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I.A. Gutsul

FIGTH AGAINST CUSTOMS OFFENSES IN UKRAINE

Introduction. In conditions of deepening and accelerating processes of integration the problem of prevention and identification of customs offenses becomes high profile. Violation of customs rules, on one

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hand, leads to considerable losses in the income of the budget, and, on the other hand, considerably reduces the level of economic security of the state. **Purpose:** Research of theoretical and practical aspects of fight against customs offenses in Ukraine. **Methods:** Logical and comparative analysis, method of grouping. **Results:** It has been found out that violation of customs rules is an illegal, guilty action or inaction, infringing the order of moving goods and vehicles through customs border of Ukraine established by the legislation of Ukraine. Objects of violation of customs rules can be: order of customs treatment, order of customs control, order of customs registration of goods and vehicles, order of taxation and fees and their payment, order of granting customs privileges and using them. Analysis of activity of customs offices in the fight against customs offenses in Ukraine has been carried out. Ways of increasing efficiency of fight against violations of customs rules have been defined. **Conclusion:** The following measures for increasing efficiency of fight against customs offenses have been suggested: to pass to a system of customs post-audit, to improve a procedure of preliminary documentary control and to apply the mechanism of determining customs cost and the country of origin of goods.

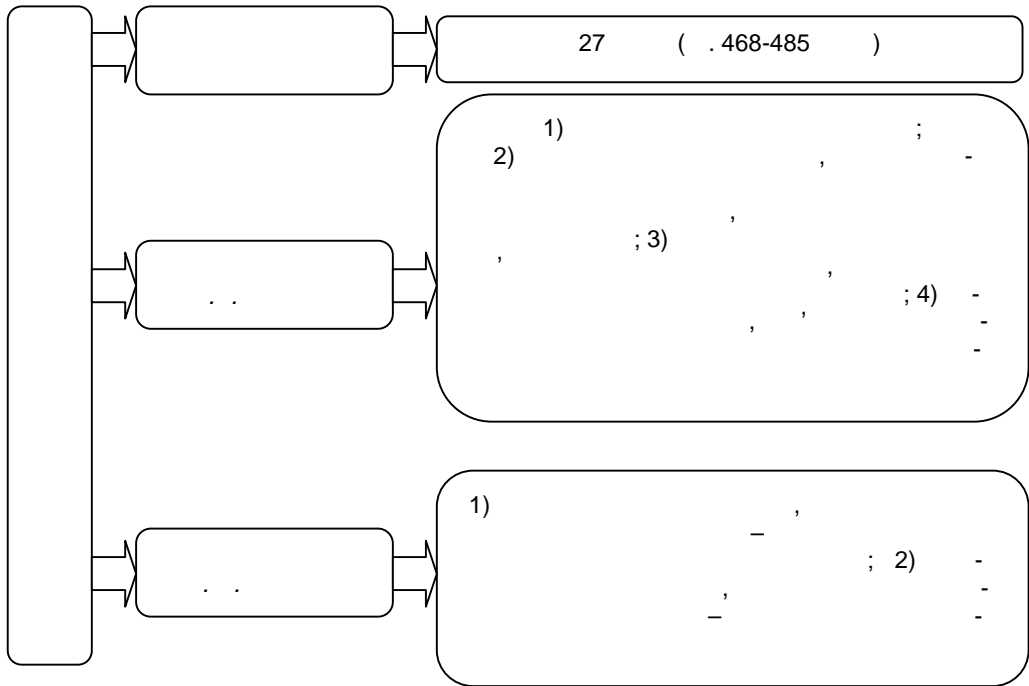
Key words: violations of customs rules, fight against violation of customs rules, official penalties, customs control.

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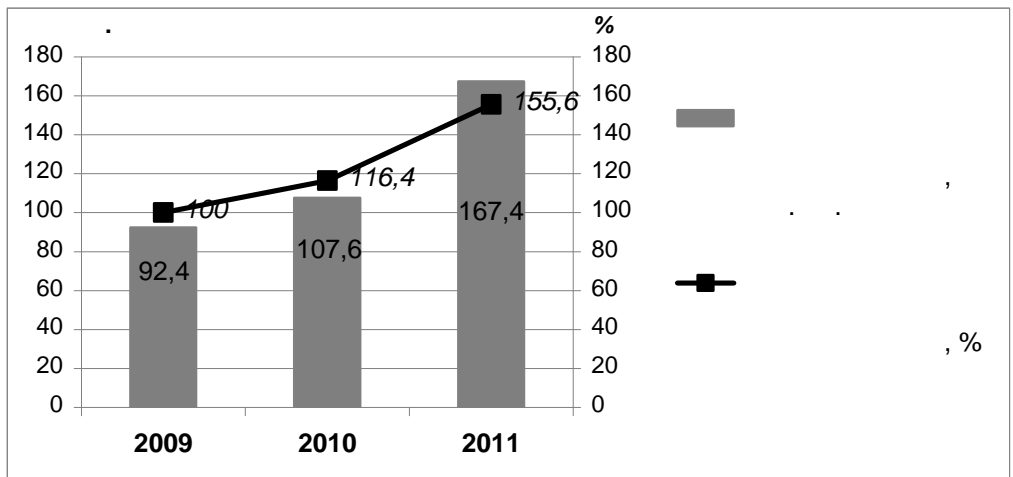
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2009-2011 .²

	2009	2010	2011	2011 . 2010 ., %
-	22005	25470	28353	111,3
	14303	17320	19645	113,4
,	14626,7	19486,9	25197,3	129,3
-	664,7	765,1	897,3	117,3
-	5997	6068	6224	102,6
,	4801,2	6006,8	6732,4	112,1
()	2896,5	3482,9	4812,8	138,2

² [6, . 15-16].

2011 . 69%
 0,4% 2010 897,3
 (765,1 .) .
 - 2737 . - 3868 , - 2915 ,
 , 2011 25,7
 40 .
 167,4 .
 . 2, 2009-2011 .
 2009 . 15,2 .
 16,4%, 2011 - 59,8 . 55,6%.



. 2.

2009-2011 ³

2011 2768
 1060
 899 .
 2011 . 2010 6,2 .
 2 [6, . 33].
 2009-2011 .
 - 49 (2,4 47%) . - 50% (4,2)

³ [6, . 32].

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