



**EUROPEAN SCHOOL
OF BUSINESS**

CUSTOMS

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CUSTOMS:

Self-studying Guidelines
for students of specialty 073 “Management

Kyiv - 2021

UDC 336.2 (076.5)

**Recommended for publication by
the Academic Council of the Educational and Scientific Institute
"European School of Business"
(record №5 of 24/06/2021)**

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**Customs: Self-studying guidelines for students of specialty
073 "Management" / Remyha Yuliia. - K.: ЦП «Компринт», 2021.
- 18 pages. - Ref.: pp.16-17**

The guidelines contain the main topics for self-study of the subject, key concepts and terms, as well as a list of questions for self-study and self-examination. Described in detail tips for student's self-studying and provided a list of recommended references.

For students in the field of knowledge 07 "Management and Administration" specialty 073 "Management" of all forms of education.

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INTRODUCTION

The subject "Customs" is a theoretical and practical basis for a set of knowledge and skills that form the profile of a specialist in the field of management. The main task of the subject is the formation of students' skills for independent decision-making and proposal formulation to effectively manage the flow of customs processing of goods for further successful mastery of basic professional subjects.

The purpose of teaching the subject "Customs" is to provide a sufficient level of training for future managers to make decisions on the organization of customs work, the formation of a system of scientific knowledge in the field of customs in modern conditions of the customs complex of Ukraine, skills of route selection/

Objectives to study this subject are:

- formation of students' systematic idea of the essence of social relations that arise between enterprises, the state, as well as third parties in the movement of goods across the customs border of Ukraine;
- mastering of normative-legal norms, which regulate public relations for proper customs clearance of flows passing through the customs border of Ukraine;
- mastering by students of modern methodical tools and software products for registration of export-import operations;
- mastering the basic norms of customs and tariff regulation and basic conditions of deliveries in the implementation of export-import movements of goods across the customs border of Ukraine;
- mastering the skills to draw up customs documents for escorting cargo and commercial vehicles to ensure the rapid passage of customs clearance when moving across the customs border of Ukraine.

SUBJECT CONTENT

CHAPTER 1 CONCEPTUAL PRINCIPLES OF CUSTOMS ACTIVITY

Topic 1. General principles of customs in Ukraine



The concept and content of customs in Ukraine. Concepts and principles of customs policy. The concept and structure of customs and tariff regulation. The concept of customs tariff. Classification and functions of duties. The impact of import tariffs on domestic producers. Conditions, goals and consequences of the introduction of the export tariff. Economic content of non-tariff methods. Import quota, licensing. The concept of dumping. Anti-dumping measures. Customs value of goods.

Topic 2. Customs control and customs clearance



The concept of customs control. The main types of customs control. Special regimes of customs control. Characteristics of the main customs regimes as forms of organization of customs processing of cargoes. Features of customs control and customs clearance of transit. The order of customs clearance. Declaration of goods and other items using a customs declaration.

Topic 3. Features of customs clearance of export-import operations



Basic procedures for registration of export transactions. Basic customs procedures for registration of import operations. Ways to improve customs support of export-import operations in Ukraine. The procedure for customs clearance of exported goods. The procedure for customs clearance of imported goods.

Topic 4. Movement of trade flows across the customs border



Customs barriers when moving goods across the customs border of Ukraine. Movement of information flows across the customs border of Ukraine. Movement of financial flows across the customs border of Ukraine.

CHAPTER 2 SPECIAL CUSTOMS PROCEDURES

Topic 5. Customs procedures for the movement of goods flows across the customs border of Ukraine



Customs procedures for the movement of goods flows across the customs border of Ukraine by different modes of transport. Procedure for customs inspection of commodity flows. Import of goods flows into the customs territory of Ukraine (for any purpose other than transit). Export of goods flows outside the customs territory of Ukraine (for export, re-export, temporary export or processing outside the customs territory of Ukraine). Customs processing of trade flows in imports and exports. Movement of transit flows through the customs territory of Ukraine. Movement of goods flows across the customs border of Ukraine in express shipments.

Topic 6. Subjects and objects of customs activity



Organization of customs affairs. Customs agent. Customs broker. Duties and responsibilities of a customs broker. Accreditation of enterprises at customs. Customs carrier. Legal bases of activity of the customs carrier. Authorized economic operator. Customs, customs posts, cargo terminals. The main tasks of customs licensed warehouses. Activities of temporary storage warehouses. Activities of duty-free shops.

Topic 7. Transportation, storage and disposal of goods flows under customs control



Transportation of goods flows between customs. The order of registration of the commodity streams moving between customs on the territory of Ukraine. The order of customs clearance of goods flows moving between customs on the territory of Ukraine. Application of the Customs Convention on the International Carriage of Goods under Cover of a TIR Carnet.

Topic 8. International rules for the interpretation of commercial terms Incoterms in customs activities



Basic conditions of Incoterms and their application on the territory of Ukraine. Features of application of Incoterms rules at determination of customs value. The procedure for accrual and collection of customs duties and taxes on the cargo customs declaration. Effective use of Incoterms in customs activities.

Topic 9. Optimization of customs payments



Determination of customs value. Classification and coding of goods in accordance with the Ukrainian Classification of Goods for Foreign Economic Activity. Procedure for accrual and collection of customs duties and taxes at customs clearance. Customs tariff optimization. Customs duties. Customs valuation. Invoice (contract) value. Excise duty. Value-added tax. Indirect taxes: contributions and payments for imported, exported, transit goods.

Topic 10. Information technology in the organization of customs



The use of modern information technology in the organization of customs. The role of informatization in customs logistics. Systematization of information and analytical work in customs authorities. Information support of customs electronic document management. Information system of customs authorities in Ukraine. Principles and methods of forming the statistical base in the customs authorities.

Topic 11. Logistics document flow in the organization of customs



Classification and form of foreign trade agreements. Documenting export-import procedures. Rules of registration of customs documents. Features of filling in transport documentation during international transportation.

Topic 12. International legal support of customs activities



General Agreement on Trade Tariffs (GATT): its impact on the formation of the customs doctrine of the state. Basic international treaties, agreements, conventions, rules governing the activities of customs services. International Convention on the Simplification and Harmonization of Customs Procedures, Customs Convention on the

International Carriage of Goods, Customs Convention on the Temporary Import-Export of Goods. World Customs Organization (WMO). The purpose of creation and directions of activity. Customs Cooperation Council. Features of customs affairs and regulatory support of customs activities in countries that are members of customs unions.

ORGANIZATION OF SELF-STUDYING

The study time allotted for student's self-studying is determined by the curriculum and is not less than 1/3 and not more than 2/3 of the total amount of study time allotted for the study of a particular subject.

The main purpose of the student's self-studying is the formation of his cognitive activity, the acquisition of basic skills and abilities to work with educational materials, deepening and expanding the already acquired knowledge, increasing the level of organization of students, and more.

The content of the student's self-studying is determined by the curriculum of the subject, tasks, and recommendations of the teacher. The scope of the student's self-studying can go far beyond the curriculum if it interested him and he had a desire (need) to deepen and expand knowledge of this subject.

The students' self-studying of the course or its separate topics is preceded by review lectures, which consider the tasks and sequence of studying the course, the most important and problematic aspects of the subject, the peculiarities of their solution in modern conditions.

List of questions for self-study by students:

1. Describe the main characteristics of the customs control zone.
2. Justify the main differences between the invoice (contract) and customs value of goods.
3. Formulate and describe the meaning of the concept of "customs regime". Give practical examples.
4. Name and describe the sequence of the customs auction.
5. Describe the activities of the duty-free shop on a practical example.
6. Describe the main stages of development of customs.
7. Describe the concept of customs value: its purpose, main tasks, methods of determining the import and export of goods.
8. Describe the internal structure of the customs regime.

9. Give a detailed description of the activities of customs warehouses.
10. Describe the activities of the free customs zone.
11. Describe the essence of customs policy of Ukraine.
12. Describe the main objectives of customs statistics.
13. Describe the activities of temporary storage warehouses.
14. Describe the activities of the cargo customs complex.
15. Describe the means of tariff and non-tariff regulation in the framework of customs policy.
16. Describe the main points and features of filling out a customs declaration.
17. Describe the main provisions to be considered when choosing a customs regime.
18. Describe the essence of the registration rules of customs documents.
19. Describe the technological scheme of customs control.
20. Describe the structure and application of the Ukrainian Classification of Goods for Foreign Economic Activity.
21. Describe the essence of the main purpose of the customs transit system.
22. Give a detailed description of the activities of customs brokers and customs clearance agents.
23. Describe the purpose of using the rules of Incoterms in customs activities.
24. Describe the role and significance of the Customs Convention on the International Carriage of Goods using the International Road Transport Book (TIR).
25. Prove whether goods transported in accordance with the TIR procedure are exempt from customs inspection at checkpoints across the customs border of Ukraine.
26. Describe the current customs regimes under the Customs Code of Ukraine.
27. Describe the conditions under which the customs carry out the passage of goods and vehicles across the customs border of Ukraine.
28. Describe the features of customs and regulatory support of customs activities in countries that are members of customs unions.
29. Describe the structure and functions of the World Customs Organization (WMO).
30. Describe the main provisions of the customs regime's "export" and "import".
31. Describe the features of filling out transport documentation in the implementation of international transport.
32. Describe the activities of the GATT in international customs activities.

33. Describe the documents required for customs clearance.
34. Describe the procedure for certification of goods for customs clearance.
35. Describe the common and distinctive features of customs regimes "destruction or destruction" and "refusal in favor of the state."
36. Describe the mandatory conditions to be provided in the foreign trade agreement (contract).
37. Describe the essence of taxation of goods and other items depending on the chosen customs regime.
38. Describe the customs clearance of international express shipments of a non-documentary nature upon arrival at the address of individuals.
39. Describe the main international conventions on customs issues.
40. Describe the content of the Customs Code of Ukraine as the basic law regulating customs relations of Ukraine.
41. Describe the process of control over the delivery of goods exported from or imported into the customs territory of Ukraine.
42. Describe the process of granting customs benefits to representatives of foreign countries.
43. Describe the process of determining the customs value in the supply of goods under the terms of Incoterms.
44. Describe the documents that are the basis for granting permission to export goods and other items from the customs control zone and port.
45. Describe the necessary conditions for the successful operation of any transit system.

GLOSSARY OF KEY CONCEPTS AND TERMS

A customs carrier is a person who carries out transportation of goods across the customs border of Ukraine and/or between customs authorities on the territory of Ukraine or is responsible for such transportation.

A customs declaration, completed in the usual manner, is a customs declaration that contains a volume of information (data) sufficient to complete the customs clearance of goods, commercial vehicles in the declared customs regime.

A duty-free shop is a specialized trade establishment located at a checkpoint across the state border of Ukraine, open to international traffic, as well as on-air or water commercial vehicles operating international flights, and intended for the sale of goods placed under the customs regime of duty-free trade.

Accounting for goods and vehicles moving across the customs border of Ukraine - registration by the customs authority of these goods and vehicles for their customs control.

An authorized economic operator is an enterprise established under the legislation of Ukraine, which meets the conditions established by the Customs Code of Ukraine and has the right to use special simplifications.

Cargo shipment - goods arriving in Ukraine to citizens who were not abroad at the time of purchase and did not send them to Ukraine.

Country of origin of goods, which is determined to apply the relevant tariff and non-tariff measures to regulate the movement of goods across the customs border of Ukraine.

Customs - a customs authority that in the area of its activities ensures the implementation of tasks assigned to the bodies of revenues and fees (controls the transportation of goods across the border, collects customs duties, performs other tasks following the law).

Customs - the procedure for moving goods and vehicles, customs regulation related to the establishment and collection of taxes and fees, customs control and clearance procedures, combating smuggling, and violations of customs rules aimed at implementing the customs policy of Ukraine.

Customs and tariff regulation are understood as measures of state regulation of foreign economic activity, which are based on the use of the price factor influencing foreign trade.

Customs brokers are intermediaries who represent the interests of companies that move goods across the border of Ukraine in the customs authorities.

Customs clearance - the implementation of customs formalities required for the release of goods, commercial vehicles.

Customs clearance agent is a natural person - a resident who is in an employment relationship with a customs broker and directly performs in the interests of the person represented by the customs broker, actions related to the presentation to the customs authority of goods, commercial vehicles, and also the documents required for their customs control and customs clearance.

Customs control - a set of measures carried out by customs authorities within their powers to ensure compliance with the Customs Code of Ukraine, laws and other regulations on state customs, international treaties of Ukraine, concluded in the manner prescribed by law.

Customs declaration - a statement of the prescribed form, in which the person indicates the customs procedure to be applied to goods, and provided by law information about the goods, conditions, and methods of movement across the customs border of Ukraine and the calculation of customs duties required for this procedure.

Customs payments - payments levied in the prescribed manner by customs authorities in the customs clearance of goods and other cases provided by the legislation of Ukraine.

Customs policy is a system of principles and activities of the state in the field of ensuring its economic interests and security through customs and non-tariff measures to regulate foreign trade.

Customs regulation is the regulation of issues related to the establishment of customs duties and customs duties, customs control procedures, organization of the activities of customs control bodies of Ukraine.

Customs value of goods - an element of the customs tariff of Ukraine, which is carried out during customs control and customs clearance of goods for taxation of goods, customs, and foreign economic statistics, the application of non-tariff regulatory measures

Customs warehouse - a customs regime according to which foreign or Ukrainian goods are stored under customs control with conditional full exemption from customs duties and without the application of measures of non-tariff regulation of foreign economic activity.

The declaration is a statement in the prescribed form of accurate information about the goods, the purpose of their movement across the customs border of Ukraine, as well as information necessary for their customs control and customs clearance.

Destruction or destruction - a customs regime under which foreign goods under customs control are destroyed or brought to a state that excludes the possibility of their use, with full conditional exemption from customs duties imposed on imports of these goods, and without measures of non-tariff regulation of foreign economic activity

Duty - a mandatory special type of tax levied by the customs authorities of the country when importing goods into its customs territory or its export from this territory and which is an integral condition of such import or export by its legislation (anti-dumping, import, export).

Duty-free trade - a customs regime under which goods not intended for free circulation in the customs territory of Ukraine are located and sold for export outside the customs territory of Ukraine under customs control at checkpoints across the state border of Ukraine, open to international traffic, and by air and water vehicles for commercial purposes operating international flights, with conditional exemption from taxation of customs duties imposed on the import and export of such goods, and without the application to them of measures of non-tariff regulation of foreign economic activity, including types of control specified in Part 1 of Article 319 of the Customs Code of Ukraine.

Excise duty is an indirect tax on consumers (recipients) of certain goods (products), defined by law as excisable, levied on them during the sale of (other types of alienation) of such goods (products) produced in the customs territory of Ukraine, or when importing (importing, sending) such goods (products) to the customs territory of Ukraine.

Export of goods (final export) - a customs regime under which Ukrainian goods are released for free circulation outside the customs territory of Ukraine without obligations to re-import them.

Free customs zone - a customs regime according to which foreign goods are imported into the territory of a free customs zone and exported from this territory outside the customs territory of Ukraine with exemption from customs duties and without measures of non-tariff regulation of foreign economic activity, and Ukrainian goods are imported into a free customs zone with the taxation of customs duties and application of non-tariff regulation measures.

If the declarant or his authorized person does not have accurate information about the characteristics of the goods required to complete the customs declaration in the usual manner, he may submit to the customs authority *a temporary customs declaration* for such goods, provided that it contains sufficient data to place them in the declared customs regime. , and under the obligation to submit an additional declaration within a period not exceeding 45 days from the date of the temporary customs declaration.

Import (release for free circulation) - customs regime, according to which foreign goods after payment of all customs duties established by the laws of Ukraine on import of these goods and fulfillment of all necessary customs formalities are released for free circulation in the customs territory of Ukraine.

In case of submission of a preliminary, temporary, or periodic customs declaration under Articles, 259-260 of the Customs Code of Ukraine, the declarant or his authorized person must submit *an additional declaration* containing exact information about the goods to the customs authority within the time limits specified under the Customs Code of Ukraine. declared on a preliminary, temporary or periodic customs declaration, which would be filed in the case of declaring these goods on a customs declaration completed in the usual manner.

Incoterms are international rules that are recognized by government agencies, law firms, and merchants around the world as interpreting the most applicable terms in international trade.

Movement of goods across the customs border of Ukraine in cargo shipments - a movement of goods across the customs border of Ukraine in the implementation of export-import operations, as well as other operations related to the import of goods into the customs territory of Ukraine, export of goods outside the customs territory of Ukraine in transit.

Movement of goods across the customs border of Ukraine in international express shipments - a movement of goods and other items, properly packaged, transported by an express carrier by any mode of transport for delivery to the recipient within a specified period.

Movement of goods and other items across the customs border of Ukraine - import into the customs territory of Ukraine, export from this territory, or transit through the customs territory of Ukraine of goods and other items in any way.

A preliminary customs declaration (another document that can be used instead of the customs declaration under Article 94 of the Customs Code of Ukraine) is submitted for import into Ukraine of goods, commercial vehicles

(including for transit) or after their import, if these goods, vehicles are on the territory of the checkpoint across the state border of Ukraine.

Processing in the customs territory - the customs regime, according to which foreign goods are processed in the manner prescribed by law without the application of measures of non-tariff regulation of foreign economic activity, subject to further re-export of processed products.

Processing outside the customs territory - a customs regime according to which Ukrainian goods are processed outside the customs territory of Ukraine under the procedure established by law without the application of measures of non-tariff regulation of foreign economic activity, subject to the return of these goods or products to the customs territory of Ukraine.

Re-export of goods - customs regime, according to which goods that were previously imported into the customs territory of Ukraine or the free customs zone, are exported outside the customs territory of Ukraine without payment of export duties and the application of non-tariff regulation of foreign economic activity.

Refusal in favor of the state - a customs regime under which the owner renounces foreign goods in favor of the state without any conditions in his favor.

Re-import is a customs regime according to which goods that have been exported or processed for export outside the customs territory of Ukraine are released for free circulation in the customs territory of Ukraine with exemption from customs duties established by the laws of Ukraine on import of these goods. non-tariff regulation of foreign economic activity.

Tax on air emissions - a tax levied on emissions of pollutants into the air by mobile sources of pollution in the case of fuel used, withheld, and paid to the budget by tax agents.

Temporary export - a customs regime under which Ukrainian goods or commercial vehicles are exported outside the customs territory of Ukraine with conditional full exemption from customs duties and without the application of non-tariff measures of foreign economic activity and are subject to re-import until the end of the prescribed period without any changes, except for normal wear and tear as a result of their use.

Temporary import - customs regime, according to which foreign goods, commercial vehicles are imported for specific purposes into the customs territory of Ukraine with conditional full or partial exemption from customs duties and without the application of non-tariff regulation of foreign economic activity and are subject to re-export without completion. any changes other than normal wear and tear as a result of their use.

Temporary storage of goods and vehicles under customs control - customs control measures, according to which goods and vehicles are stored under customs control in specially designated and equipped premises, tanks, on sites.

Temporary storage warehouse - specially defined and equipped warehouse, tank, indoor or outdoor area, which are designed for storage of goods and vehicles and are located within the territory.

The customs control zone is a place determined by the customs authorities at checkpoints across the state border of Ukraine or in other places of the customs territory of Ukraine, within which the customs authorities carry out customs formalities.

The customs post is a body of revenues and fees, which is part of the customs as a separate structural unit and in the area of its activities ensures the implementation of tasks assigned to the bodies of revenues and fees.

The customs regime is a set of interrelated legal norms that, under the stated purpose of moving goods across the customs border of Ukraine, determine the customs procedure for these goods, their legal status, tax conditions and determine their use after customs clearance.

The Customs Tariff of Ukraine is a list of customs duties systematized according to the Ukrainian Classification of Goods for Foreign Economic Activity, which is levied on goods moving across the customs border of Ukraine.

The Incoterms rules explain some trade terms, consisting of three letters, which reflect the practice of business-to-business relations in contracts (agreements) of purchase and sale of goods.

The periodic customs declaration may be filed for regular movement across the customs border of Ukraine of goods by the same person on the same terms and grounds for not more than 180 days and under the obligation to submit an additional declaration for goods moved under the periodic customs declaration during the previous calendar month, in the manner and under the conditions established by the Cabinet of Ministers of Ukraine.

Transit - a customs regime under which goods and/or commercial vehicles are moved under customs control between two customs authorities of Ukraine or within the area of activity of one customs authority without any use of these goods, without payment of customs duties, and without the application of non-tariff measures. regulation of foreign economic activity.

Value-added tax (VAT) is an indirect tax on goods and services.

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НАВЧАЛЬНЕ ВИДАННЯ

РЕМИГА ЮЛІЯ СЕРГІЇВНА

ЛОГІСТИКА:

методичні рекомендації до практичних
занять та самостійної роботи студентів
спеціальності 073 «Менеджмент»

Редактор Вербицький Євгеній

Підписано до друку 29.06.2021.

Формат 60x84 1/16. Папір офсетний. Друк – цифровий.

Наклад 300 прим. Ум. друк. арк. 1,2.

Друк ЦП «КОМПРИНТ». Свідоцтво ДК №4131 від 04.08.2011 р.

М.Київ, вул.Предславинська, 28

095-941-84-99, 067-209-54-30

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