The sixth wave of annual survey of Ukrainian exporters and importers

Topic 1. TRADE FACILITATION IN UKRAINE: Customs reform from the point of view of businesses

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

MOVING FORWARD TOGETHER
THIS PROJECT IS FUNDED BY THE EUROPEAN UNION
INTERNATIONAL RENAISSANCE FOUNDATION
ATLAS NETWORK
INSTITUTE FOR ECONOMIC RESEARCH AND POLICY CONSULTING

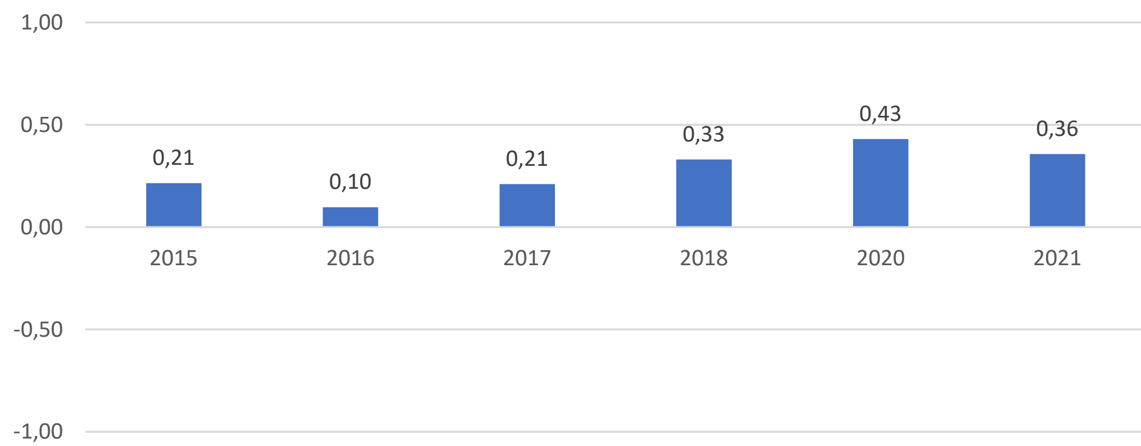
Contents

THE MAIN RESULTS

The results of the VI wave of 2021 survey show that businesses positively perceive customs reforms, but assess different aspects of its work differently. Business leaders note positive changes, but report problems more often. Over the whole period of observations since 2015, the index of perception of customs performance in 2021 is at its second highest level (it was higher only last year).

The majority of the respondents considers work of the customs to be effective. However, while in 2020, a record share of the respondents said that there was no need for changes, in 2021, the largest number of the respondents in the entire history of this survey said that the customs is effective but requires changes. As a result, the value of the Customs Performance Perception Index stopped growing for the first time since 2017 and decreased from 0.43 on a scale from -1 to 1 in 2020 to 0.36 in 2021.

Fig 1. Customs Performance Perception Index (CPP Index)



Share of enterprises, **which don't see any problems** in the work of customs, in 2021 decreased to **20,8%** after the highest value in all six waves of the survey, 27.9%, in 2020. At the same time, the share of negative assessments increased slightly: the assessments of customs as fully efficient "shifted" into positive assessments of customs, but with indication that changes are needed. This answer became the most common for the entire observation period: in 2021, 57.1% of respondents chose it. **Imperfect customs legislation** and conscious, according to business, **overstatement of the customs value of goods** were called **problems** at the customs most often.

On average, **the cost for one export operation** is **4,115 UAH,** which is half as much as for one **import operation,** where the average cost per operation is **9,732 UAH.** Also, customs clearance for exporting enterprises is on average twice as fast as for importing enterprises. In general, exporters' assessments of the customs sphere are more positive than those of the importers.

Almost **a third of respondents** believe that **customs reform is moving in the right direction**. It exceeds more than three times the share of those who consider the direction of customs reform wrong. Businesses **expect** many results from the customs reform; most often, it is **automation of the procedures** with minimization of the human factor, submission of all **documents in electronic form**, and **strengthening security functions of the customs**. Among the main expectations, there is also introduction of personal responsibility of customs officers for the damage they caused, reducing the time required to pass customs procedures, and strengthening the fight against smuggling.

1. The structure of the surveyed enterprises

The total number of foreign trade 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 trade that took part in the survey are divided into three groups according to the type of foreign trade:

- 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 exports and imports (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.

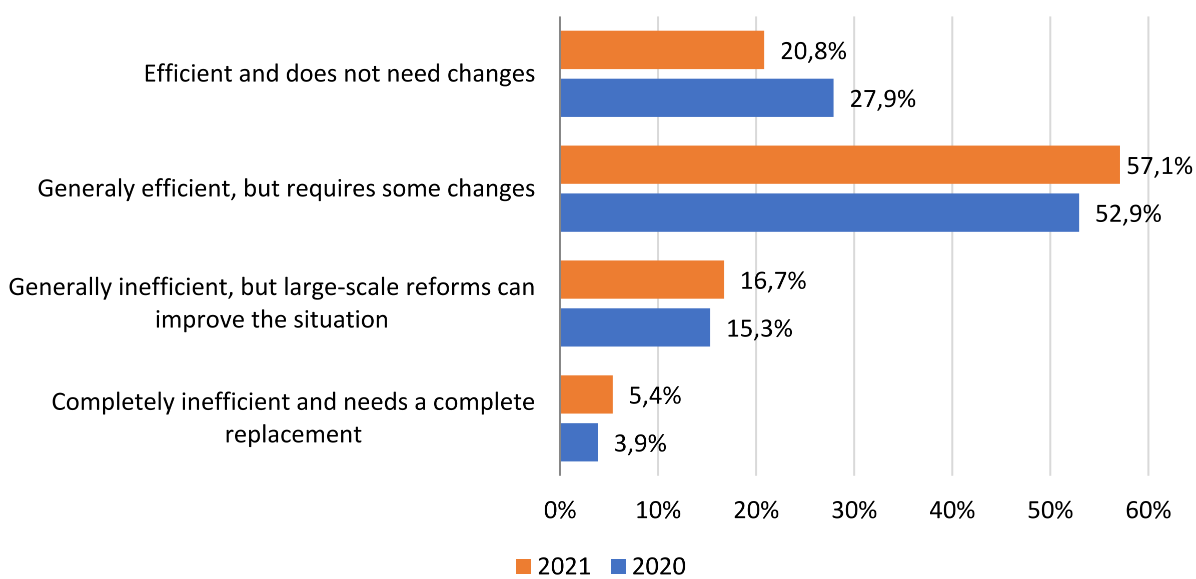
The European Union is the most common export and import destination for the enterprises surveyed.

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

2. Assessment of customs performance

- Almost 21% of respondents consider customs efficient and not needing changes. This share fell to the level of 2017-2018 after a record 27.9% in 2020.

Fig 2. Answers to the question "How would you evaluate the effectiveness of customs work", % of respondents



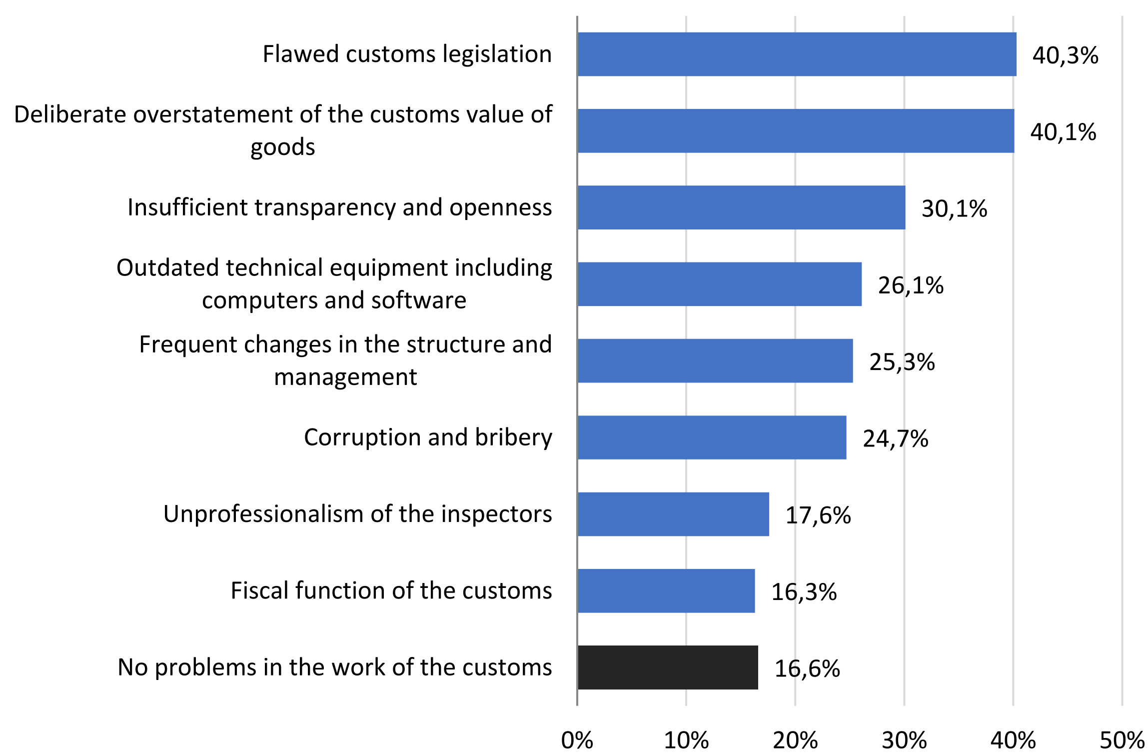
- 57.1% of respondents indicated that the work of customs is generally efficient, but requires some changes. This is the largest share in the last 5 years.

- The share of the respondents who called the work of customs completely or generally inefficient increased slightly (by 3 percentage points) compared to 2020.
- Exporters evaluate the work of customs best. In particular, they more likely than others consider it to be efficient and not requiring changes.
- Medium-sized and large enterprises evaluate customs work better than small and microenterprises.
- The CPP Index values are positive in all regions. The best assessments were given by enterprises in Cherkasy and Donetsk regions: CP index values here were 0.69 and 0.67.
- The lowest values of the CPP Index are in Rivne, Kyiv and Volyn regions. But even here, positive assessments prevail.

3. Problems in the work of customs according to business estimates

- Imperfect customs legislation and deliberate overestimation of the customs value of goods occupy prominent places in the rating of problems in the work of customs.

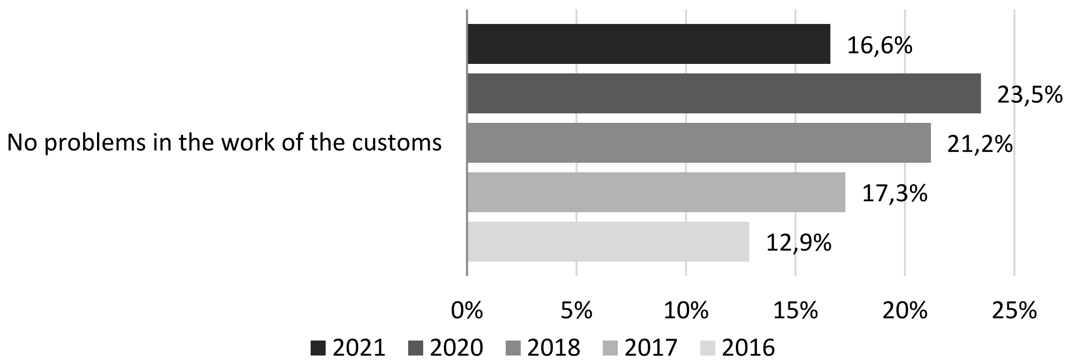
Fig 3. Answers to the question "In your opinion, which of the following problems are the biggest in the work of customs today?", % of respondents



- Number one problem for exclusively exporters, for large and medium-sized enterprises, as well as for agricultural and industrial enterprises is imperfect customs legislation.

- A record large share of respondents – 40.1% – called the deliberate overestimation of the customs value of goods a problem. This is more than during all the previous waves of the survey, when this share never exceed 28% of respondents.
- Overstating customs value is a major problem for importers, micro and small businesses, as well as for trade and services.
- Exclusively exporters are the only group by type of foreign trade where the share of enterprises that did not face problems (29.3%) exceeds the share of those that reported other problems.

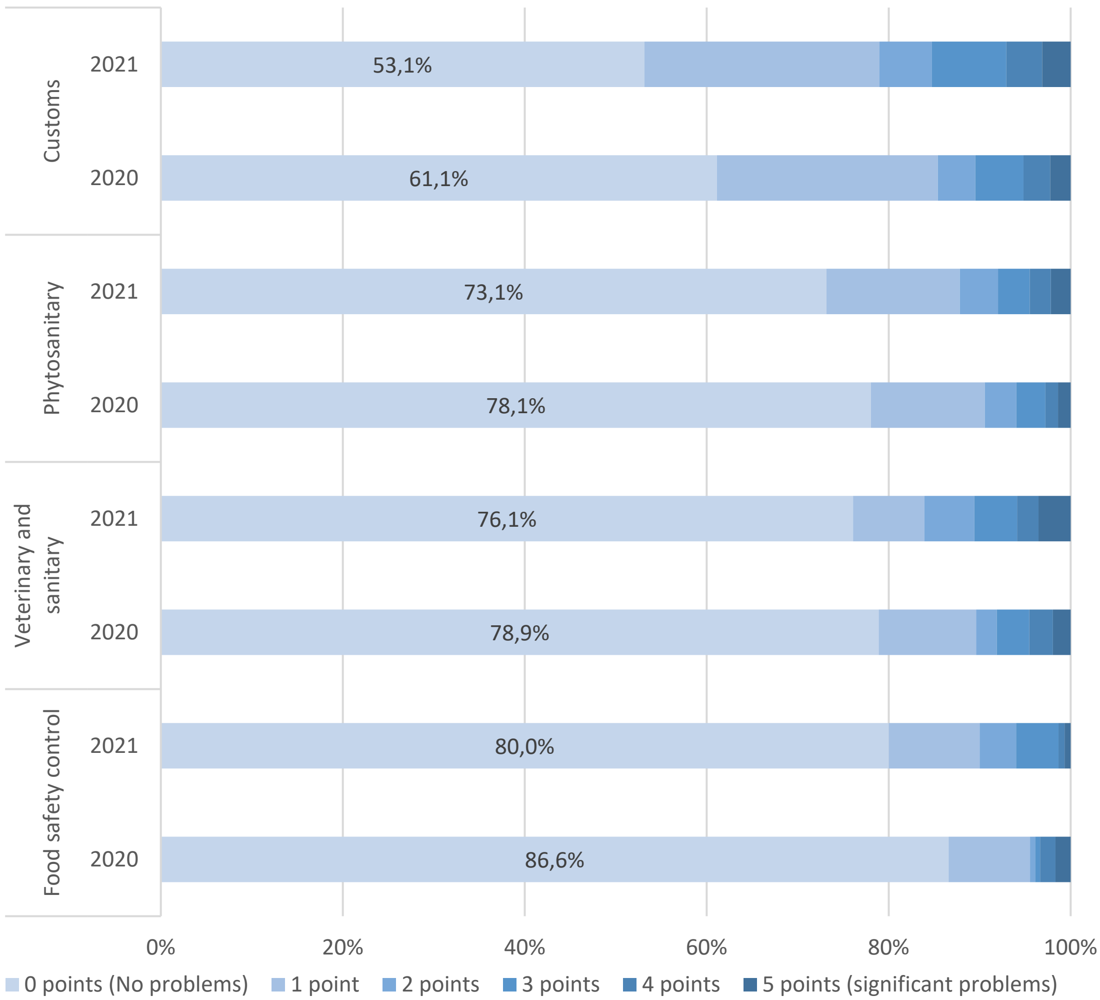
Fig 4. Share of enterprises that indicated that there are no problems in the work of customs offices



- Share of enterprises that did not experience problems at the customs decreased after stable growth during 2016-2020.
- Compared to 2020, the share of enterprises that did not experience problems at the customs increased most in the agricultural sector, among large businesses and among exporting and importing enterprises.

4. Assessment of passing various types of control

Fig 5. Answers to the question "Evaluate the problem of passing the following types of control", % of respondents

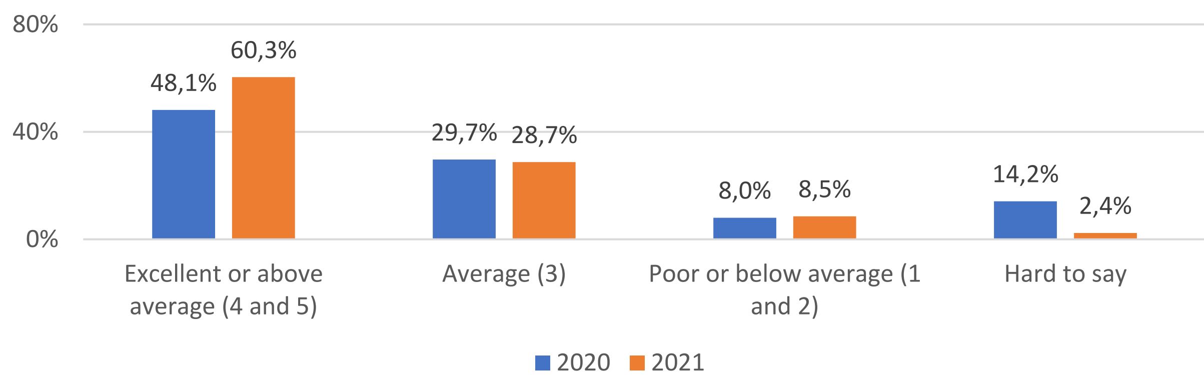


- The level of problems of all types of control remains low: from 53.1% (customs control) to 80.0% (food safety control) of respondents do not have any problems in 2021.
- Customs control remains more problematic compared to other types of control, but the problems are mostly minor.
- Assessment of the problem level remained almost unchanged in 2021 compared to 2020.
- Passing various types of controls remains more problematic for importers than for exporters.

5. Assessment of customs work over the past year

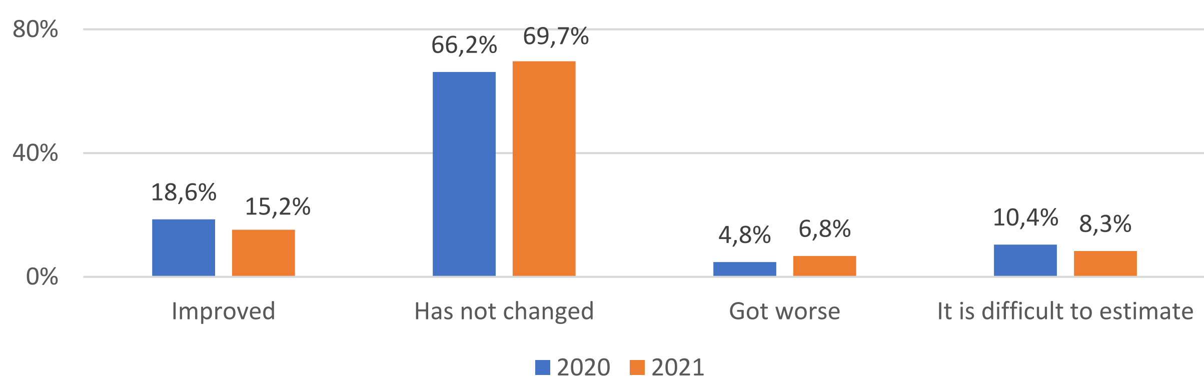
- More than 60% of respondents evaluated the work of epy customs over the past year as good and excellent. 8.5% gave an unsatisfactory assessment.
- The average score is 3.7 out of 5 (3.6 in 2020).
- Exclusively exporters rated the work of customs higher than other respondents (the average score is 4 points).
- The difference in assessments of the enterprises of different sizes and sectors is less significant.

Fig 6. Assessment of customs performance over the past year (from 1 to 5), %



- 2/3 of respondents believe that the efficiency of customs performance has not changed compared to the same period in 2020.
- The difference between positive and negative assessments of changes has decreased: it is +8.4 percentage points in 2021 compared to +13.8 percentage points in 2020.

Fig 7. Assessment of changes in the work of customs that occurred in 2021 compared to 2020

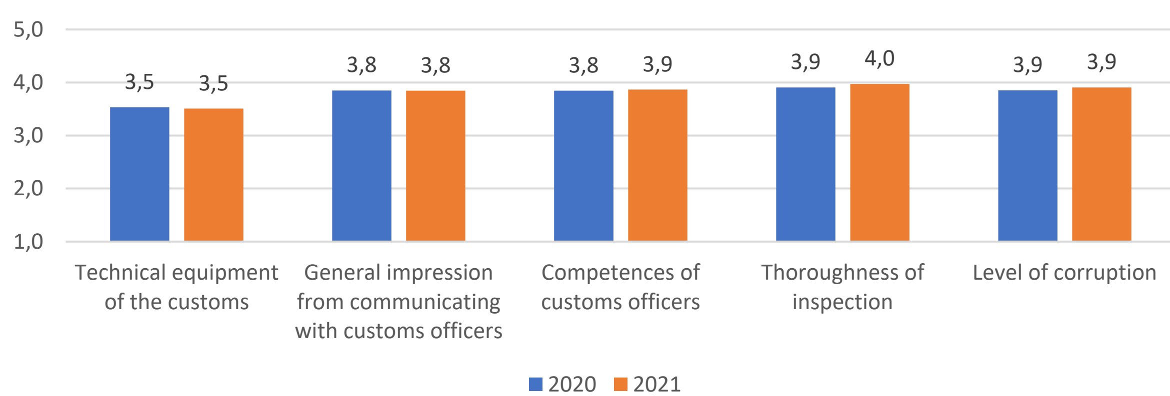


6. Assessment of certain aspects of customs work

The assessments were made on the scale from 1 to 5, where 1 is a negative assessment and 5 is a positive one. For the indicator "level of corruption", 1 point means a high level of corruption, while 5 points mean a low level or no corruption at all.

- Assessments of certain aspects of customs work, in addition to technical equipment, slightly exceed the overall assessment of its work in 2021 (3.7).
- Assessments have remained virtually unchanged compared to 2020.
- Technical equipment of the customs was rated lower than other aspects: by an average of 3.5 points.
- 62.7% of respondents evaluated the level of corruption as low (4 and 5 points). This is more than the share of positive assessments of technical equipment (51.6%), but less compared to other aspects (67%+).

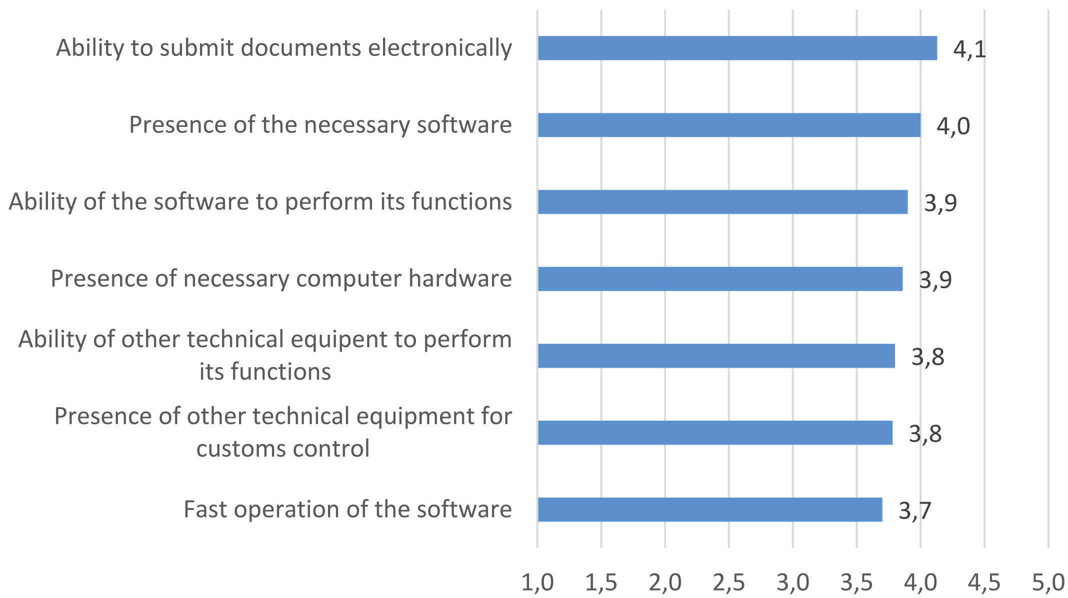
Fig 8. Average assessment of certain aspects of the new customs performance (from 1 to 5 points)



7. Assessment of individual characteristics of technical equipment of customs

- Average assessments of all the characteristics of technical equipment of the customs are quite high. They practically did not change compared to 2020.

Fig 9. Assessment of certain characteristics of technical equipment of customs, average score

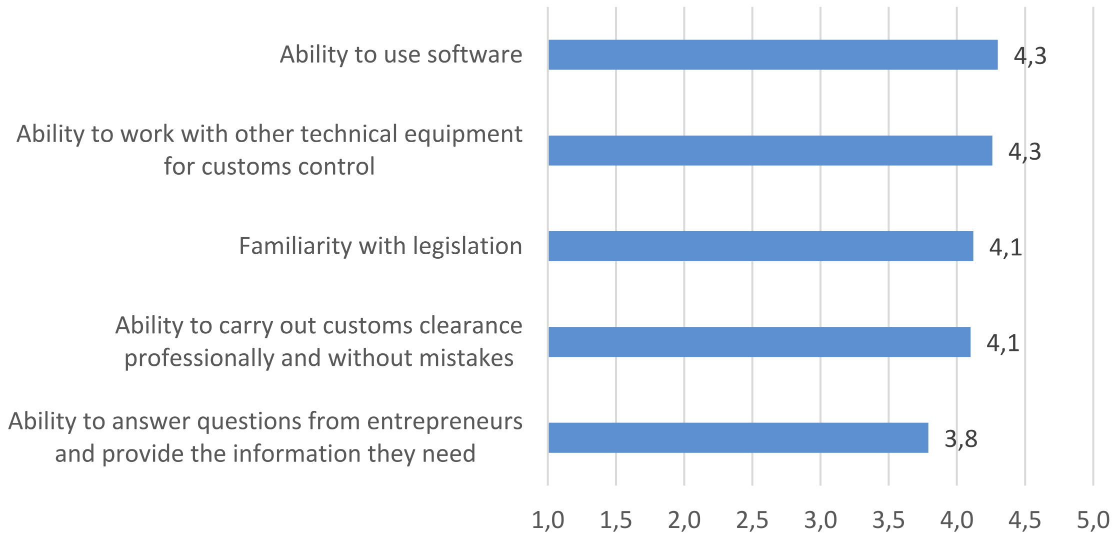


- The ability to submit documents in electronic form was rated best, which indicates a fairly successful automation of customs work.
- The speed of the software and the availability of other technical means of customs control are estimated to be the lowest. This indicates the need for further investment in customs infrastructure.
- Exclusively importers assessed the speed and functionality of the software worse.
- Medium and large enterprises assessed the availability and functionality of the software, as well as ability to submit documents in electronic form, higher than micro and small ones.
- Agricultural and industrial enterprises assessed the speed and functionality of the software better.

8. Assessment of individual qualifications of customs inspectors

- Respondents assessed almost all the qualifications of the customs inspectors at an average of 4 or 4+ points out of five.
- Assessments are almost identical to those made in 2020.

Fig 10. Assessment of individual qualifications of customs inspectors, average score

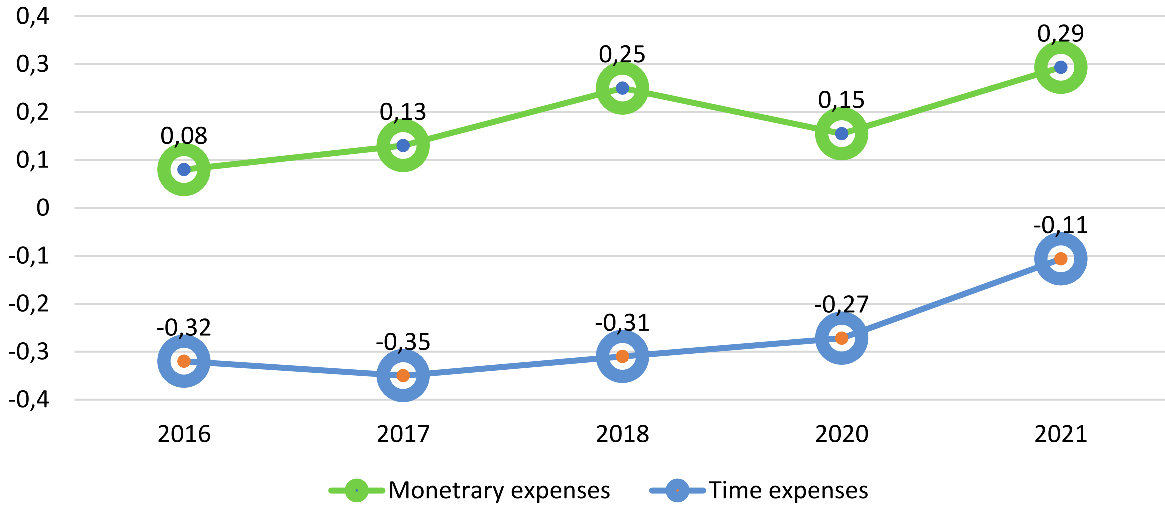


- The ability to answer entrepreneurs' questions and provide the necessary information was assessed the lowest: at 3.8 points out of five. This means the need for training for inspectors.
- Exclusively exporters have a slightly better assessment of qualifications of customs inspectors.
- Representatives of medium and large businesses evaluate the qualifications of customs inspectors better than in micro and small businesses.

9. Cost of customs clearance procedures

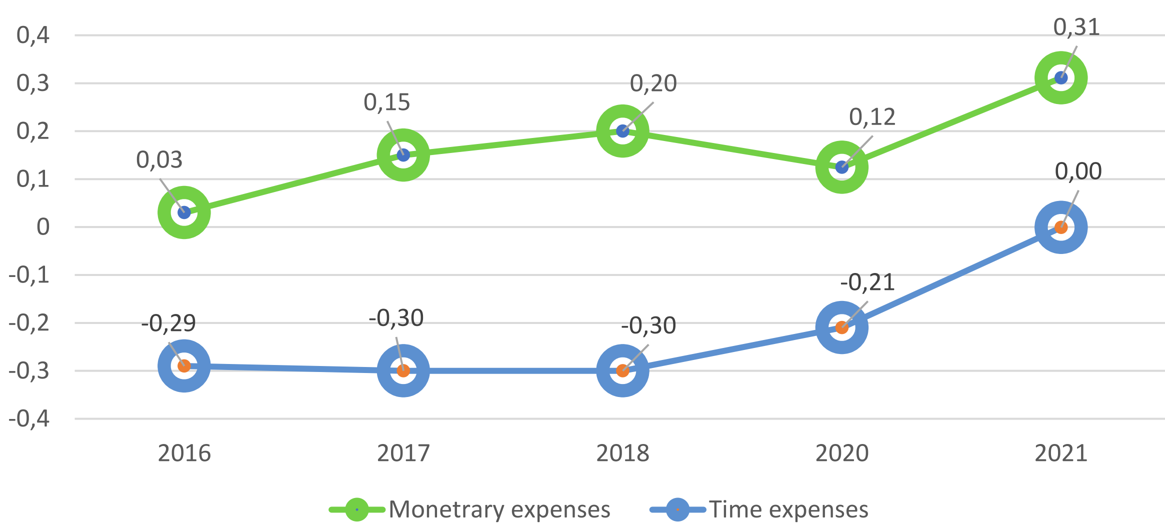
- The cost of customs clearance of exports continues to increase, and its growth rate has accelerated. For the majority of exporters (63.2%), monetary expenditures did not change, but they increased nine times more often (33.1%) than decreased (3.7%).
- The duration of the customs clearance of exports continues to decline, but at a slower pace than before. The share of businesses for which it has become faster exceeds the share of those that have started spending more time on it. In the agricultural sector, a balance in the time spent on exports is positive (balance = 0.08).

Fig 11. Dynamics of expenses related to the passage of all customs procedures for export (balance sheet indicator)



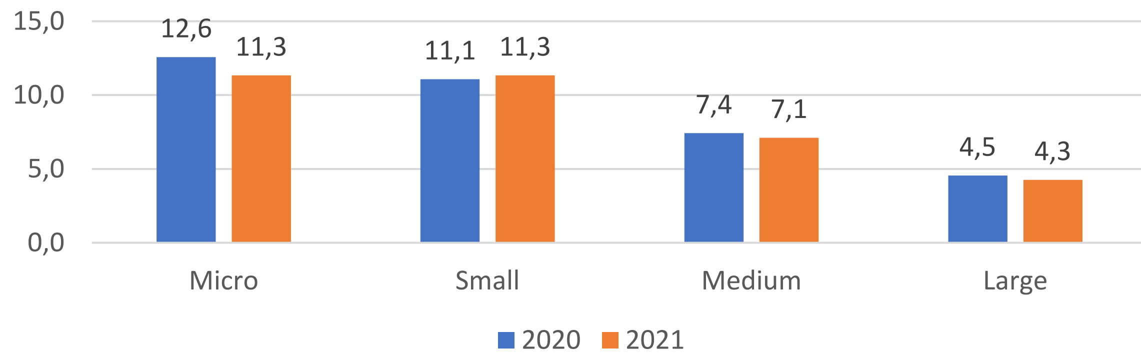
- The cost of customs clearance of imports continues to grow, and its growth rate has significantly accelerated. At the same time, more than half of the importers report that monetary costs for customs clearance of imports have not changed over the past 2 years. In the service sector, monetary expenditures on imports did not increase as much as in other sectors.
- Reduction in the duration of customs clearance has stopped. It has decreased and increased for the same share of importers, but for most of them it has not changed. For microenterprises, an increase in expenses was recorded (balance = 0.08).

Fig 12. Dynamics of expenses related to the passage of all customs procedures for import (balance sheet indicator)



10. Duration and speed assessment of customs clearance

Fig 13. Average duration of customs clearance, by size of enterprises (hour)



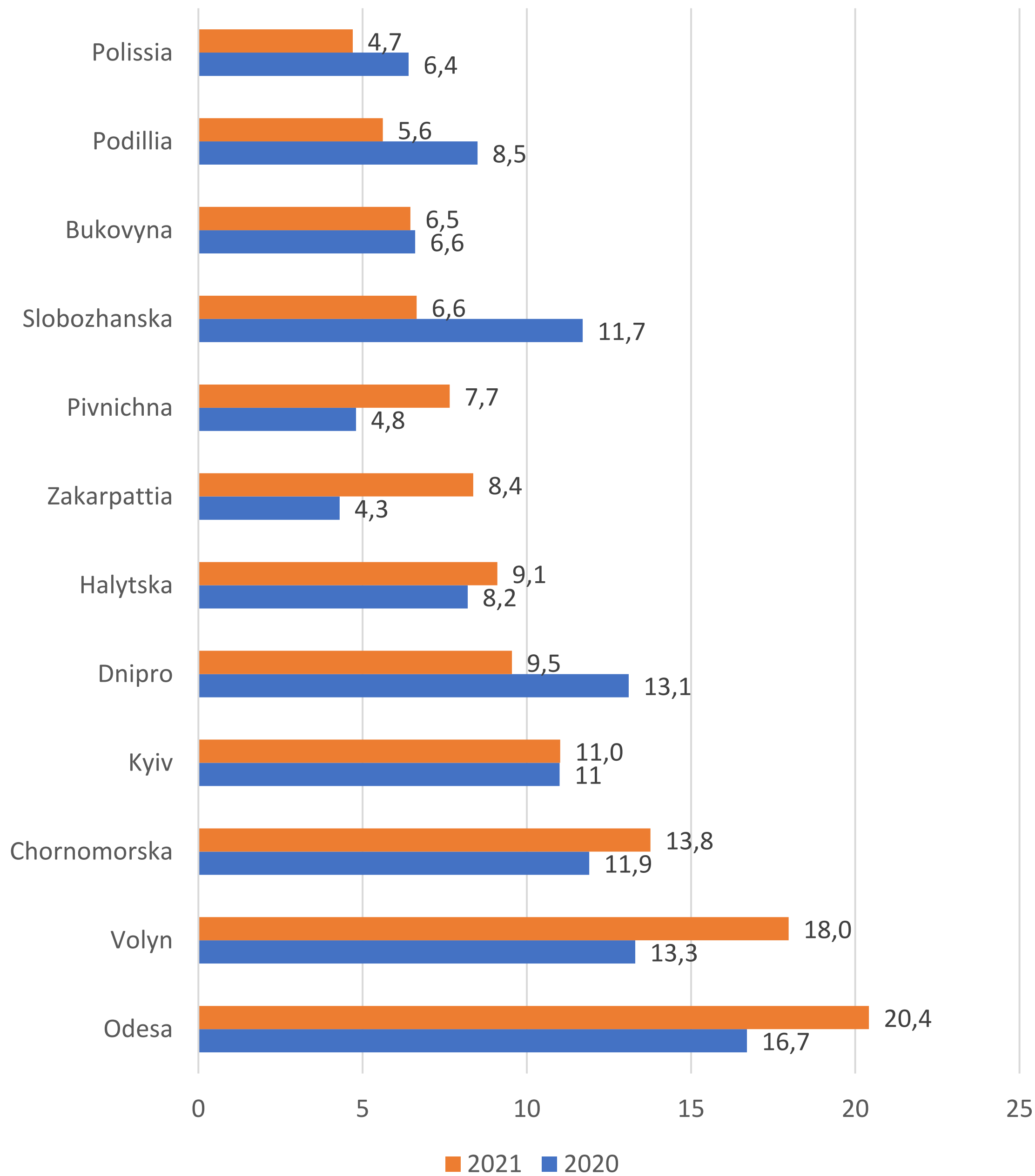
- Speed of customs clearance was determined by two dimensions: (1) duration in hours and (2) assessment of respondents.
- In 2021, the average duration of customs clearance at various customs offices is 10 hours. The average duration was almost unchanged compared to 2020, when it was 10.4 hours. At the same time, for exporting enterprises, customs clearance is on average twice faster than for importing enterprises - 6.2 hours against 12.5 hours.
- As the size of businesses decreases, the number of hours that respondents define as the duration of customs clearance increases.
- Duration of customs clearance for agricultural enterprises has almost halved (from 11.6 hours in 2020 to 6.8 hours in 2021). At the same time, customs clearance is again the longest for service companies (14.5 hours in 2021 versus 12.8 hours in 2020).
- According to respondents, customs clearance takes place faster at the Polissia (4.7 hours) and Podillia (5.6 hours) customs offices, and the longest – at the Odessa customs (20.4 hours).[1,2]
- Average assessment of the speed of customs clearance is 3.5 points out of 5 possible. Average assessment has not changed compared to 2020. Average assessment did not change compared to 2020, when it was 3.6 points.
- Thus, the majority of respondents highly evaluate the speed of customs inspection. High assessments of "4" or "5" points were indicated by 56.0% of respondents, while low assessments of "1" or "2" points were indicated by only 12.2%. The difference between assessments of different types of enterprises remains insignificant.
- Assessments of exporters and importers regarding the speed of registration do not differ significantly (3.8 points and 3.4 points, respectively).

[1] *Survey used 2020 customs classification to make comparisons for certain indicators.*

[2] *Note: Due to insufficient filling of the sub-sample, the Azov and Eastern customs offices are not included in this analysis. It is also not possible to perform analysis by group (sector, size) for individual customs offices.*

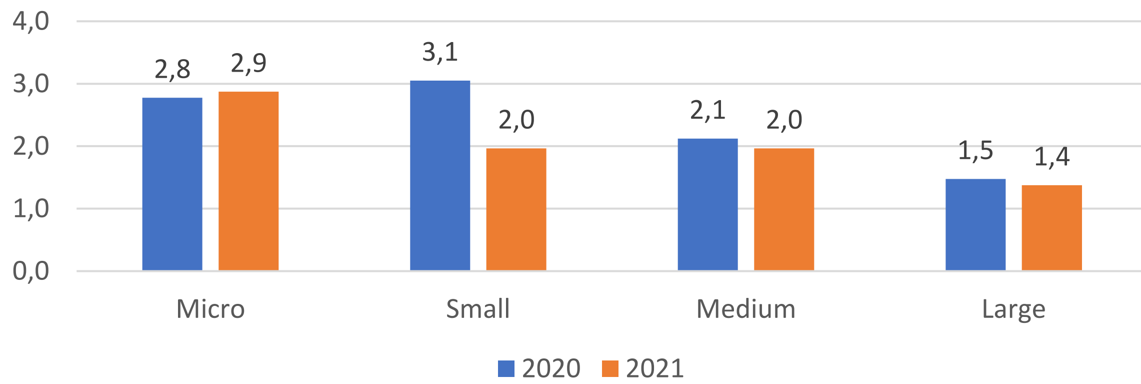
- The highest assessment was recorded at Slobozhanska customs – 3.9 points, and the lowest assessment — at Volyn customs (3.0 points), where one of the longest processing takes place.
- For most customs offices, assessments almost do not differ from average for all respondents (3.5 points.

Fig 14. Average duration of customs clearance, by customs (hour)



11. Duration and assessment of speed of customs inspection

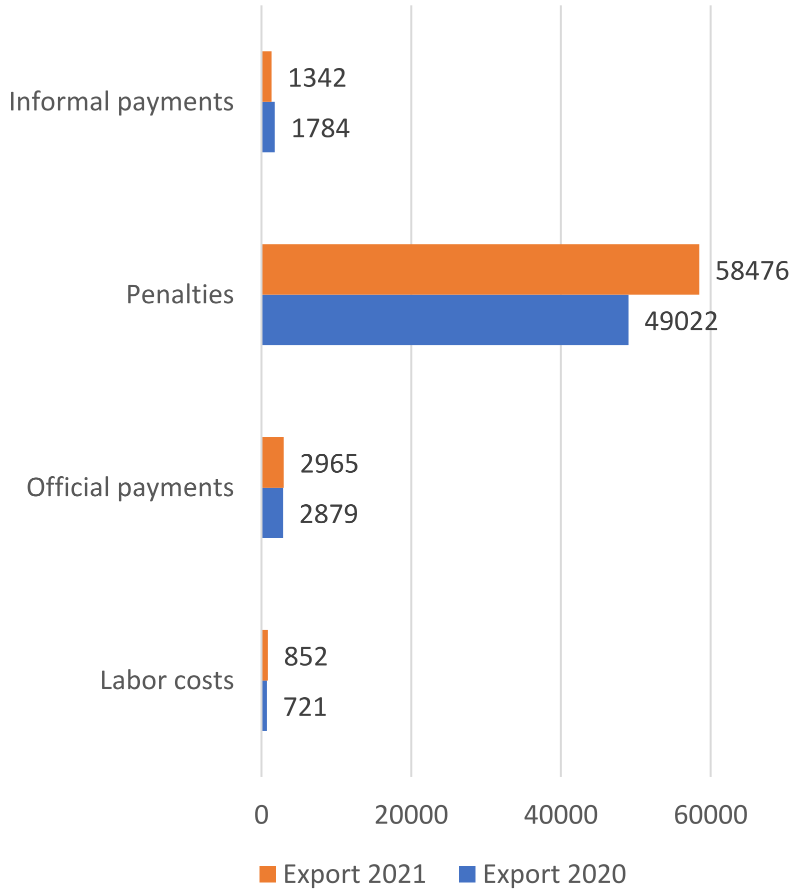
Fig 15. Average duration of customs inspection, by size of enterprises (hour)



- The speed of customs inspection was determined by home measurements: (1) duration in hours and (2) assessment of respondents.
- Customs inspection in 2021 on average 2.2 hours, which is almost at the level of 2020 (2.5 hours).
- Similar to customs clearance, customs clearance is faster for exporters than for importers.
- Respondents evaluate the passage of customs inspection on average higher than customs clearance in general – 3.7 points out of 5 possible. The duration of customs inspection increases with the decrease in the size of enterprises.
- According to respondents, the duration of customs inspection is the shortest at Polissia (1.5 hours) and Dnipro (1.6 hours) customs offices, the longest — at Volyn customs (5 hours).
- High assessments of “4" or “5" points indicated 63.7% of respondents, and low assessments “1" or “2" - only 9.4%. The difference between assessments of different types of enterprises is insignificant.
- According to respondents, the highest assessments were given to the speed of customs inspection at Dnipro customs (4.1 points), and the lowest — at Odesa customs (3.3 points).

12. Time and money spent on customs clearance

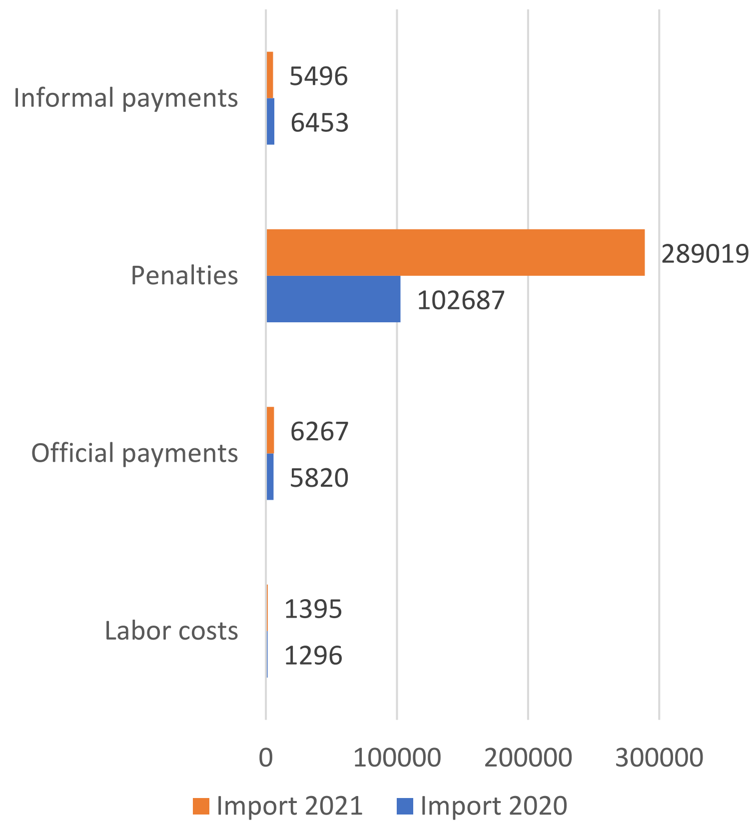
Fig 16. Average costs per export operation (by type of cost), UAH



- On average, the surveyed enterprises have more export operations per year than import ones.
- In 2021, the total cost of 1 export operation may average UAH 4,115. Amount of average expenses remained almost unchanged compared to 2020 – UAH 4,186.
- Compared to 2020, average time spent on completing 1 export operation has remained almost unchanged and amounts to 8.7 hours (it was 8.9 hours).
- Average time spent on completing 1 export operation is almost 2 times less than when importing.
- Official (except for duties and taxes) and unofficial payments, penalties for exports are on average 2-5 times lower than for imports.
- Average fine (including confiscation) for export exceeds the average amount of unofficial payments by almost 44 times.
- Fines may remain the largest component of financial costs for exports.

- While fines have increased, the amount of the average unofficial bribe has decreased. At the same time, low informal payments in the context of high fines may indicate a low probability of punishment.

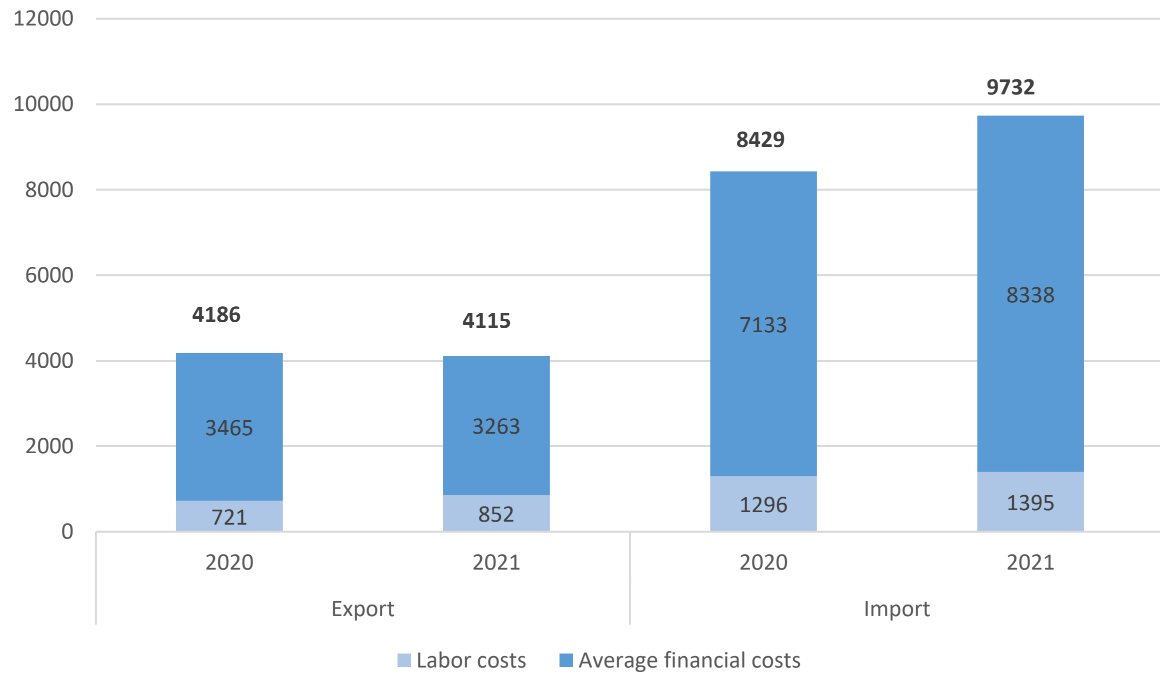
Fig 17. Average cost per import operation (by type of cost)



- **Total cost of 1 import operation in 2021 may average UAH 9,732. Thus, average import costs increased compared to 2020 (UAH 8,429).**
- Compared to 2020, the average time spent on passing 1 import operation has decreased and amounts to 14.3 hours (it was 16 hours).
- Average time costs for passing 1 import operation are almost 2 times higher than when exporting.
- Official (except for duties and taxes) and unofficial payments, penalties for imports are on average 2-5 times higher than for exports.
- Fines (including confiscation) can be the largest component of the financial costs of imports.
- Average import fine exceeds average unofficial payment by almost 53 times.

- While fines have increased, the amount of the average unofficial bribe has decreased. At the same time, low informal payments in the context of high fines may indicate a low probability of punishment.

Fig 18. Total average costs per foreign trade operation



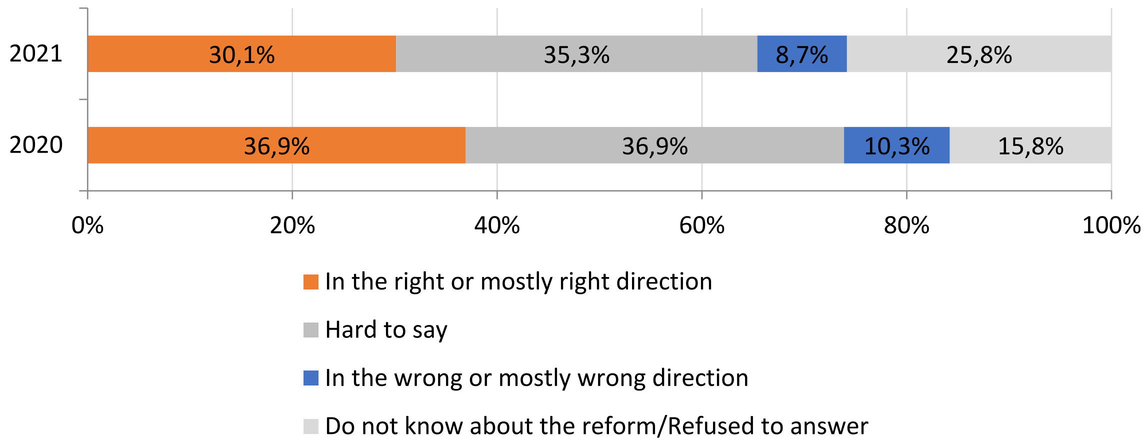
- **On average, the cost of performing one export operation is almost 2.5 times lower than for one import operation.**
- Average cost of a single export operation remained almost unchanged, but import costs increased.
- Increase in the cost of import operations was due to an increase in the cost of penalties.[3]

13. Assessment of customs reform and expected results

- Share of the enterprises that consider the direction of customs reforms correct exceeds the share of those that consider it wrong.
- At the same time, more than half of the respondents do not know about the reform or could not evaluate it (answers “hard to say” + “I don't know”/refusal to answer).
- Compared to 2020, the share of positive assessments has decreased and the share of those who do not know about the reform has increased.
- The main expectations of the surveyed businesses from customs reform are the automation of procedures, the ability to submit documents completely in electronic form, strengthening the security functions of customs, and introducing personal responsibility of customs officers.

[3] The filling of the subsamples is insufficient for the analysis of average costs in terms of size of enterprises and sectors.

Fig 19. Answers to the question "Is the customs reform moving in the right direction in general?", % of respondents



- The lowest priority has been given to increasing customs revenues to the state budget.
- In 2020, the most expected results of the customs reform were the reduction of the time spent on the customs procedures and the measures that contribute to this (automation of procedures, minimization of the human factor, submission of all documents in electronic form), as well as the strengthening of the fight against smuggling and the introduction of personal liability of customs officers for damage caused.
- Importance of certain results of the reform in 2021 compared to 2020 has changed somewhat:
    - The share of the respondents who chose certain results in 2021 increased compared to 2020, which indicates a greater interest of business in the results of the reform.
    - The expected result that tops the rating has changed (it was the decrease in time spent on customs procedures, and now, it is the automation of procedures).
    - The importance of automating procedures as the most expected result of customs reform increased from 66.0% in 2020 to 70.3% in 2021, as noted above. This measure occupies the first place in the rating of expected results of the reform in 2021.
    - The importance of strengthening the security functions of the customs as an expected result of the reform has increased both in absolute and relative terms (from 61.1% to 68.5%, from the 6th place in 2020 to the 3rd place in 2021).

Fig 20. Expected results of customs reform in 2021, % of respondents

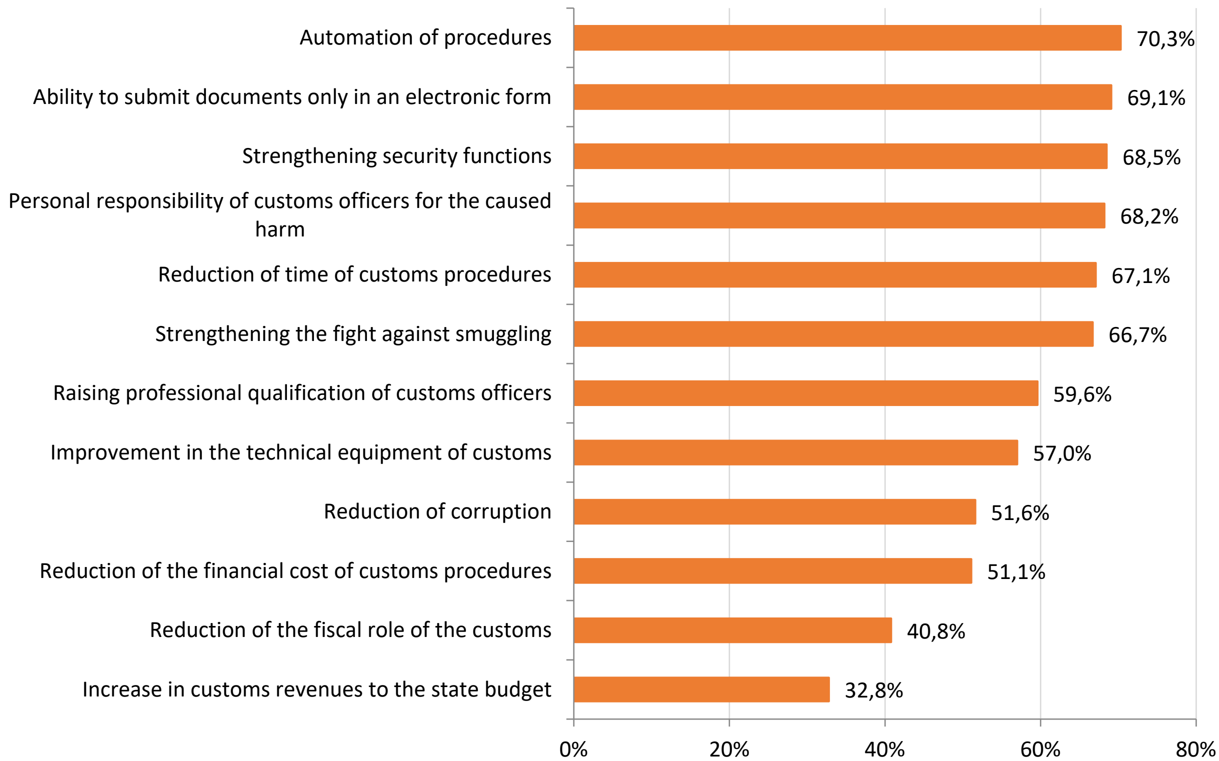
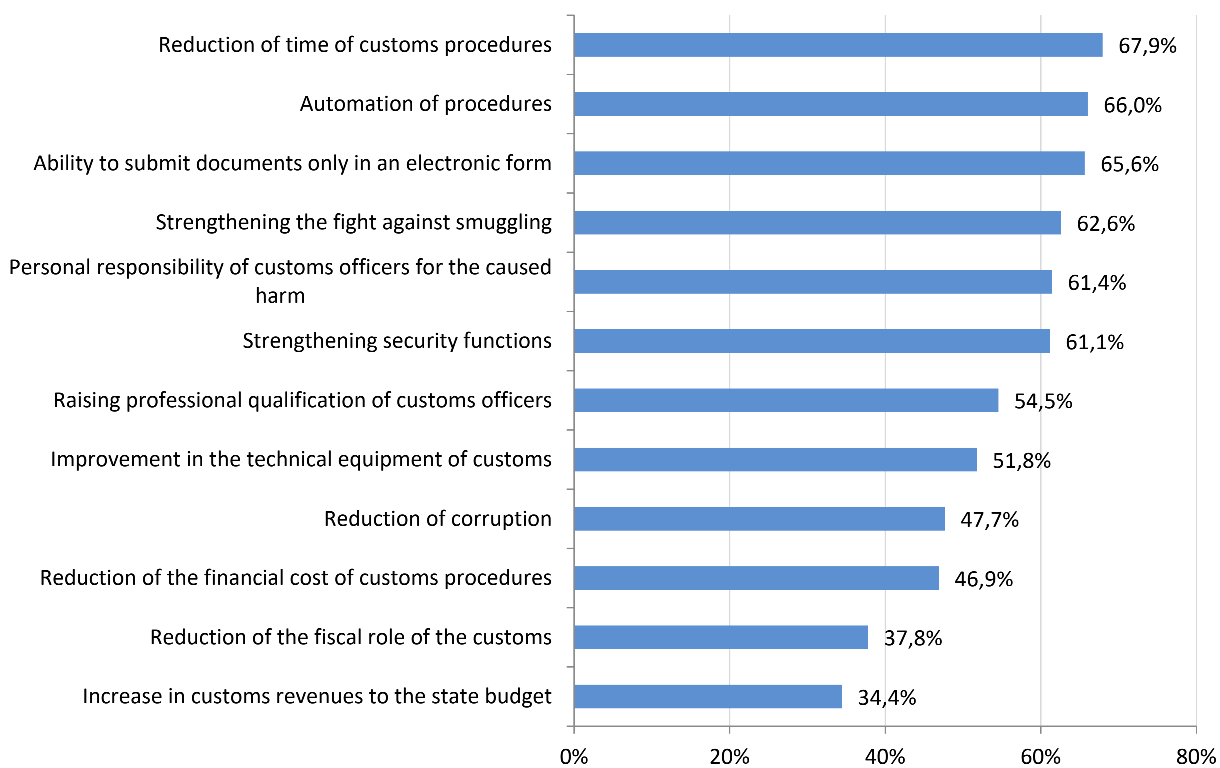


Fig 21. Expected results of customs reform in 2020, % of respondents



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%

	Number of businesses	Percentage of the sample
Kharkiv	91	9,0%
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%

	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-Dnistrovskyi 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 post	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-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%