

# The sixth wave of annual survey of Ukrainian exporters and importers

Topic 3: Smuggling and “gray imports”, corruption at the customs

## Summary of key results

The study was conducted by the Institute for Economic Research and Policy Consulting as a part of the project “Support for the Public Initiative “For Fair and Transparent Customs” with financial support from the European Union, the International Renaissance Foundation, and Atlas Network



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## THE MAIN RESULTS

This report presents the results of a survey of 1,000 + exporters and importers in 2021 on the following issues:

- prevalence of «gray imports» and business opinions on how to counteract them;
- business views on criminal liability for smuggling;
- various aspects and manifestations of corruption: importance of informal relations with the authorities, corruption among the problems at customs, relationship between the assessment of corruption and overall assessment of customs work.

«Gray import» means goods imported in violation of customs regulations, including without taxation. This problem is relevant for business, because it creates unequal conditions for competition. This is also an important problem for the state, since as a result, customs payments are not received.

According to respondents' estimates, the average share of «commodity smuggling» or «gray imports» in the market is 21.1% in 2021. This is less than in 2020, when it was estimated at 24.2%, and than in 2018, when it was estimated at an average of 25.3%. At the same time, in 2021, almost 74% of enterprises were able to estimate the share of «gray imports» in their market, which is more than in the previous two waves of the survey.

«Gray import» is not included in the key obstacles to import (11th place in the obstacle rating). To eliminate «gray imports» from the market, respondents most often suggest simplifying and reducing the cost of customs procedures. In second and third place among the proposed measures is countering “cargo” companies and creating a system of control over goods from import to sale.

More than three-quarters of respondents support criminalizing the smuggling of commercial goods. However, it is mostly proposed to introduce criminal liability without deprivation of liberty: this option is supported by more than half of respondents (51.4%), while criminal liability with deprivation of liberty – 27.2%. Only 15.5% of respondents oppose the criminalization of smuggling.

More than half of the respondents consider it necessary to introduce criminal liability for violation of customs rules when importing all goods.

Corruption at the customs is a problem that businesses and authorities are talking about. Preventing and overcoming corruption is one of the priority steps of state strategic documents, such as the Anti-Corruption Strategy for 2020-2024 and the plan to improve efficiency of the customs service.

36.5% of respondents believe that informal relations with at least one government body are important for business success. This is less than in the previous three waves of the survey, when respondents were asked this question. The top three most important authorities from the point of view of «friendship» for business are customs, tax and law enforcement agencies.

In 2021, the place of corruption at customs in the rating of obstacles to export and import decreased compared to other obstacles (it moved from 5th place in 2020 to 8th place among obstacles to export and from 11th place in 2020 to 13th place among obstacles to import).

At the same time, the absolute shares of respondents reporting on the problem of corruption, both among all exporters and among all importers, increased compared to all previous waves of the survey (in 2021, it is 4.7% of all exporters and 10.9% of all importers).

Respondents who consider the level of corruption at customs high, as well as those who consider corruption and bribery a problem at the customs, and those who consider it necessary to maintain informal relations with the authorities, have a worse assessment of the effectiveness of customs work.

## 1. Structure of surveyed enterprises

Total number of foreign economic activity participating enterprises surveyed in 2021 was 1,006. Among them there are microenterprises (46.6%), small (31.3%), medium-sized (14.9%) and large (7.2%) enterprises.

Enterprises participating in foreign economic activity that took part in the survey are divided into three groups according to the type of foreign economic activity:

- those that only export (25.2%) – hereinafter referred to as «exclusively exporters»,
- those that only import (42.6%) – hereinafter referred to as «exclusively importers»,
- enterprises engaged in both export and import (32.1%).

Surveyed enterprises operate in the agricultural, industrial, trade and service sectors (hereinafter referred to as «services»).

89% of businesses reported working with customs brokers.

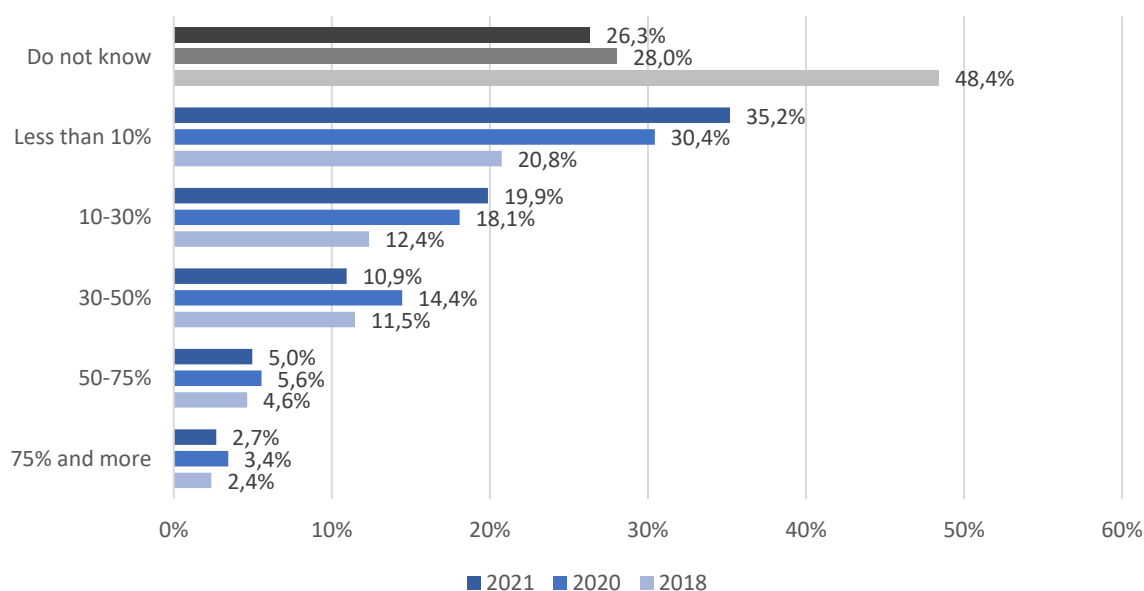
The European Union is the most common export and import destination for the enterprises surveyed.

67.6% of respondents were men, 32.4% were women.

## 2. “Gray import”: prevalence

- Enterprises estimated the share of “gray imports” in their industry market (in the 2021 survey, “smuggled commodities”).

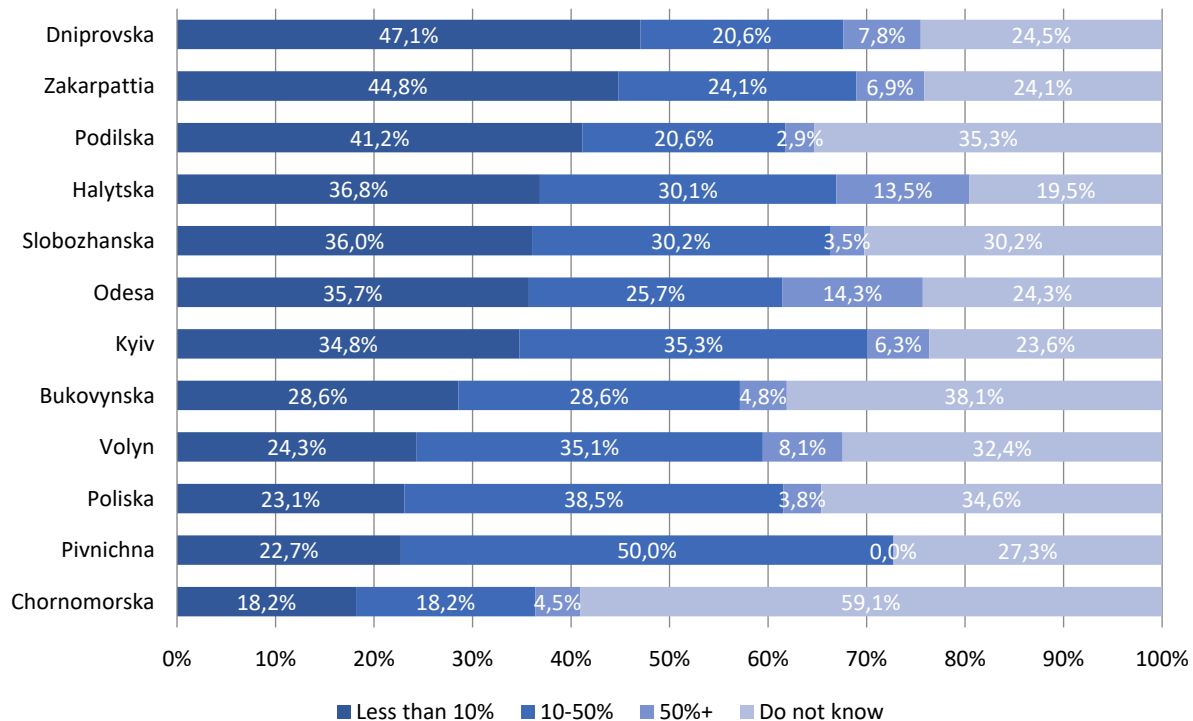
Fig 1. Assessment of the share of “gray imports” / “smuggled commodities” on their market, % of respondents



- On average, the level of “gray imports” is estimated at 21.1% (in 2020, 24.2%, in 2018, 25.3%).

- About a third of respondents rate this share as less than 10%. Another one third believe that the share of “gray imports” is from 10% to 50 %.
- Only 2.7% assess the share of “gray imports” higher than 75%.
- In 2020 and 2021, the shares of the enterprises that cannot estimate the share of “gray imports” in their market decreased significantly compared to 2018.
- Only importing enterprises assess the share of “gray imports” higher than companies that are exporting.
- As the size of enterprises increases, assessments of the level of “gray imports” decrease. Medium-sized and large enterprises can estimate the share of “gray imports” less often than small and micro ones.
- In the sector of trade, respondents can assess the share of “gray imports” more often than others and assess its share as the largest.

Fig 2. Assessment of the level of “gray imports” by customs office, % of respondents



- Enterprises serviced at Dniprovskia and Zakarpattia customs offices estimate the level of “gray imports” as the lowest<sup>1</sup>.
- More than 10% of the enterprises among those that go through customs clearance clear customs at the Halytska and Odesa customs offices consider it more than 50%.

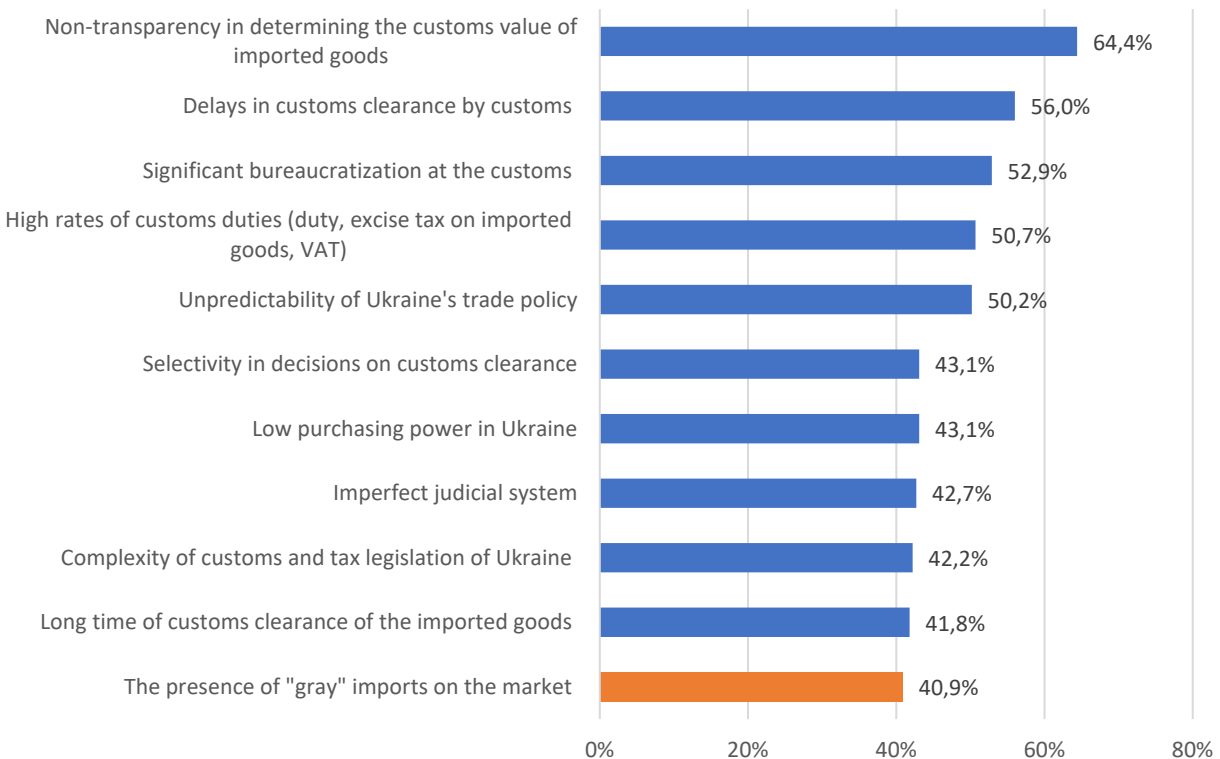
<sup>1</sup> Hereafter the responses of enterprises at the Azovska and Skhidna customs offices are not analyzed due to the insufficient number of respondents

- No companies at the Pivnichka customs office consider the level of “gray imports” greater than 50%.
- Enterprises at the Halytska customs office can assess the level of “gray imports” more often. Enterprises at the Chornomorska customs office can do it most rarely.

### 3. “Gray import” as a problem for importers

- The problem of “gray imports” is not among the most acute ones for importers.
- In 2021, the top 3 problems are the non-transparency of customs valuation, delays in customs clearance and significant bureaucratization at customs.
- In 2021, “gray imports” rank 11<sup>th</sup> among the problems for importers (40.9%).
- In 2020 and 2018, it was in the 9<sup>th</sup> place among the problems for importers (this problem was reported by 11.3% of the respondents in 2020 and by 14% in 2018).
- Therefore, we can assume that the importance of this problem almost has not changed compared to others, but, as is the case with other problems, importers report it more often.

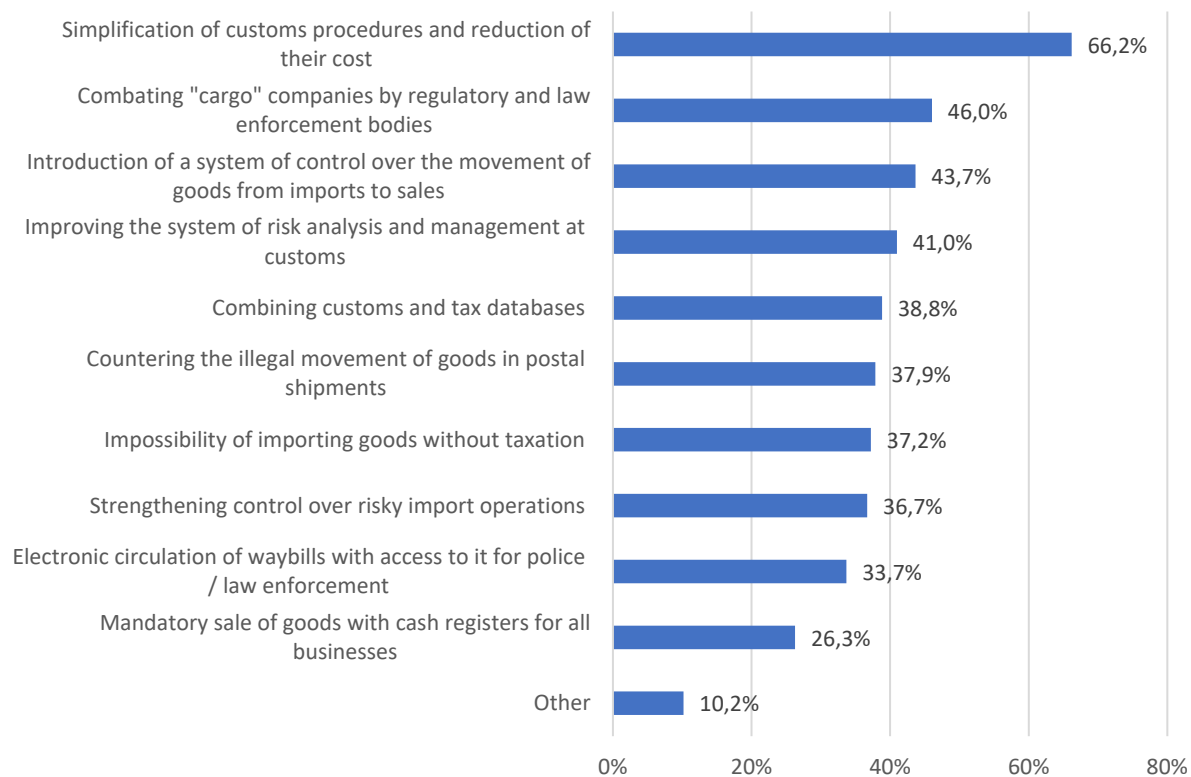
Fig 3. Obstacle rating among importers who had obstacles, % of respondents



#### 4. How to counteract “gray imports”?

- Simplification of customs procedures and reduction of their cost is in the first place among the measures that should be taken, according to the respondents, to combat “gray imports”. Countering “cargo companies” is in the 2<sup>nd</sup> place by a wide margin.
- The next three desirable measures among the top five ones are control of goods from imports to sales, improvement of analysis and risk management at customs and unification of customs and tax databases.

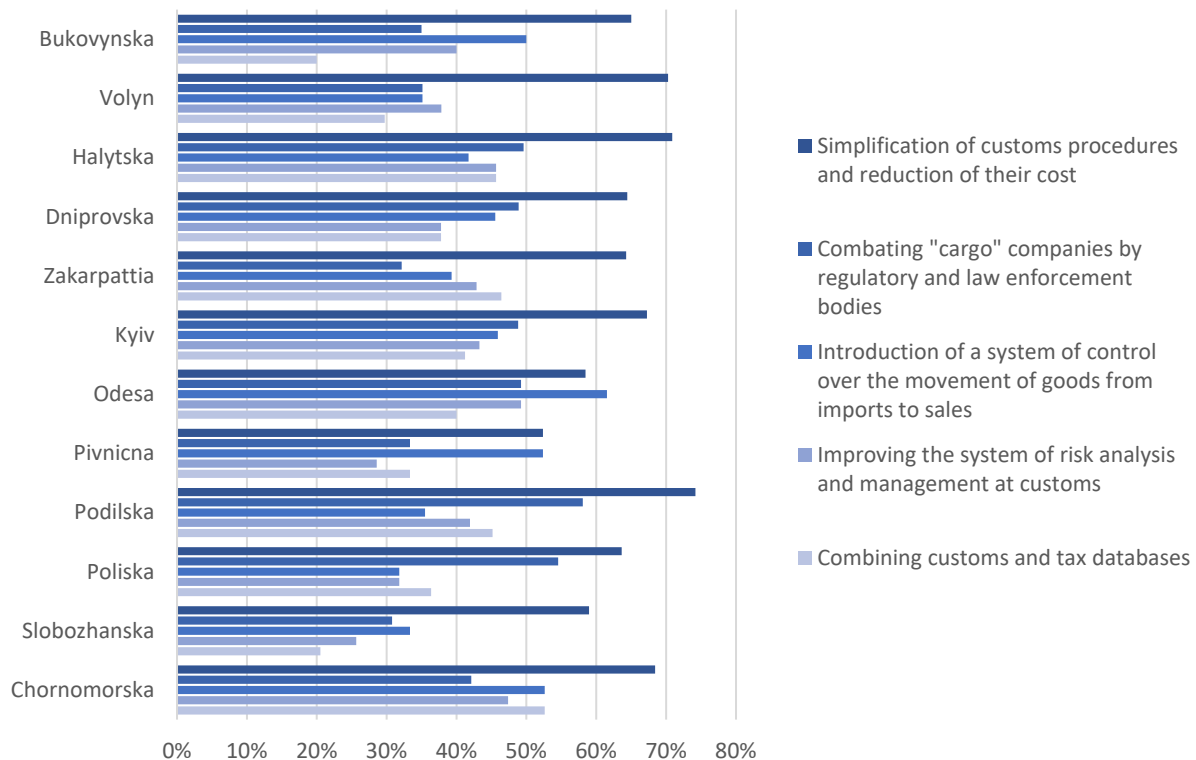
Fig 4. Measures the respondents propose to eliminate “gray imports” from their market, % of respondents



- Regarding most of the measures that businesses offer to eliminate “gray imports” from the market, there are no significant differences between enterprises of different sizes, sectors and types of foreign trade.
- Importers more than exclusively exporters support the proposal to combat “cargo” companies by engaging regulatory and law enforcement bodies.
- Large enterprises support the introduction of a system for monitoring the movement of goods from import to final sale and improving the system of risk analysis and management at the customs more than smaller businesses.
- To combat “gray imports”, trade companies, more often than those in the other sectors, propose countering “cargo” companies, while in agriculture, businesses support improving the system of risk analysis and management and integration of customs and tax databases more often than others.

- For enterprises served at all customs offices, except Odesa customs, simplification of customs procedures and reduction of their cost comes first among the measures.
- For enterprises at Odesa customs, the introduction of a system for controlling the movement of goods from import to sale is in the first place. At Pivnichna customs, these two measures (simplification of customs procedures and reduction of their cost as well as control over the movement of goods from imports to sales) shared the first place.

Fig 5. Measures the respondents propose to eliminate «gray imports» from their market, according to customs, % of respondents

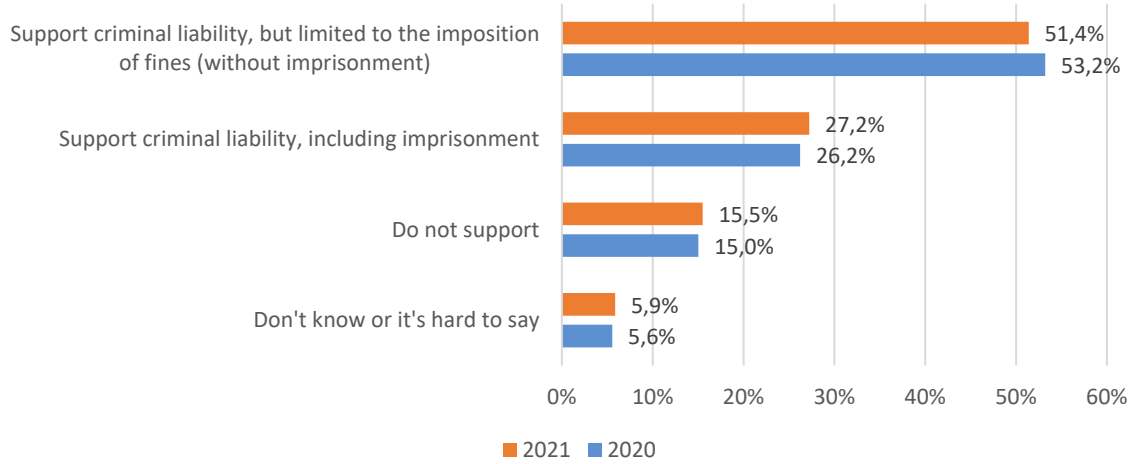


## 5. Support for criminalizing the smuggling of commercial goods

- Most often, the respondents support the criminalization of smuggling of commercial goods, but without imprisonment (more than 50%).
- More than 27% of respondents believe that smuggling should be criminalized and the punishment should include imprisonment.
- Only 15.5% do not support the criminalization of smuggling.
- The distribution of the answers to this question almost has not changed compared to 2020.

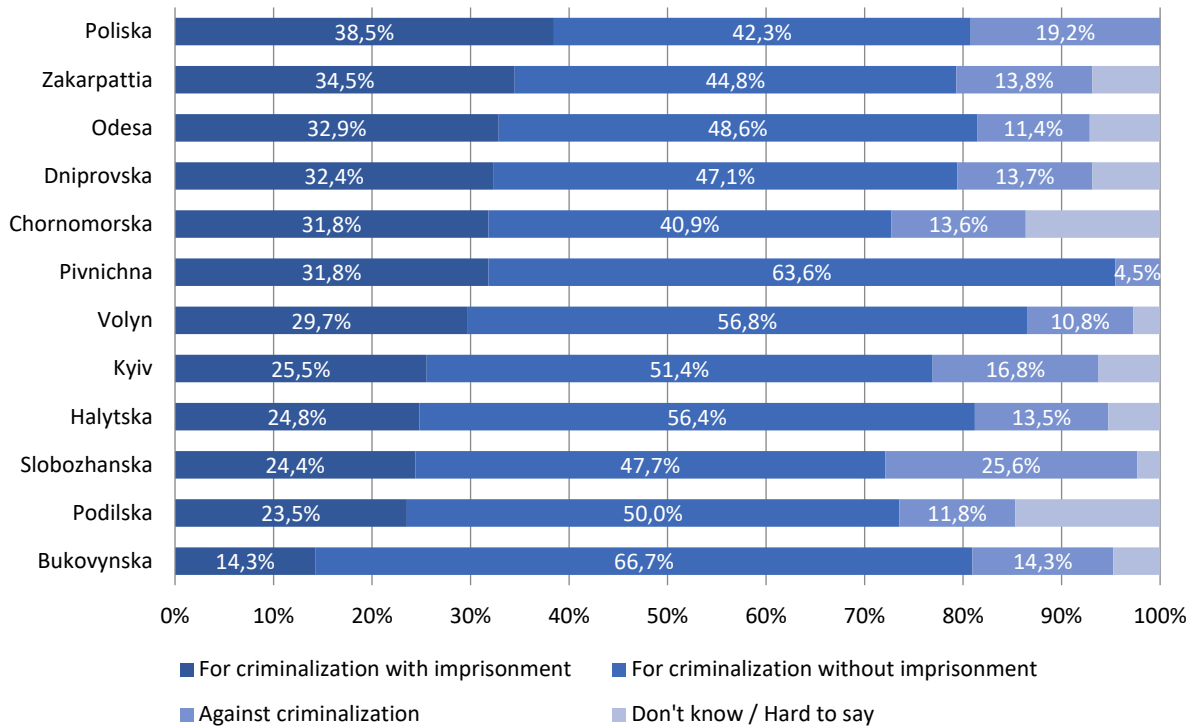


Fig 6. Support for criminalization of smuggling of commercial goods, % of respondents



- Representatives of enterprises that are both importing and exporting and large enterprises are less likely than others to support imprisonment for unofficial importation of goods.
- In agriculture, the respondents support the criminalization of smuggling with imprisonment more often than in other sectors.

Fig 7. Support for criminalization of smuggling of commercial goods through customs, % of respondents



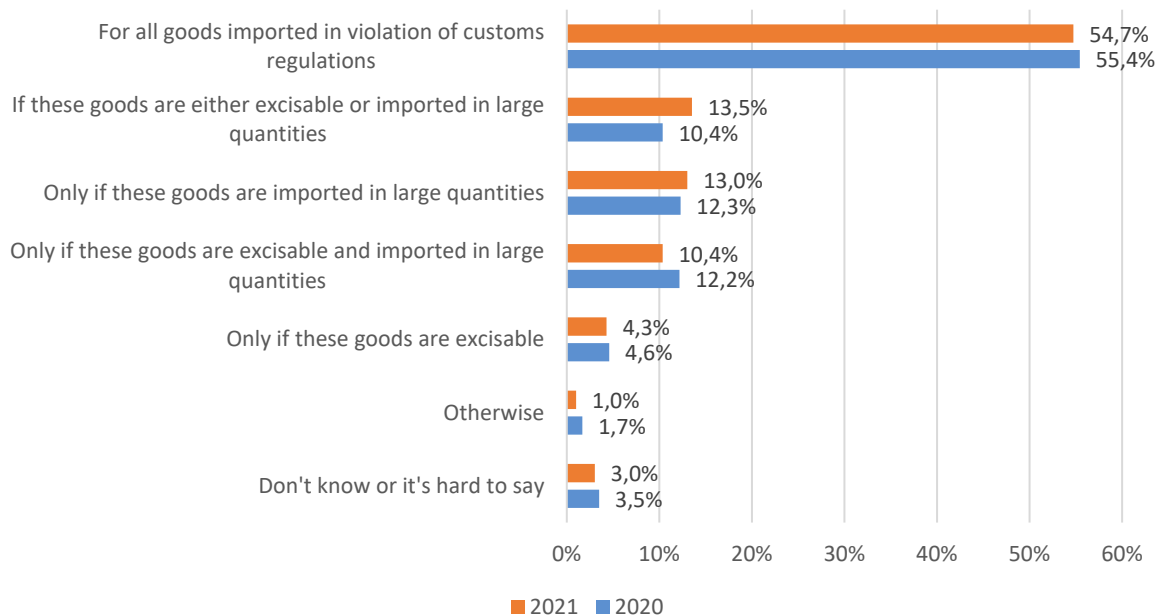
- The enterprises that clear customs at Poliska customs office support the criminalization of smuggling with criminal liability more than others. The least share of such enterprises is at Bukovyna customs office.

- The largest share of those who oppose the criminalization of smuggling is among the enterprises serviced at Slobozhanska customs office.
- The IER analyzes criminalization of smuggling in detail in the policy paper *“Is it necessary to criminalize commodity smuggling?”*, by A. Butin <http://tfdialogue.ier.com.ua/archives/3305>

## 6. In what cases should smuggling be criminalized?

- More than half of the respondents believe that criminal liability should be introduced for the import of all goods with violations.
- 13.5% of respondents support criminalizing the smuggling of either excisable goods or those imported in large quantities, and almost the same number of respondents support criminalization only if the goods are imported with violations in large quantities.
- The answers to this question have not changed significantly compared to 2020.

Fig 8. Grounds for criminalizing smuggling, % of respondents

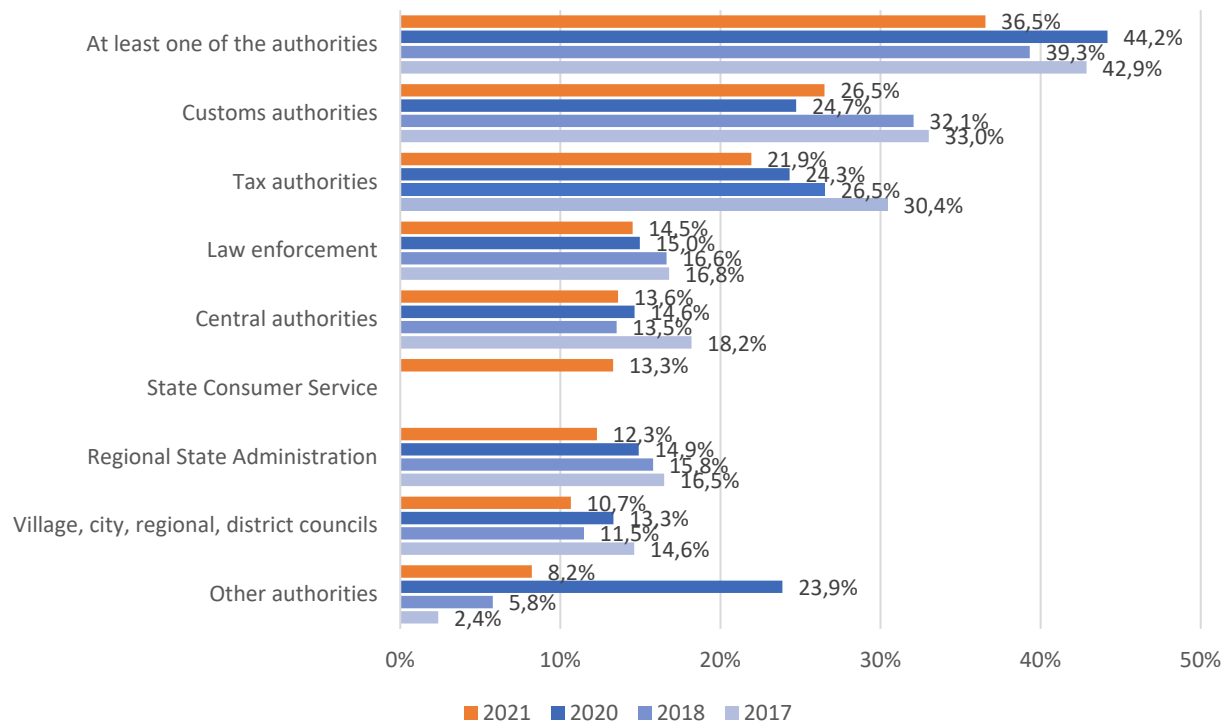


- Representatives of only importing enterprises more often than respondents in the exporting businesses support the criminalization of large-scale smuggling.
- Representatives of medium-sized enterprises and agricultural enterprises more often than others support the criminalization of all smuggling.
- Businesses using the services of the Chornomorska, Poliska and Volyn customs offices support the criminalization of all smuggling most often.

## 7. The importance of informal relations with the authorities for doing business

- In 2021, 36.5% of respondents said that informal relationships with at least one government authority are important for business success.
- This is the smallest share of respondents over the entire survey period.

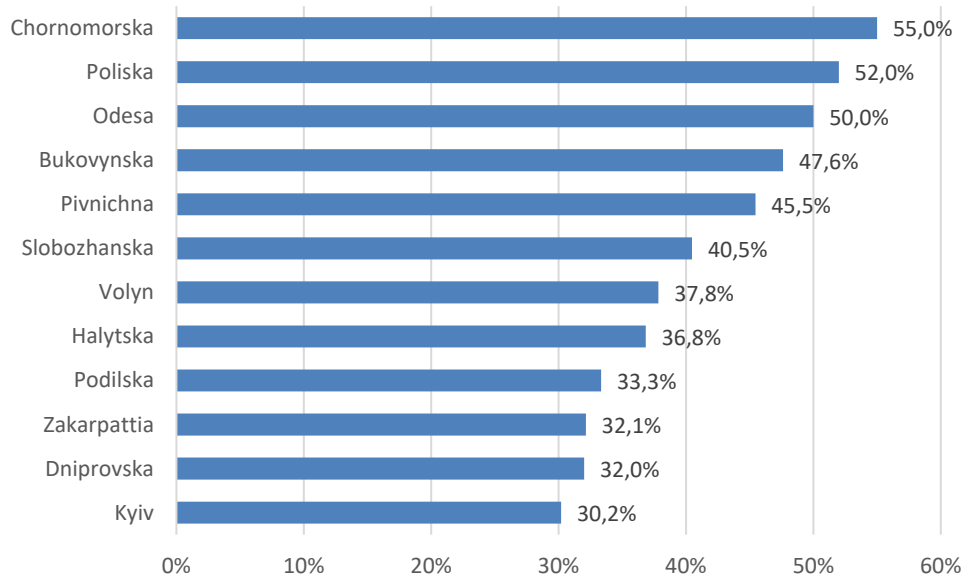
Fig 9. Importance of informal relations with the authorities for doing business, % of respondents



- However, informal channels of interaction with the authorities remain quite important for businesses.
- As before, the first two places are occupied by customs and tax authorities, but the importance of informal relations with them has decreased.
- Only exporting enterprises more often than others consider it necessary to maintain informal relations with the authorities, especially with the tax authorities, law enforcement and local councils.
- As the size of enterprises increases, the share of those who consider relations with at least one authority important increases, too
- Large enterprises more often than others consider it necessary to have informal relations with local authorities, while medium-sized enterprises, with tax authorities.
- Agricultural enterprises more often than others consider it necessary to “make friends” with various authorities.

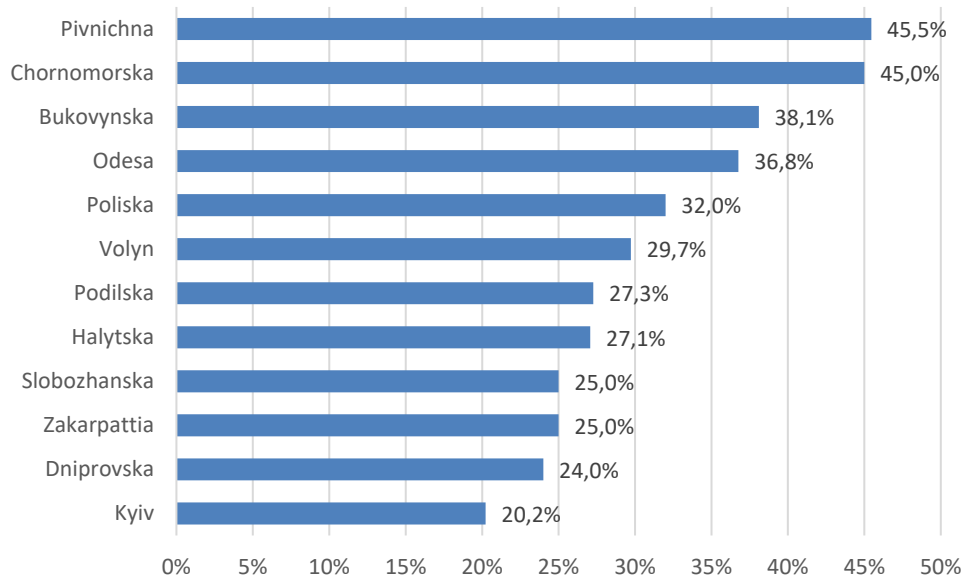
- Enterprises that use the services of Chornomorska, Polisska and Odessa customs often consider it important to “be friends” with at least one government body. Enterprises at Kyiv, Dniprovska and Zakarpattia customs most rarely think so.

Fig 10. The importance of informal relations with at least one government body behind customs, % of respondents



- Enterprises using the services of the Pivnichna and Chornomorska customs offices more often than others consider informal relations with customs authorities to be important.
- Enterprises at Kyiv, Dniprovska and Zakarpattia customs offices most rarely consider it necessary to “make friends” with customs authorities.

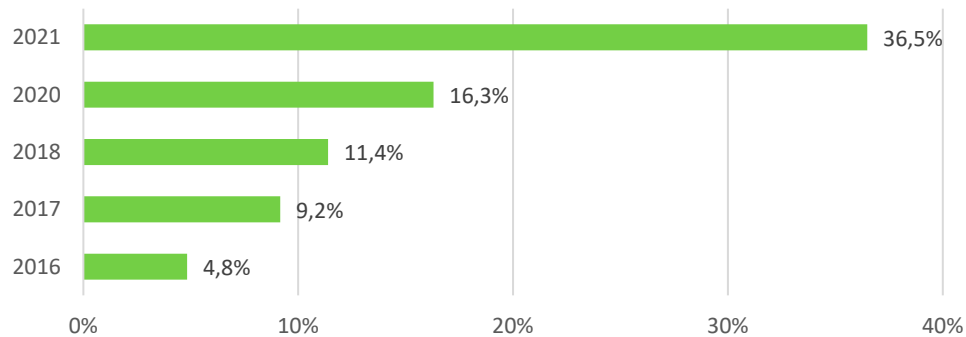
Fig 11. Importance of informal relations with customs authorities for customs, % of respondents



## 8. Corruption as an obstacle to export and import

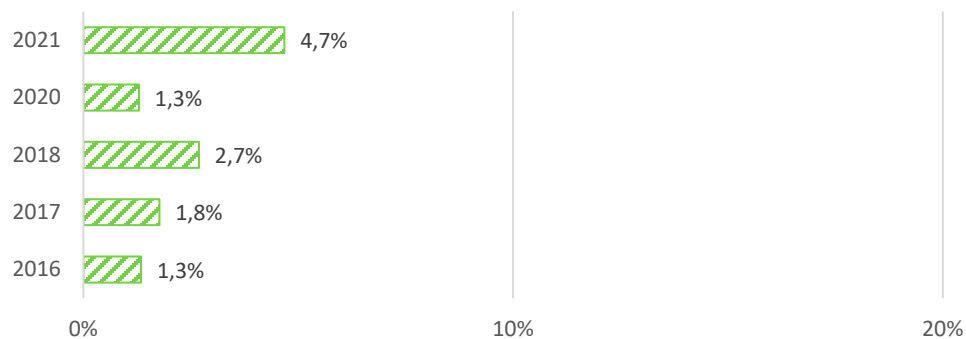
- The importance of corruption at customs as a barrier to exports decreased in 2021: it dropped to the 8<sup>th</sup> place in the ranking of barriers from the 5<sup>th</sup> place in 2020.

Fig 12. Exporters who say corruption at the customs is an obstacle, % among those who reported obstacles to exports



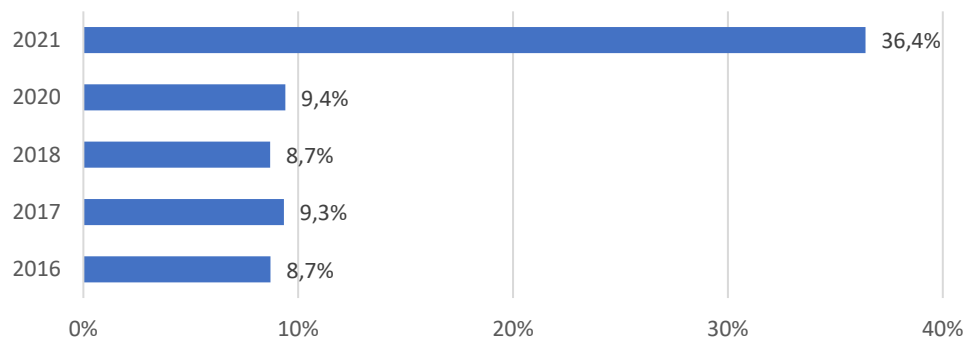
- Simultaneously, the share of the exporters who report corruption, both among the exporters who report obstacles and among all exporters, increased.

Fig 13. Exporters who say corruption at the customs is an obstacle, % among all exporters



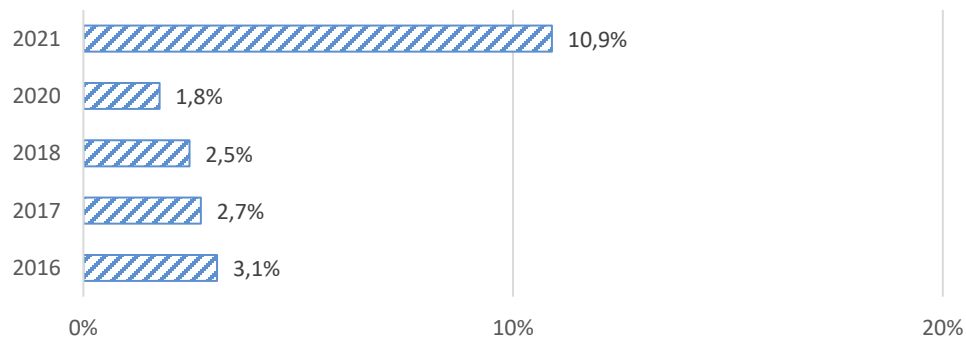
- This shows that exporters are more likely to report a variety of problems, including corruption. But they do not consider the problem of corruption to be the most acute one for exporting.

Fig 14. Importers who say corruption at the customs is an obstacle, % among those who reported obstacles to import



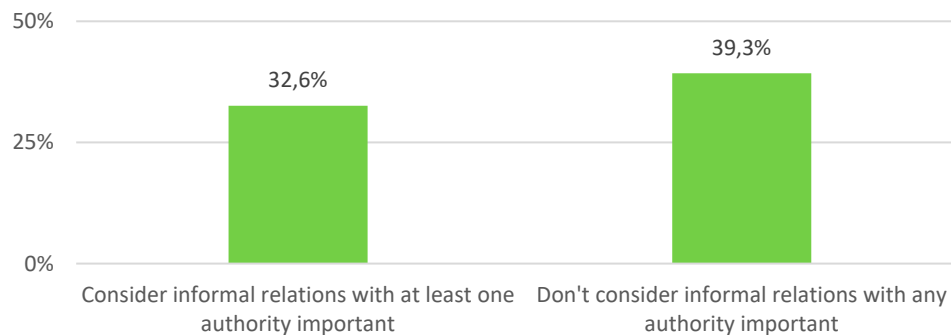
- For importers facing obstacles, the importance of corruption has somewhat diminished compared to other problems: it dropped from the 11<sup>th</sup> place in the 2020 ranking of the obstacles to the 13<sup>th</sup> place in 2021.
- However, the share of importers who report corruption, both among those who faced obstacles and among all importers, increased significantly.

Fig 15. Importers who say corruption at the customs is an obstacle, % among all importers



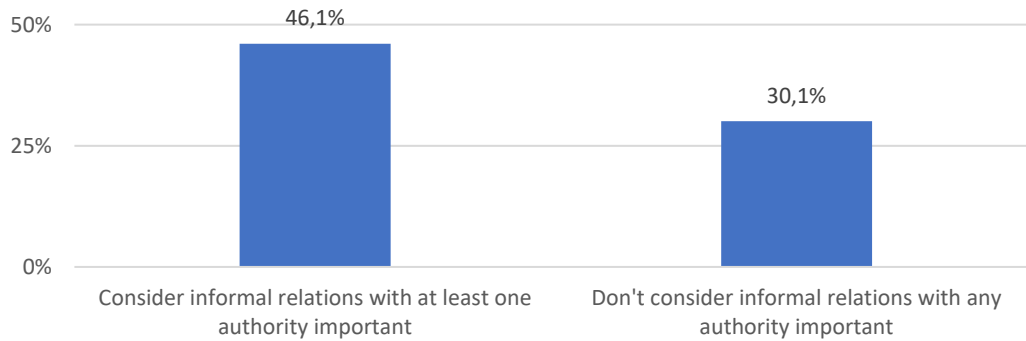
- This shows that importers report a variety of problems more often, including corruption, but it remains a less acute problem compared to others.
- The share of the exporters who mention corruption at the customs among the barriers to exporting is higher among those who do not consider it necessary to maintain informal relations with any authority.

Fig 16. Exporters who say corruption at the customs is an obstacle, % among those who reported obstacles to exports



- This may mean that the exporters do not associate informal relations with the authorities with corruption, but use these relations to simplify and speed up business.
- The share of the importers who say corruption at the customs is one of the barriers to imports is higher among those who consider informal relations with the authorities important.
- This may mean that importers treat informal relations with the authorities as a means of protection and legal aid for their business.

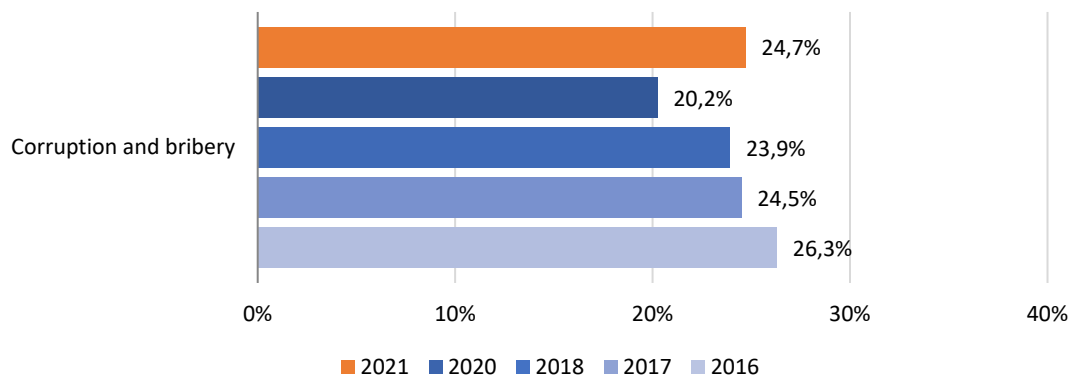
Fig 17. Importers who say corruption at the customs is an obstacle, % among those who reported obstacles to import



## 9. Corruption and bribery as a problem at the customs

- The problem of corruption and bribery dropped to the 6th place among the problems at customs for the surveyed exporters and importers in 2021. In 2020, it was in the 4th place.
- At the same time, the share of the respondents who point to this problem has increased to almost 25%, which is close to the 2017 level.

Fig 18. Share of enterprises that named corruption and bribery among the problems in the work of the customs



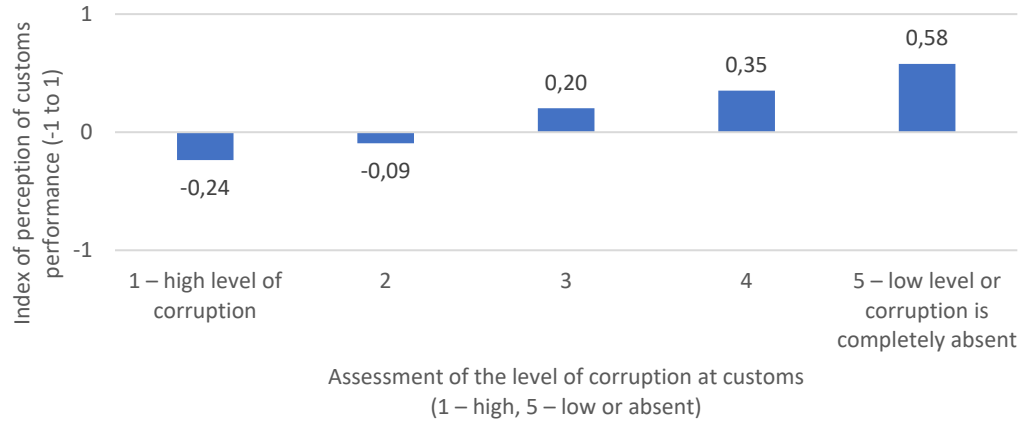
- 31.1% of respondents who consider it necessary to maintain informal relations with at least one authority said corruption and bribery is a problem at customs.
- This is more than the share of those who do not consider it necessary to “be friends” with the authorities (20%).

## 10. Assessment of the level of corruption and efficiency of customs work

- Participants of the 2021 survey rated the level of corruption at customs as quite low: at an average 3.9 points (1 point means high corruption, 5 points mean none or low).

- Poor assessments of the level of corruption are associated with lower assessments of the efficiency of customs in general (moderate positive correlation with the Customs Performance Perception Index,  $r = 0.46$ ,  $p = 0.00$ ).

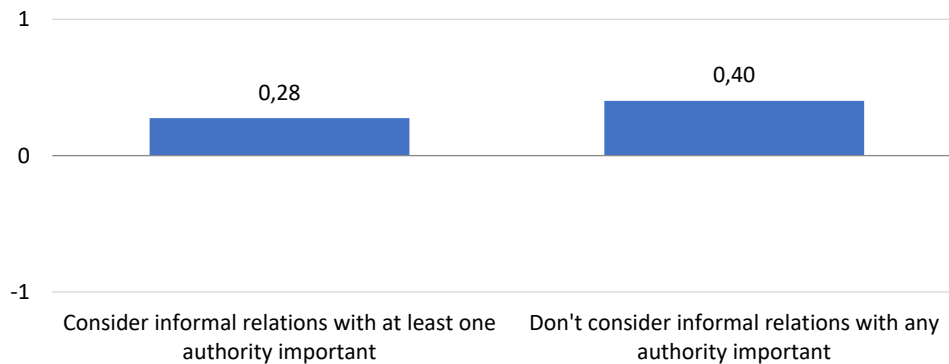
Fig 19. CPP Index by assessment of the level of corruption



## 11. The importance of «friendship» with the authorities and evaluating the effectiveness of customs work

- Respondents who consider it necessary to maintain informal relations with at least one authority rate the efficiency of customs performance worse (CPP Index = 0.28) than those who do not think so (CPP Index = 0.40).

Fig 20. CPP Index by the importance of informal relations with the authorities

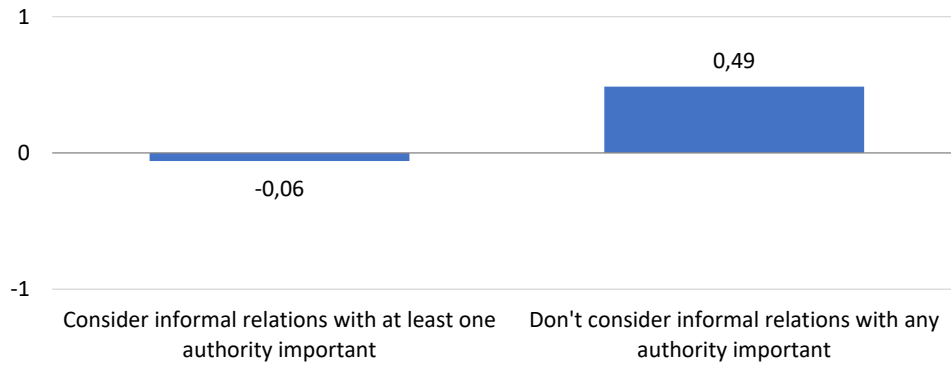


## 12. Assessment of corruption and customs efficiency

- The respondents who consider corruption and bribery a problem at customs assess the work of customs worse (CPP Index = -0.06) than the respondents who do not mention this problem (CPP Index = 0.49).



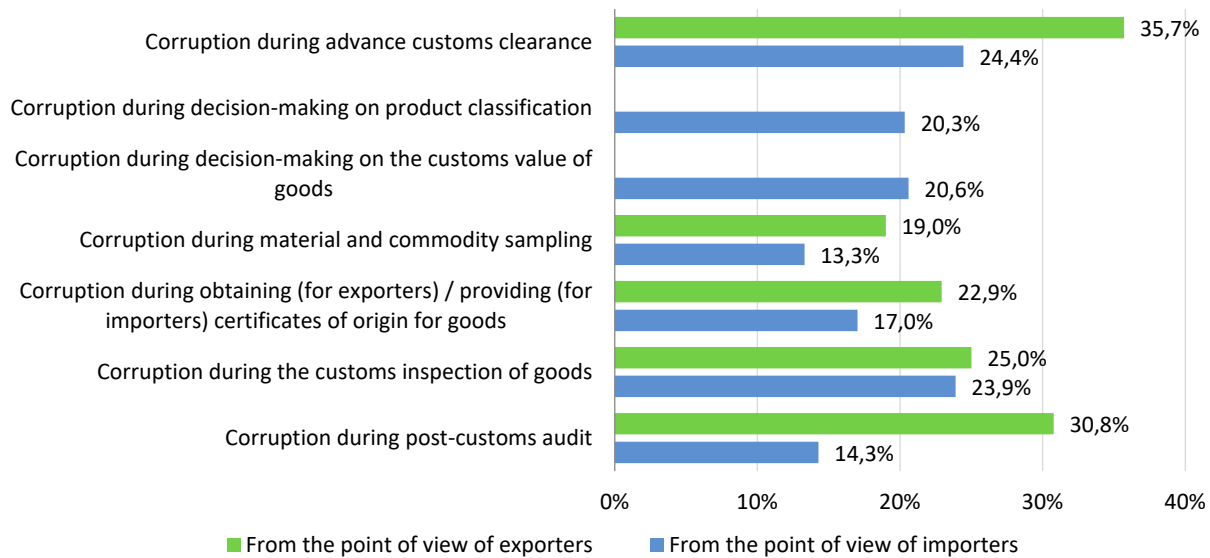
Fig 21. CPP Index by the assessment of corruption and bribery as a problem at customs



### 13. Corruption as an obstacle to customs procedures

- Corruption is not one of the main problems reported by respondents in various customs procedures. Corruption is most often reported during advance customs clearance and during customs inspection.

Fig 22. The problem of corruption in various procedures, % of respondents among those who faced problems



- It is likely that the problems that respondents talk about more often (unfounded inspections and overestimation of customs value, unequal conditions for business) contain a corruption component.

## Survey methodology

Businesses engaged in foreign trade – import and export – face its conditions, advantages and disadvantages based on their own experience. Therefore, in order to study the existing problems in this area and identify the reforms and policy steps needed to solve them, it is important to hear the opinion of these businesses.

To this end, the Institute for Economic Research and Policy Consulting (IER) regularly conducts national monitoring of business opinion through an annual survey of more than 1,000 exporters and importers. Such a survey makes it possible to receive “feedback” directly from business representatives and find out what obstacles they face in their work, what changes they need, and how they respond to various innovations.

In 2015-2016, the IER conducted such monitoring for the first time within the framework of the Trade Facilitation Dialogue project. This wave of the survey was experimental and exploratory and covered 381 enterprises engaged in foreign trade. The field stage of information gathering was held in April-August 2015. In the following years, within the framework of the Trade Facilitation Dialogue project, the IER conducted four more waves of this monitoring:

- The second wave of the monitoring was carried out in 2016-2017. The information was gathered in October-December 2016. 1,044 enterprises participating in foreign trade were interviewed.
- The third wave of the monitoring was carried out in 2017-2018. The information was gathered in November 2017 – February 2018. 1,019 enterprises participating in foreign trade were interviewed.
- The fourth wave of the monitoring was carried out in 2018-2019. The information was gathered in October-December 2018. 1,012 enterprises participating in foreign trade were interviewed.
- The fifth wave of the monitoring was carried out in 2020. The information was gathered in April-June 2020. 1,045 enterprises participating in foreign trade were interviewed.

The sixth wave of this survey was held in 2021 as a part of the “Public Initiative “For Fair and Transparent Customs” project. The field stage of the survey was held from May 26 to September 8, 2021. 1,006 enterprises participating in foreign trade were interviewed.

Field stages of the second, third and fourth waves of the survey were conducted by GfK Ukraine, and field stages of the fifth wave in 2020 and the sixth wave in 2021 were conducted by the Info Sapiens Research Agency. Samples from the second, third, fourth, fifth, and sixth waves of the survey are representative in the national dimension.

2021 survey was conducted using a quantitative telephone survey using a computer (CATI – computer assisted telephone interviews). All interviews were conducted with representatives of enterprise who can assess the economic situation of the enterprise and the conditions for carrying out foreign trade (owners, directors, deputy directors, chief accountants, heads of the department or deputy heads of the department related to the implementation of export or import).

Enterprises from all over Ukraine took part in the survey, with the exception of those located on the territory of the temporarily occupied Autonomous Republic of Crimea and the city of Sevastopol, as well as certain regions of Donetsk and Luhansk regions that are not controlled by the Government of Ukraine.

At the data analysis stage, the number of observations for each sample parameter was controlled. If the number of observations was insufficient for statistical analysis, such analysis was not performed and, accordingly, is not provided in the report.

To conduct monitoring, the IER has developed a standardized questionnaire for interviewing enterprises. This report compares the results of the surveys of different waves on a number of questions, the wording of which in the sixth wave of the survey did not change compared to previous waves of the survey. At the same time, some questions are also compared with the results of the first wave of the survey in 2015-2016. However, it should be taken into account that the sample of this wave of the survey was different from the subsequent ones, which may affect the difference in indicators.

## Distribution of respondents by region

The survey was conducted in all regions of Ukraine, with the exception of the temporarily occupied Autonomous Republic of Crimea and the city of Sevastopol, as well as certain districts of Donetsk and Luhansk regions. In each region, from 8 (Luhansk region) to 181 (Kyiv city) enterprises took part in the survey.

*Table 1. Distribution of surveyed enterprises by region*

	Number of businesses	Percentage of the sample
<b>Vinnytsia</b>	30	3,0%
<b>Volyn</b>	27	2,7%
<b>Dnipropetrovsk</b>	75	7,5%
<b>Donetsk</b>	21	2,1%
<b>Zhytomyr</b>	27	2,7%
<b>Zakarpattia</b>	27	2,7%
<b>Zaporizhzhia</b>	38	3,8%
<b>Ivano-Frankivsk</b>	25	2,5%
<b>Kyiv</b>	102	10,1%
<b>Kirovohrad</b>	19	1,9%
<b>Luhansk</b>	8	0,8%
<b>Lviv</b>	77	7,7%
<b>Mykolayiv</b>	9	0,9%
<b>Odessa</b>	46	4,6%
<b>Poltava</b>	24	2,4%
<b>Rivne</b>	24	2,4%
<b>Sumy</b>	24	2,4%
<b>Ternopil</b>	20	2,0%

	Number of businesses	Percentage of the sample
<b>Kharkiv</b>	91	9,0%
<b>Kherson</b>	19	1,9%
<b>Khmelnysk</b>	20	2,0%
<b>Cherkassy</b>	27	2,7%
<b>Chernivtsi</b>	20	2,0%
<b>Chernihiv</b>	25	2,5%
<b>Kyiv city</b>	181	18,0%
<b>Total amount</b>	1006	100%

## Distribution of respondents by customs

To assess customs procedures carried out by businesses at the customs offices, the respondents were asked to indicate at which customs office they mainly carry out processing of their goods. For this purpose, the classification of customs offices of 2019 was used, when 16 customs offices were formed in the structure of the State Customs Service, including 14 regional customs offices, as well as the Energy Customs and Coordination and Monitoring Customs. Since the assessment in the survey was made for the previous year, during which this structure was still in effect, we use this classification to make comparisons for some indicators.

The largest share of the surveyed enterprises (368 or 36.6% of the total sample) carries out customs clearance at the Kyiv customs office, which united Zhytomyr, Kyiv, Kyiv city and Cherkasy customs offices of the State Fiscal Service. The next largest share of respondents (133 enterprises surveyed or 13.2% of the sample) carries out customs clearance at the Halytska customs, where three customs offices were combined: Ivano-Frankivsk, Lviv, and Ternopil.

Dnipro customs (102 surveyed enterprises, which is almost 10.1% of the total number of respondents) and Slobozhanska customs (86 enterprises or 8.5% of the sample) are in the third and fourth places in terms of the largest number of enterprises that carry out customs clearance there. Services of other customs offices are used by a smaller proportion of the surveyed enterprises. In addition, 36 enterprises did not name the customs where they carry out customs clearance. They made up 3.6% of the sample.

*Table 2. Distribution of the surveyed enterprises by customs, where they mainly process goods*

	Number of businesses	Percentage of the sample
<b>Azovska customs (Donetsk customs of the State Fiscal Service of Ukraine)</b>	12	1,2%
<b>Bukovynska customs (Chernivtsi customs of SFS)</b>	21	2,1%
<b>Volynska customs (Volyn customs of SFS)</b>	37	3,7%
<b>Halytska customs (Ivano-Frankivsk customs of SFS, Lviv customs of SFS, Ternopil customs of SFS)</b>	133	13,2%

	Number of businesses	Percentage of the sample
<b>Dniprovska customs (Dnipropetrovsk customs of SFS, Zaporizhzhia customs of SFS, Kirovohrad customs of SFS, Poltava customs of SFS)</b>	102	10,1%
<b>Zakarpatska customs (Transcarpathian customs of SFS)</b>	29	2,9%
<b>Kyyivska customs (Zhytomyr customs of SFS, Kyiv customs of SFS, Kyiv city customs of SFS, Cherkassy customs of SFS)</b>	368	36,6%
<b>Odeska customs (Odessa customs of SFS)</b>	70	7,0%
<b>Pivnichna customs (Chernihiv customs of SFS)</b>	22	2,2%
<b>Podilska customs (Vinnytsia customs of SFS, Khmelnytskyi customs of SFS)</b>	34	3,4%
<b>Poliska customs (Rivne customs of SFS)</b>	26	2,6%
<b>Slobozhanska customs (Sumy customs of SFS, Kharkiv customs of SFS)</b>	86	8,5%
<b>Skhidna customs (Luhansk customs of SFS)</b>	8	0,8%
<b>Chornomorska customs (Mykolaiv customs of SFS, customs of the State Fiscal Service in the Kherson region, the Autonomous Republic of Crimea and the city of Sevastopol)</b>	22	2,2%
<b>Did not specify customs</b>	36	3,6%
<b>Total amount</b>	1006	100%

## Customs posts where businesses carry out registration

The majority of enterprises (610 enterprises) indicated a customs post where they mainly carry out customs clearance. The customs post, which was most often called by the surveyed enterprises, is Kyiv airport, located at the International Airport Kyiv (Zhuliany). 146 enterprises are surveyed here, which is 14.5% of the sample.

More than 20 enterprises carry out customs clearance at the customs posts Yavoriv, Konstantynivka, Zaliznychnyi, Odessa-airport, Yahodyn and Pivdennyi. 396 enterprises or 39.4% of the sample did not name the post where they carry out customs clearance.

*Table 3. Distribution of surveyed enterprises by customs posts, where they mainly make out the goods*

	Number of businesses	Percentage of the sample
<b>Kyiv airport customs post</b>	146	14,5%
<b>Yavoriv customs post</b>	43	4,3%

	Number of businesses	Percentage of the sample
Kostiantynivka customs post	37	3,7%
Zaliznychnyi customs post	37	3,7%
Odessa-airport customs post	30	3,0%
Yahodyn customs post	30	3,0%
Pivdennyi customs post	20	2,0%
Chop-Zaliznychnyi customs post	16	1,6%
Mostyska-Zaliznychnyi customs post	14	1,4%
Zaporizhzhia-airport customs post	13	1,3%
Spetsializovanyi customs post	12	1,2%
Prykarpattia customs post	12	1,2%
Sumy customs post	12	1,2%
Zhytomyr-Tsentralnyi customs post	12	1,2%
Chernivtsi customs post	10	1,0%
Vinnytsia customs post	9	0,9%
Boryspil customs post	9	0,9%
Shcherbakivka customs post	8	0,8%
Rava-Ruska customs post	8	0,8%
Mostyska customs post	8	0,8%
Diakovo-avtomobilnyi customs post	7	0,7%
Poltava customs post	7	0,7%
Kharkiv Airport customs post	7	0,7%
Kovel customs post	7	0,7%
Uzhhorod-avtomobilnyi customs post	7	0,7%
Cherkassy-Tsentralnyi customs post	6	0,6%
Kherson customs post	5	0,5%
Rivne customs post	5	0,5%
Korosten customs post	5	0,5%
Bilhorod-Dnistrovskiy customs post	5	0,5%
Kryvyi Rih customs post	5	0,5%
Novi Yarylovychi customs post	5	0,5%

	Number of businesses	Percentage of the sample
Zakhidnyi customs post of the energy customs of the State Customs Service	5	0,5%
Kostiantynivka customs post	4	0,4%
Stolychnyi customs	4	0,4%
Izmail customs post	4	0,4%
Chernihiv customs post	4	0,4%
Berdiansk customs post	3	0,3%
Kherson customs post	3	0,3%
Sarny customs post	3	0,3%
Mariupol-port customs post	3	0,3%
Odessa-vnutrishnii customs post	3	0,3%
Dnipro-Buzskiy customs post	2	0,2%
Dnister customs post	2	0,2%
Luzhanka customs post	2	0,2%
Reni customs post	2	0,2%
Tysa customs post	1	0,1%
Druzhba customs post	1	0,1%
Ovruch customs post	1	0,1%
Dolsk customs post	1	0,1%
Domanove customs post	1	0,1%
Uhryniv customs post	1	0,1%
Vadul-Siret customs post	1	0.1
Mamalyha customs post	1	0.1
Starokozache customs post	1	0.1
Didn't specify a customs post	396	39,4%
<b>Total amount</b>	<b>1006</b>	<b>100%</b>