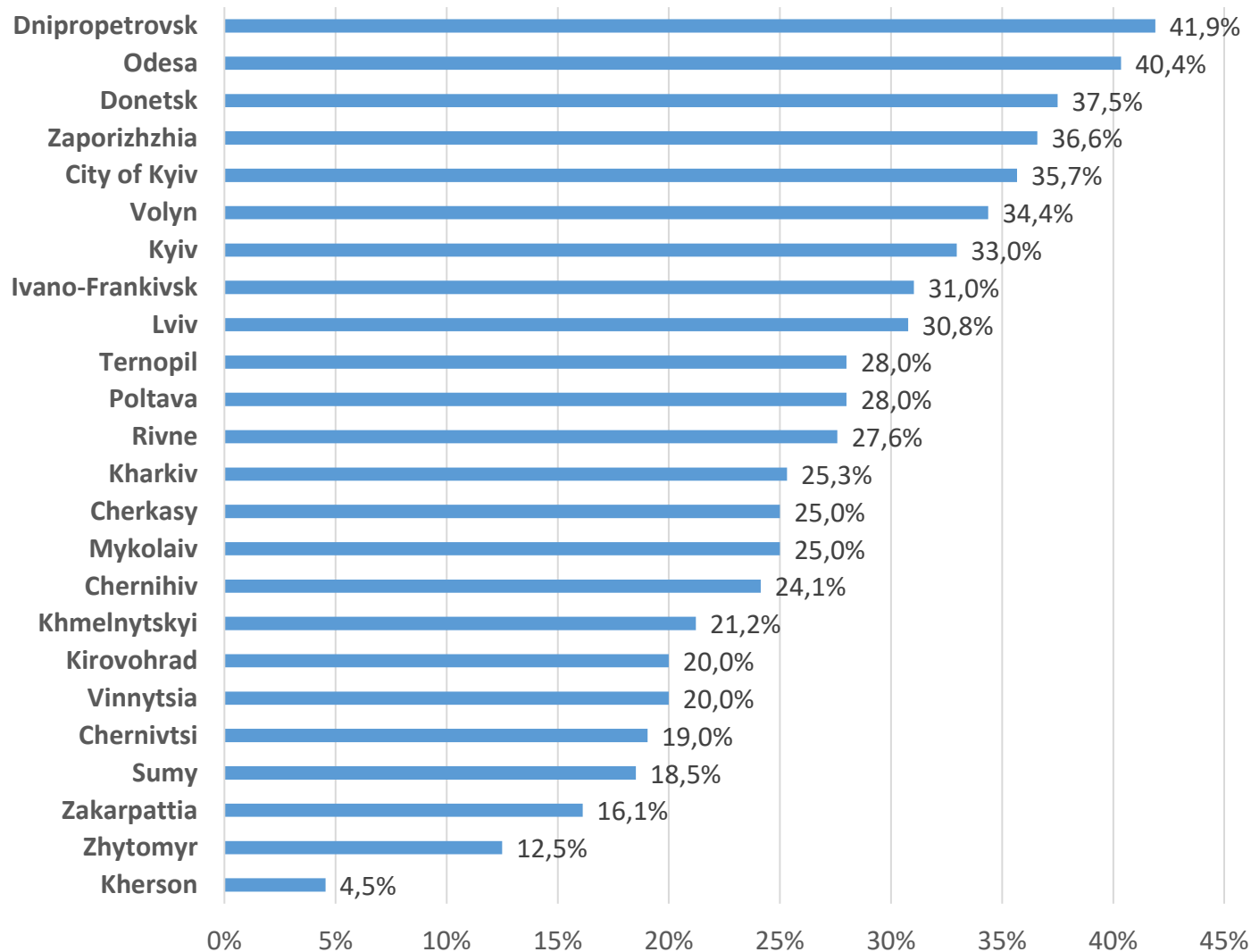
Didn't appeal against the actions of customs authorities due to economic inexpediency, by customs office, %



- **This is mainly** reported by importers, small businesses and representatives of the trade sector
- **It was most rarely** reported at the Chornomorska, Bukovynska and Zakarpattia Customs Offices

The answers of the enterprises at the Azov and Skhidna Customs Offices are not taken into account in the analysis due to the insufficient number of respondents

Economic expediency of customs appeal (3)

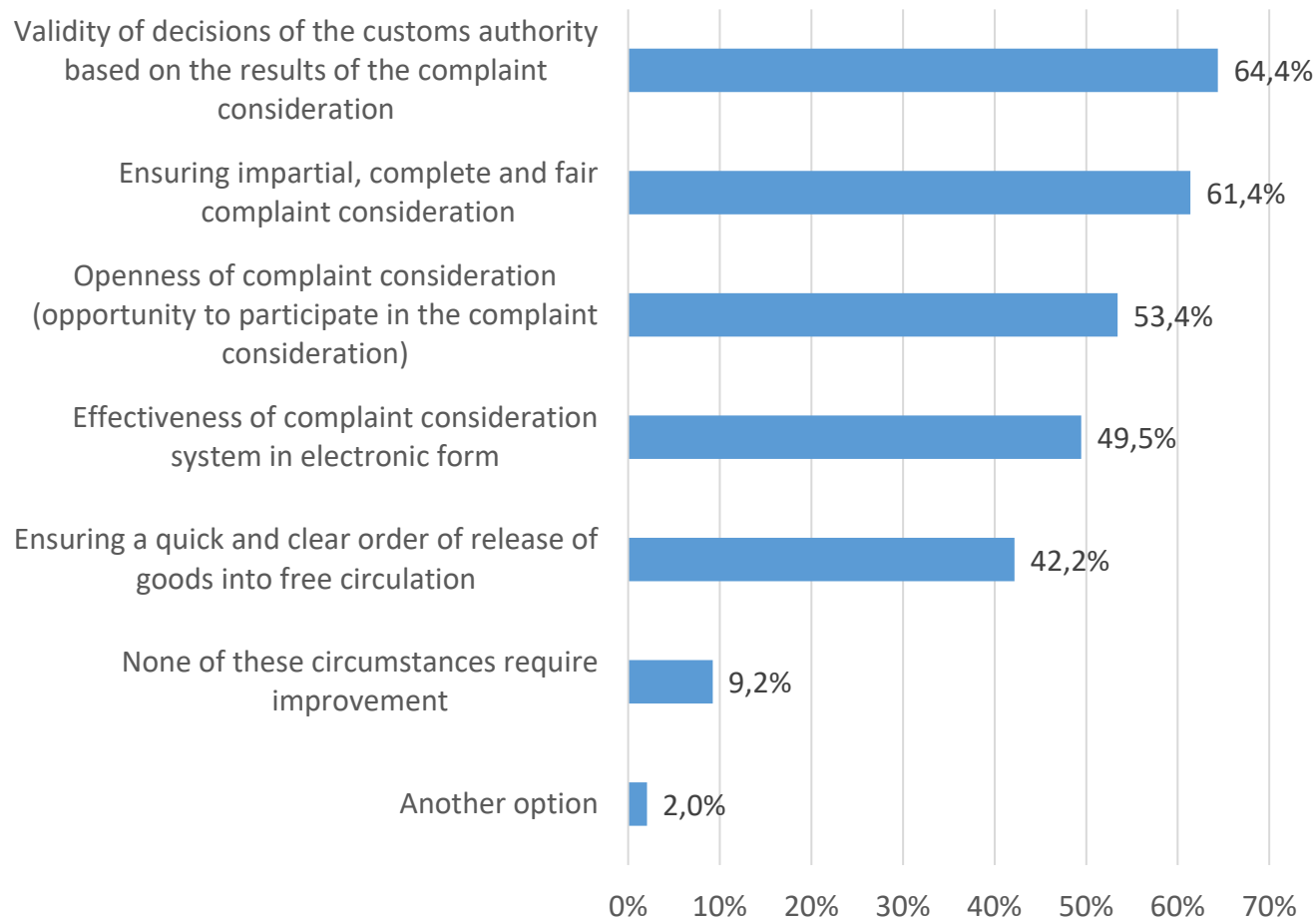


- Enterprises of Dnipropetrovsk and Odesa oblasts **most often** report cases of economic in expediency of customs appeal
- It is **the least** reported in Kherson, Zhytomyr and Zakarpattia regions
- **In seven regions**, the share of the enterprises that did not challenge the actions of customs authorities due to economic in expediency is a third or more of the respondents

The answers of the enterprises of Luhansk region are not taken into account in the analysis due to the insufficient number of respondents

What needs to be improved in an administrative appeal?

Elements of administrative appeal requiring improvement,
% of respondents



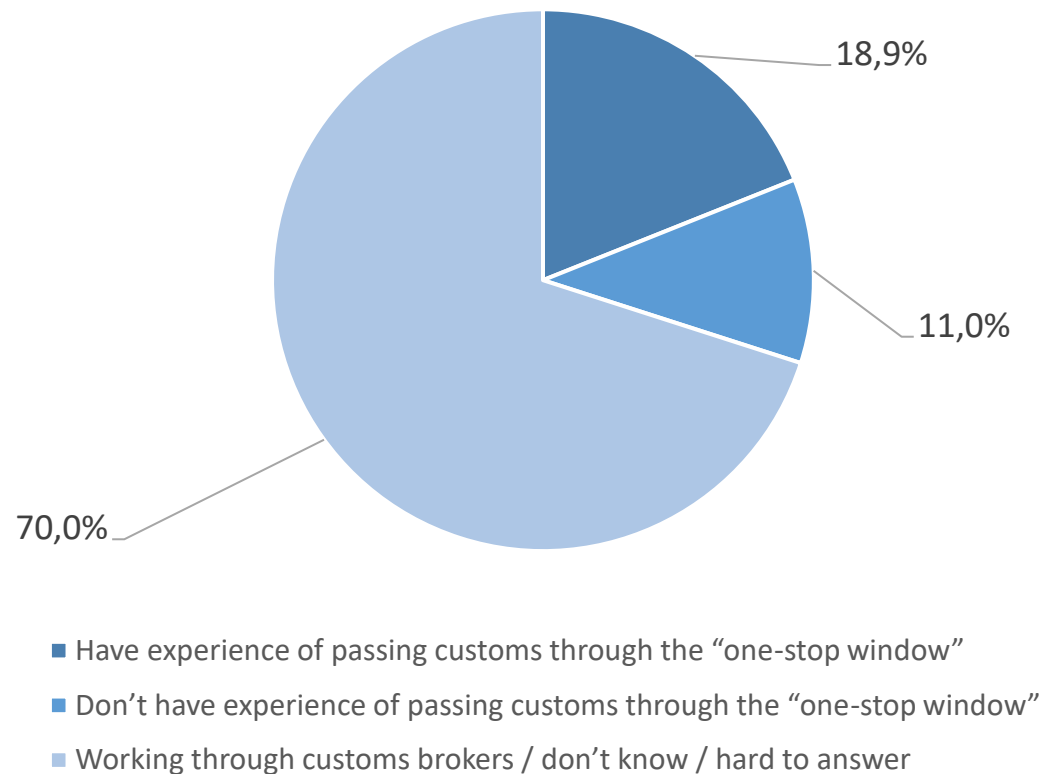
- The validity of decisions, and ensure impartial, complete and fair consideration of the complaint **need to improve the most**
- **Less than 10%** of respondents believe that **none of the aspects** of the appeal needs to be improved
- **SMEs more often** than large enterprises point to the need for openness of complaints and improved justification of decisions
- **Large enterprises more often** express the need for fast and clear release of goods into free circulation

ONE-STOP WINDOW, AEO, ELECTRONIC DOCUMENTS AND OTHER INNOVATIONS AT CUSTOMS



Experience of passing customs control measures through the "one-stop window"

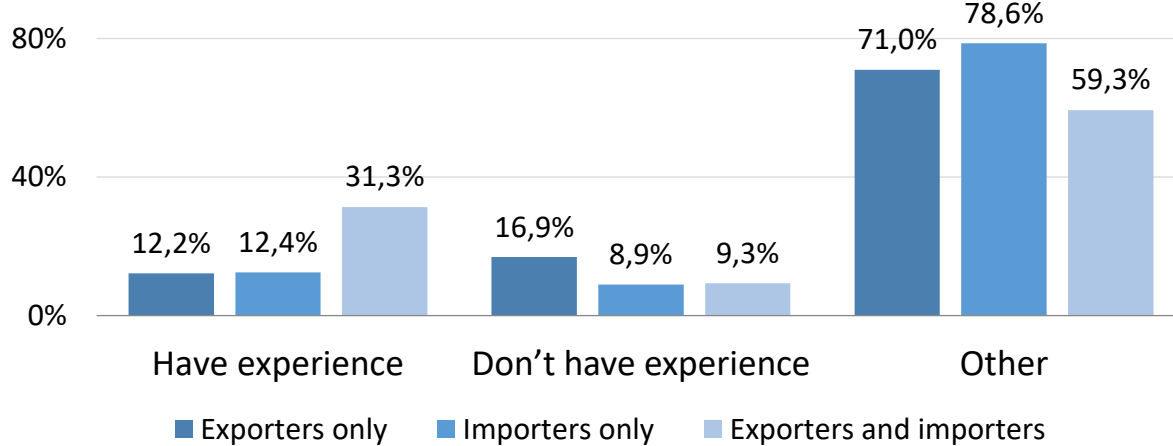
Experience of passing customs control measures through the "one-stop window", %



- Customs legislation stipulates that **all FEA entities**, with rare exceptions, go through customs procedures through the "one-stop window" system.
- **18.9%** of surveyed enterprises reported that they **passed** customs control through a "one-stop window"
- The majority of respondents (70%) **work through customs brokers or could not answer the question** of whether they have the experience of passing customs procedures through a "one-stop window"
- Excluding these respondents, the share of the enterprises that used the "one-stop window" is **63.3%**, which is much less than required by law

Experience of passing customs control measures through the "one-stop window" (2)

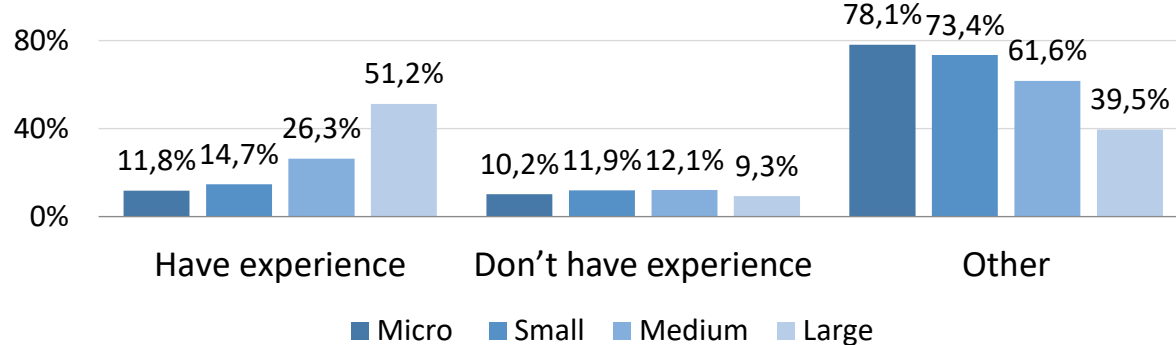
Experience by FEA type, %



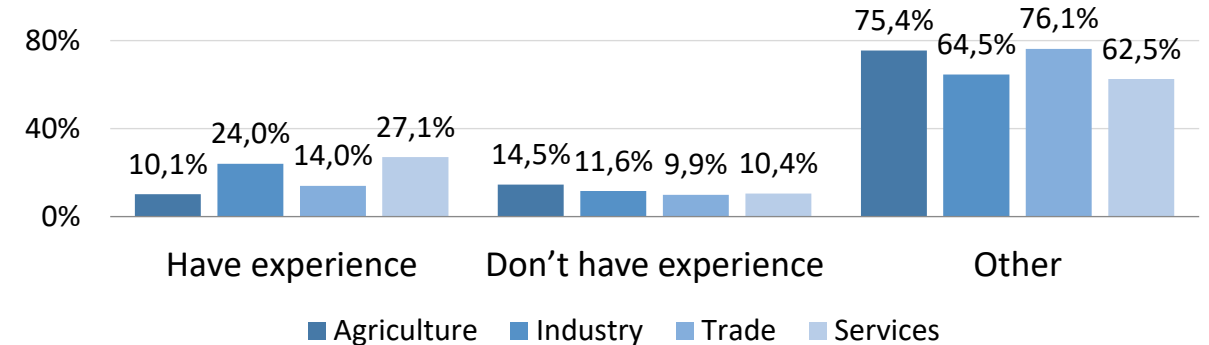
- **Exclusively exporters** often report that they have no experience of passing customs procedures through the "one-stop window"
- **The larger the size of enterprises**, the more they use the "one-stop window": the share of the enterprises operating through customs brokers decreases

Note: The "Other" option combines the answers "We work through customs brokers", "I don't know" and "It's difficult to answer"

Experience by size, %

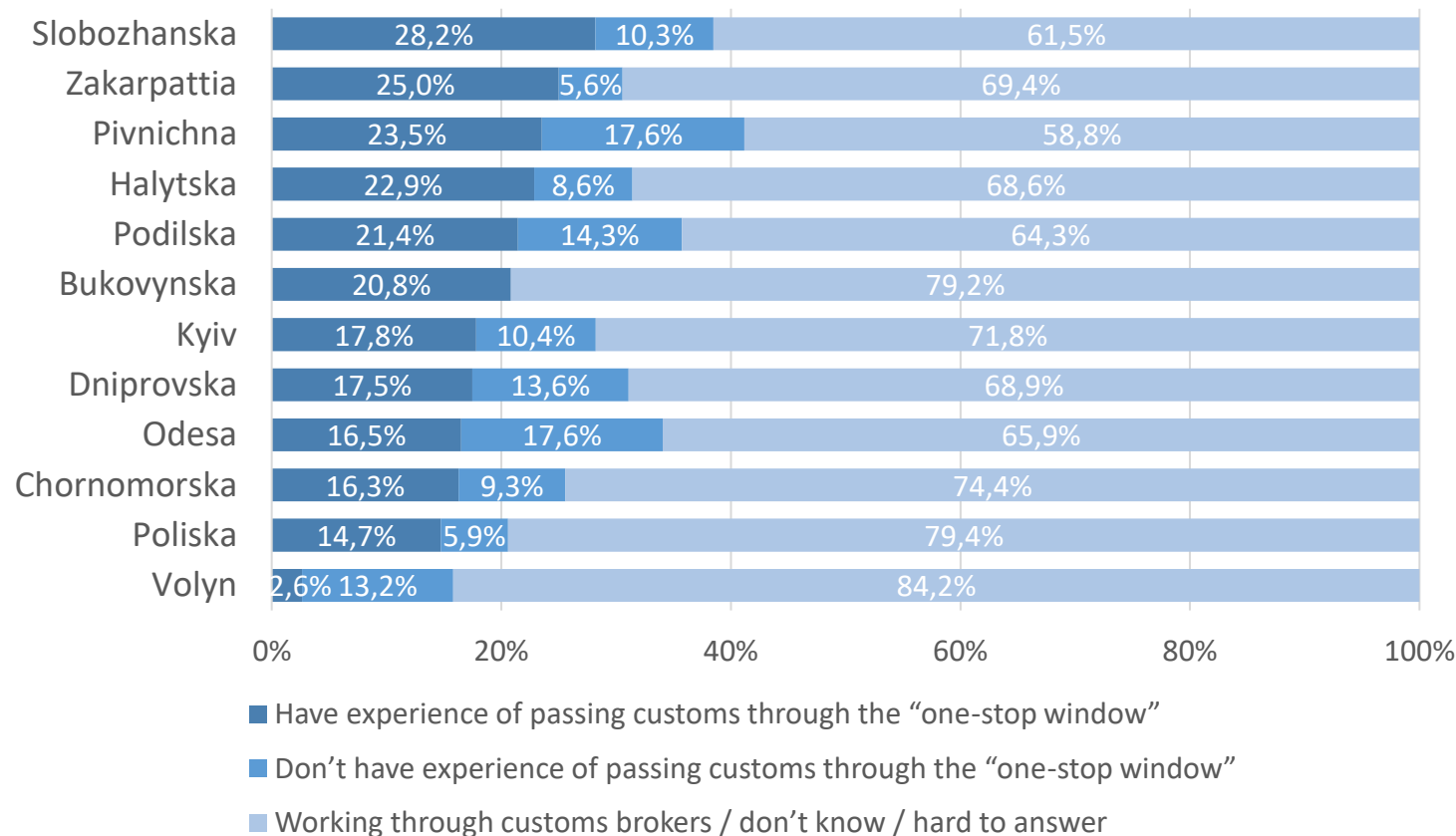


Experience by sector, %



Experience of passing customs control measures through the "one-stop window" (3)

Experience by customs office, %

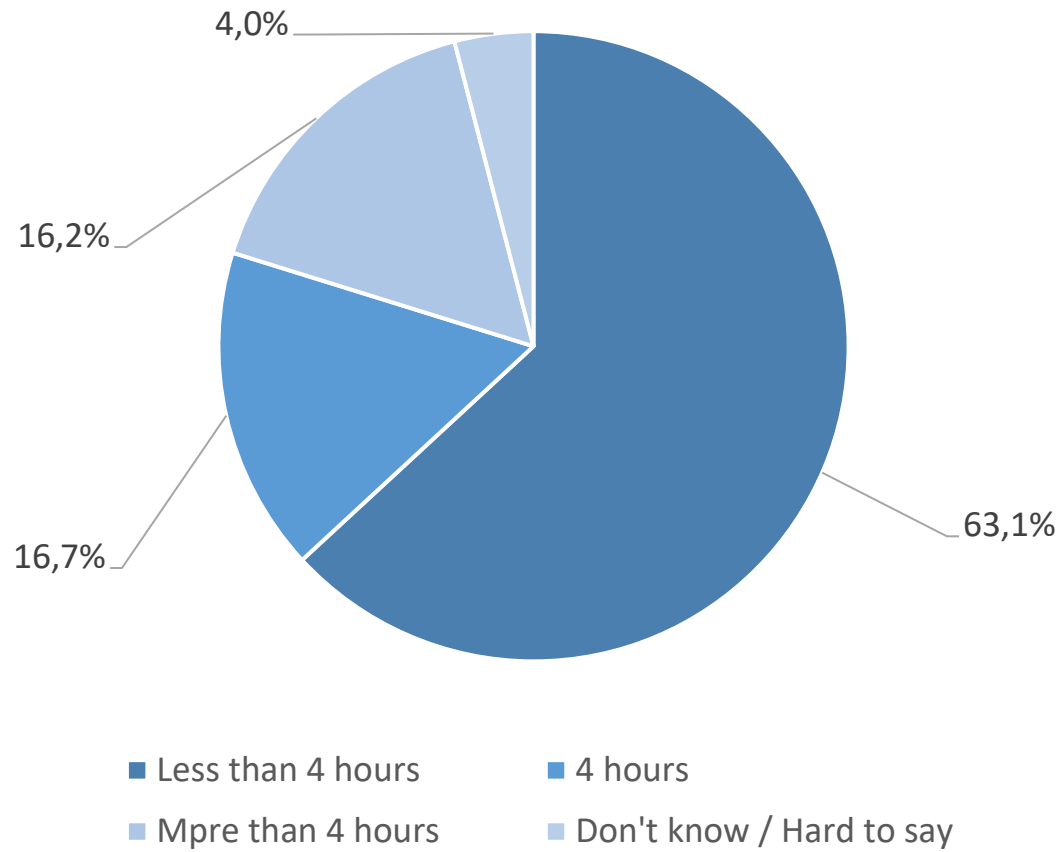


- Enterprises at Slobozhanska and Zakarpattia Customs Offices **often** report that they have experience of passing customs procedures through a "one-stop window"
- Businesses at Volyn Customs Office are the **least** likely to report such an experience due to the largest share of respondents who work through **customs brokers or could not answer (84.2%)**
- At the Pivnichna and Odesa Customs Offices, businesses often report that they **do not have such experience**

The answers of enterprises at the Azov and Skhidna Customs Offices are not taken into account in the analysis due to the insufficient number of respondents

Duration of customs control through the "one-stop window"

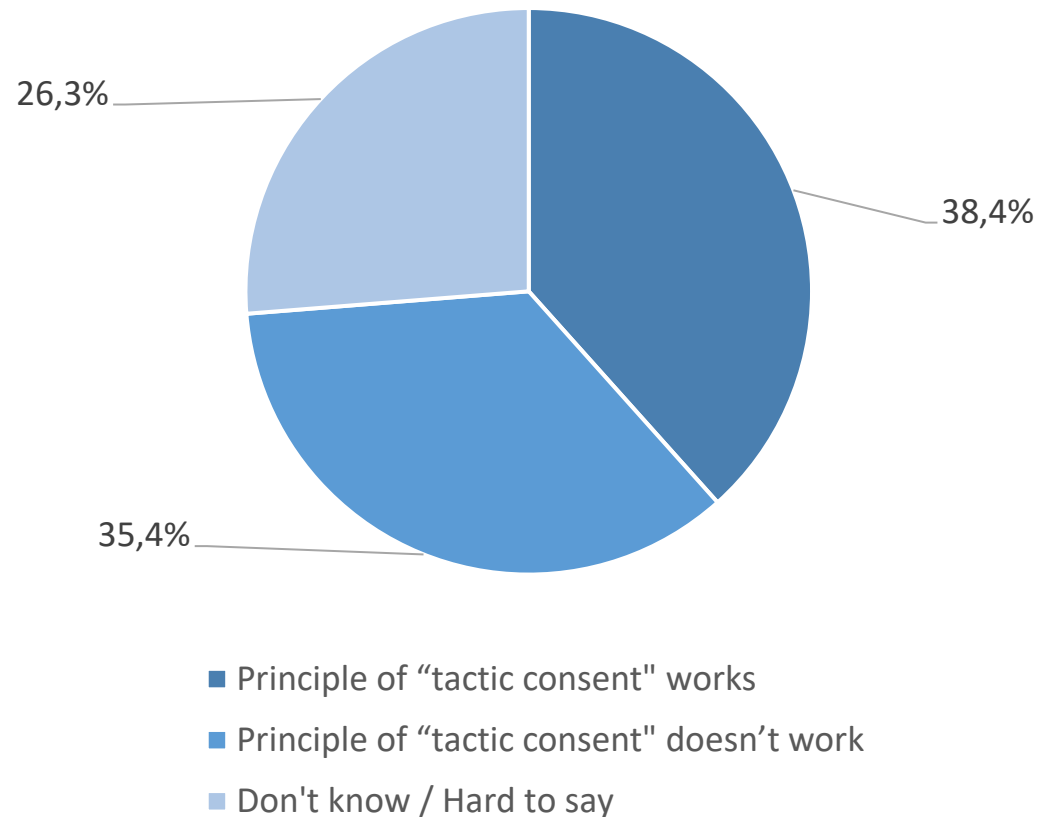
Evaluation of duration of customs control measures through the "one-stop window", %



- 63.1% of enterprises that passed customs control through the "one-stop window" said that the time of control through the "one-stop window" lasts **less than 4 hours**
- 16.7% said that it lasts **exactly 4 hours**, and almost the same share said that this control **exceeds 4 hours**
- **Exclusively importers** more often than other companies report that this duration exceeds 4 hours
- **Large companies** best estimate the duration of procedures through the "one-stop window": 72.7% say that it takes less than 4 hours and only 4.5%, that it takes more than 4 hours
- In the fields of **trade** and **services**, the duration of the "one-stop window" is estimated as the longest: about one in four respondents said that it takes more than 4 hours

Principle of tacit consent “one-stop window”

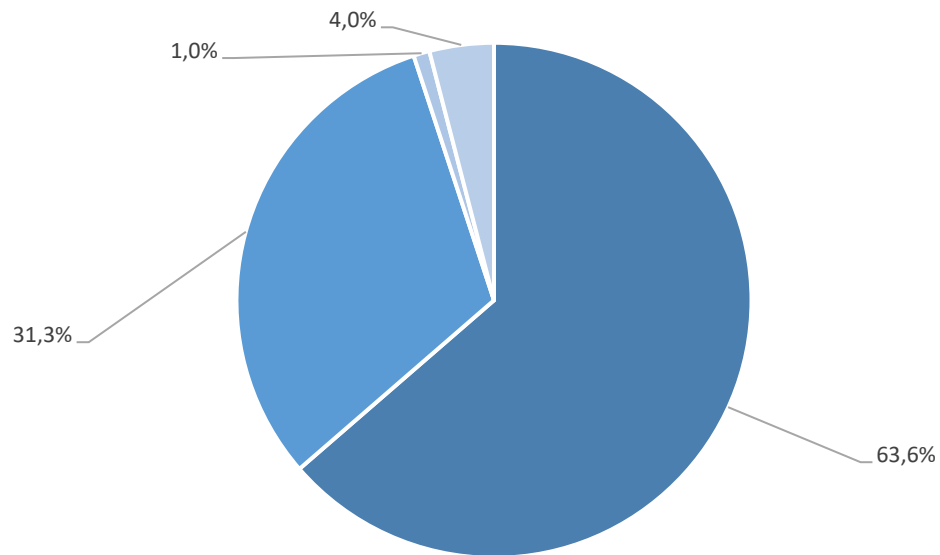
Evaluation of whether the principle of tacit consent applies to the "one-stop window", %



- 38.4% of enterprises that passed customs procedures through the "one-stop window" indicated that the **principle of "tacit consent" applies** to customs control through the "one-stop window"
- At the same time, almost the same share of respondents - 35.4% - said that this principle **does not work**
- **Exclusively exporters** often believe that the principle of "silent consent" applies to the "one-stop window" (51.6%). On the other hand, only importers often do not agree with this (41.5%)
- **Micro-enterprises** are less likely than others to confirm that the principle of "silent consent" applies to the "one-stop window" (21.2%)
- **Enterprises in the trade sector** are less likely than others to confirm that this principle works

Submission of documents in electronic form through a "one-stop window"

Evaluation of whether all documents are submitted through a "one-stop window" in electronic form, %

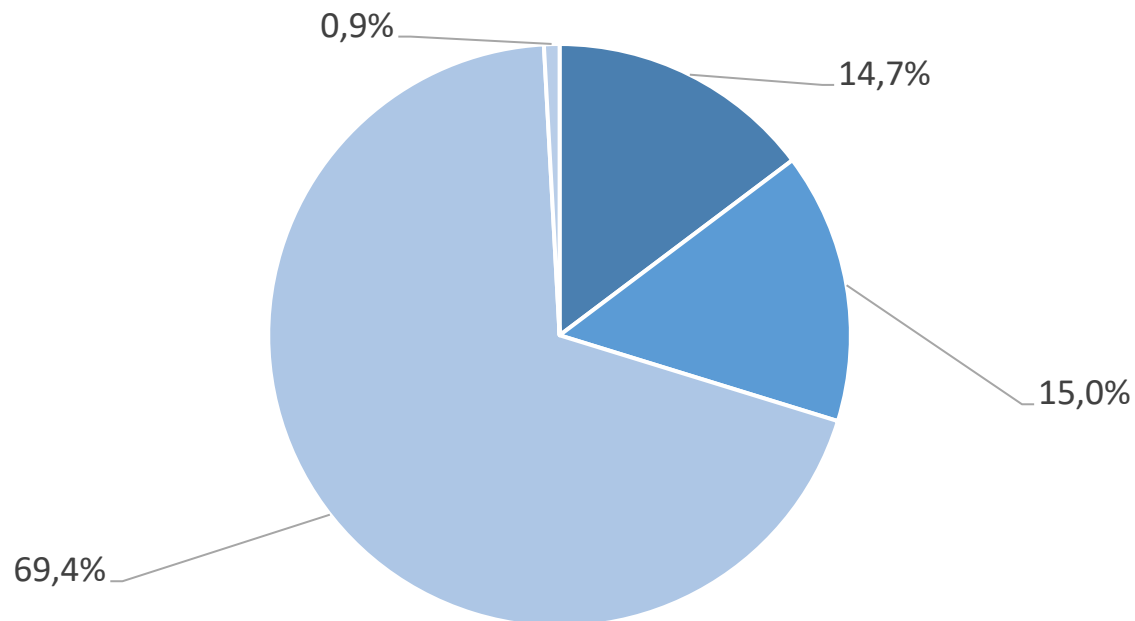


- Yes, all documents are submitted electronically
- No, all documents aren't submitted electronically
- No, no documents are submitted electronically
- Don't know / Hard to say

- 63.6% of respondents who passed customs control through a "one-stop window" confirmed that **all documents** are submitted through this system in electronic form
- At the same time, twice smaller share (31.3%) of the respondents said that **not all documents** are submitted through a "one-stop window" in electronic form
- **Exporting and importing businesses** are less likely than others to indicate that all documents are submitted electronically (59.6%)
- Submission of all documents in electronic form is more often than others confirmed by **micro-enterprises** (69.2%)
- In the **service sector**, this is confirmed less often than in other sectors (46.2%)

Desire to obtain AEO status

Desire to obtain the AEO status, %

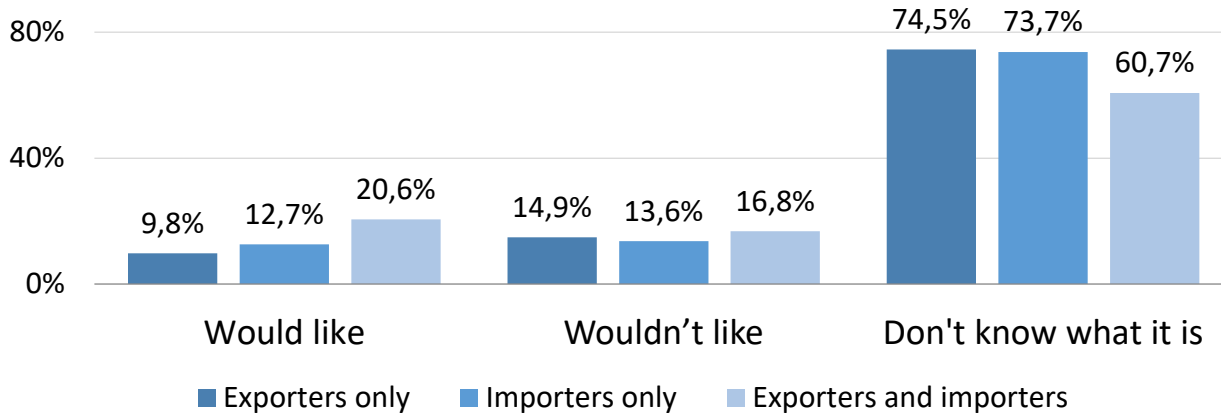


- Would like to receive the AEO status
- Wouldn't like to receive the AEO status
- Don't know what it is
- Didn't answer / Hard to say

- Almost 70% of respondents **do not know** what the status of Authorized Economic Operator (AEO) is
- 14.7% said they **would like** to receive AEO status. 15% said they did not want to receive this status
- 15% said they **did not want** to receive this status
- This indicates **possible gaps in communication** regarding this opportunity
- This may also be the result of **delays in the implementation** of the AEO institute, which has reduced interest in it

Desire to obtain AEO status (2)

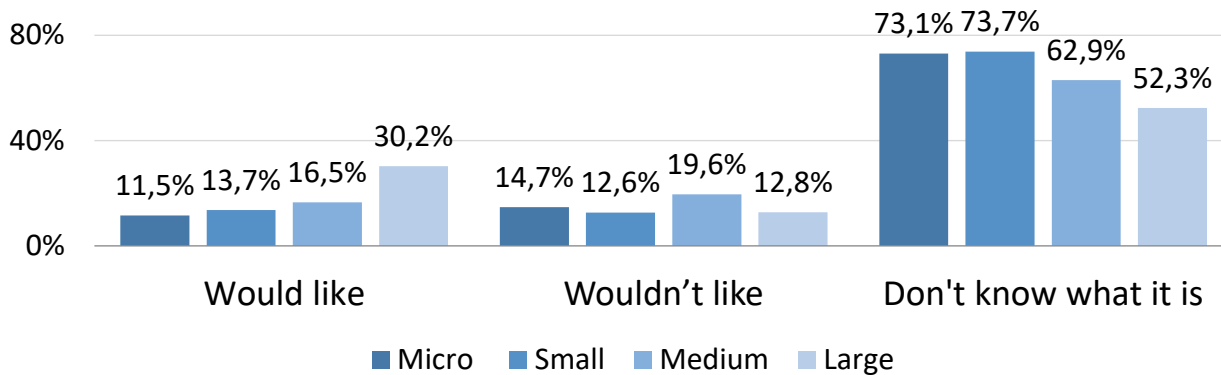
Desire to obtain the AEO status by FEA type, %



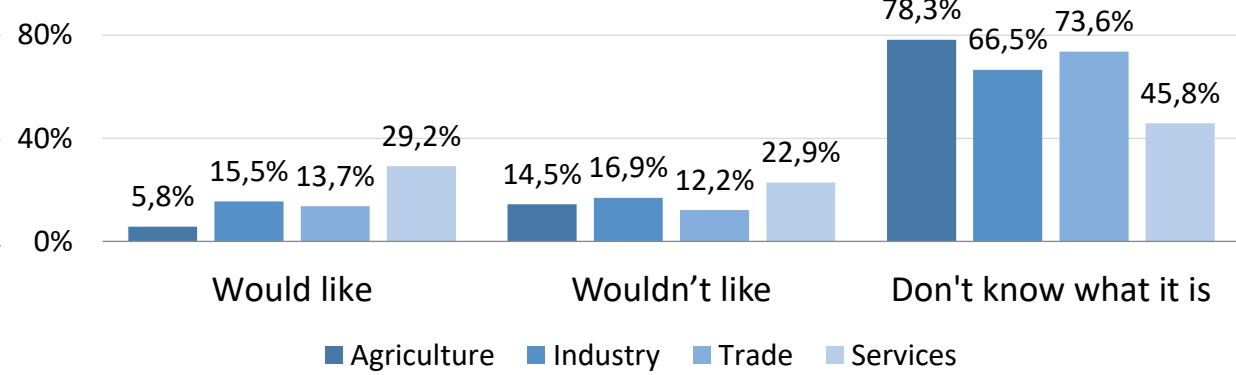
- **Exporting and importing** enterprises are most interested in obtaining the AEO status
- **Large** enterprises are about twice as likely as small and medium enterprises and three times as likely as micro-sized enterprises to obtain AEO status
- Among enterprises of different sectors, enterprises in the **service sector** are most interested in this status

Note: "No answer / Hard to say" option is not illustrated in the graphs (<1% in the total sample)

Desire to obtain the AEO status by size, %

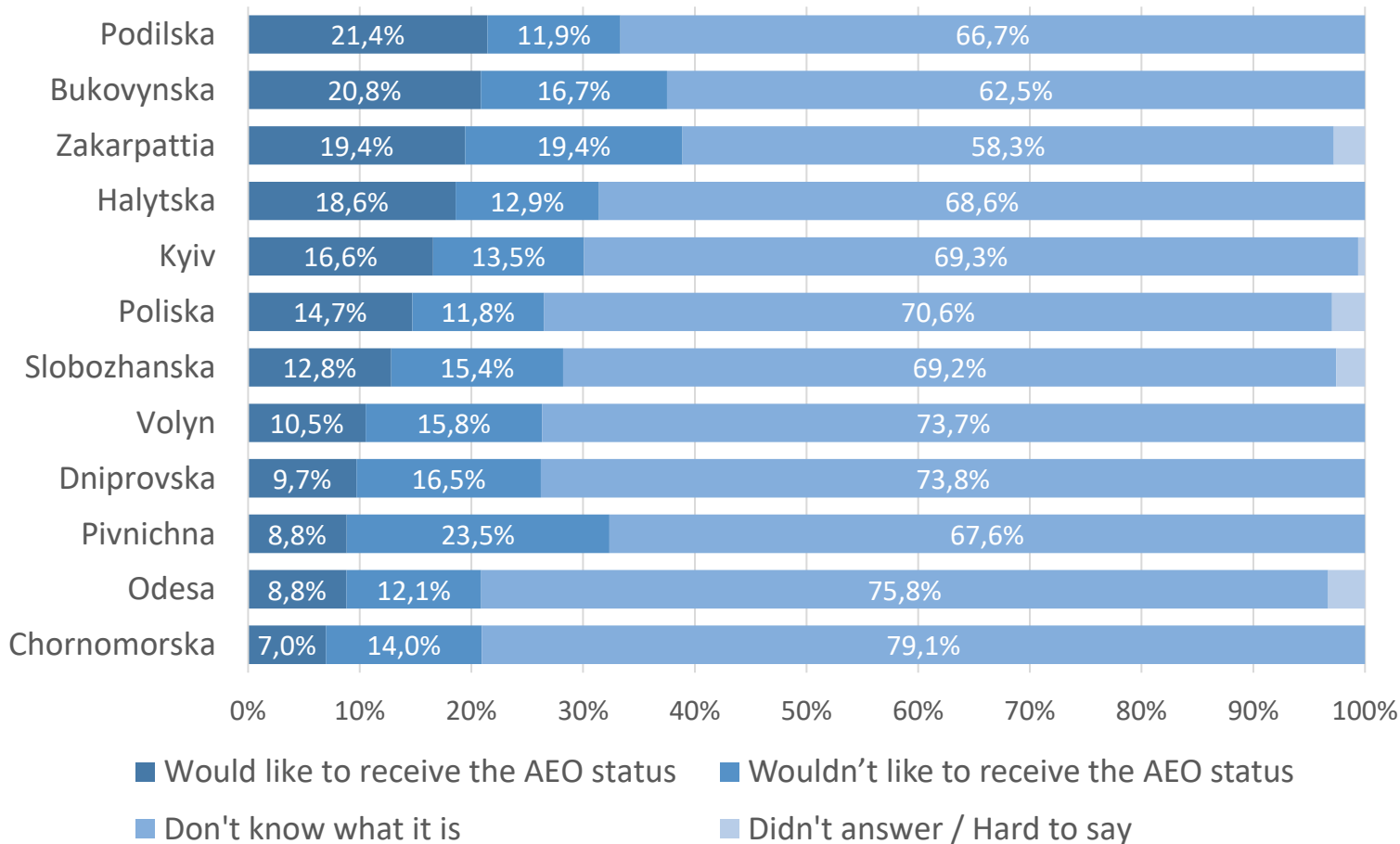


Desire to obtain the AEO status by sector, %



Desire to obtain AEO status by customs offices

Desire to obtain the AEO status by customs office, %

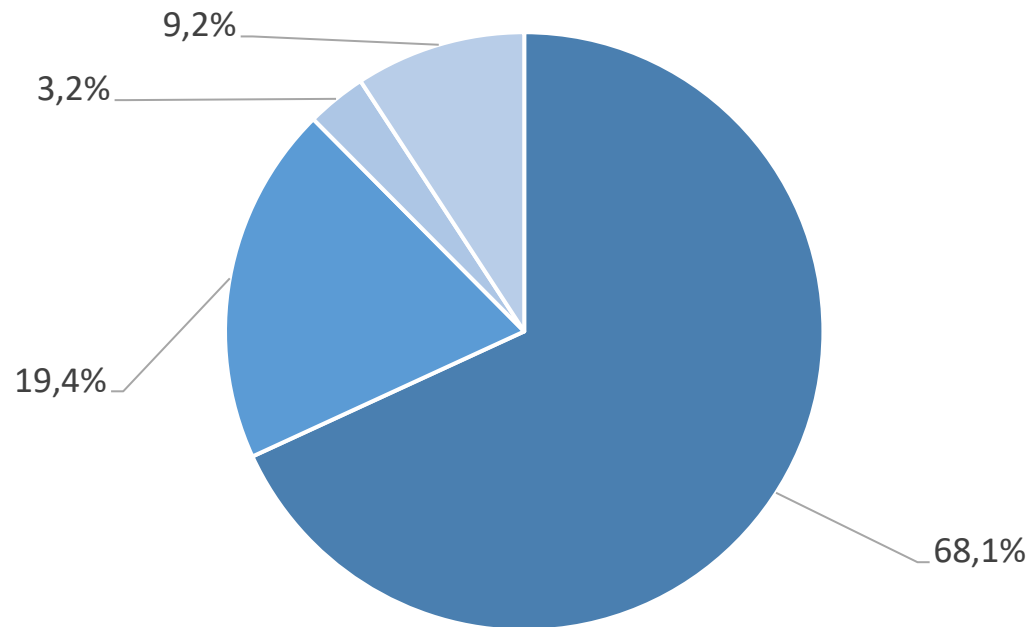


- The desire to obtain the AEO status is **most often** expressed by enterprises at the Podilska and Bukovynska Customs Offices
- **Most rarely** it is expressed at the Chornomorska Customs Office. At the same customs office, the respondents often do not know about this status (79.1%)
- The largest share of respondents who **would not like** to obtain the AEO status is at the Pivnichna Customs Office

The answers of the enterprises at the Azov and Skhidna Customs Offices are not taken into account in the analysis due to the insufficient number of respondents

Evaluation of the idea of joint customs control

Evaluation of the idea of joint customs control at the customs of Ukraine and neighbouring countries, %

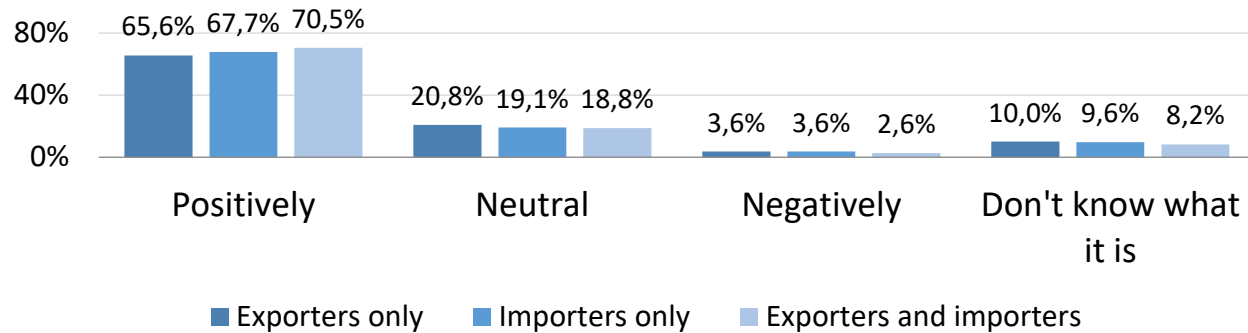


■ Overall or mostly positive ■ Neutral
■ Overall or mostly negatively ■ Don't know what it is

- 68.1% of enterprises **positively** rated the idea of introducing joint customs control at the customs of Ukraine and neighbouring countries
- It is likely that due to this, enterprises expect to get faster/better service at customs or to improve its transparency
- Only 3.2% of enterprises rated this idea **negatively**

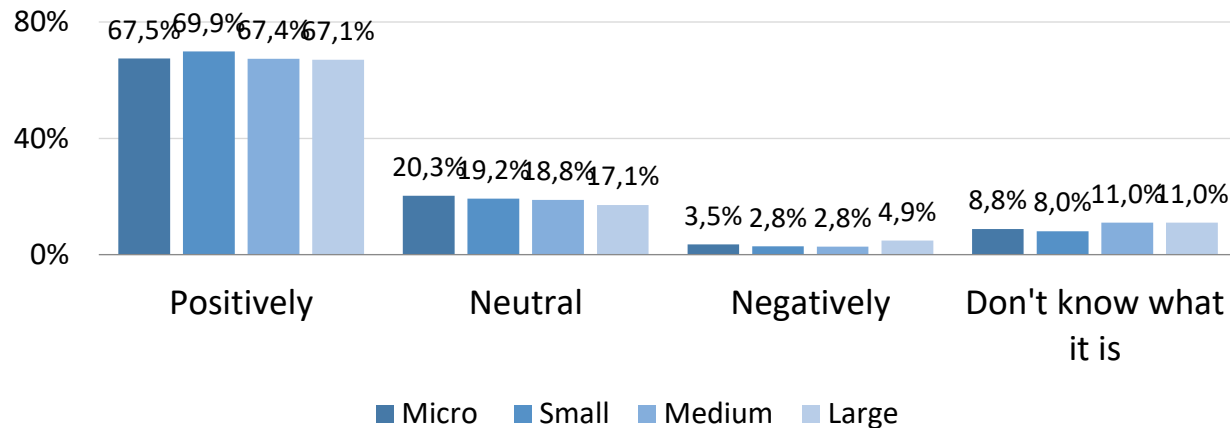
Evaluation of the idea of joint customs control (2)

Evaluation by FEA type, %

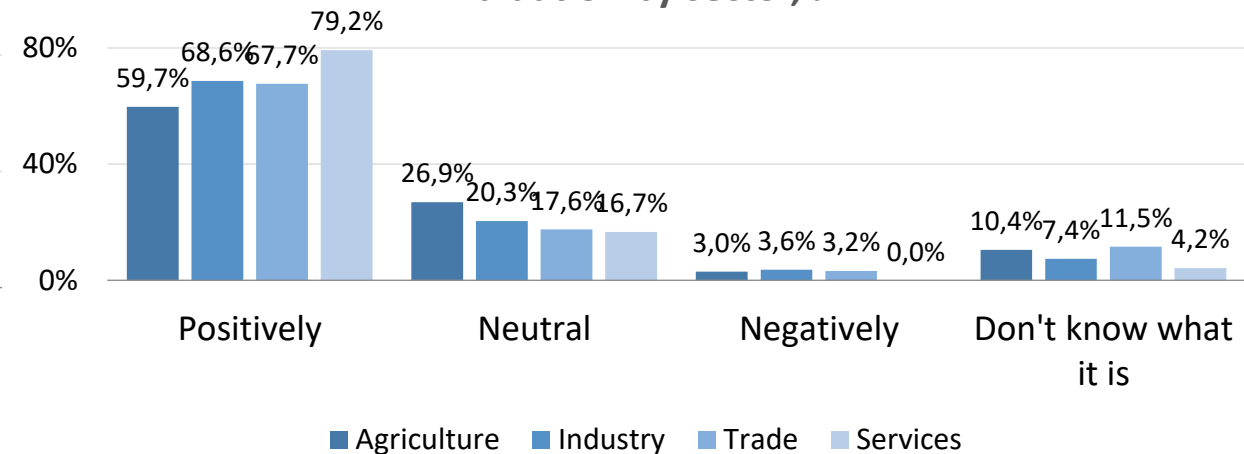


- There are **no significant differences** in the perception of the idea of joint customs control between enterprises of different FEA types and sizes
- **Most often**, positive ratings of the idea of joint customs control are expressed in the service sector (79.2%)

Evaluation by size, %

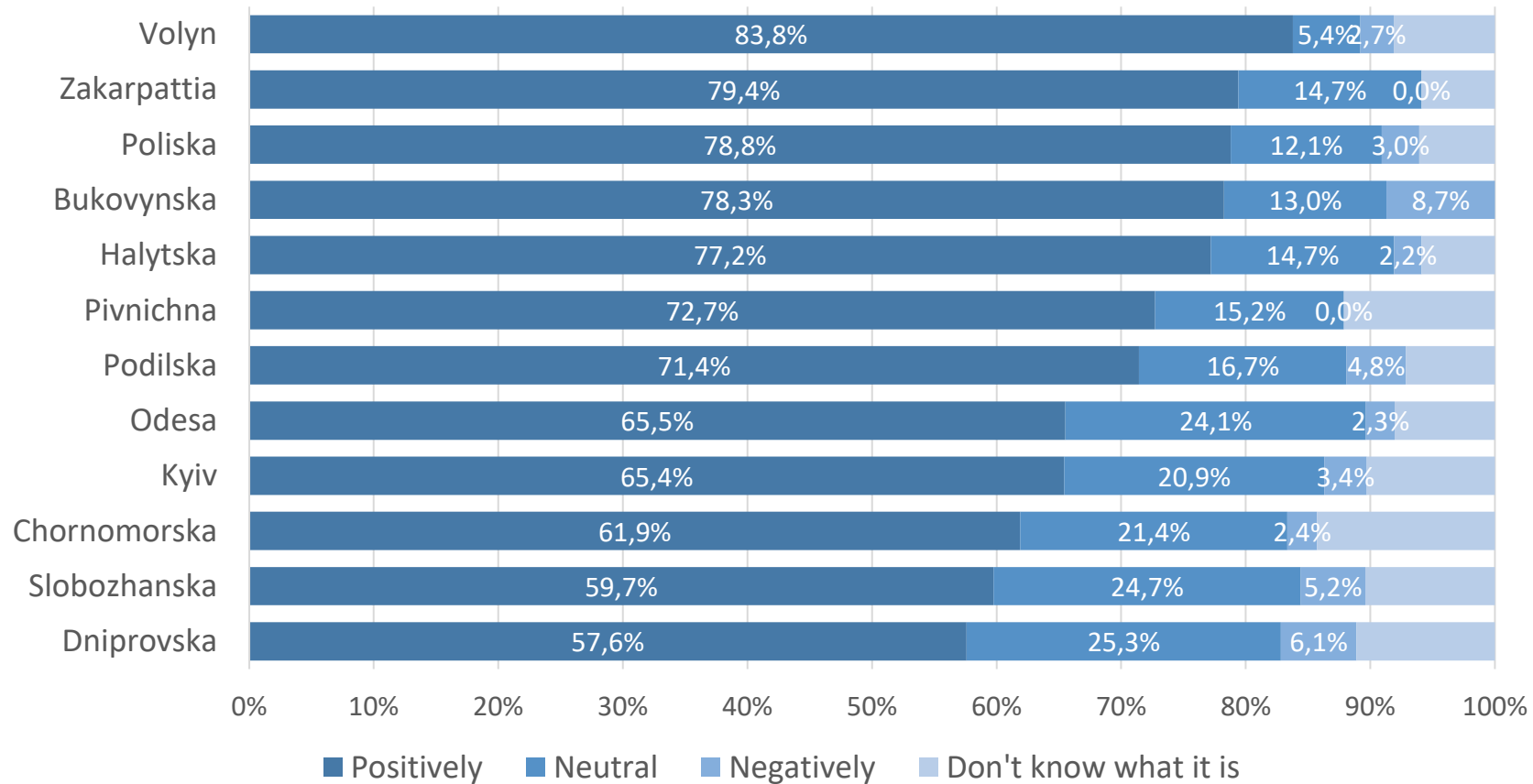


Evaluation by sector, %



Evaluation of the idea of joint customs control (3)

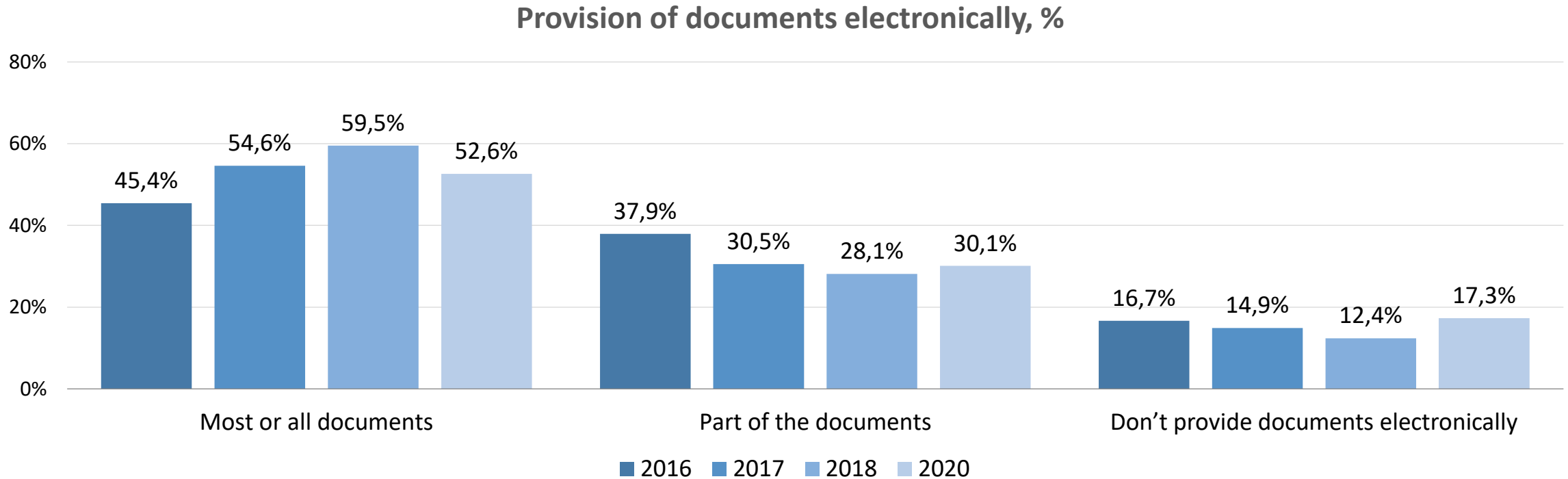
Evaluation of the idea of joint customs control at the customs of Ukraine and neighbouring countries by customs office, %



- **The largest support** for joint customs control is expressed by enterprises at the Volyn Customs Office. The least one, at the Dniprovka Customs Office
- **The most negative ratings** of this initiative are at Bukovynska Customs Office

The answers of enterprises at the Azov and Skhidna Customs Offices are not taken into account in the analysis due to the insufficient number of respondents

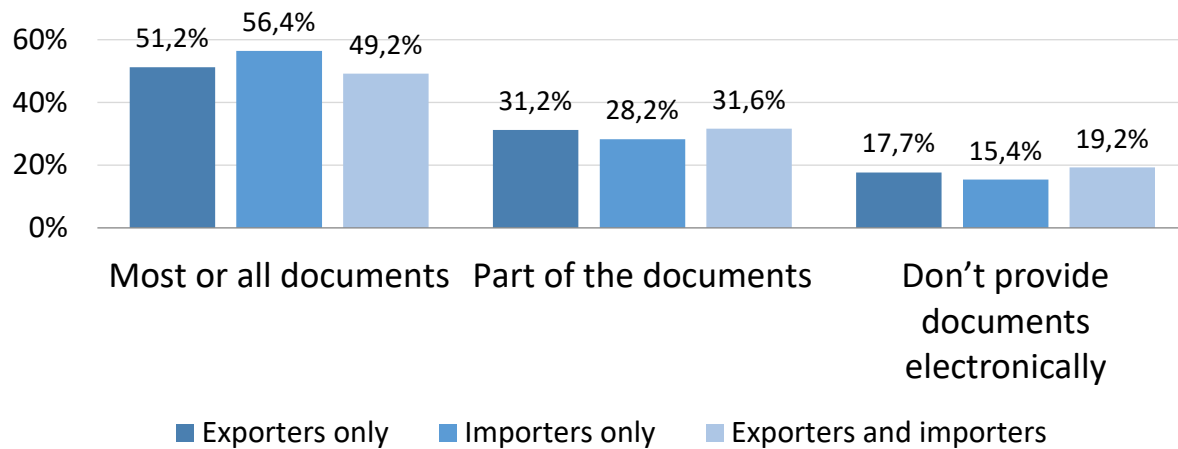
Use of electronic documents in FEA



- About half of enterprises submit **most or all documents** electronically, while more than 30%, only **part** of the documents
- The share of enterprises that **do not provide** documents in electronic form increased slightly in 2020 compared to previous waves of the survey

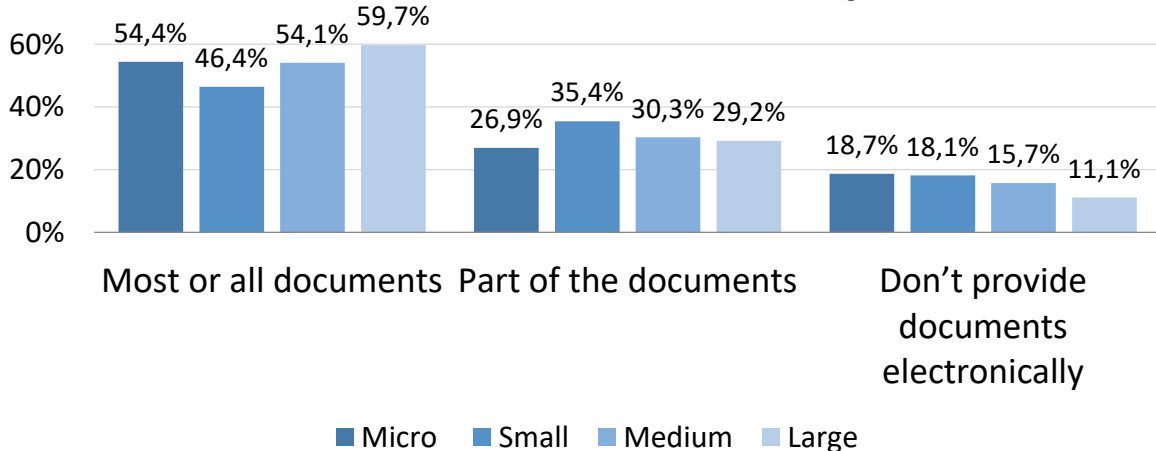
Provision of documents electronically in FEA

Provision of documents by FEA type, %

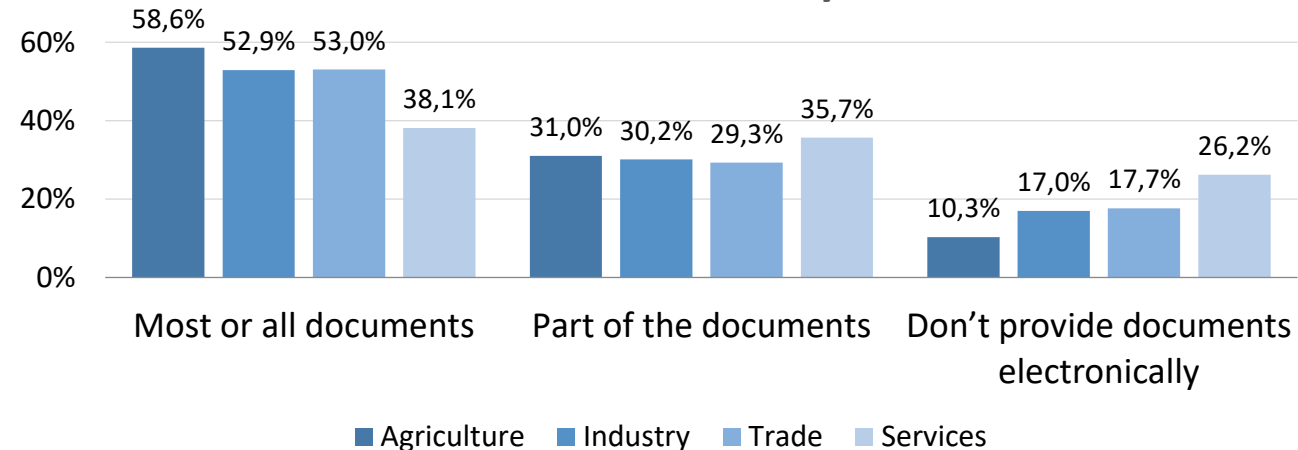


- **Exclusively importers** provide documents in electronic form more often than exporting enterprises
- The use of electronic documents **increases with the size of enterprises**
- Electronic documents are most actively used by **agricultural enterprises**, and the least actively, in the **service sector**

Provision of documents by size, %

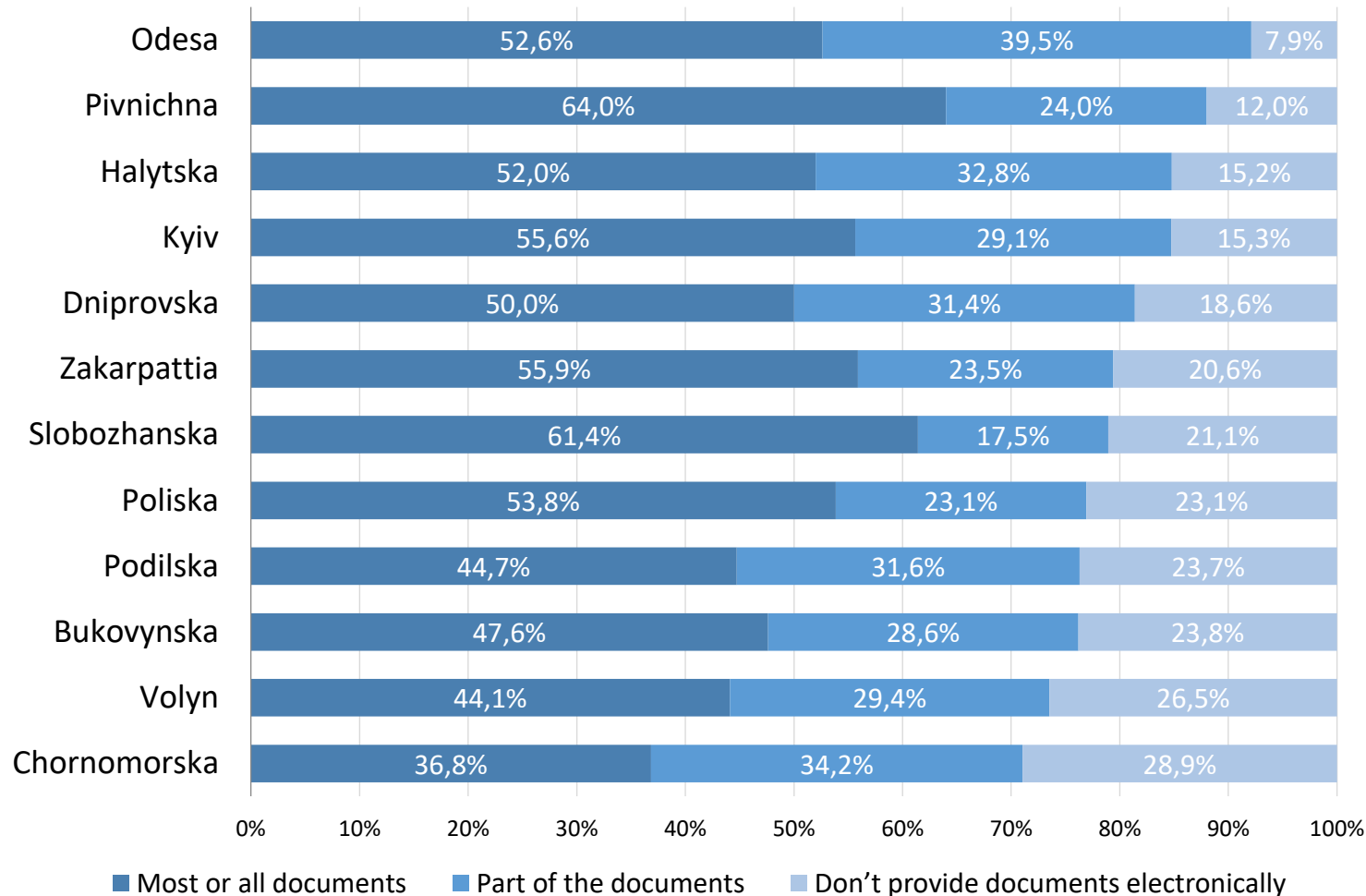


Provision of documents by sector, %



Provision of documents electronically in FEA (2)

Provision of documents by customs office, %

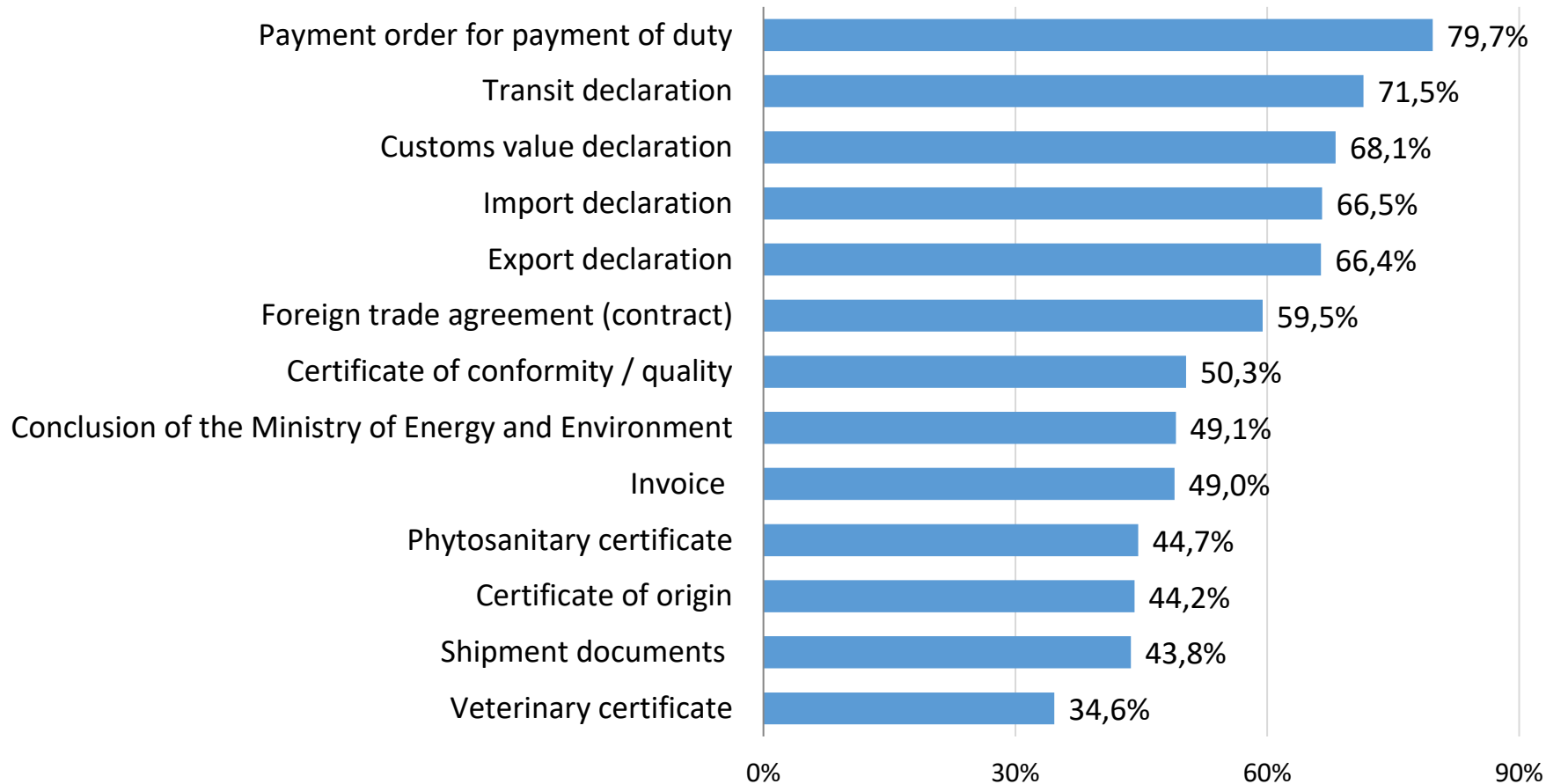


- At the Odesa and Pivnichna Customs Offices, enterprises most often submit **at least part** of the documents in electronic form
- At the Chornomorska and Volyn Customs Offices, enterprises **rarely** use electronic documents in foreign economic activity
- **More than 25%** do not submit documents electronically at these customs offices

The answers of enterprises at the Azov and Skhidna Customs Offices are not taken into account in the analysis due to the insufficient number of respondents

Documents at FEA – electronic format

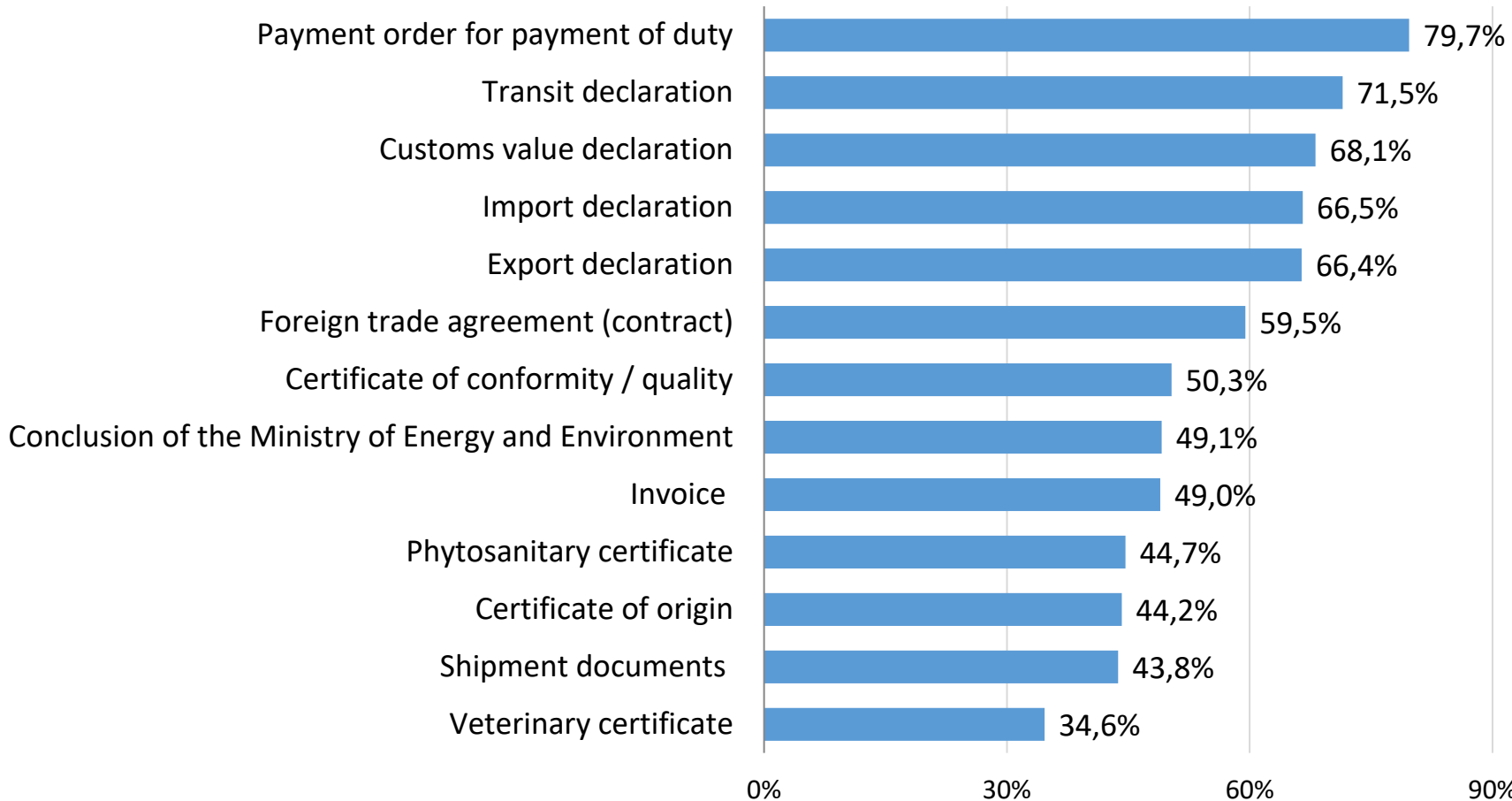
Rating of documents by the share of exclusively electronic format, % of respondents who submitted these documents



- Payment orders for the payment of duties are provided exclusively in electronic form **most often**
- **The rarest** case was with veterinary certificates
- The frequency of submitting all documents exclusively in electronic form has **increased** compared to 2018
- It's particularly true of the certificate of **conformity/quality, certificate of origin and contract** (+12 pp. and more)

Documents at FEA – paper format

Rating of documents by the share of exclusively electronic format, % of respondents who submitted these documents



- Veterinary certificate is **more often** than other documents submitted only in paper form
- Documents that are often submitted exclusively in electronic format include: payment order for payment of duty, customs value declaration, etc. They are among those that are **rarely** submitted only in paper form
- Invoice is more often than other documents submitted **in both electronic and paper formats**

Conclusions (1)

Difficulties in customs clearance procedures

- With the exception of certain procedures, the surveyed companies infrequently report difficulties with customs clearance procedures.
- Classification of goods and decision-making on their customs value are the most problematic customs procedures for the surveyed companies.
- Importers report difficulties with customs procedures more often than exporters.
- More than half of importers report difficulties in deciding on the customs value of goods.
- Common difficulties for different customs procedures are the overestimation of the customs value of goods, the requirement to provide a large number additional documents and a different approach to the same legislation or goods.

Delays of cargo during customs control

- Almost 2/3 of exporters did not face cargo delays compared to less than half of importers.
- Queues at the border remain the main reason for delays in exports and imports.

Conclusions (2)

Appeals against the actions of customs authorities

- The success of business appeals against customs actions is improving. The share of companies with fully or partially successful experience of appeals is the largest in the 4 waves of the survey since 2016.
- The level of awareness about the appeal procedure remains low: only half of the respondents are familiar with it. Only one in five respondents has the experience of appealing.
- Most need to improve the validity of decisions, and ensure impartial, complete and fair consideration of the complaint.

One-stop window, AEO, electronic document management and other innovations at customs

- More than 2/3 of respondents do not know what the status of AEO is.
- The idea of joint customs control with neighboring countries has significant support from business, especially in those customs where there are long queues.
- The share of businesses that submit documents to the FEA in electronic form amounted to more than 80% in 2020.
- It has hardly changed since 2016 – automation at customs is not growing.
- Payment orders for the payment of duties are most frequently submitted only in electronic form.

THANK YOU FOR YOUR ATTENTION!

QUESTIONS?



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