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## LAND LEASE IN THE USSR: ORGANISATIONAL AND FINANCIAL ASPECTS OF IMPLEMENTATION

*The aim of this paper is to study the issue of organisation and financial support of the lend-lease as a form of military-economic cooperation between the Allies of the Anti-Hitler Coalition during the Second World War. The results of the study were obtained by applying the dialectical method of cognition of phenomena of a legal and economic nature and relating to the study of the phenomenon of land lease as an integral element of the State's foreign economic activity and a method of providing military and economic assistance. In addition, the author used statistical methods to summarise, systematise and analyse the material; tabular methods to visualise the analysed data; and abstract and logical methods to substantiate theoretical positions and formulate conclusions.*

*At the beginning of the Second World War, the Soviet government conducted its procurement operations in the United States through the Amtorg Trading Corporation. Due to the civilian nature of its activities, Amtorg was replaced in early 1942 by the newly created Government Procurement Commission, which was responsible for organising supplies from the United States until the end of the war. An analysis of the sources of financing for allied supplies shows that 0.91% of all purchases from the US were made with cash; 0.65% of the goods received from the UK and 0.006% of the supplies from Canada. If the sources of financing include the loans received by the USSR from these countries at the beginning of the war, the share of payment will reach 0.96%, 30.3%, and 7.27%, respectively. All shipments of goods under the lend-lease system were insured by the Foreign Operations Department of the USSR State Insurance. The insurance operations themselves were carried out by engaging the Black Sea and Baltic General Insurance Company Limited, a Black Sea and Baltic insurance company. The role and importance of the customs authorities grew in the context of the implementation of the land lease. The main burden of customs clearance and control fell on the customs offices in the northern (Arkhangelsk and Murmansk), southern (Baku, Dzhulfinsk, Gaudan) and Far Eastern (Vladivostok) regions. With the outbreak of hostilities on the territory of Ukraine, customs were liquidated, but in January 1944, the process of their re-establishment in the liberated port cities began. The problem of paying for supplies under the lend-lease arose after the end of hostilities. It concerned not only the USSR, but all the countries receiving American aid. Each of them had its own approach to determining the amount of debt and the specifics and procedure for paying it. The last payment to repay the debt for Soviet supplies under the lend-lease was made on 21 August 2006.*

*Amtorg and the Government Procurement Commission were responsible for organising the supply under the lend-lease. The financial aspects relate to procurement financing, cargo insurance, customs and debt repayment.*

**Key words:** foreign economic activity, imports, lend-lease, supplies, World War II, USSR, USA.

**JEL Classification:** F51, F53, N44.

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**Introduction.** Studying the national information field dedicated to the assistance provided to Ukraine by other countries in the fight against the Russian aggressor, it is not difficult to come to the conclusion that the term "lend-lease" means the entire spectrum of military and economic cooperation between our country and foreign partners. A similar picture is observed among scholars who have studied the land-lease of the 1941-45 period, when this concept includes all types of assistance provided, without taking into account the country of origin, the specifics of the commodity-money relations that arose in the process of its implementation, etc.

In fact, initially, since its introduction in the spring of 1941, the land-link had a slightly different content, legal and economic nature. Its main features that allow us to distinguish this phenomenon from other forms of military-economic cooperation are as follows

– It was carried out only by the United States in relation to its allies in the fight against a common enemy;

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– It was introduced on the basis of the Lend Lease Act, a specially adopted legislative act by the US Congress on 11 March 1941;

– It was funded by the US budget, i.e. it was free of charge for the recipient country;

– the aid was provided until the end of hostilities and could not be transferred to third parties without the consent of the donor country (the United States);

after the end of hostilities, the goods and materials had to be returned to the United States or paid for at their residual value by the recipient country.

The recipients of the Lend-Lease were 42 countries in Europe and Asia, Central and South America, Africa and the Pacific, and the USSR was not a leader in this process either in terms of the volume of supplies or their value. The lion's share of American aid went to the UK, and it is safe to say that it was only thanks to the Lend-Lease that it managed to survive the struggle against Germany and its satellites, as well as the USSR.

In fact, using the term «lendlease» in its broadest sense, we are now dealing with an appellation, when a narrower meaning of the term is eventually used to refer to a whole group of objects. To simplify the understanding of this phenomenon, it is worth citing the example of Holland-Netherlands, when the name of the most economically developed province of the state (Holland) became the name of the entire country (the Netherlands).

The **purpose** of this study is to examine the organisation of supplies under the lend-lease system in the USSR during the Second World War in the context of their implementation and the specifics of financial support.

**Analysis of the latest research and publications.** Summarising and analysing the source base on the implementation of the USSR's lend-lease, one is forced to conclude that its issues were of little concern to Ukrainian researchers, and their entire body of work is limited to two or three dozen scientific papers, several articles in reference and encyclopaedic editions, and various newspaper and magazine publications. To achieve this goal, it is necessary to analyse the array of background information presented by the statistical guide on foreign trade of the USSR and the lend-lease during World War II (*Vneshnyaya torgovlya Soyuzna SSR*, 1946), scientific publications by foreign (Jones, 1969) and domestic researchers (Fradynskyi, 2020).

**Summary of the main material.** It is appropriate to compare a freeze-dried cargo to an iceberg, which has a visible surface and a much larger invisible underwater part. This surface part includes what has always been "on the lips" when people talk about lend-lease cargo transported across the oceans; supply routes; the use of lend-lease equipment in military operations, etc. But few people think that all of this was preceded by a whole range of lengthy and exhausting activities for its participants, including the formation of applications by commodity group, processing of applications and their execution in the United States, organisation of a payment system for purchased goods and materials, transportation of goods to ports, port transshipment, search for transport vessels and their chartering, involvement of insurance institutions to minimise risks during the transportation of goods, the activities of the Soviet customs system and the fight against smuggling during the transportation and receipt of imported goods, etc. All of this forms an invisible part of the supply chain, so to speak, the underwater part of the Lend-Lease iceberg.

At the beginning of the war, all procurement issues in the United States were handled through Amtorg Trading Corporation, a Soviet-American joint-stock company established in New York in 1924 as a trade mission and intermediary between Soviet associations and American businesses. Structurally, Amtorg consisted of 6 departments: administrative, export, import agricultural, financial and economic, and its staffing structure varied in different years from 350 to 500 employees who were sent to the United States from their Soviet foreign trade associations to carry out export-import operations.

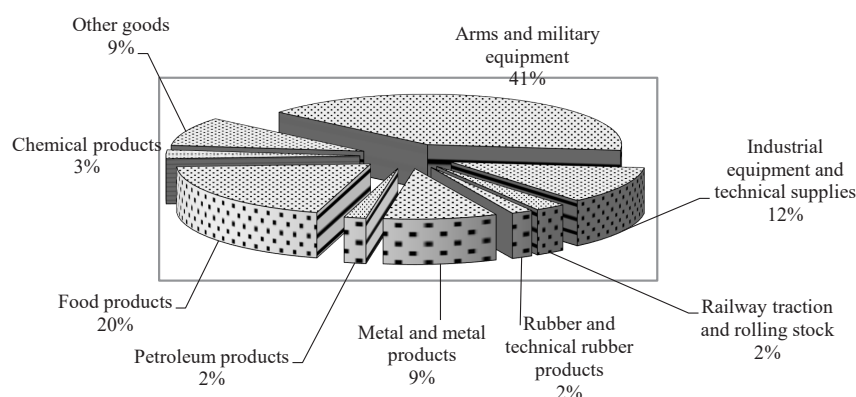
It is clear from the very structure of Amtorg and its staffing that its successful operation is possible only in a peaceful environment. And when the task is to select and promptly purchase and deliver arms, military equipment and strategic materials to the USSR, it requires, first and foremost, military representatives who have a better understanding of the needs of a warring army and the tactical and technical performance of military equipment. Despite the dedicated work of Amtorg representatives in developing the basic principles of wartime procurement and new logistics routes, it became clear that the Soviet side needed to create a new special body that would be more effective in the area of land leases.

On 21 February 1942, People's Commissar for Foreign Trade of the USSR A. Mikoyan sent a memo to J. Stalin and V. Molotov on the expediency of establishing a Government Procurement Commission in the United States. The memo stated that Amtorg, which organised supplies from the US to the USSR, was legally an American business company, which led to a number of complications in its work. In addition,

the NCCT has to pay it a commission for the services rendered, which, in turn, is taxed under US law, resulting in the loss of several hundred thousand US dollars. Therefore, it is considered expedient to create a Government Procurement Commission (GPC) on the basis of Amtorg's apparatus, which would manage the supply of goods from the United States. It was also noted that US representatives involved in the Lend-Lease programme have repeatedly called for the creation and inclusion in the Lend-Lease system of a Soviet organisation established at the government level. The Government Procurement Commission was tasked with making purchases, placing orders and entering into other commercial, financial and transport transactions in the United States with both government agencies and organisations and private individuals and legal entities. The Commission's work was carried out under the control of the People's Commissar of the NCCT.

More than 30 industry divisions were established within the UCC, which included military representatives of the NCCT. The main divisions, in addition to those dealing with arms supplies, were: industrial plants, electrical power equipment, machine tools, forging and pressing equipment, metals, motor vehicles, chemicals, communications, petroleum products, railway equipment and materials. UPC was headquartered in Washington, D.C., with a number of representative offices and subsidiaries in key procurement and logistics cities in the United States and Canada, including New York, Seattle, Baltimore, Philadelphia, Portland, Tacoma, Fairbanks, Los Angeles, San Francisco, Miami, Montreal, and Vancouver.

If we look at the value structure of the list itself (Figure 1), we see that the largest share of the list – 40% – is in the arms and military equipment product group; food products account for 20%; industrial equipment and technical supplies – 12%; and the metals and metal products and other goods groups account for 9% each. Oil products and rubber and technical rubber products accounted for the smallest share of 2% each.



**Fig. 1. The cost structure of the lend-lease with the USSR in 1941–1945 (Vneshnyaya trgovlya Soyuzya SSR, 1946)**

Among biased researchers and in popular historical journalism, there are repeatedly unsubstantiated claims that the USSR paid for the lend-lease supplies with gold and the lives of its soldiers. It should be acknowledged that the USSR paid for imported goods not only in gold, but also in other goods, such as chrome and manganese ore, iridium, platinum, palladium, silver, timber, chemical products, barrel caviar, canned crab, whale whiskers, and even rags, bristles and horsehair.

And while the issue of payment in gold will be discussed below, I would like to ask the question about payment in the lives of Soviet soldiers: how many people would have been lost at the front and in the rear if the Lend-Lease for the Soviet Union had not worked? And would this country even exist, and if it did, where would its current borders be? Researchers and publicists who insist on the facts of payment in gold, consciously or unconsciously forget (or are unaware of) at least several cases when payment was supposed to be made:

1. When making deliveries in the period prior to the start of the USSR's Lend-Lease (the so-called «pre-Lend-Lease»), i.e. before October 1941, when the Soviet government was purchasing US arms and strategic materials and raw materials with funds and credit resources.

2. Purchases were made not only through the intermediation of US government agencies, but also directly, when a Soviet business entity purchased goods from a US commercial entity (or vice versa). In this case, the payment was also made on the basis of money, and the purchased goods were not considered Lend-Lease goods, but were considered imported.

3. Part of the cargo, especially in late 1945, was received from the United States on the basis of the Loan Agreement of 15 October 1945, which provided for the supply of various industrial equipment and materials necessary to restore the destroyed Soviet economy.

It should be recalled that, according to the principles of the Lend-Lease, if the recipient country wished to keep the delivered goods, it had to pay for their cost, including depreciation. The USSR, which had to rebuild its economy, needed American machine tools and industrial equipment, cars and tractors, etc. Accordingly, it was necessary to pay for them, but not their full cost, but the cost including depreciation, i.e. their actual physical condition.

Napoleon Bonaparte is credited with the aphorism that to wage war you need: first, money, second, money, and third, money. The Soviet Union was no exception: in the first days of the war, it began actively seeking long-term foreign loans to purchase arms and strategic materials abroad. The United Kingdom and the United States were considered as the main creditors, and negotiations on this topic began in late June 1941.

On 16 August 1941, the USSR and the UK signed an Agreement on Trade, Credit and Clearing, under which the UK lent the USSR £10 million at 3% per annum for a period of 5 years. Payments between the parties were regulated on the basis of clearing (non-cash settlement, which involved mutual consideration of counterclaims). The issue of prompt disbursement of loans by the US was more complicated, as it required approval by the Congress and the formation of a positive view in American society. Therefore, at a meeting between President Roosevelt and Soviet Ambassador K. Umansky, when the latter stated the need for a loan of USD 140 million to pay for the most important orders, it was decided that the US government would buy Soviet gold, manganese, chromium, asbestos, platinum and other available materials through Amtorg and pay Amtorg an advance of USD 50 million for future purchases (Jones, 1969). In November 1941, the US provided the USSR with an interest-free loan of USD 1 billion, which was to be repaid 5 years after the end of the war. These funds were spent on the purchase of necessary weapons and raw materials by the end of January 1942. Therefore, in February of the same year, the Soviet government received a proposal from the United States to provide another billion dollars under the same conditions. After the signing of the Agreement on Principles Applicable to Mutual Assistance in the Waging of War Against Aggression on 11 June 1942, the USSR was legally included in the Lend-Lease programme, and the loans received in 1941-42 were nullified, becoming part of it.

In order not to be unfounded, let us present in Table 1 the data on how supplies to the USSR were paid for in 1941-45. These statistics are Soviet, prepared immediately after the war, so there can be no accusations of bias. As we can see, supplies were financed by cash, credit resources, or through the lend-lease system, which provided for cash payment only for those goods that the USSR retained at its disposal after the end of hostilities.

Thus, it can be concluded that 0.91% of all purchases from the United States were made in cash; 0.65% of the goods received from the United Kingdom and 0.006% of the supplies from Canada. Taking into account the credit resources received in these countries at the initial stage of the war, the share of payments for arms, industrial equipment, strategic raw materials, food, dual-use goods, and petroleum products will reach 0.96%, 30.3%, and 7.27%, respectively.

Table 1

**Structure of supplies to the USSR by allied countries and payment methods in 1941-1945,  
(Vneshnyaya trgovlya Soyuza SSR, 1946)**

Indicator	USA (in millions of US dollars)	United Kingdom (in millions of pounds sterling)	Canada* (in millions of Canadian dollars)
Cost of supplies, total, incl:	9327,3	363,6	294,3
– for monetary payment	85,4	2,37	0,2
– under loan agreements	3,7	107,8	21,2
– on the basis of the landing list system**	9238	253,4	272,9
Share of cash payments in total value	0,91%	0,65%	0,06%
Share of cash and credit settlements in total value	0,96%	30,3%	7,27%

\* – Includes the cost of deliveries against liabilities of the UK in the amount of USD 130.55 million. Canada;

\*\* – for the United Kingdom and Canada, a landing list means free supplies in the form of military assistance

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– The United States was the main supplier of cash to the USSR, shipping goods worth USD 85.4 million. US DOLLARS. The lion's share of such shipments fell on July-September 1941. The following groups of goods are worth highlighting among the delivered goods:

- weapons and military equipment – 10.4 thousand aircraft bombs, 73 tonnes of aviation equipment, marine equipment weighing 86 tonnes, 4,000 Reising machine guns and 3 million rounds of ammunition; 1,000 Thompson machine guns and 1 million rounds of ammunition; 1,000 protective goggles for tankers;
- communications equipment – 832 radio stations, 11,800 radio tubes, 4,6900 km of field telephone wire, 4,400 field telephone sets, 3,000 manually operated power generators;
- vehicles – 6931 trucks, 541 reconnaissance vehicles, 17 passenger cars;
- industrial equipment – 1780 machine tools, 117 electric furnaces, 58 electric motors, 257 presses, 68 industrial hammers, 29 cranes, 33 electric and motor vehicles, 29 oil drilling rigs, 99 compressors, 80 pumps, 15 industrial refrigeration units; 205 dump trucks, 6400 bearings, 9147 tonnes of duralumin, 6059 tonnes of molybdenum concentrate, 2002 tonnes of brass strip, 1014 tonnes of nichrome, 37937 tonnes of ferrous metallurgy products (pipes, sheets, cables, barbed wire), 225812 tonnes of petroleum products, 7933 tonnes of chemical products, etc;
- food with a total value of USD 1,438 million. The main products included lard, spigot, eggs, live chickens, orange and grapefruit oil, edible fats, concentrated soups, saccharin, spices, cocoa beans, pineapples, bananas, etc.

Against this backdrop, the UK's supplies, which were paid for in cash, look rather poor: 150 sets of Sperry searchlights, 117 Colt machine gun barrels, 3 million 30-calibre rounds, 350,000 50-calibre rounds, 359 industrial machines, 1348 tonnes of ethyl liquid, 606 tonnes of diesel oil, 124 lubricating oils, 94 tonnes of drying oil, 4486 tonnes of jute.

The company received 60,000 overalls, 25.4 thousand tonnes of wheat, hammer crushers, agricultural machinery and drawing rooms from Canada as cash payment.

The loan agreement of 15 October 1945 provided for a loan of USD 213.386 million to the USSR to pay for equipment and materials totalling 273.4 thousand tonnes, which the Soviet Union decided to retain from the Lend-Lease supplies after the war. Under the terms of this agreement, the loan was granted for 30 years, until 1975. The annual loan payments were 23.8% and started to accrue on 1 July 1946. The agreement was signed on behalf of the USSR by the head of the UZK, Lieutenant General L. Rudenko, and on behalf of the US government by the head of the Foreign Economic Administration, Leo Crowley. At the end of 1945, according to Soviet data, the amount of goods imported into the USSR under this agreement was 3.698 million US dollars.

Through the Loan Agreement, the USSR planned to order equipment and materials for the most important facilities: the Saratov-Moscow gas pipeline, Dniproges, automotive enterprises, the Chelyabinsk-Zlatoust railway, the reconstruction of Far Eastern ports, and the oil and coal mining industries.

The Soviet-Russian myth about the self-interest of the United States and Great Britain in providing military and economic assistance to the USSR, including through the lend-lease system, and paying for this assistance with gold, is based on the story of the British light cruiser HMS Edinburgh, which, with about 5.5 tonnes of Soviet gold on board, was sunk on 2 May 1942 in the Barents Sea by a German submarine. Indeed, this gold was a partial payment for Allied assistance to the USSR, but not for supplies under the Lend-Lease system, which came into effect for the USSR on 1 October 1941, but for imported goods delivered from the United States and Great Britain between 22 June and 30 September 1941 – the so-called «pre-Lend-Lease». To understand the value of 5.5 tonnes of gold at that time: at that time, the price of 1 troy ounce of gold in the United States was \$35. The gold cargo of HMS Edinburgh totalled 176.4 thousand troy ounces, which in monetary terms was about USD 6.189 million.

Understanding the dangers of sea transport between the Allied countries and in order to minimise the risk of loss of cargo as a result of hostile action, all shipments were subject to insurance. The gold on board the HMS Edinburgh was no exception. As a result of the insured event, the USSR Gosstrakh paid the USSR State Bank an insurance payment of USD 6.3 million, i.e. compensated for the entire value of the gold. The State Insurance of the USSR paid the State Bank of the USSR an insurance payment of USD 6.3 million, i.e. compensated for the entire value of the gold on board the sunken cruiser. At the same time, it received USD 2 million in reinsurance proceeds. He also received USD 2 million in reinsurance from the British War Risk Insurance Bureau.

All insurance operations in the sphere of foreign economic activity, including the land-list system, in the USSR were handled by the Foreign Operations Department of the USSR State Insurance. The

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insurance operations themselves were carried out by engaging the BlackBalsa insurance company, the Black Sea and Baltic General Insurance Company Limited. The main types of marine risks in wartime, against which Blackbalsa provided insurance, were: grounding, collision with a sunken object, storm, breakdown of ship's equipment, missing ship, arrest, seizure, mine explosion, torpedoing, collision with military objects (aircraft, other ships), sinking. Speaking in general about insurance payments during the war, the Soviet Gosstrakh and its subsidiary Blackbalsy Insurance Company paid insurance indemnity in more than 600 cases under insurance and reinsurance contracts in the field of maritime transport.

Apologists for paying for the Lend-Lease with gold forget that the cargo of the cruiser HMS Edinburgh was in payment for British, not American supplies. At the same time, the UK itself had been at war with Germany since 03 September 1939, and its economic and industrial potential was directly dependent on imports, due to its island location and lack of large reserves of natural resources (except for coal, iron ore and tin). At the same time, the USSR was an active supplier and friend of Germany, strengthening the potential of its military-industrial complex by supplying coal and ore, oil products and wheat, etc. Therefore, any help from the UK, even for money, to its ally in the East deserved full approval and respect, as it reduced the kingdom's own defence potential, which could only be restored through sea transport, which, at that time, was under threat of being hit by the German air and naval forces.

As imports of goods increased, the role and importance of customs authorities as one of the main bodies of state control over foreign economic activity grew. All customs offices in the western part of the USSR, with the exception of Leningrad, Murmansk and Tuapse, were captured and destroyed at the initial stage of hostilities: border customs offices – in the first hours and days of the war; customs offices located inland – during the first year.

A feature of the Soviet Union's foreign economic activity in 1941-45 was a significant reduction in commercial trade and imports of critical weapons, equipment, strategic materials, food, fuel and oil products into its territory as part of mutual assistance to the member countries of the anti-Hitler coalition. Such mutual assistance is known in the professional literature as a lend-lease. Due to martial law and the start of military supplies under the lend-lease, the importance of customs offices in the Northern (Arkhangelsk and Murmansk), Southern (Baku, Dzhulfa, Gaudan) and Far Eastern (Vladivostok) regions increased dramatically, as they bore the lion's share of the burden of customs clearance.

Starting in mid-1944, after the Allied landings in Normandy and the transfer of hostilities to Central and Eastern Europe, the importance of the southern route through Iran declined significantly, as it became possible to transport military cargo to the Black Sea ports of the USSR through the Dardanelles and the Bosphorus.

The main external factors that determined the activities of customs authorities in 1941-45 were military operations; multiple reductions in foreign trade; changes in the structure of exports and imports (reorientation to military and strategic goods and cargo); a decrease in passenger traffic; and the organisation of supplies under the lend-lease system. Based on the specifics of the situation, the main tasks of customs were (Fradynskyi, 2020):

- control over imports of goods under the lend-lease system and customs clearance of exports of goods under the reverse lend-lease system;
- control over the movement of goods, vehicles, passengers, and mail across the customs border;
- fight against smuggling and losses in foreign trade;
- withholding of customs payments.

After the end of World War II, the problem of paying for supplies under the lend-lease arose. It concerned not only the USSR, but all the recipient countries of American aid. Each of them was treated individually in determining the amount of debt and the specifics of its payment. For example, France signed a package of bilateral agreements with the United States under which, in order to pay for the lend-lease, it made a number of trade concessions to the United States and significantly increased quotas for the screening of American films on the French film market. The amount of debts for the UK was estimated at USD 4.33 billion and for Canada at USD 1.19 billion, taking into account the fact that the lease of air bases in the UK and the Commonwealth countries alone was estimated at USD 6.8 billion. The last payment under the lend-lease by the UK and Canada was made on 29 December 2006 in the amount of USD 83.25 billion and USD 22.7 billion, respectively.

The United States estimated the value of military supplies that could be used in the USSR's industry and agriculture at USD 2,600 million, with a reduction to USD 1,300 million after taking into account depreciation. This value was reduced to 1,300 million US dollars, taking into account depreciation. The

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Soviet side insisted on the need to buy the equipment. The Soviets insisted on applying the same principles of debt determination to themselves as the United States used in relation to the United Kingdom, which was asked to pay 2% of the total value of American supplies, or 8.5% of the value of the remaining lend-lease goods. Therefore, the amount of debt announced by the Soviet side, which it agreed to pay, was \$240 million.

In 1948, this amount was reduced by the US side to USD 1,000 million. The Soviet side responded by agreeing to repay \$170 million in debts. In 1951, the US reduced its demands to USD 800 million, and the USSR agreed to increase the amount of debt. The USSR agreed to increase the debt to USD 300 million. According to the bilateral agreement of 18 October 1972, the debt obligations under the USSR's land-list were reduced to USD 722 million, and the maturity was extended. The Soviet Union paid 3 tranches of the debt in the amount of USD 48 million, and the maturity date was extended to 2001. However, with the introduction of the Jackson-Vanik amendment in 1974 in the US, the repayment of the debt was suspended. After negotiations between the US and USSR presidents in June 1990, the amount to be repaid was set at USD 674 million, and the maturity date was set at 1 January 1990. The repayment period was set at USD 674 million and the maturity date was 2030.

With the collapse of the USSR, the Russian Federation became its successor, which assumed the obligation to repay the existing debt obligations, including those under the lend-lease. The last instalment of the debt was transferred on 21 August 2006.

**Conclusions and prospects for further research.** Lend-Lease was a form of military and economic assistance to the Allied countries, primarily from the United States, which included the supply of military equipment, vehicles, machinery and equipment, technologies, materials, fuel, and food necessary for the conduct of hostilities in World War II. In its economic essence, it was a system of non-currency, non-equivalent mutual exchange of goods and services during the period of hostilities with final settlement after their completion. The Lend-Lease played a significant role in the course of hostilities, allowed the Soviet Union to survive the most difficult period of the war – 1941-1942, ultimately contributed to shortening the duration of hostilities and saving lives, and gave the USSR an impetus to the development of military equipment and technologies.

At the beginning of the war, Amtorg was in charge of organising the lend-lease, but due to the predominance of non-military functions in its trade activities, it was replaced by the USSR Government Procurement Commission in the United States in 1942.

In the context of the financial aspects of the Lend-Lease, it is necessary to highlight the issues of granting loans to the USSR at the beginning of the war for the purchase of arms and strategic raw materials; payment for the supply of goods; insurance of goods during their sea and air transportation to the Soviet territory; activities of customs authorities in the course of customs control and customs clearance of Lend-Lease goods; repayment of the debt incurred as a result of the loans received and the USSR's desire to retain some of the goods received under the Lend-Lease

Further research in this area of study is seen in deepening studies related to the activities of the Government Procurement Commission; the activities of customs officials in the course of performing their professional duties; the issue of diplomatic support for intergovernmental negotiations between the United States and the USSR on the determination of debts under the lend-lease system.

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## ЛЕНД-ЛІЗ В СРСР: ОРГАНІЗАЦІЙНІ ТА ФІНАНСОВІ АСПЕКТИ ЗДІЙСНЕННЯ

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*У роботі за мету поставлено дослідження питання організації та фінансового забезпечення ленд-лізу, як форми військово-економічного співробітництва союзників по Антигітлерівській коаліції у роки II Світової війни.*

*Результати дослідження було отримано в ході використання діалектичного методу пізнання явищ, що мають правову і економічну природу та стосуються дослідження феномену ленд-лізу як невід'ємного елементу зовнішньоекономічної діяльності держави та способу надання військово-економічної допомоги. Окрім того, було використано методи статистичний – для узагальнення, систематизації і аналізу матеріалу; табличний – для наочного відображення проаналізованих даних; абстрактно-логічний – при обґрунтуванні теоретичних положень і формулюванні висновків.*

*На початку II Світової війни закупівельні операції у США радянським урядом проводилися через Амторг (Amtorg Trading Corporation). В силу цивільного спрямування своєї діяльності Амторг на початку 1942 року був замінений новоствореною Урядовою закупівельною комісією, яка і займалася організацією поставок зі США аж до закінчення війни. Аналіз джерел фінансування союзних поставок дозволяє зробити висновок, що за грошові кошти було здійснено 0,91% усіх закупівель у США; 0,65% отриманих вантажів від Великої Британії та 0,006% – від поставок Канади. Якщо до джерел фінансування включити кредитні ресурси, отримані СРСР від цих країн на початку війни, то питома вага оплати сягне, відповідно, 0,96%; 30,3%; 7,27%. Усі перевезення вантажів за системою ленд-лізу страхувалися Управлінням іноземних операцій Держстраху СРСР. Самі страхові операції здійснювалися шляхом залучення до страхування страхової компанії «Блекбалсі» – Чорноморсько-Балтійського генерального страхового товариства («Black Sea and Baltic General Insurance Company Limited»). В умовах здійснення ленд-лізу зростали роль і значення митних органів. Основний тягар митного оформлення та контролю припав на митниці північного (Архангельська і Мурманська), південного (Бакинська, Джульфінська, Гауданська) та далекосхідного (Владивостоцька) регіонів. З початком військових дій на теренах України митниці були ліквідовані, проте, починаючи із січня 1944 року, розпочався процес їх відновлення у звільнених портових містах. Проблема оплати поставок за ленд-лізом постала після закінчення військових дій. Вона стосувалася не лише СРСР, але усіх країн-отримувачів американської допомоги. Для кожної із них застосовувався свій окремий підхід в процесі визначення величини боргу та особливостей і порядку його сплати. Останній платіж на погашення боргу за радянськими поставками по ленд-лізу було перераховано 21 серпня 2006 року. Організацією поставок за ленд-лізом займалися Амторг та Урядова закупівельна комісія. Фінансові аспекти стосуються питань фінансування закупівель, страхування вантажів, діяльності митних органів та погашення боргів.*

**Ключові слова:** зовнішньоекономічна діяльність, імпорт, ленд-ліз, поставки, II Світова війна, СРСР, США.