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CUSTOMS POLICY OF UKRAINE IS THE BASIS FOR IMPROVING DIFFERENT COMPLEXES OF SOCIAL LIFE

Our country continues to intensify its foreign economic relations, which necessitates the adequate development of the state customs policy and the formation of an efficient market for its customs services. The growth of the number of foreign economic activity entities, expansion of the nomenclature of goods exported and imported exacerbate the problem of customs operations and control of these flows. Therefore, when implementing the state customs policy on integration into the European Community, Ukraine is an active participant in foreign economic activity, which is accompanied by concrete actions against violations of the current legislation.

For each country, customs policy is one of the main means of implementing state regulation of foreign economic relations, stimulating domestic producers and protecting the domestic market. That is why we perceive the customs policy as a set of measures aimed at fulfilling the functions of the DFS bodies. And the development of customs policies and mechanisms for its implementation is the exclusive right of the state, therefore, the complexity of the procedure for the customs policy development lies in its importance for the country. Integration of Ukraine into the global and European

political, economic and legal space - the process is very complex and ambiguous, which determines the development of the state economy and customs policy at the present stage. It provides for the gradual and differentiated by branches of the national economy of the opening of national markets, in compliance with international trade requirements. Therefore, it can be argued that the state customs policy is a system of principles and directions of the state's activity in the sphere of protection of customs interests and ensuring of Ukraine's customs security, regulation of foreign trade, protection of the domestic market, development of the Ukrainian economy and its integration into the world economy. State Customs Policy is an integral part of the state economic policy [1].

It should also be noted that the state customs policy is responsible for establishing the order and organization of movement of goods, vehicles and other objects across the customs border of Ukraine, the imposition of their customs duties, registration, control and other measures on the state economic security. Therefore, the question of the customs policy of any country is always relevant, because its economic security depends largely on it. At the same time, customs policy is an integral part of the country's internal and external policies, which should be aimed at protecting national interests, national security and economic sovereignty of the state. Thus, the main directions of the state customs policy in the aspect of globalization are: cooperation with the world community in solving the most urgent monetary and financial problems, ecology, combating crime and terrorism; approximation of domestic legislation with the norms commonly accepted in developed countries; consistent strengthening of the independence of the country, its statehood; the transition to an innovative type of economic growth based on the use of the country's scientific, technical and educational potential; creation of equal investment conditions for domestic and foreign investors; expanding the use of internal sources for investment and public borrowing; the use of external public loans only for such innovative projects that can bring Ukraine closer to the center of the world community; the formation of regulatory policy in the customs sphere in accordance with the existing international requirements and the state of the domestic market [2, p. 8].

Foreign economic activity of the state has always been inextricably linked with customs activity and customs policy, as the reason for the emergence of foreign economic activity is the existence of interstate economic (trade) ties that are the objects of state influence and control. Thus, it is possible to define such basic functions of the customs policy of the state [3, p. 116]:

- ✓ fiscal function, which consists in filling the State budget at the expense of revenue from the collection of duties, value added tax, excise duty on goods and other items during their movement through the state customs border;
- ✓ economic and regulatory function, which envisages the state's influence on foreign economic activity with the help of means of tariff (tariff rates) and non-tariff regulation (quotas, licenses, certificates, and other instruments) to ensure national interests and state economic policy;
- ✓ a protective function that protects the state from external and internal threats, including protection of the domestic market and consumer interests; effective fight against smuggling and violations of customs rules; protection of intellectual property rights; ensuring environmental safety;
- ✓ control and organizational function, which consists in determining and ensuring the conditions and procedures for the movement of goods and vehicles through the customs border, carrying out customs control and customs clearance, checking the legality of goods and vehicles movement through the customs border;
- ✓ information and statistical function aimed at organizing collection and storage of information on the results of customs control and customs clearance, exchange of information with other state bodies and states, provision of customs risks analysis etc.;
- ✓ international and political function, which is to ensure the implementation of the international integration process, the implementation of international legal measures, the development of international customs cooperation, the involvement of organizational and financial assistance for the customs development.

The effectiveness of public policy depends on such important indicators as the standard of living in the country, the pace of social development, economic security and the credibility of the country as a whole. In addition, the world economy is undergoing constant changes, forming certain tendencies that can not but influence the pace and nature of economic growth in different countries, to form the vision of the future of a particular national economy. Therefore, foreign economic regulation is first of all customs and tariff regulation, development and implementation of the relevant customs policy, which becomes more and more important in modern economic conditions [4, c. 87]. That is why, in Ukraine, the issue of improving the system of regulation of foreign economic activity with the aim of increasing its efficiency, defining the principles and directions of improvement, and the application of the necessary regulatory instruments becomes a matter of special attention and acuteness.

One of the most effective instruments of tariff regulation is customs fees and fees. These methods operate through a market mechanism and are aimed at supporting the domestic producer of goods through the introduction of mechanisms for cheapening exports, rising imports and affecting the financial results of entities of Ukraine foreign economic activity and foreign business entities. In turn, non-tariff regulation is a set of prohibitive-restrictive measures that directly or indirectly restrict the import of foreign goods (services) to the domestic market of the country or even prohibit it in general.

Thus, the basic tool of customs tariff regulation, which occupies one of the central places in the system of foreign trade state regulation is a customs tariff, which together with the internal tax system regulates the general economic climate in the country, directly or indirectly affecting prices, profit, profitability, state national currency and other market indicators. In general, state customs policy is a combination of restrictions and freedoms. Import and export duties are inherently constraints, and the level of customs rates is a specification of the degree of restriction or freedom. Accordingly, the customs policy on economic growth is the search for such a combination of restrictions and freedoms that can bring the greatest current and prospect benefits to society [5, c. 56].

Consequently, the state's customs policy is the basis for improvement of various components of society, directly affects the country's economic growth and the ability of all relevant economic entities to operate. It should be noted that a well-considered and effective state customs policy in order to ensure social economic growth should be aimed at planning of reasonable amounts of customs taxes on foreign economic activity and on the appropriate achievement of the full implementation of the set goals. State customs policy should outline the framework of economic activity of participants in foreign economic relations, stimulating or restraining their activities depending on existing economic priorities. At the same time, one of the main tasks of regulating this system is the maintenance of a dynamic equilibrium with certain indicators of economic transformations in society. That is why, the state customs policy should take into account the interests of domestic producers and consumers. And as an instrument and a means of solving internal economic problems, it is intended to stimulate the full development of the domestic economy and to protect it from the penetration of destructive elements and destructive influences from the outside.

Literature:

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