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

## TRADE FACILITATION IN UKRAINE :

## Topic 4: Association Agreement, Foreign Trade Barriers and Diia.Business

### 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

# Content

# MAIN RESULTS

According to 2021 results, the share of those who feel the positive impact of the Association Agreement between Ukraine and the EU on the activities of the enterprises has decreased among businesses. In 2021, 36.8% of surveyed enterprises positively assess the current impact of the Association Agreement. This is less than in 2020, when the highest figure for all waves of the survey was recorded.

Expectations about the future impact of the AA have worsened. The share of enterprises with positive expectations is 41.0%. This is the lowest result for all waves of the research (!).

The share of enterprises with barriers remains small - 12.8% of exporters and 29.9% of importers. But the presence of barriers has increased compared to 2020, when the corresponding figures were the lowest in all waves of the study.

The main barriers to exports are the unpredictability of Ukraine's trade policy, the significant level of bureaucratization at customs, and bureaucratization and non-transparency of tax service (every second respondent reported). The main obstacles to imports are the non-transparency of the customs value of imported goods, delays in customs clearance by customs and a significant level of bureaucratization of customs.

For the first time, customs brokers have become the most popular source of information about foreign trade regulation in Ukraine. The Internet remains the main source of information about partner countries, but customs brokers are on the second place. Personal connections (information from buyers and suppliers) also remain important. About 98-99% of respondents are aware of most government websites. The most frequently interviewed entrepreneurs use the websites of the State Customs Service (66.2%) and the State Tax Service (66.5%).

About a quarter of exporters and importers use the Diia.Business portal. More than half of the respondents knew about the platform, but never used it. Small businesses more often use the portal Diia.Business, which indicates the special relevance of digital services for SMEs. Almost half of exporters and importers use PCs / laptops to access Diia.Business, and a quarter of respondents use Diia.Business only with a smartphone.

In 2021, 28.2% of the enterprises participating in foreign trade were members of at least one business association, including chambers of commerce and industry, employers' unions, unions of small businesses and more. Over the past five years, there has been a downward trend in this share of enterprises. Most businesses participate only in one business association. The vast majority of respondents are willing to pay for the services of business associations. In 2021, only 11.6% respondents are not willing to pay.

# 1. Structure of surveyed enterprises

The total number of enterprises participating in the FEA surveyed in 2021 was 1,006. Among them are micro-enterprises (46.6%), small (31.3%), medium (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%).

The 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. Impact of the Association Agreement between Ukraine and the EU

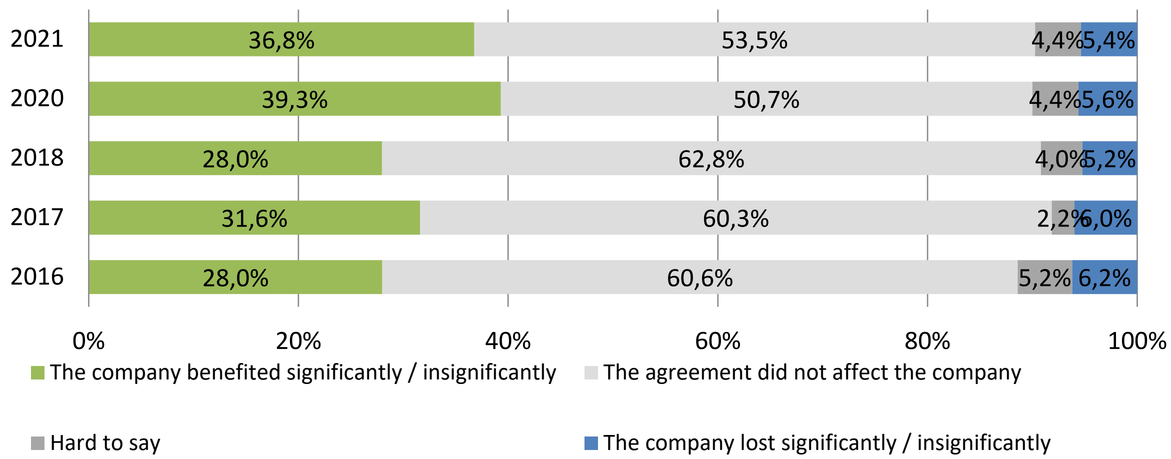
## 2.1. Impact assessment of the Association Agreement

The study presented for the fifth time the assessments of enterprises participating in the FEA on the impact of the Association Agreement, including the DCFTA, on their activities.

- In 2021, the share of enterprises that positively assessed the impact of the Agreement decreased compared to the previous wave of the survey, although in 2020 the highest rate of all survey waves was observed.

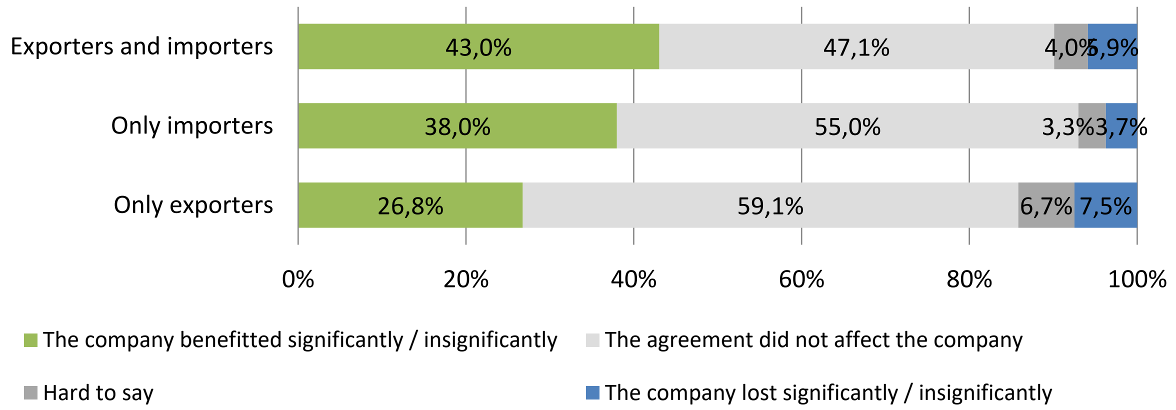
- Only almost 5% of respondents indicate that their company has lost significantly or insignificantly. The share of respondents who felt the negative impact has remained almost unchanged since 2016.

*Pic. 1. Assessment of the impact of the Association Agreement between Ukraine and the EU, by years (% of respondents)*



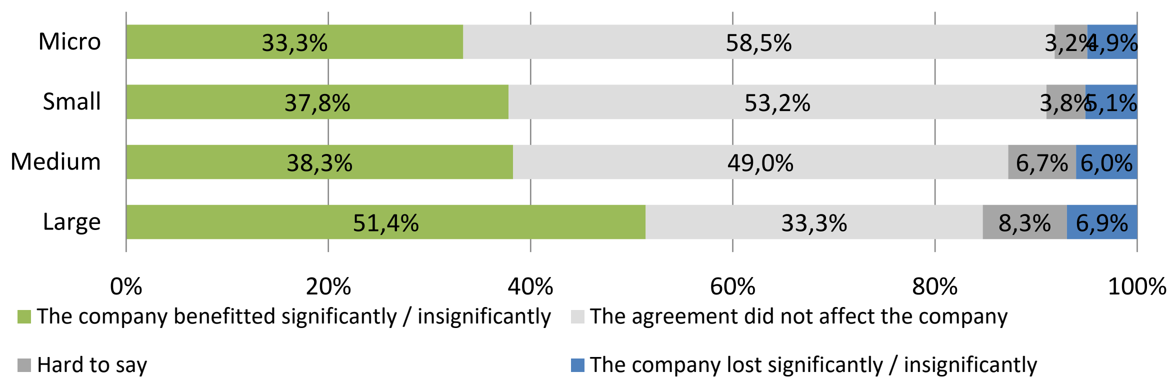
- Businesses that combine exports and imports or have only imports have had the greatest positive impact (43.0%). The lowest level of positive assessments remains among exporters (only 26.8%).
- Greater pessimism of exporters is also reflected in other dimensions. Almost two thirds of exporters have not felt the impact of the AA yet (59.1%). In addition, 7.5% of exporters believe that their companies have lost significantly or insignificantly.
- Despite the low level of exporters' assessments, compared to 2020, the share of positive assessments increased only for exporters.

*Pic. 2. Assessment of the impact of the Association Agreement between Ukraine and the EU in 2021, by type of FEA (% of respondents)*



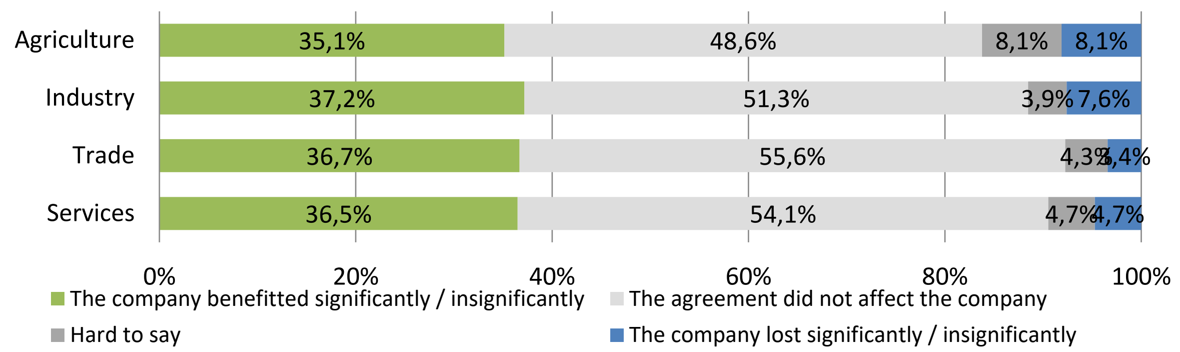

- The level of positive assessments decreased among enterprises of all sizes compared to 2020. Large businesses are more positive about the AA than the SME sector.
- Among big business, every second respondent (51.4%) positively assesses the impact of the Agreement. Among big business there is also a smaller share of enterprises that cannot assess the impact of the Agreement (only 8.3%).
- Only a third of small businesses are positive about the impact of the AA (33.3% of micro and 37.8% of small enterprises). Despite this, there is a low level of negative assessments among small and micro subjects of foreign economic activity (only about 5.0%).

*Pic. 3. Assessment of the impact of the Association Agreement between Ukraine and the EU, by size of enterprises (% of respondents)*

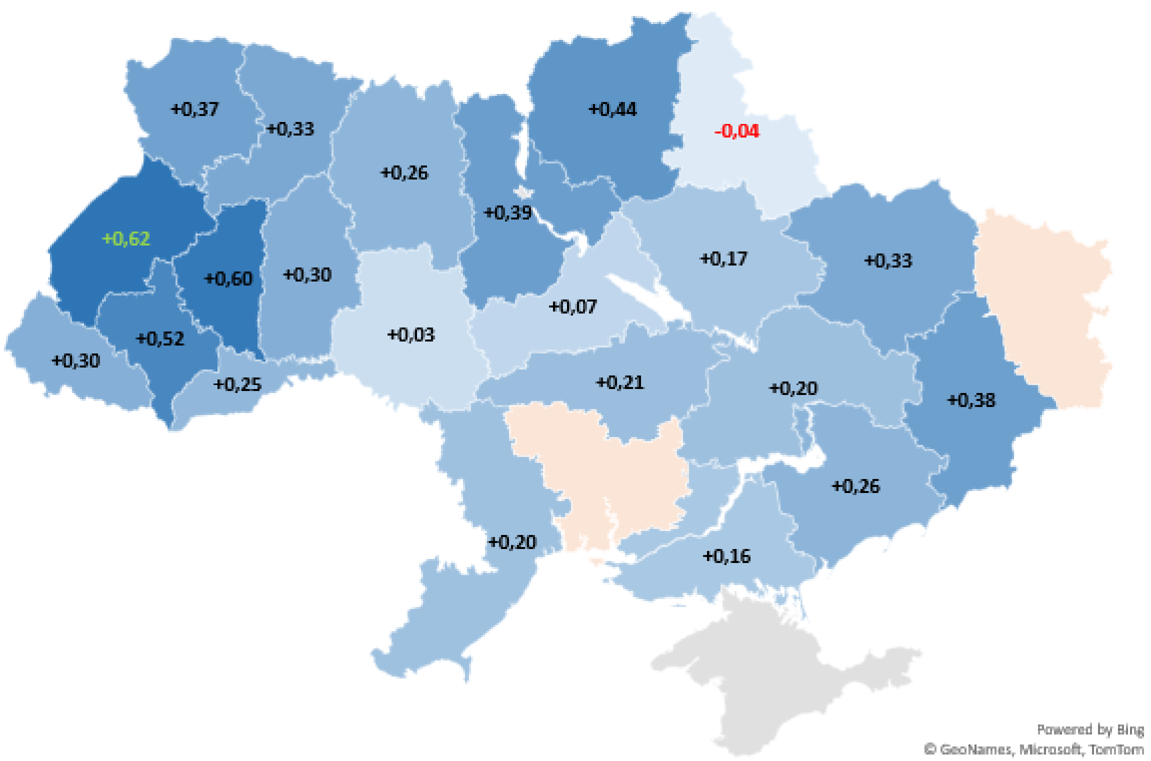


- In 2021, the share of positive assessments is almost the same for representatives of different sectors.
- Compared to the results of 2020, in agriculture, the share of enterprises that were positively affected by the AA increased almost 1.5 times. The share of positive responses in the service sector increased by a quarter.

*Pic. 4. Assessment of the impact of the Association Agreement between Ukraine and the EU, by sector (% of respondents)*




*Pic. 5. Balance index of impact assessments of the Association Agreement in the regions* [1]




[1] The indicator for the city of Kyiv is +0.34
**Note**: For Luhansk and Mykolayiv regions it is impossible to calculate the balance sheet due to the insufficient number of surveyed enterprises (highlighted in pink on the map).

- In trade, the highest share of respondents who indicate the lack of impact of the AA. Compared to 2020, agriculture also has the highest share of negative assessments.
- The level of positive assessments of industrial enterprises has hardly changed– 37,2% in 2021.

The study again calculated the balance index of the AA assessments - the difference between positive and negative assessment of the AA impact:

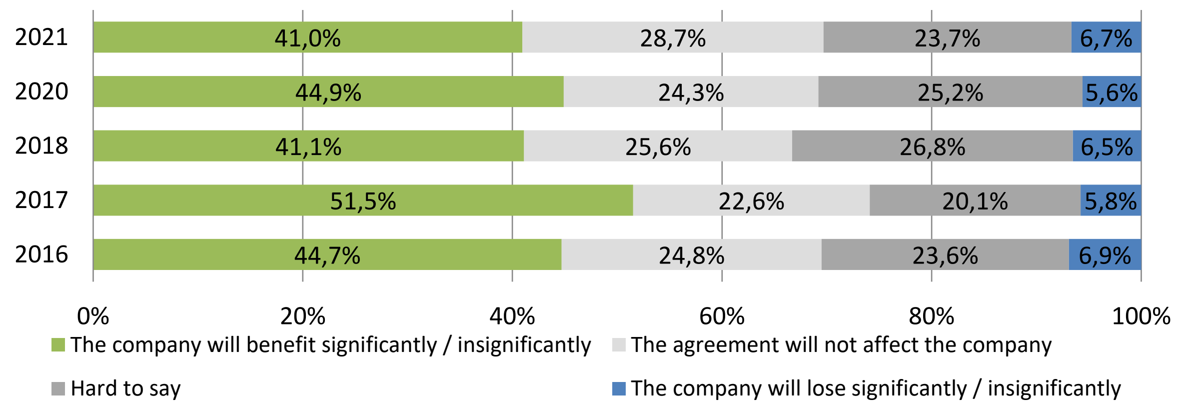
- **The highest** balance index is in **Lviv** region (+0.62). **High values** of the balance index are **mainly** in the western regions
- **The lowest** index is in Sumy region **(the only region with a negative index).** Its value for the region is -0.04. That is, in the Sumy region negative assessments of the 4th century. items exceed the positive ones.

## 2.2. Expected impact of the Association Agreement

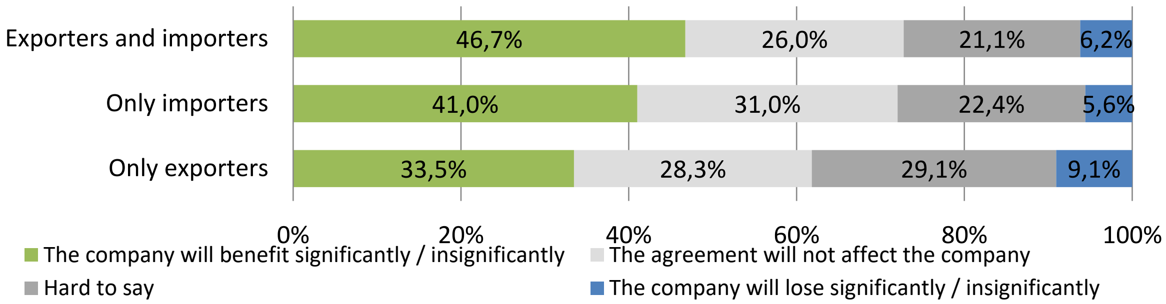
The study analyzed for the fifth time the expectations of entrepreneurs regarding the potential impact of the Agreement and the DCFTA over the next five years.

- In 2021, the share of companies that believe their company will benefit from the Agreement over the next five years is the lowest of all waves of research– only 41.0%.
- Compared to 2020, the share of positive expectations fell by almost 4 percentage points – down to the level of 2018. The share of respondents who expect a negative impact has remained almost unchanged since 2016.
- Export-only companies have the least positive expectations (33.5%). At the same time, almost every second representative of enterprises that only import (41.0%) or both export and import (46.7%) have positive expectations.
- Among importers, the highest share of respondents who do not expect the Agreement to affect the company.
- In 2021, the share of positive expectations of exporters exceeds 2016. The level of positive expectations of enterprises that import or combine exports and imports is lower than in 2016.

*Pic. 6. Assessment of the expected impact of the Association Agreement between Ukraine and the EU, by years (% of respondents)*

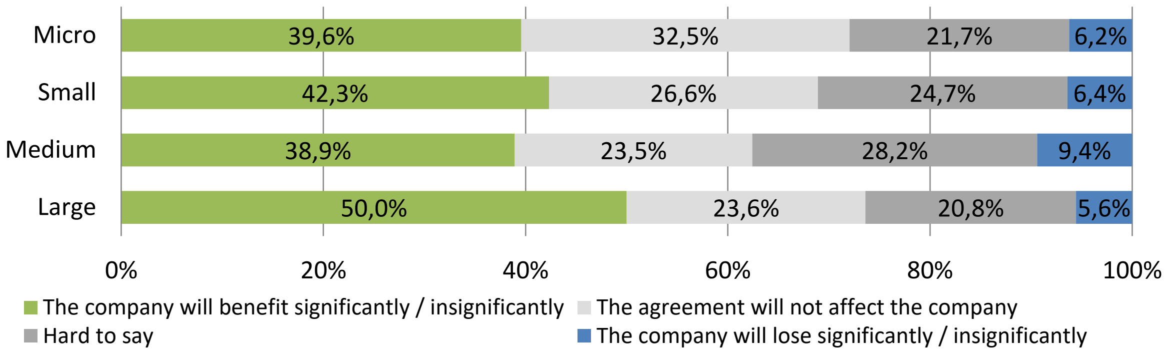


*Pic. 7. Assessment of the expected impact of the Association Agreement between Ukraine and the EU, by type of foreign economic activity (% of respondents)*

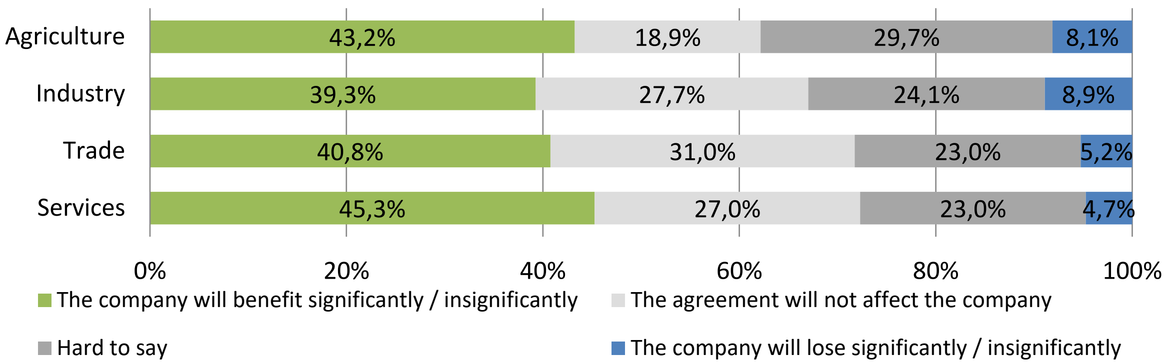



- Large enterprises have the most optimistic expectations. Every second representative of big business (50.0%) reports positive expectations. Similarly, big business is most positive about the current impact of the AA.
- The share of positive expectations is almost the same for enterprises of different sizes among SMEs (39-42%)
- Uncertainty is higher among SMEs than among large enterprises.
- Compared to 2020, the share of positive expectations among entities of all sizes has decreased.

*Pic. 8. Assessment of the expected impact of the Association Agreement between Ukraine and the EU in 2021, by the size of enterprises (% of respondents)*

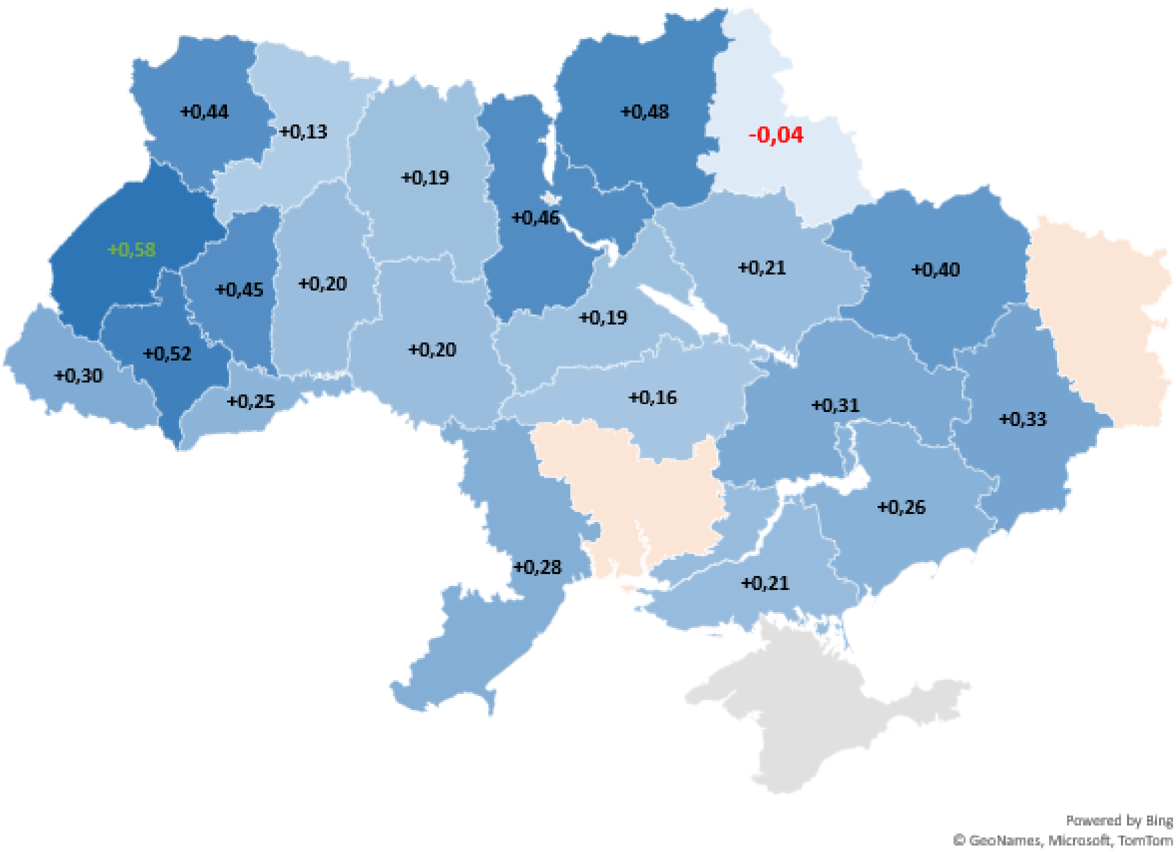



*Pic. 9. Assessment of the expected impact of the Association Agreement between Ukraine and the EU in 2021, by sector (% of respondents)*



- The level of positive assessment is **almost the same among sectors**, but the share of positive assessments is higher in agriculture (43.2%) and services.
- **In trade, the highest** share of respondents who believe that the Agreement **will not affect (31.0%). The industry has the highest** share of respondents who have **negative** expectations (8.9%)**.**
- **Compared to 2020,** the share of positive expectations increased in agriculture and services, but decreased in industry and trade.

*Pic. 10. Balance index of the expected impact of the Association Agreement in the regions [2]*



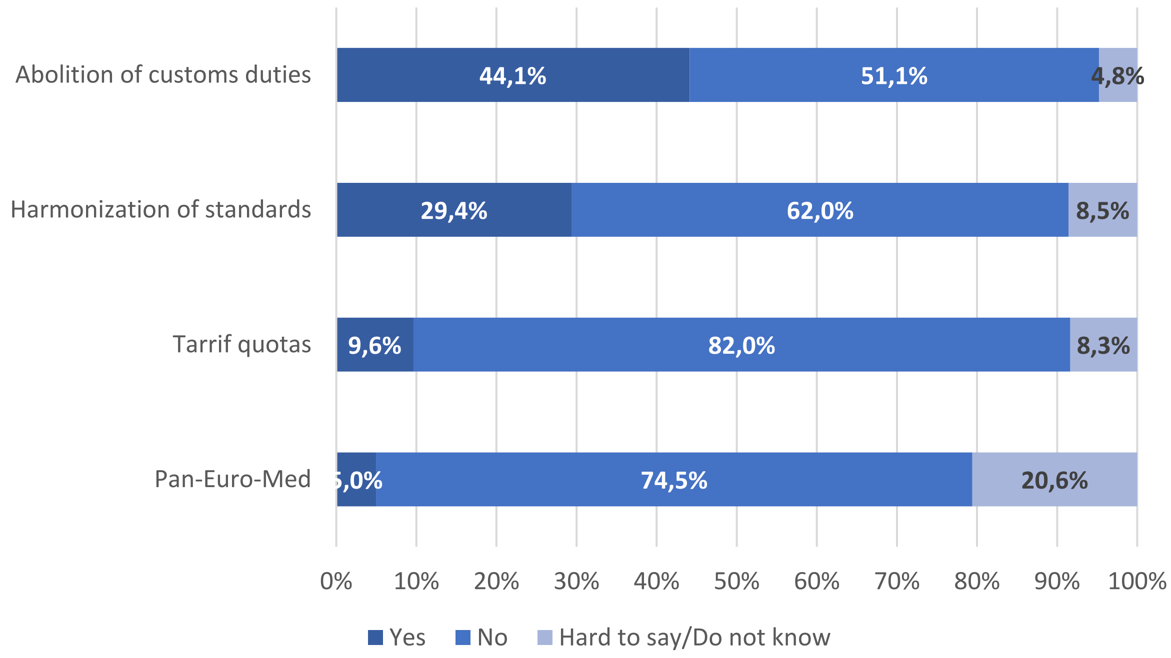

The study also calculated the balance index of impact assessments of the Association Agreement - the difference between positive and negative assessments of the expected impact of the Association Agreement:

- The highest balance index of expectations in Lviv region (+0.58). Lviv region also has the highest value of the balance indicator of the existing impact of the Agreement.
- The lowest balance index is in Sumy region (-0.04 - the only negative value of the index). This is the only region where the balance is negative.

[2] The balance index for the City of Kyiv is +0.39.
It is impossible to calculate the balance indicator for Luhansk and Mykolaiv regions due to insufficient filling of the subsample (colored pink on map).

## Using the possibilities of the Association Agreement

*Pic. 11. Did you use advantages of the Agreement? (% of respondents)*




- Most often, respondents reported that they took advantage of the abolition of import duties - almost every second respondent (44.1%).
- Almost a third of respondents used harmonization of standards (9.6%).
- Pan-Euro-Med is the least frequently reported (5.0%).
- Importers benefited more from the abolition of customs duties and harmonization of standards, and exporters and importers benefited almost equally from tariff quotas and Pan-Euro-Med.
- Large business has used more opportunities than SMEs. This can result in better estimates of the current and expected impact of the Association Agreement.

# 3. Barriers to foreign trade

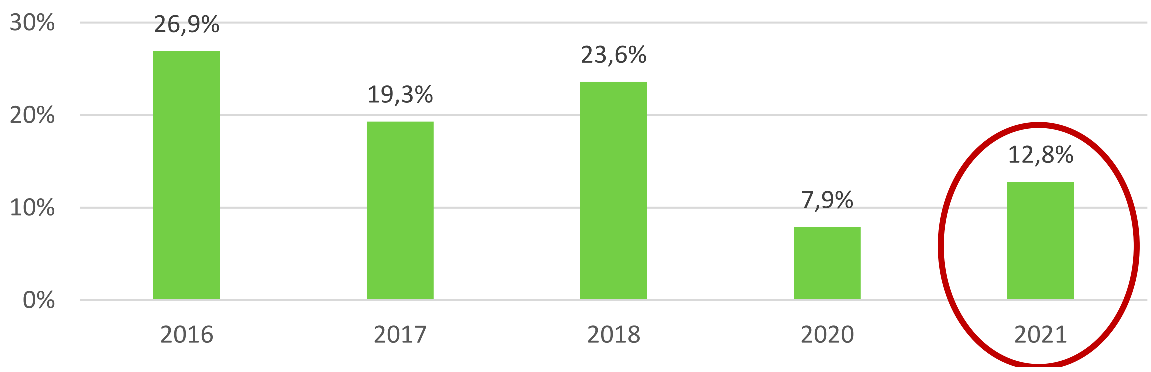
## 3.1. Barriers to exports

For the sixth time in the study, the barriers faced by exporters and importers were analyzed. The share of barriers to exports has increased compared to 2020, when it was the lowest of all waves of research – from 7.9% to 12.8%.

- The presence of barriers is almost the same for companies that only export or combine exports and imports.
- Micro-enterprises most often (18.0%) face barriers to exports, while this figure differs slightly for small (11.1%), medium (9.0%) and large (9.8%) enterprises.

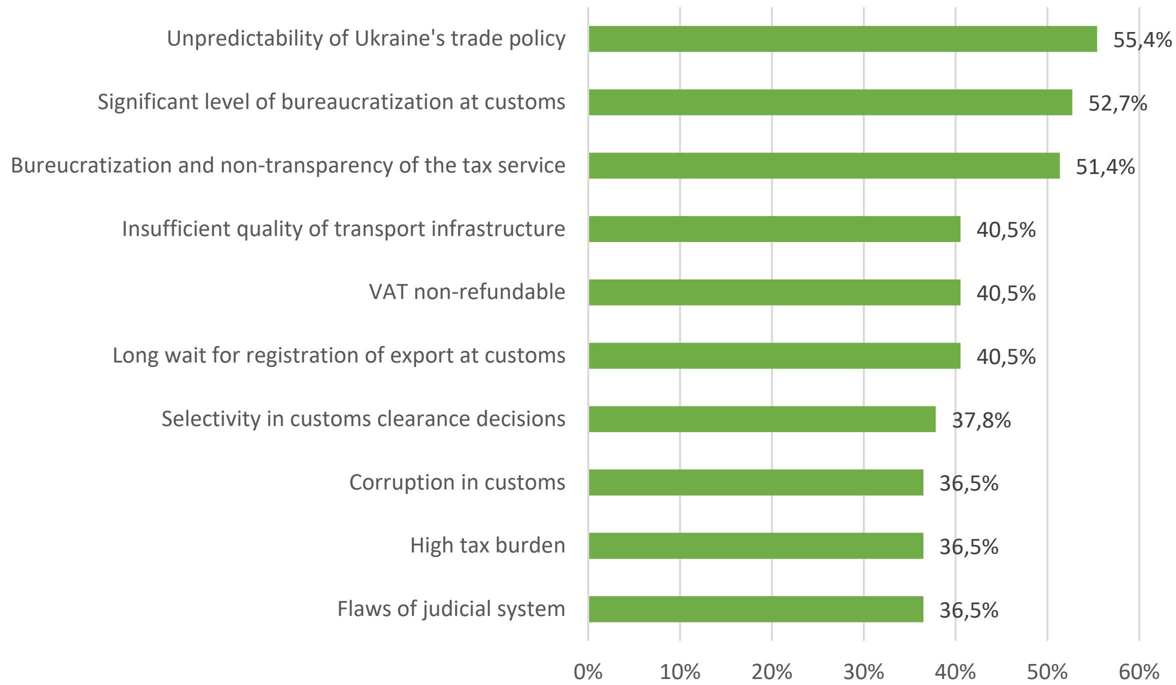
- In the sectoral dimension, respondents most often deal with barriers to exports in the services (16.1%) and trade (15.9%).
- There are no complaints about barriers in three regions (Khmelnytskyi, Ternopil and Zhytomyr regions). Exporters from Chernivtsi, Volyn and Vinnytsia regions most often report the presence of barriers (one in four respondents).

*Pic. 12. Proportion of exporters facing obstacles,% of exporters surveyed [3]*




- The main obstacles are the unpredictability of Ukraine's trade policy, a significant level of bureaucratization at customs and the bureaucratization and non-transparency of tax service (every second respondent said).
- Each of the top 10 obstacles is relevant for at least a third of respondents.

*Pic. 13. Top 10 barriers among those who had barriers to exports [4]*

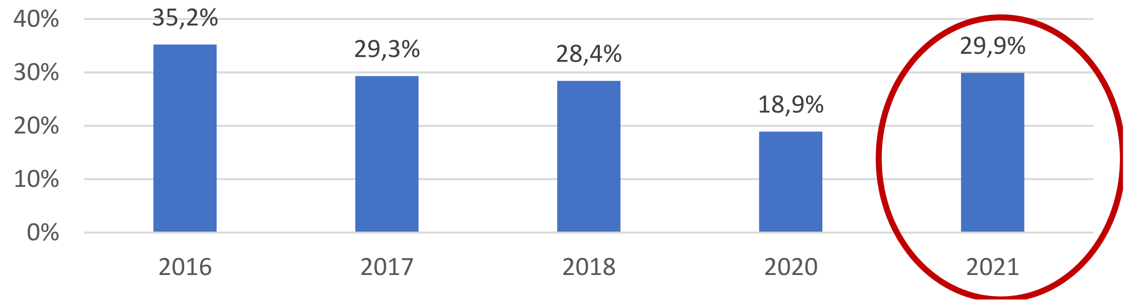



[3] Data from the first wave of the survey are not taken into account due to differences in the method of conducting the survey (self-completion versus telephone interview) and sample size.
[4] *The amount of percent exceeds 100, because respondents could choose more than one answer.*

## 3.2. Barriers to imports

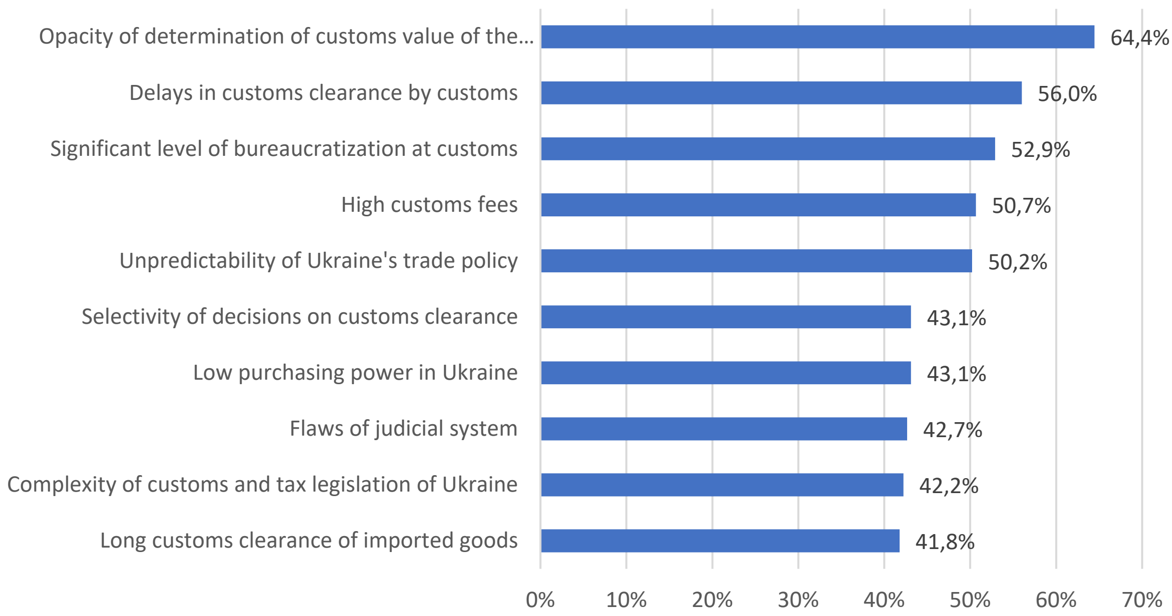
- The barriers to imports have increased compared to 2020, when it was the lowest of all research waves.
- The presence of barriers is almost indistinguishable for companies that only import or combine exports and imports.
- Large enterprises (36.7%) are more likely to report problems with imports compared to smaller entities.
- The presence of barriers is almost the same for businesses of different sectors.
- In 2021, there are no regions where there are no complaints about barriers to imports. Barriers are least common in Zakarpattia, Donetsk and Lviv regions.
- Barriers to imports are most often reported in Rivne region (two thirds of the respondents).

*Pic. 14. Proportion of importers facing obstacles,% of importers surveyed*




- The main obstacles are the lack of transparency in determining the customs value of imported goods, the delay in customs clearance by customs and the significant level of bureaucratization of customs service.
- Each of the top 10 obstacles is relevant for at least 40%.

*Pic. 15. Top 10 barriers among those who had barriers to imports, %*[5]




[5] The amount of percent exceeds 100, because respondents could choose more than one answer.

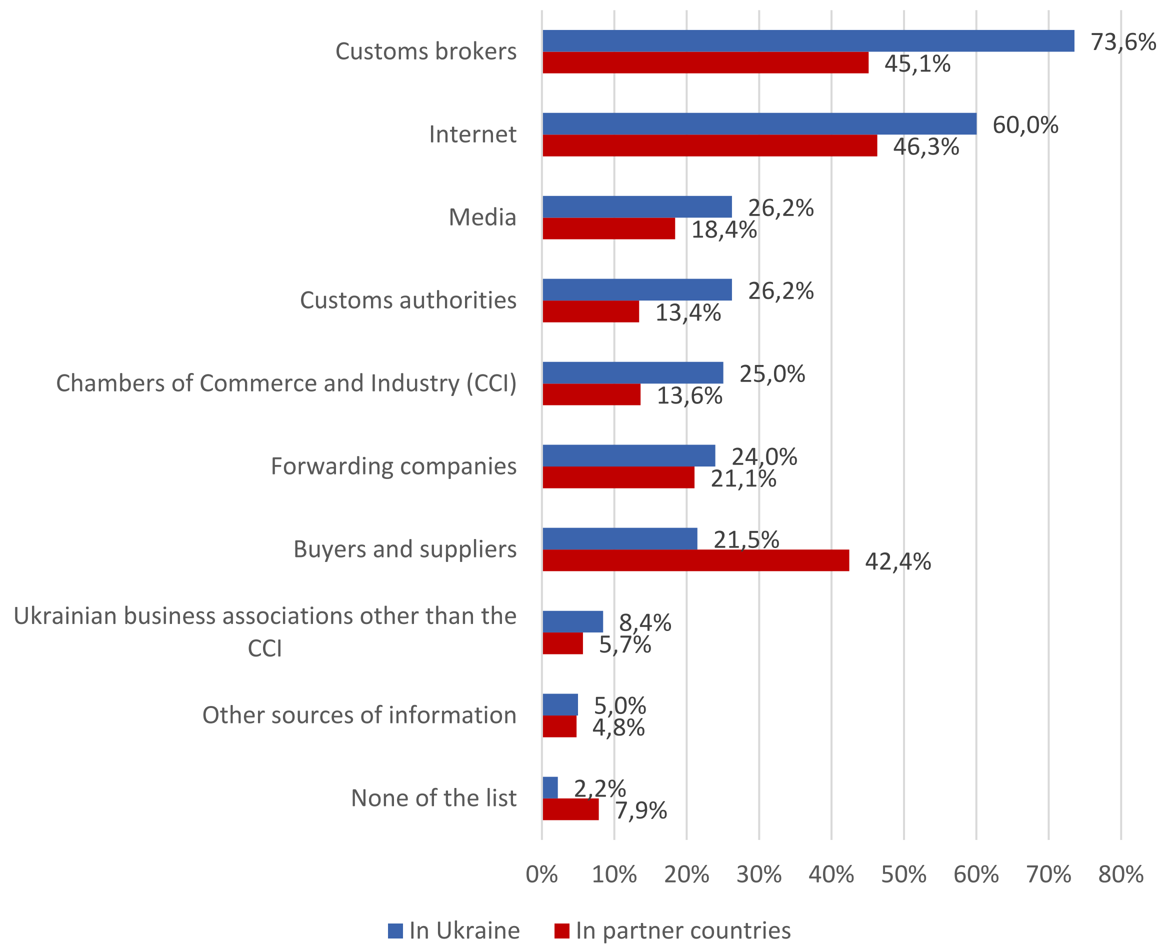
# 4. Sources of information for foreign trade participants

## 4.1. Use of sources of information on foreign trade regulation

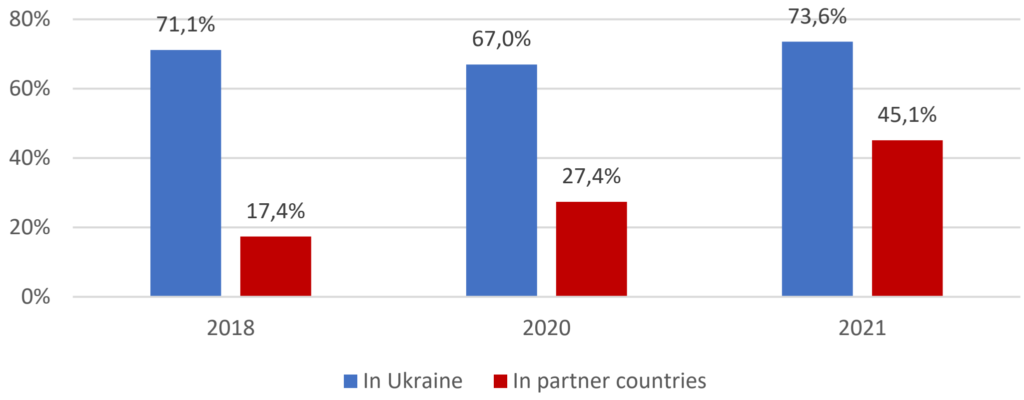
The study also compared the use of information sources on foreign trade regulation in Ukraine and partner countries:

- Respondents more often use the services of customs brokers to find information on foreign trade regulation in Ukraine, and the Internet to search for information about foreign countries.
- Customs brokers for the first time became the most popular source of information about doing business in Ukraine (previously ranked second).
- The Internet ranks second in popularity in finding information on foreign trade regulation in Ukraine, and customs brokers are the second most important on foreign trade regulation in partner countries.
- Participants in foreign trade more often use the media, customs authorities, CCI, business associations and forwarding companies to find information about foreign trade in Ukraine than abroad.
- As the size of the enterprise increases, so does the popularity of most sources of information.

*Pic. 16. Sources of information,% of respondents*



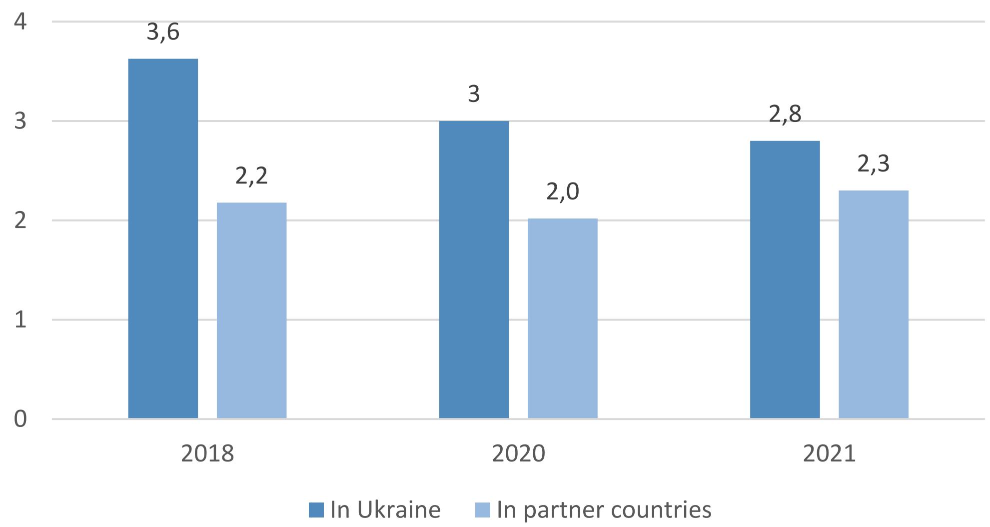
*Pic. 17. Use of information from customs brokers,% of respondents*




The study also analyzed the average number of sources used by enterprises in searching for information.

- On average, exporters and importers use more sources to obtain information on FEA regulation in Ukraine than in partner countries.
- The average number of sources used to search for information on foreign trade regulation in Ukraine continues to decline. Such a change may indicate a more concentrated use of reliable sources.
- The average number of foreign trade sources in partner countries has increased, which may indicate a more active work of enterprises in foreign markets.
- Enterprises that combine exports and imports, as well as agricultural enterprises, on average use more sources for search of information.
- As the size of the enterprise grows, the number of sources used increases.

*Pic. 18. Number of sources per 1 respondent who uses sources, by year*

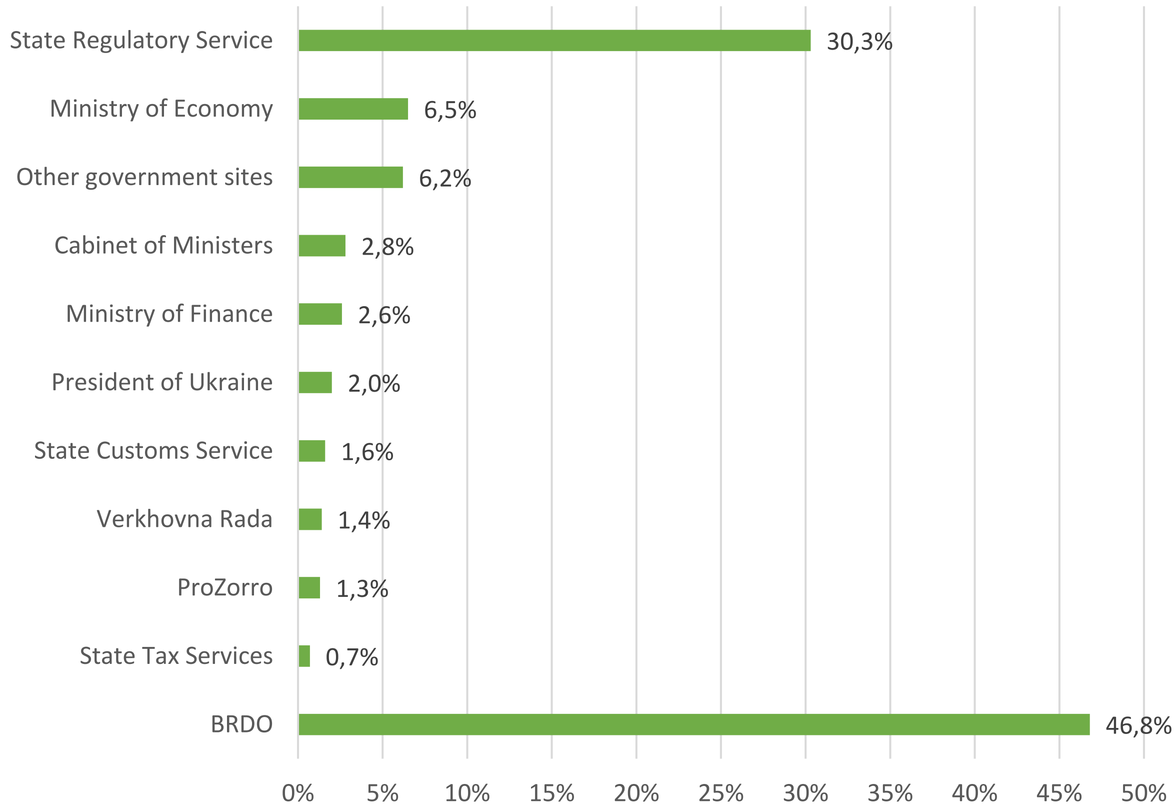


## 4.2. Use of government sites by exporters and importers

As part of the study, respondents were asked to assess the use of official websites of public authorities.

- Only **1-2%** of respondents **do not know** about most government websites. Thus, respondents are well informed about the existence of most government websites
- However, **every third** respondent **does not know** about the site of the **State Regulatory Service of Ukraine (SRS).**

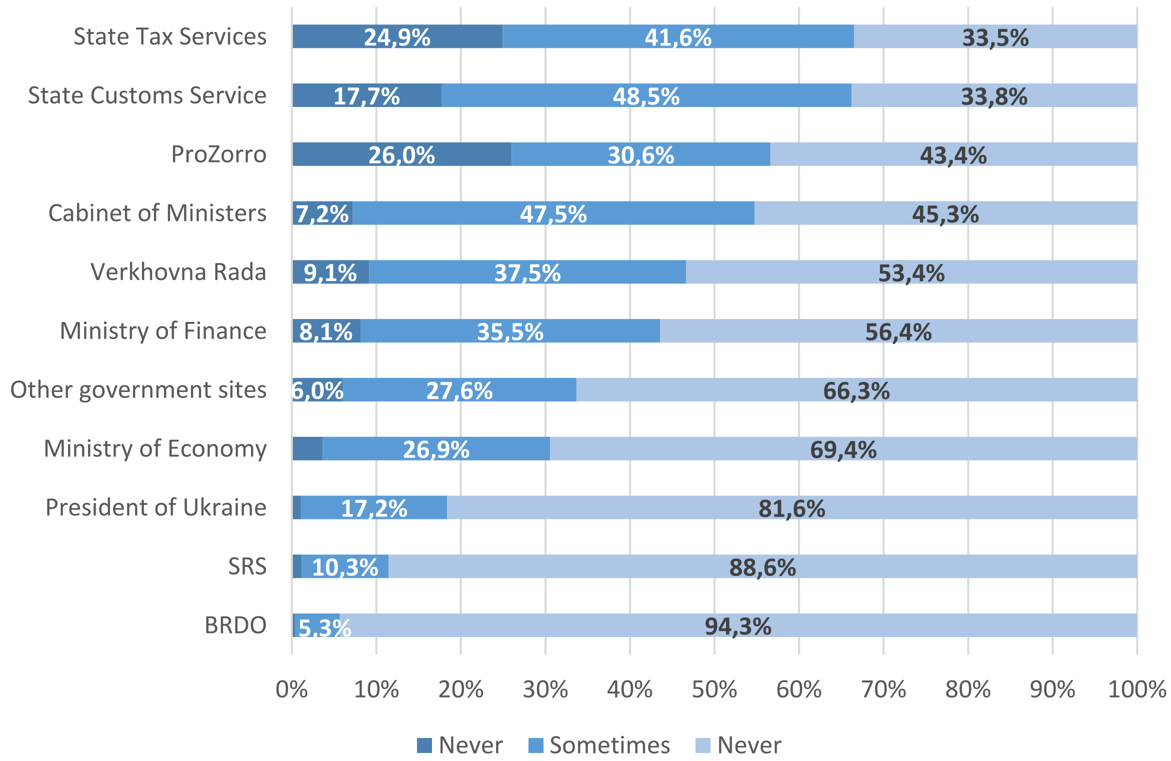
*Pic. 19. Proportion of respondents who do not know about the existence of government websites,% of respondents* [6]




- **Entrepreneurs most often** use the websites **of the State Customs Service of Ukraine and the State Tax Service. The least popular** are the sites of **SRS, BRDO and the President of Ukraine.**
- **Large and medium-sized businesses** are **more likely** to use most **government sites. The ProZorro site continues to be the most popular among small and micro businesses.**

*Pic. 20. Use of government sites among those who know about them*

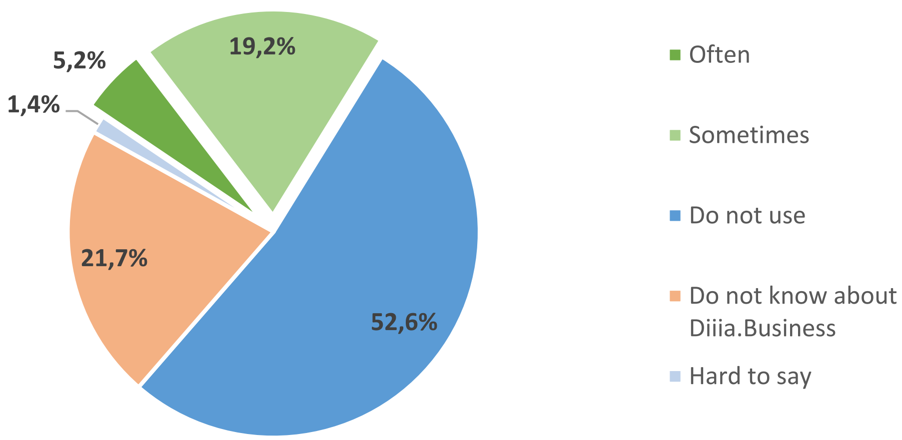
[6] The analysis also includes the website of the Office of Effective Regulation (BRDO), which is a non-governmental structure aimed at improving the business environment, but was created at the initiative of the Ministry of Economy.




## 5. Assessment of Diia.Business web-portal

The introduction of digital services is one of the trade facilitation measures. Therefore, for the first time, companies were asked whether they use the Diia.Business platform. The platform was presented by the Ministry of Digital Transformation of Ukraine in 2020.

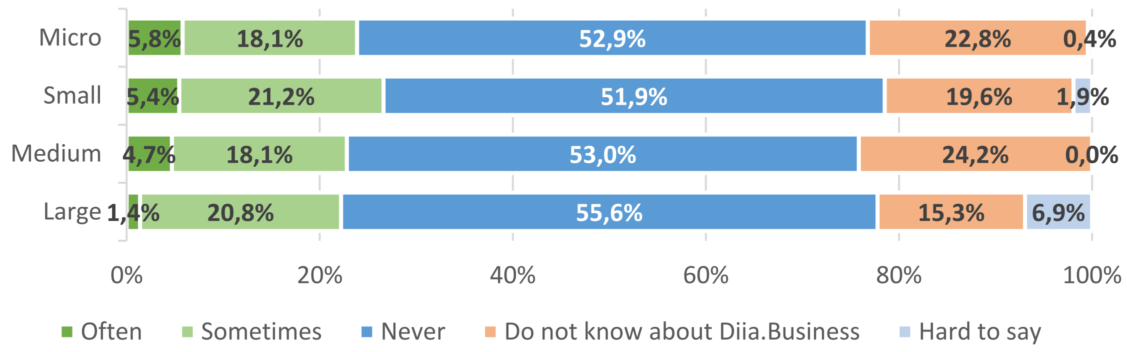
*Pic. 21. Use of the Action.Business portal (% of respondents)*




- About a quarter of the exporters and importers surveyed used the Diia.Business portal (5.2% often та 19,2% sometimes).
- More than half of the respondents knew about the platform, but never used it (52.6%).

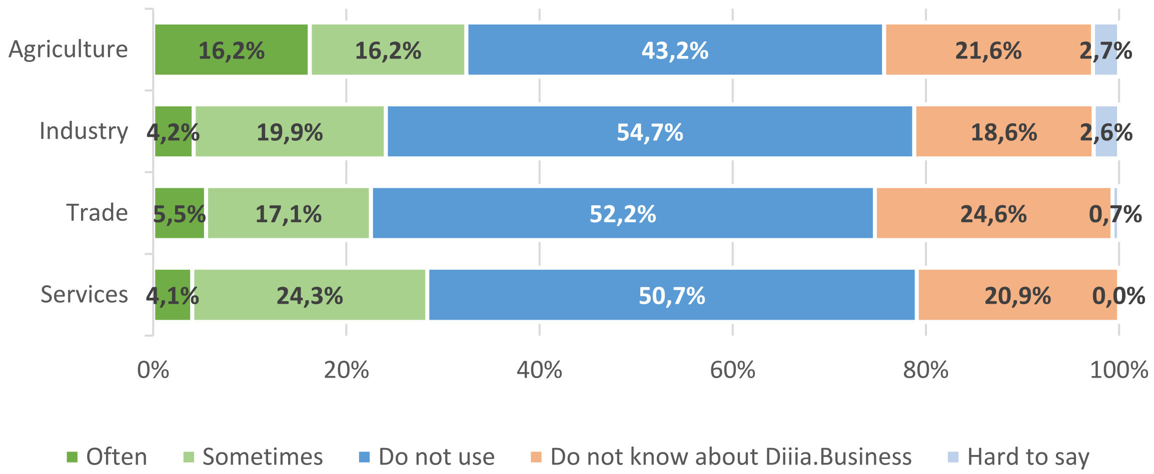
- Only 21.7% of respondents did not know about the existence of the platform. Thus, a high share of enterprises is informed about the activities of the platform, which is a high indicator, given the novelty of the platform as of the survey period.
- The level of awareness about Diia. Business does not depend on the type of FEA.

*Pic. 22. Use of the portal Diia.Business by size of enterprises (% of respondents)*

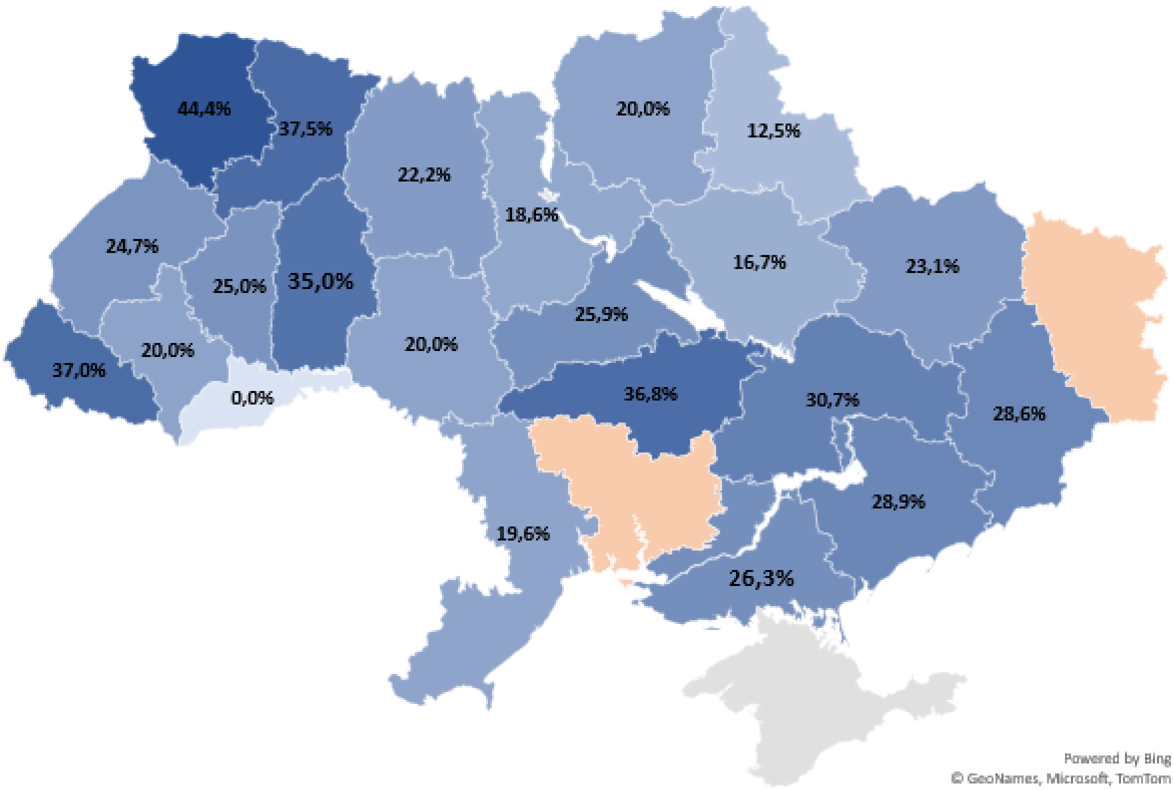



- Agricultural companies used the portal more actively than representatives of other sectors. About a third of respondents often or occasionally used the platform.
- In trade, the highest share of respondents who did not know about the existence of Diia.Business (a quarter of respondents). Industry representatives are best informed about Diia. Business.
- Representatives of micro and small businesses used the portal more often than medium and large enterprises.

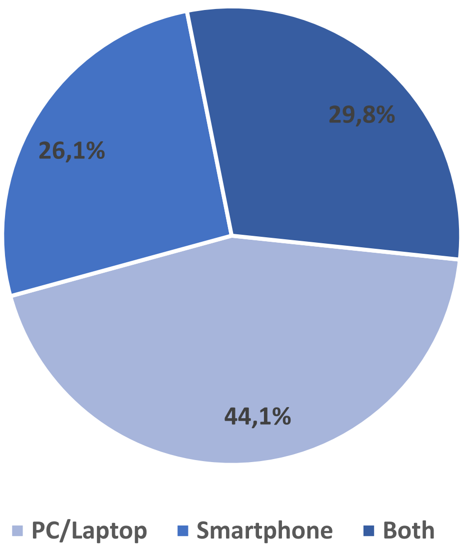
*Pic. 23. Use of the Diia.Business portal by enterprise sector (% of respondents)*



*Pic. 24. Use Diia.Business by region (% of respondents)*[7]




*Pic. 25. What device do you use to access Diia.Business? (% of respondents)*




[7] The indicator for the City of Kyiv is 15.5%

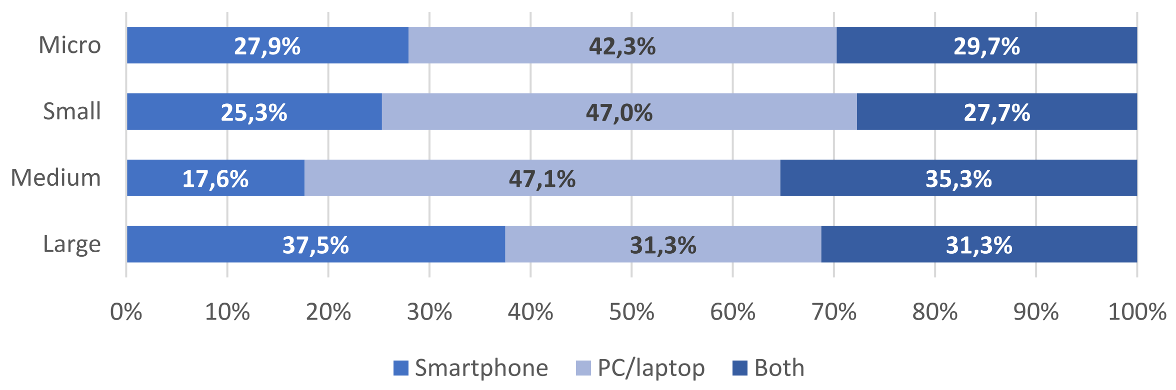
*Note: For Luhansk and Mykolayiv oblasts it is impossible to calculate the balance indicator due to insufficient filling of the subsample (on the map it is highlighted in pink).*

- Almost half of exporters and importers use PCs / laptops to access Diia.Business. A quarter of respondents turn to the services of Diia.Business only with a smartphone.
- Almost a third of respondents use Diia.Business on both types of gadgets.
- Exporters are more likely to use only PCs / laptops.

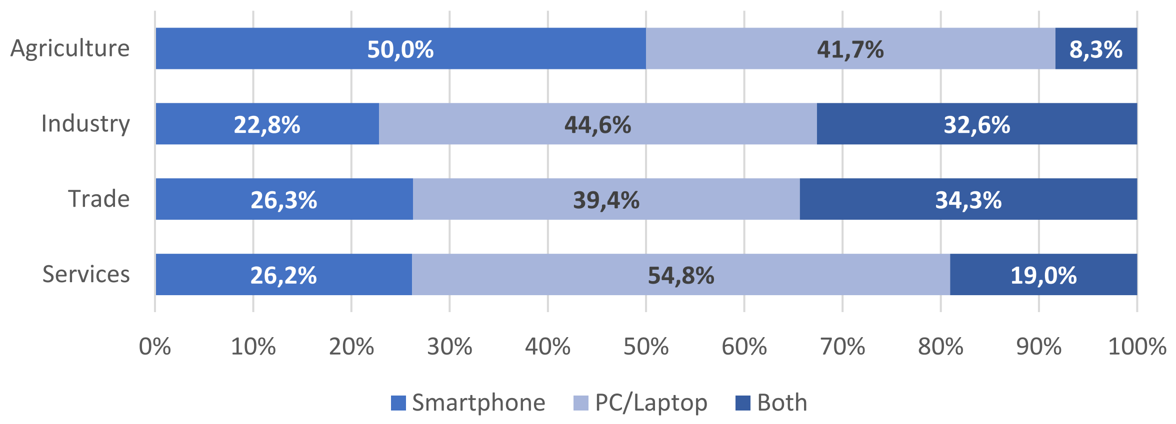
- Agricultural companies more often used Diia.Business on a smartphone. Representatives of the service sector most often use Diia. Business from a desktop computer / laptop.

- Large businesses most often used Diia.Business using a smartphone. Almost every second member of the medium-sized business used Diia.Business from a desktop computer / laptop.

*Pic. 26. What device do you use to access Diia.Business? (by size of enterprises,% of respondents)*




*Pic. 27. What device do you use to access Diia.Business? (by sector of enterprises,% of respondents)*




# 6. The role of business associations

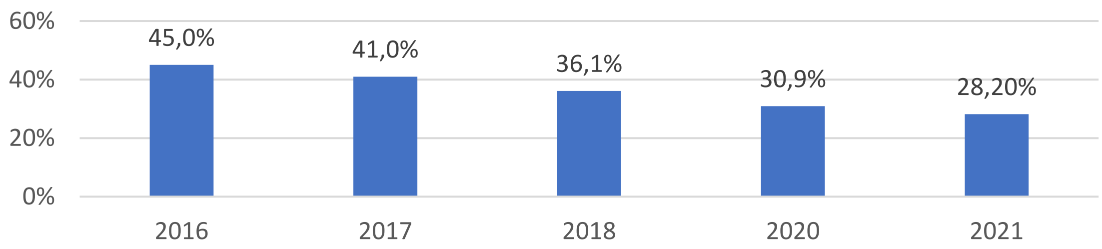
## 6.1. Membership in business associations

Businesses were asked whether they were members of at least one business association, including chambers of commerce, employers' unions, small business unions, and other types of similar organizations.

- In 2021, less than a third (28.2%) of enterprises participating in foreign economic activity were members of at least one business association. The share of businesses that are members of business associations continues to decline with each wave of research.

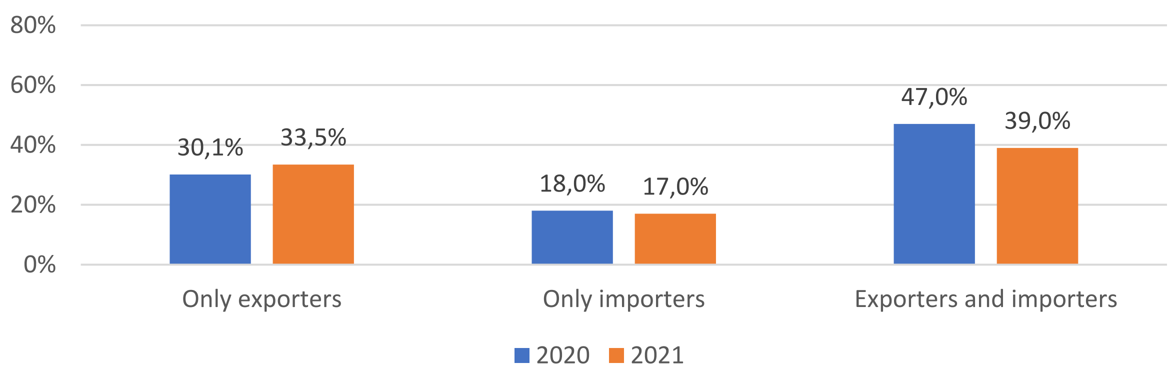
- Compared to 2016, the share of enterprises that are members of business associations decreased by a third.
- Exporters and importers can be more active in business associations than other companies. According to the USAID 2021 Municipal Competitiveness Index, 12.5% of respondents were members of business associations (11.5% in the 2019-2020 MCI)[8].

*Pic. 28. Membership in business associations by years,% of respondents*

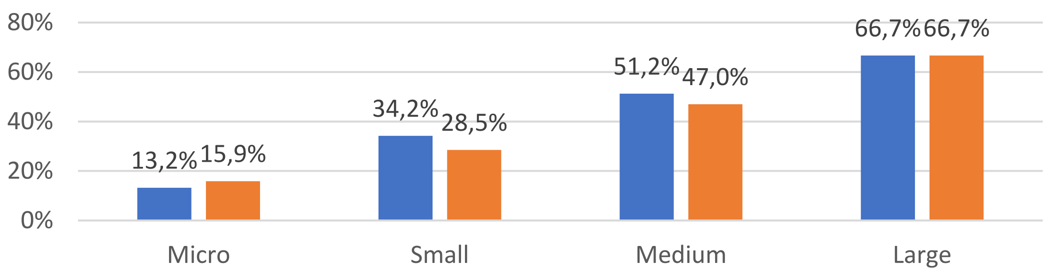



- Businesses that combine exports and imports are more likely to be members of business associations. Compared to 2020, the share of exporters who are members of business associations has increased.
- As the size of the enterprise increases, the probability of membership in business associations increases.
- Industrial enterprises are members of business associations more often than enterprises of other sectors, but the gap between industry and agriculture and services has decreased.

*Pic. 29. Membership in business associations, by type of foreign economic activity, (% of respondents)*



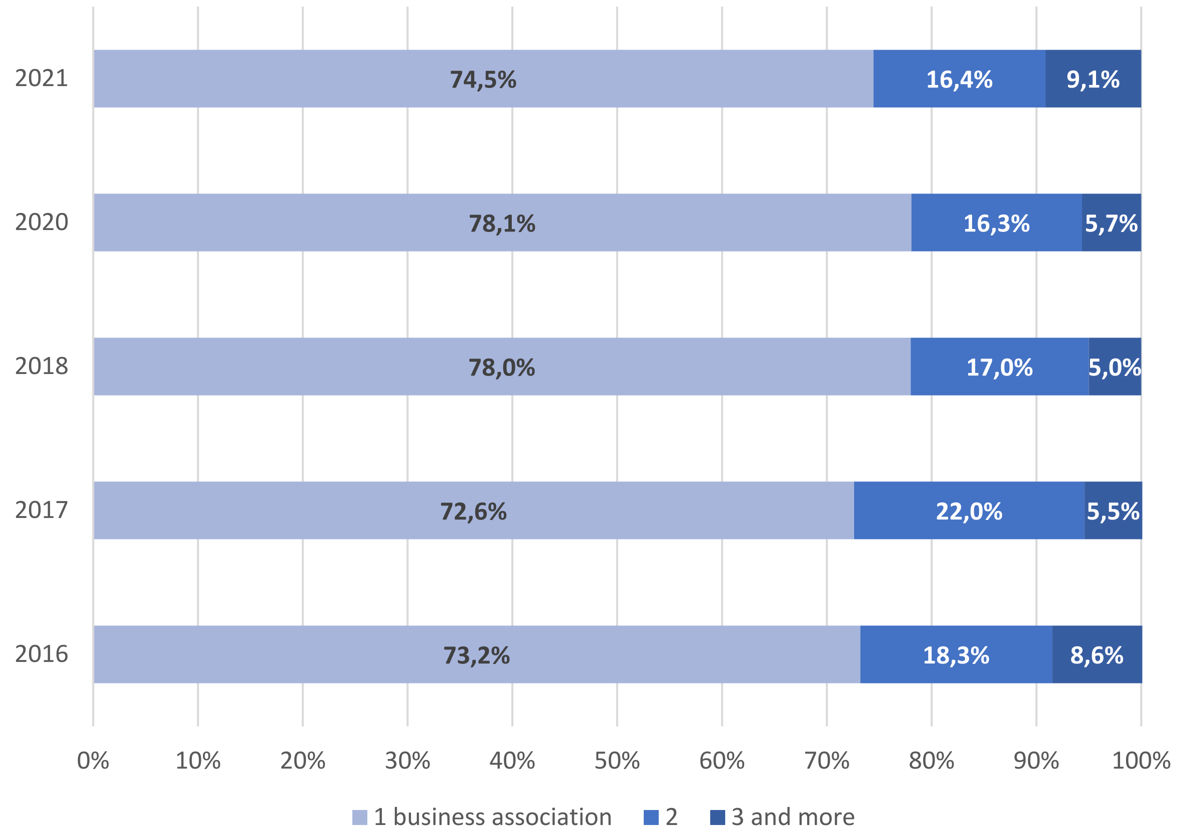

*Pic. 30. Membership in business associations, by size of enterprises, (% of respondents)*




[8] Municipal Competitiveness Index of Ukraine 2021, Kyiv 2021 , http://www.ier.com.ua/ua/mci/index_2021.

- Participants in Sumy and Chernihiv oblasts are the most involved in the activities of business associations (half of the respondents)
- The least active in the activities of business associations are businesses in Khmelnytskyi region, Kyiv region and the city of Kyiv.

*Pic. 31. Number of business associations in which enterprises participate, by years (% of respondents)*

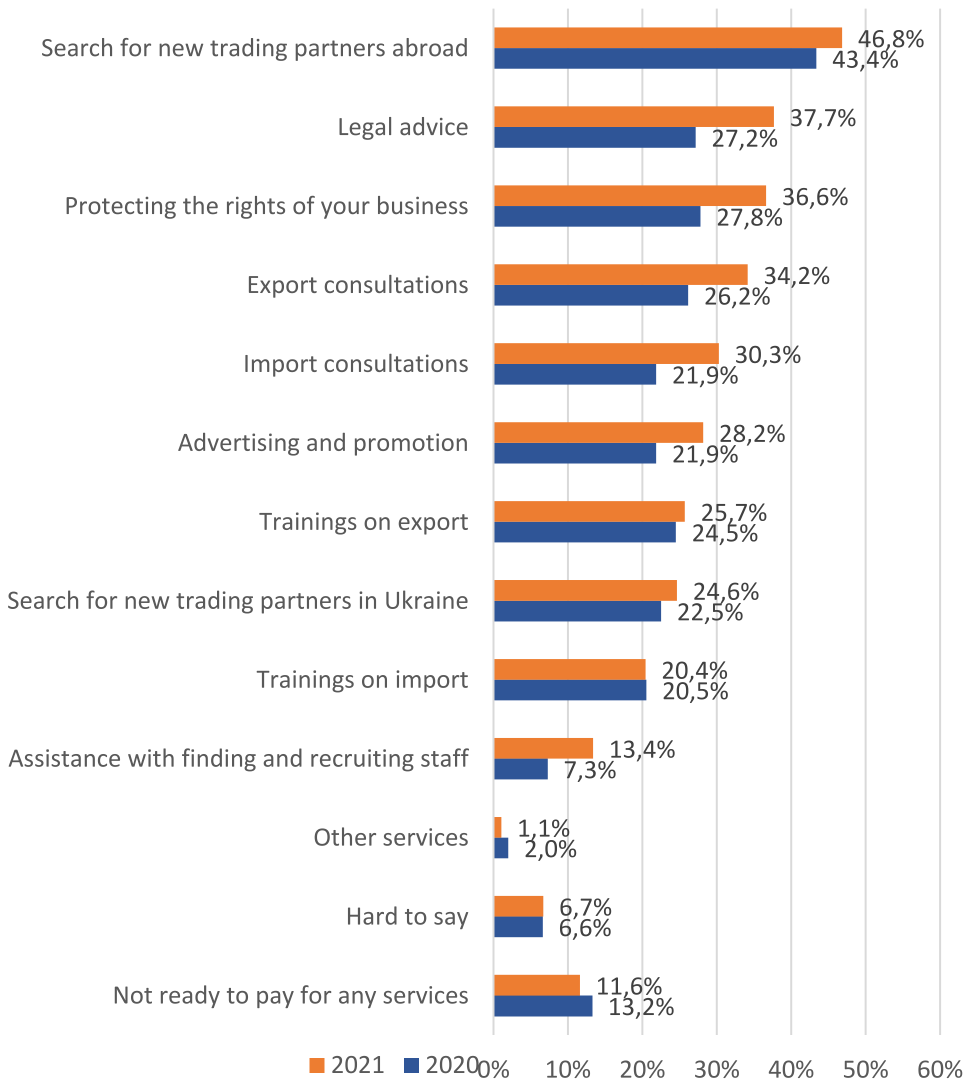



- Most companies are involved in only one business association, including chambers of commerce, employers' unions, small businesses, etc. (as in previous years). Compared to 2020, FEA participants are less likely to participate in only one business association.
- Exporters are more likely to participate in only one association, while importers can also participate in 2-3 or more.
- Large and medium-sized enterprises are more likely to be members of several business associations. Among large enterprises, almost half of the respondents are members of several business associations, and among small ones – one in five.
- Agricultural enterprises are often members of more than one business association, including a third of them in up to 3 or more.
- Participants of Sumy and Chernihiv oblasts are the most involved in the activities of business associations (half of the respondents).
- The least active in the activities of business associations in Khmelnytskyi region, Kyiv region and the City of Kyiv.

## 6.2. Willingness to pay for the services of business associations

- Only 11.6% of respondents said they were not ready to pay for any services (13.2% in 2020).
- In 2021, among micro-enterprises, the highest share of respondents who are not willing to pay for services, while in 2020 large enterprises were not willing to pay.
- Finding new trading partners abroad remains the most popular service. However, export promotion services remain more popular than services for importers.
- Businesses of all sizes are most willing to pay to find new trading partners abroad.
- Micro and small businesses, as in 2020, need protection of rights and legal advice.
- In 2021, there are no respondents among agricultural enterprises who are not willing to pay for the services of business associations.

*Pic. 32. Services of business associations for which enterprises are willing to pay (% of respondents)*



## 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 |
|---|---|---|
| **Vinnytsia** | 30 | 3,0% |
| **Volyn** | 27 | 2,7% |
| **Dnipropetrovsk** | 75 | 7,5% |
| **Donetsk** | 21 | 2,1% |
| **Zhytomyr** | 27 | 2,7% |
| **Zakarpattia** | 27 | 2,7% |
| **Zaporizhzhia** | 38 | 3,8% |
| **Ivano-Frankivsk** | 25 | 2,5% |
| **Kyiv** | 102 | 10,1% |
| **Kirovohrad** | 19 | 1,9% |
| **Luhansk** | 8 | 0,8% |
| **Lviv** | 77 | 7,7% |
| **Mykolayiv** | 9 | 0,9% |
| **Odessa** | 46 | 4,6% |
| **Poltava** | 24 | 2,4% |
| **Rivne** | 24 | 2,4% |
| **Sumy** | 24 | 2,4% |
| **Ternopil** | 20 | 2,0% |
| **Kharkiv** | 91 | 9,0% |

| | Number of businesses | Percentage of the sample |
|---|---|---|
| **Kherson** | 19 | 1,9% |
| **Khmelnytsk** | 20 | 2,0% |
| **Cherkassy** | 27 | 2,7% |
| **Chernivtsi** | 20 | 2,0% |
| **Chernihiv** | 25 | 2,5% |
| **Kyiv city** | 181 | 18,0% |
| **Total amount** | 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 |
|---|---|---|
| **Azovska customs (Donetsk customs of the State Fiscal Service of Ukraine)** | 12 | 1,2% |
| **Bukovynska customs (Chernivtsi customs of SFS)** | 21 | 2,1% |
| **Volynska customs (Volyn customs of SFS)** | 37 | 3,7% |
| **Halytska customs (Ivano-Frankivsk customs of SFS, Lviv customs of SFS, Ternopil customs of SFS)** | 133 | 13,2% |

| | Number of businesses | Percentage of the sample |
|---|---|---|
| **Dniprovska customs (Dnipropetrovsk customs of SFS, Zaporizhzhia customs of SFS, Kirovohrad customs of SFS, Poltava customs of SFS)** | 102 | 10,1% |
| **Zakarpatska customs (Transcarpathian customs of SFS)** | 29 | 2,9% |
| **Kyyivska customs (Zhytomyr customs of SFS, Kyiv customs of SFS, Kyiv city customs of SFS, Cherkassy customs of SFS)** | 368 | 36,6% |
| **Odeska customs (Odessa customs of SFS)** | 70 | 7,0% |
| **Pivnichna customs (Chernihiv customs of SFS)** | 22 | 2,2% |
| **Podilska customs (Vinnytsia customs of SFS, Khmelnitskyi customs of SFS)** | 34 | 3,4% |
| **Poliska customs (Rivne customs of SFS)** | 26 | 2,6% |
| **Slobozhanska customs (Sumy customs of SFS, Kharkiv customs of SFS)** | 86 | 8,5% |
| **Skhidna customs (Luhansk customs of SFS)** | 8 | 0,8% |
| **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** | 22 | 2,2% |
| **Did not specify customs** | 36 | 3,6% |
| **Total amount** | 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, Konstiantynivka, 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 |
|---|---|---|
| **Kyiv airport customs post** | 146 | 14,5% |
| **Yavoriv customs post** | 43 | 4,3% |
| **Kostiantynivka customs post** | 37 | 3,7% |
| **Zaliznychnyi customs post** | 37 | 3,7% |
| **Odessa-airport customs post** | 30 | 3,0% |

| | Number of businesses | Percentage of the sample |
|---|---|---|
| **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-Dnistrovskyi customs post** | 5 | 0,5% |
| **Kryvyi Rih customs post** | 5 | 0,5% |
| **Novi Yarylovychi customs post** | 5 | 0,5% |
| **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% |

| | Number of businesses | Percentage of the sample |
|---|---|---|
| **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-Buzskyi 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% |
| **Total amount** | 1006 | 100% |