

## PROMOTING THE EXPORT-ORIENTATION OF UKRAINE'S ECONOMY: LEGISLATIVE AND REGULATORY ASPECTS\*

© 2019 VOLOSHAN I. G., MAZORENKO O. V., PYSMAK V. O.

UDC 339.564:340  
JEL Classification: F020; K300; M410

**Voloshan I. G., Mazorenko O. V., Pysmak V. O.**

### Promoting the Export-Orientation of Ukraine's Economy: Legislative and Regulatory Aspects

The article considers the problems of promoting the export activities of Ukraine. One of the tasks of the state in the context of European integration is the development and improvement of export activities of Ukrainian enterprises, which is impossible without measures to support and promote it on the part of the state. The integration of Ukraine into the European Union has contributed to the emergence of an objective need for reforming customs legislation and rethinking the methodology of its customs policy, as an element of the state policy for the protection of the national borders and security of Ukraine. The aim of the article is to justify the promoting effect of the customs regimes in Ukraine, the commodity structure of exports and the logistics component on the development of an export-oriented economy in the context of balancing the interests of exporters and the state under conditions of intensified foreign trade. In the framework of the study, the customs policy of Ukraine is analyzed, the essence of a customs regime is revealed, and the types of customs regimes are determined. The analysis of customs regimes in Ukraine showed that one of the most used ones is export. Furthermore, the structure of Ukraine exports is investigated, the top 10 current product groups are identified, and promising sectors of the economy are described. The comparison of the export structure of Ukraine with the world structure made it possible to determine that the commodity orientation of Ukraine's exports is consistent with the global trends. Successful functioning in the international trade space is impossible without mainstreaming the logistics concept, continuous development of the functions, methods and tools of international logistics. A review of the regulatory support of logistics activities at intensifying exports in Ukraine is carried out and the main conventions on the regulation of international transport are systematized.

**Keywords:** export, customs regime/customs procedure, commodity structure of exports, international logistics, legislation, tariff regulation, non-tariff regulation.

#### DOI:

Fig.: 2. Tabl.: 1. Bibl.: 16.

**Voloshan Iryna H.** – Candidate of Sciences (Economics), Associate Professor, Associate Professor of the Department of Accounting and Business Consulting, Simon Kuznets Kharkiv National University of Economics (9a Nauky Ave., Kharkiv, 61166, Ukraine)

**E-mail:** Iryna.voloshan@hneu.net

**Mazorenko Oksana V.** – Candidate of Sciences (Economics), Associate Professor, Associate Professor of the Department of Management and Business, Simon Kuznets Kharkiv National University of Economics (9a Nauky Ave., Kharkiv, 61166, Ukraine)

**E-mail:** oksana.mazorenko@gmail.com

**ORCID:** <http://orcid.org/0000-0003-1784-697X>

**Researcher ID:** <http://www.researcherid.com/U-9796-2017>

**Pysmak Victoriya O.** – Candidate of Sciences (Economics), Associate Professor, Associate Professor of the Department of Management, Logistics and Economics, Simon Kuznets Kharkiv National University of Economics (9a Nauky Ave., Kharkiv, 61166, Ukraine)

**E-mail:** viktoria.pysmak@ukr.net

**ORCID:** <http://orcid.org/0000-0002-1648-9934>

УДК 339.564:340  
JEL Classification: F020; K300; M410

**Волошан І. Г., Мазоренко О. В., Письмак В. О. Стимулювання орієнтації економіки України на експорт: законодавчі та регулюючі аспекти**

Статтю присвячено проблемам стимулювання експорту в Україні. Одним із завдань держави в умовах євроінтеграції стає розвиток та удосконалення експортної діяльності українських підприємств, що є неможливим без державних заходів його підтримки і стимулювання. Інтеграція України до Європейського Союзу сприяла виникненню

UDC 339.564:340  
JEL Classification: F020; K300; M410

**Волошан И. Г., Мазоренко О. В., Письмак В. А. Стимулирование ориентации экономики Украины на экспорт: законодательные и регулирующие аспекты**

Статья посвящена проблемам стимулирования экспорта Украины. Одной из задач государства в условиях евроинтеграции становятся развитие и совершенствование экспортной деятельности украинских предприятий, что невозможно без государственных мер его поддержки и стимулирования. Интеграция Украины в Европейский

\* Research is performed in the framework of scientific work No. 44 / 2017-2019 "Development of a mechanism for enhancing the export activities of enterprises in the context of trade wars and integration processes"

об'єктивної потреби реформування митного законодавства та переосмислення на методологічному рівні митної політики як елементу державної політики щодо захисту кордонів і національної безпеки України. Мета статті полягає в обґрунтуванні стимуляційного впливу митних режимів України, товарної структури експорту та логістичної складової на розвиток експортно-орієнтованої економіки у контексті збалансування інтересів експортерів і держави в умовах активізації зовнішньої торгівлі. В межах проведеного дослідження проаналізовано митну політику України, визначено сутність митного режиму та види митних режимів. Проведений аналіз митних режимів України показав, що одним з найбільш застосовуваних є експорт. Також досліджено структуру українського експорту, визначено Топ-10 поточних товарних груп, описано перспективні сектори економіки. Порівняння структури експорту України зі світовою структурою дозволило визначити, що товарна орієнтація українського експорту відповідає загальносвітовим тенденціям. Успішне функціонування у міжнародному торговельному просторі неможливе без активного впровадження концепції логістики, постійного розвитку функцій, методів та інструментів міжнародної логістики. Узгалнено нормативно-правове забезпечення логістичної діяльності при активізації експорту в Україні та систематизовано основні конвенції щодо регулювання міжнародних перевезень.

**Ключові слова:** експорт, митний режим, товарна структура експорту, міжнародна логістика, законодавство, тарифне регулювання, нетарифне регулювання.

**Рис.: 2. Табл.: 1. Бібл.: 16.**

**Волошан Ірина Геннадіївна** – кандидат економічних наук, доцент, доцент кафедри обліку і бізнес-консалтингу, Харківський національний економічний університет ім. С. Кузнеця (просп. Науки, 9а, Харків, 61166, Україна)

**E-mail:** [Iryna.voloshan@hneu.net](mailto:Iryna.voloshan@hneu.net)

**Мазоренко Оксана Володимирівна** – кандидат економічних наук, доцент, доцент кафедри менеджменту та бізнесу, Харківський національний економічний університет ім. С. Кузнеця (просп. Науки, 9а, Харків, 61166, Україна)

**E-mail:** [oksana.mazorenko@gmail.com](mailto:oksana.mazorenko@gmail.com)

**ORCID:** <http://orcid.org/0000-0003-1784-697X>

**Researcher ID:** <http://www.researcherid.com/U-9796-2017>

**Письмак Вікторія Олексіївна** – кандидат економічних наук, доцент, доцент кафедри менеджменту, логістики та економіки, Харківський національний економічний університет ім. С. Кузнеця (просп. Науки, 9а, Харків, 61166, Україна)

**E-mail:** [viktoria.pysmak@ukr.net](mailto:viktoria.pysmak@ukr.net)

**ORCID:** <http://orcid.org/0000-0002-1648-9934>

Союз способствовала возникновению объективной потребности реформирования таможенного законодательства и переосмысления на методологическом уровне таможенной политики как элемента государственной политики по защите границ и национальной безопасности Украины. Цель статьи заключается в обосновании стимуляционного влияния таможенных режимов Украине, товарной структуры экспорта и логистической составляющей на развитие экспортно-ориентированной экономики в контексте сбалансирования интересов экспортеров и государства в условиях активизации внешней торговли. В рамках проведенного исследования проанализирована таможенная политика Украины, определены сущность таможенного режима и виды таможенных режимов. Проведенный анализ таможенных режимов Украины показал, что одним из наиболее применяемых является экспорт. Также исследована структура украинского экспорта, определены топ-10 текущих товарных групп, описаны перспективные сектора экономики. Сравнение структуры экспорта Украины с мировой структурой позволило определить, что товарная ориентация украинского экспорта соответствует общемировым тенденциям. Успешное функционирование в международном торговом пространстве невозможно без активного внедрения концепции логистики, постоянного развития функций, методов и инструментов международной логистики. Проведен обзор нормативно-правового обеспечения логистической деятельности при активизации экспорта в Украине, и систематизированы основные конвенции по регулированию международных перевозок.

**Ключевые слова:** экспорт, таможенный режим, товарная структура экспорта, международная логистика, законодательство, тарифное регулирование, нетарифное регулирование.

**Рис.: 2. Табл.: 1. Библ.: 16.**

**Волошан Ирина Геннадьевна** – кандидат экономических наук, доцент, доцент кафедры учета и бизнес-консалтинга, Харьковский национальный экономический университет им. С. Кузнеця (просп. Науки, 9а, Харьков, 61166, Украина)

**E-mail:** [Iryna.voloshan@hneu.net](mailto:Iryna.voloshan@hneu.net)

**Мазоренко Оксана Владимировна** – кандидат экономических наук, доцент, доцент кафедры менеджмента и бизнеса, Харьковский национальный экономический университет им. С. Кузнеця (просп. Науки, 9а, Харьков, 61166, Украина)

**E-mail:** [oksana.mazorenko@gmail.com](mailto:oksana.mazorenko@gmail.com)

**ORCID:** <http://orcid.org/0000-0003-1784-697X>

**Researcher ID:** <http://www.researcherid.com/U-9796-2017>

**Письмак Виктория Алексеевна** – кандидат экономических наук, доцент, доцент кафедры менеджмента, логистики и экономики, Харьковский национальный экономический университет им. С. Кузнеця (просп. Науки, 9а, Харьков, 61166, Украина)

**E-mail:** [viktoria.pysmak@ukr.net](mailto:viktoria.pysmak@ukr.net)

**ORCID:** <http://orcid.org/0000-0002-1648-9934>

**Introduction.** A fierce competition among exporting countries to earn consumer loyalty and conquer distribution channels prevails in external world markets, therefore, the main task of Ukraine and all its institutions is to develop and enhance export activities of its enterprises by qualitatively improving both the commodity and geographical structure of exports and government measures to support and promote it.

**Analysis of recent researches and statement of the problem.** A great contribution to studying export problems

and issues of promoting its development in view of the macroeconomic aspect was made by a number of foreign economists, including: D. Hoppen, J. Engelhard, D. Ernst, D. Lefevre, and others. The study of competitive economic growth at the state level, trends in the development of Ukraine's export and its structure is carried out by many leading scientists of the country, in particular, O. Bilorus, T. Vakhnenko, V. Heyets, B. Hub-skyi, D. Lukianenko, A. Mazaraki, Yu. Makohon, T. Orekhova, Yu. Pakhomov, Ye. Savelyev, S. Filipenko, and others. The export potential, problems and mechanisms of export promotion

at the level of business entities are investigated by M. Zhuk, B. Kalashnykov, Yu. Kolosova, T. Melnyk, I. Tyvonchuk.

Despite the thorough studies aimed at determining the place of Ukraine in the global market for goods and services, its trading activities, today, issues associated with the introduction of a comprehensive mechanism to promote the export orientation of the national economy need to be further resolved.

**The aim of the article** is to justify the promoting effect of the customs regimes of Ukraine, the commodity structure of its exports and the logistics component on the development of an export-oriented economy in the context of balancing the interests of exporters and the state under conditions of intensified foreign trade.

**Research findings.** The integration of Ukraine into the European Union has contributed to the emergence of an objective need for reforming the customs legislation and rethinking the methodology of its customs policy, as an element of the state policy for the protection of the national borders and security of Ukraine.

Enterprises engaged in foreign trade activity cannot work effectively without government regulation defining conditions for the restriction and promotion of the international movement of goods, regardless of the industry and type of economic activity they are involved in, their organizational and legal ownership and type of production. In the context of customs policy, these conditions are customs regimes, which, on the one hand, promote certain types of foreign economic activity, and on the other hand, limit or terminate relevant activities. Thus, the goal of the state in the formation of customs regimes is to balance its interests and those of business entities, promote activities that are of the state priority and restrain others in order to comply with its economic interests.

Each state has its own classification of customs regimes (according to the Union Customs Code, “customs procedures”), their composition and, consequently, measures to promote or restrict actions associated with each customs procedure.

The Union Customs Code (Article 5) [1] stipulates three main types of customs procedures, namely: release for free circulation; special procedures; export. At the same time, Article 210 of the UCC provides for categories for them, which increases the number of customs regimes, including the categories, up to six. Article 70 of the Customs Code of Ukraine envisages 14 customs procedures, namely: import (release for free circulation); re-import; export (permanent export); re-export; transit; temporary import / export; customs warehouse; free customs zone; duty free shop; inward and outward processing; extermination or destruction; refusal in favor of the state [2].

Despite the difference in the number of customs regimes, it should be noted that the Customs Code of Ukraine complies with generally recognized international and European norms and rules. In addition, the Customs Code of Ukraine is recognized by the Tax Code as the law of Ukraine on taxation issues.

The analysis of the application of customs regimes in Ukraine indicates that import, export, transit, and customs warehouse are the most widely used ones. Additional opportunities are being created for applying the free trade zone regime and creating the free trade zone with the European Union. The main customs regimes that affect the country’s trade balance include import and export. In Ukraine, there observed an upward trend in export operations, but the balance of trade remains negative. Therefore, it is advisable to create a certain mechanism for the implementation of the import and export customs regimes, which would create a positive trade balance and include measures to promote exports, and, if necessary, slow down imports.

The analysis of the foreign economic activity of highly developed countries (USA, Japan, Germany, France, Great Britain, Italy and Canada) indicates that they have created a powerful export sector and are interested in importing cheap raw materials, semi-finished products and advocate the idea of liberalizing international trade. The structure of world exports (Fig. 1) is dominated by electrical machinery and apparatus;

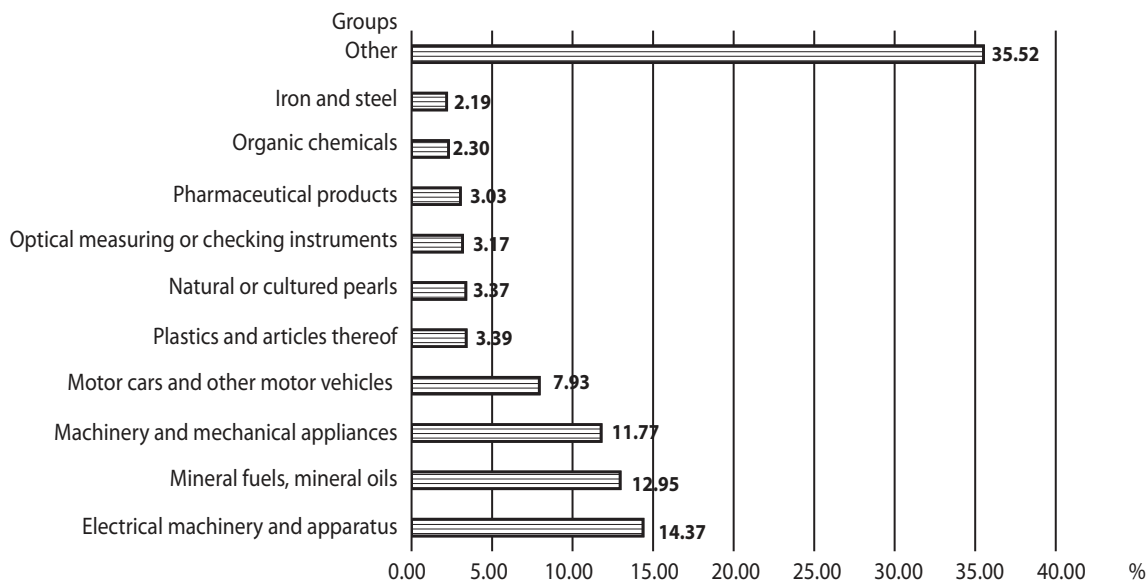


Fig. 1. The structure of world exports by major commodity groups, 2018

Source: developed by the authors based on [3]

mineral fuels, mineral oils and products of their distillation; machinery and mechanical appliances; motor cars and other motor vehicles.

As regards developing and transition countries, their economy is much less competitive and objectively needs help and protection from the state. The protection against foreign competition involves setting higher import customs tariffs; providing state subsidies, soft loans and tax benefits to national producers. Orientation of domestic entrepreneurs towards manufacturing and selling raw materials leads to economic losses, therefore, Ukraine exports must be focused on manufacturing final consumption products, which will increase the added value and contribute to the economic growth of the country.

The procedure for placing commodities under a certain customs regime indicates that each of the regimes has its own complex internal structure, which determines the difference in their characteristics and approaches to their studying.

In accordance with Article 82 of the Customs Code of Ukraine [2], export is the customs regime implying that goods are exported outside the customs territory of Ukraine for free circulation without obligation to return to this territory and without establishing conditions for their use outside the cus-

toms territory of Ukraine. Placing goods under the customs regime of export is carried out by the declarant on the basis of purchase and sale agreements (contracts) on the implementation of barter (exchange of goods) operations as well as other foreign economic transactions involving export of goods belonging to residents of Ukraine outside the customs territory of Ukraine without their re-import.

Therefore, in order to increase the effectiveness of state influence on Ukraine exports, it is necessary to develop effective measures for promoting export activities through providing state subsidies and certain benefits for enterprises involved in foreign economic activity; maintain import volumes at the existing level; create conditions for using the free trade zone with the European Union.

Today, Ukraine exports show an upward trend. According to the State Statistics Service [4], the export volume amounted to USD47.33 billion in 2018, which is by 9.4 % more than in 2017. At the same time, the structure of Ukraine exports is dominated by goods, the share of which is 82.3 %, while the share of services is 17.7 %.

The analysis of the export structure of Ukraine for 2017 and 2018 revealed ten groups of commodities leading in terms of export volume (Fig. 2).

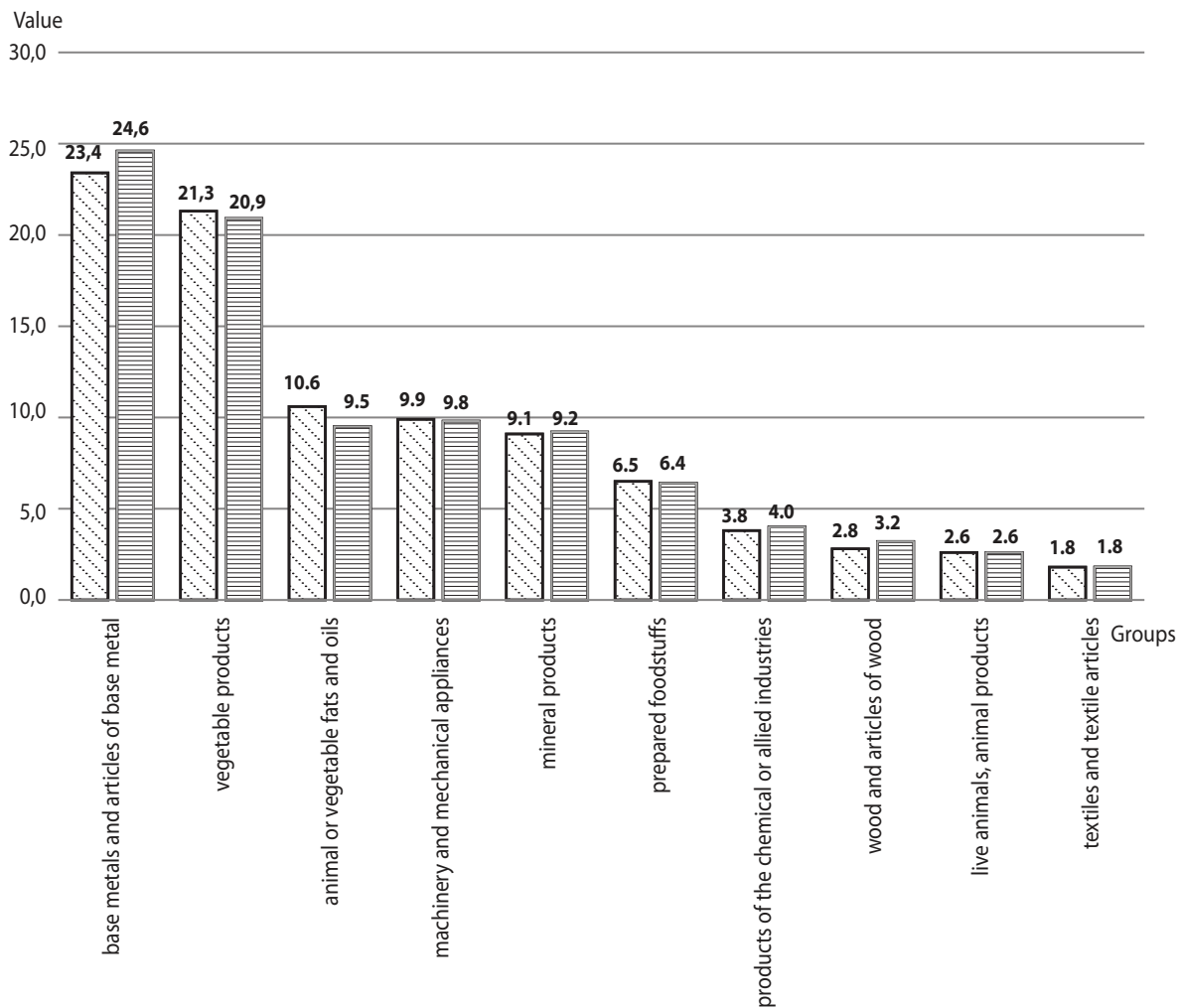


Fig. 2. Top 10 Ukraine exports in 2017 – 2018

Source: developed by the authors based on [4]

The main groups of commodities exported by Ukraine include: base metals and articles of base metal; vegetable products (cereals account for the largest share); animal or vegetable fats and oils; machinery and mechanical appliances; mineral products; prepared foodstuffs; products of the chemical or allied industries; wood and articles of wood; live animals, animal products; textiles and textile articles. Compared with the world export structure, it should be noted that the commodity orientation of Ukraine exports is in line with global trends. But a significant part of these goods is raw materials, which are not value added.

To promote the orientation of the Ukrainian economy towards export, the government of Ukraine approved the "Export Strategy of Ukraine: Roadmap of Strategic Development of Trade for the Period of 2017-2021" [5], which was developed by the Ministry of Economic Development with the participation of representatives of business and the expert community. It identifies the main promising sectors of the economy of Ukraine in terms of exports, which will contribute to increasing its trade efficiency and competitiveness.

According to the Roadmap [5], the most promising sectors of the economy (among those producing goods and services) are:

- food and beverages industry (including the manufacturing of food ingredients, processed food and organic products);
- machinery (including the manufacturing of light machinery and heavy machinery);
- aerospace and aviation parts and components manufacturing;
- aircraft repair and maintenance;
- information and communication technology;
- creative services (including services in the field of advertising and public relations, crafts, design, publishing, film and fashion industry, and other performing and visual arts);
- tourism (especially eco-, extreme, cultural, business and educational tourism).

For these sectors of the economy, the government is developing sectoral strategies and provides support for promoting exports.

At present, due to the loss of many sales markets, it is extremely necessary to reorient Ukrainian enterprises to new external markets for products. In modern economic realities, there is a special interest of Ukrainian manufacturers in creating tools that would facilitate the export process and increase efficiency of enterprises. One of such tools is the logistics concept, which can enable obtaining additional competitive advantages in the market environment through improving functions and tools of applied logistics.

Therefore, today, successful functioning in the international trade space is impossible without an active implementation of the logistics concept, continuous development of the functions, methods and tools of international logistics. However, currently, Ukraine has practically no legislation in the field of logistics or integrated network of institutions supporting logistics operations that serve international trade. There is only one order of the Ministry of Transport and Communications of Ukraine dated August 13, 2008 No. 1023 "On the Prospects

for the Development of Transport Infrastructure and Logistics," which concerns the need to develop concepts and programs for reforming and developing transport infrastructure and the market for transport and logistics services.

The main normative acts regulating the transport and logistics system include:

the Commercial Code of Ukraine; the Customs Code of Ukraine; the Law of Ukraine "On Forwarding Activity"; the Law of Ukraine "On Transit of Cargos" dated October 20, 1999 No. 1172-XIV; the Law of Ukraine "On Foreign Economic Activity" dated April 16, 1991 No. 959-XII; the Law of Ukraine "On Transport" dated November 10, 1994 No. 232/94-BP; Ordinance of the Cabinet of Ministers of Ukraine "On Approval of the Transport Strategy of Ukraine for the period up to 2020" dated October 20, 2010 No. 2174-p; Order of the Ministry of Transport of Ukraine and the Ministry of Education and Science of Ukraine "On Approval of the Standard Program for the Training and Professional Development of Specialists" dated May 7, 1998 No. 172/244 [2, 6-13].

Today, a significant step was the creation of the Export Promotion Office under the Ministry of Economic Development, aimed at supporting Ukrainian business in international markets by developing export competencies, promoting Ukrainian goods and services abroad and establishing cooperation with foreign businesses. In connection with the creation of the above mentioned Office, the government plans to reform the existing legislation in the field of transport and logistics services for export operations.

A positive aspect is the signing of the Resolution of the Cabinet of Ministers dated July 4, 2017 No. 455, which envisages creating the Council for International Trade to facilitate the formation of the foreign trade policy and coordination of actions of ministries, central executive bodies, local governments, enterprises, institutions and organizations in order to maintain export growth, intensify work with trading partners and simplify international trade procedures [12]. Moreover, the Resolution of the Cabinet of Ministers of Ukraine dated December 27, 2017 No. 1017-p approved the Export Strategy of Ukraine, which provides for elaborating measures aimed at the strategic development of trade and also includes the issues of developing legislative framework and institutions in the field of export logistics services [13].

Noteworthy is the fact of the publication of the Transport Strategy of Ukraine for the period up to 2020, which aims to determine the conceptual foundations for the formation and implementation of the state policy to ensure stable and efficient functioning of the transport industry in order to increase the competitiveness of the national economy. A positive aspect is that one of the principles of the strategy implies the creation of a network of logistics centers and the priority development of rail and sea public transport. The implementation of this measure may lead to an increase in the efficiency of transport and logistics activities and facilitate carrying out export activities in the framework of increasing the possibilities and speed of delivery of goods to Ukrainian borders [10].

Considering the regulatory support of logistics activities in enhancing Ukraine exports, it would be advisable to study the issues of legal regulation of international transport in Ukraine.

It should be noted that the regulation of relations arising in the process of international transport is a rather specific branch of law. First of all, the basic conditions for the functioning of international transport are defined in international

agreements that mainly include unified substantive rules for the coordination of legal conflicts that may arise in the process of activity. The main conventions developed to regulate international transport are presented in Table 1.

Table 1

The main conventions to regulate international transport [14-16]

№	Name	Scope of application
1	Hague Rules (after the amendment – the Hague-Visby Rules or the Hague Rules as Amended by the Brussels Protocol 1968)	The International Convention for the Unification of Certain Rules of Law Relating to Bills of Lading, signed at Brussels on 25 August 1924, is applicable only to contracts of carriage covered by a bill of lading or other similar document
2	Hamburg Rules	The Hamburg Rules govern contracts of carriage covered by a bill of lading and other documents. Significant changes occurred in the limitations of liability. The Hamburg Rules provide for a higher limit of carrier liability for the package or other shipping units. In this case, a conventional unit of account that has become widespread in the practice of IMF member states – Special Drawing Right (SDR), is used
3	Rotterdam Rules (formally, the United Nations Convention on Contracts for the International Carriage of Goods Wholly or Partly by Sea)	The Convention introduces new concepts, in particular, “transport document”, a broad definition of which covers both negotiable and non-negotiable documents, as well as “electronic transport record”, which implies using documents in electronic form. The Convention seeks to legally regulate modern practice, in which the carriage of goods by various modes of transport is governed by the only contract. Moreover, it also envisages significant changes compared with the previous regulation of international transport
4	Convention on Road Traffic and Protocol on Road Signs and Signals	These documents envisage initial requirements for drivers and establish the procedure for issuing motor vehicle driving licenses, the technical condition of motor vehicles is determined using similar methodological guides
5	Convention on the Contract for the International Carriage of Goods by Road	The Convention was signed in Geneva on 19 May 1956. In general terms, it defines the carrier and applies to contracts for the carriage of goods by road if the place of departure and destination are in different countries
6	European Agreement on Main International Traffic Arteries	Ukraine joined the Agreement as part of the USSR on 9 November 1982. According to this agreement, transport of goods is carried out without intermediate reloading by road vehicles, trains of vehicles or containers with crossing one or more borders from the customs office of departure of one of The Contracting Parties to the customs office of destination of another Contracting Party, provided that some part of the operation is carried out by road

Source: developed by the authors based on [14–16]

The main features of the legal regulation of international transport are:

- multimodal transport, transit and container transport are regulated by special norms of international and national acts;
- the main source of governing relations in the field of international transport is the conventions that regulate their conditions.

**Conclusions.** The study showed that customs regimes, the commodity structure of exports and the logistics concept are important factors in enhancing export activities in the context of balancing the interests of exporters and the state.

The study of customs regimes allows to conclude that the customs legislation of Ukraine does not take into account the peculiarities of taxation depending on the chosen customs regime. Ukraine export trade is regulated using a number of limiting factors: duties and taxes, export quotas, ban on exporting selected commodities. In Ukraine, the customs barrier to exports is established by commodity groups. It is not enough

only abolishing the customs barriers to revitalize trade between Ukraine and the world community since there are a number of certification barriers for Ukrainian goods, as well as licensing and quotas, which relate to non-tariff methods of regulating foreign economic activity.

At the level of business entities, the main obstacles to carrying out export activities by small and medium-sized enterprises are lack of information on documenting export operations as well as of requirements for exporting enterprises, a large number of export permits and organizational documents, bureaucratization of all stages of preparing goods for export, incoherency of the trade policy of Ukraine. In addition, there is a problem with the previous classification of goods that arise during customs clearance due to the inconsistency of Ukrainian legislation with the norms of other countries. The analysis of the structure of world exports by commodity groups made it possible to determine that the commodity groups of countries with different level of economic development have different export structures. Thus, highly developed countries

have a large share of goods in their export structure while developing countries export mainly raw materials. If we compare the export activities of Ukraine with the world export structure, it should be noted that the commodity orientation of its exports is consistent with the global trends, but a significant part of the commodities relate to raw materials, which are not value added.

Therefore, the Ukrainian government needs to support Ukrainian exporters and producers of goods since it is they who create added value that helps to increase all economic indicators of the state's development.

When carrying out export activities, enterprises should pay attention to the main existing conventions regulating transport and logistics activities during export operations and impose restrictions on the implementation of the above activities. It should be noted that an important drawback of the Ukrainian legislation is the lack of consistency with the international laws on management of flow processes in terms of determining legal regimes for the processes of transportation and storage of goods, spreading the use of the requirements of the international Incoterms rules, etc.

Thus, in order to enhance the export activities of Ukrainian producers, which will contribute to the development of an export-oriented economy, it is necessary:

- to review the methods of tariff and non-tariff regulation in the direction of balancing the interests of national exporters and the state, which will lead to an increase in the share of exports and improvement of the country's balance of payments;
- in order to attract new exporters at the level of small and medium-sized businesses, the state should provide information support for organization of export activities (drawing up an algorithm for entering the international market), ease the certification of Ukrainian goods and obtaining permits and other documents;
- in order to change the structure of commodity groups of Ukrainian exporters in the direction of increasing the share of marketable products, to create additional programs to support domestic producers and a system of benefits for them;
- to review, at the level of legislation, the legal regimes for transportation and storage of goods and bring them in line with the main conventions governing transport and logistics activities at the global level.

It should be noted that if the Ukrainian government intends to make an "export breakthrough", it needs to focus on removing barriers for small and medium-sized businesses.

## LITERATURE

1. Regulation (EU) No 952/2013 of the European Parliament and of the Council of October 9, 2013 laying down the Union Customs Code. *Official Journal*. № L 269. P. 1. URL: <http://eurlex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2013:269:TOC>
2. Митний кодекс України : Закон України від 13.03.2012 № 4495-VI. URL: <http://zakon1.rada.gov.ua/laws/show/4495-17/paran316#n316>
3. The International Trade Centre. URL: <http://www.intracen.org/itc/market-info-tools/statistics-export-product-country/>
4. Державна служба статистики України. URL: <http://www.ukrstat.gov.ua/>
5. Експортна стратегія України: Дорожня карта стратегічного розвитку торгівлі 2017–2021 // Міністерство економічного розвитку і торгівлі України. URL: <http://me.gov.ua/Documents-/Detail?lang=uk-UA&id=e6ab10fa-0ad9-4fe4-b8be-32f570693b64&title=Eksportna-StrategiiaUkraini-DorozhniaKartaStrategichnogoRozvitkuTorgivli2017-2021>
6. Господарський кодекс України : Закон України від 16.01.2003 № 436-IV. URL: <http://zakon5.rada.gov.ua/laws/show/436-15>
7. Про транспортно-експедиторську діяльність : Закон України від 01.07.2004 № 1955-IV. URL: <https://zakon.rada.gov.ua/laws/show/1955-15>
8. Про транзит вантажів : Закон України від 20.10.1999 № 1172-XIV. URL: <http://www.ligazakon.ua/>
9. Про зовнішньоекономічну діяльність : Закон України від 16.04.1991 № 959-XII. URL: <https://zakon.rada.gov.ua/laws/show/959-12>
10. Про схвалення Транспортної стратегії України на період до 2020 року : Розпорядження Кабінету Міністрів України від 20.10.2010 № 2174-р. URL: <http://zakon2.rada.gov.ua/laws/-show/2174-2010-%D1%80>
11. Про затвердження Типової програми підготовки та підвищення кваліфікації фахівців : Наказ Міністерства транспорту України та Міністерства освіти України від 07.05.1998 № 172/244. URL: <http://zakon3.rada.gov.ua/laws/show/z0478-98>
12. Про внесення зміни до складу Ради з міжнародної торгівлі : Постанова Кабінету Міністрів України від 04.07.2017 № 455. URL: <http://zakon2.rada.gov.ua/laws/show/135-2018-%D1%80>
13. Про схвалення Експортної стратегії України («дорожня карта» стратегічного розвитку торгівлі) на 2017–2021 роки : Постанова Кабінету Міністрів України від 27.12.2017 № 1017-р. URL: <http://zakon2.rada.gov.ua/laws/show/2174-2010-%D1%80>
14. Про уніфікацію деяких правил про коносамент 1924 року : Міжнародна конвенція від 21.12.1979 р. (896\_011). URL: [http://zakon5.rada.gov.ua/laws/show/995\\_221](http://zakon5.rada.gov.ua/laws/show/995_221)
15. Конвенція Організації Об'єднаних Націй про морське перевезення вантажів 1978 року : Міжнародна конвенція від 31.03.1978 р. URL: [http://zakon3.rada.gov.ua/laws/show/995\\_391](http://zakon3.rada.gov.ua/laws/show/995_391)
16. Конвенція про дорожні знаки та сигнали : Конвенція від 08.12.1968 р. URL: [http://zakon2.rada.gov.ua/laws/show/995\\_902](http://zakon2.rada.gov.ua/laws/show/995_902)

## REFERENCES

Derzhavna sluzhba statystyky Ukrainy. <http://www.ukrstat.gov.ua/>

"Eksportna stratehiia Ukrainy: Dorozhnia karta stratehichnoho rozvytku torhivli 2017-2021" [Ukrainian Export Strategy: Strategic Trade Development Roadmap 2017-2021]. Ministerstvo ekonomichnoho rozvytku i torhivli Ukrainy. <http://me.gov.ua/Documents-/Detail?lang=uk-UA&id=e6ab10fa-0ad9-4fe4-b8be-32f570693b64&title=Eksportna-StrategiiaUkraini-DorozhniaKartaStrategichnogoRozvitkuTorgivli2017-2021>

[Legal Act of Ukraine] (1968). [http://zakon2.rada.gov.ua/laws/-show/995\\_902](http://zakon2.rada.gov.ua/laws/-show/995_902)

[Legal Act of Ukraine] (1978). [http://zakon3.rada.gov.ua/laws/show/995\\_391](http://zakon3.rada.gov.ua/laws/show/995_391)

[Legal Act of Ukraine] (1979). [http://zakon5.rada.gov.ua/laws/show/995\\_221](http://zakon5.rada.gov.ua/laws/show/995_221)

[Legal Act of Ukraine] (1991). <https://zakon.rada.gov.ua/laws/show/959-12>

[Legal Act of Ukraine] (1998). <http://zakon3.rada.gov.ua/laws/show/z0478-98>

[Legal Act of Ukraine] (1999). <http://www.ligazakon.ua/>

[Legal Act of Ukraine] (2003). <http://zakon5.rada.gov.ua/laws/show/436-15>

[Legal Act of Ukraine] (2004). <https://zakon.rada.gov.ua/laws/show/1955-15>

[Legal Act of Ukraine] (2010). <http://zakon2.rada.gov.ua/laws/-show/2174-2010-%D1%80>

[Legal Act of Ukraine] (2012). <http://zakon1.rada.gov.ua/laws/show/4495-17/paran316#n316>

[Legal Act of Ukraine] (2017). <http://zakon2.rada.gov.ua/laws/show/135-2018-%D1%80>

[Legal Act of Ukraine] (2017). <http://zakon2.rada.gov.ua/laws/show/2174-2010-%D1%80>

“Regulation (EU) No 952/2013 of the European Parliament and of the Council of October 9, 2013 laying down the Union Customs Code”. Official Journal, no. L269. <http://eurlex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2013:269:TOC>

The International Trade Centre. <http://www.intracen.org/itc/market-info-tools/statistics-export-product-country/>

Стаття надійшла до редакції 09.08.2019