

ECONOMIC AND LEGAL BASES OF ADMINISTRATION OF THE CUSTOMS-TARIFF MECHANISM

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Abstract. The *subject* of the study is public relations in the field of administrative and legal regulation of the customs and tariff mechanism of foreign economic activity. *Methodology.* The instrumental and methodological apparatus of the research is formed by the applied methods of economic analysis of the activities of organizations, statistical methods, selective observation, the method of economic modelling, grouping, generalization, expert assessments, methods of economic theory, marketing, etc. The *aim* of the article is to analyse the administrative and legal aspects of the mechanism of customs and tariff regulation in modern conditions in Ukraine and the world. The research *results* in a comprehensive consideration of the system of administrative and legal regulation of the customs tariff mechanism in Ukraine and the world, within which: the impact of the customs tariff mechanism on foreign economic activity is assessed; the modern foundations and principles of tariff benefits and protectionism policy are highlighted; the analysis of the administrative legislation of the studied area is carried out; weaknesses and problems of administrative and legal support of the customs tariff mechanism are identified, and ways of their solution are proposed. *Conclusion.* Customs and tariff regulation acts, on the one hand, as an effective regulator that promotes greater openness of the market, on the other – as the most common foreign trade instrument of protectionism. Therefore, improving the problems of customs and tariff regulation in modern conditions is simply necessary to overcome the crisis phenomena in the domestic economy and ensure the economic security of the state. After all, it requires the determination of the maximum level of tariff rates of import duties, which, under the normal functioning of the economy, will not increase and may be reduced in the future. Such plans may shock many sectors of the domestic economy. These primarily include agriculture, the food industry, the pharmaceutical industry, and the leather and shoe industry. Customs and tariff regulation is designed to promote the goals and objectives of foreign economic activity, as well as ensuring the security of the country and protecting national interests. The methods of customs and tariff regulation are more consistent with the nature of market relations and therefore play a major role in regulating foreign economic activity. In modern conditions, customs and tariff regulation can and should become an effective tool for mitigating and gradually overcoming crisis phenomena in the economy.

Key words: customs regulation, tariff regulation, administrative and legal regulation, customs tariff, customs post, foreign economic activity, national economy, international economy, international law, administrative law.

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1. Introduction

The state, as a subject forming the general conditions of economic management, has a powerful tool of customs regulation to stimulate innovation and investment processes and support structural shifts in the economy in the required direction. With effective customs regulation, international exchange allows the

state to increase GDP than it is possible exclusively on the national reproductive base, to transfer the national economy to an innovative development trajectory, to deepen the state's participation in world economic relations, depending on the goals of foreign trade policy.

At the same time, customs regulation affects both national interests and the interests of the state's

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trading collaborate countries, and therefore always has a compromise character. First, this concerns the main instrument of foreign trade policy – customs and tariff regulation of foreign economic activity, the implementation of which is directly related to the nature of trade, economic and political interstate relations (Bityak, 2000).

Customs tariff regulation is a method of state regulation of foreign trade in goods, carried out by applying import and export customs duties. Consequently, the regulation of customs and tariff performs the following functions: regulatory, protective, fiscal. Through the performance of these functions, the following main tasks of foreign trade policy are solved:

- levelling the competition conditions for imported and domestically produced goods, without creating advantages for one or the other;
- restriction of admission to the domestic market of imported goods;
- replenishment of the revenue part of the state budget.

The main instrument of customs and tariff regulation of foreign trade activities are customs duties. The combined rates of customs duties are called the customs tariff. Customs tariff – a set of customs duty rates applied to goods transported across the customs border and systematized in accordance with the law. Import duties play the largest role in customs and tariff regulation (Customs duty, 2022).

The value of the import customs duty rate is influenced by such elements of customs and tariff regulation as the product code, country of origin and customs value.

Depending on the country of origin of the goods, basic, maximum and preferential rates of import customs duties can be distinguished.

Basic rates of import customs duties apply to goods originating from states to which the country provides the most favourable treatment in trade and political relations.

The maximum rates of import customs duties are for goods originating from states that have not been granted such a regime.

Preferential customs duty rates in a certain amount from the base rate are applied to goods originating from developing countries – users of the country's national system of preferences.

According to the method of determination, ad valorem, specific and combined rates of customs duty are distinguished. The ad valorem rate is set as a percentage of the customs value of taxable goods. The specific rate of customs duty is charged on the weight, volume, piece of goods. The combined method of customs taxation involves the simultaneous use of both ad valorem and specific rates of customs duty.

One of the main functions of the customs authorities is the collection of customs duties; therefore, in order

to implement the fiscal function of the customs duty, the customs authorities carry out the following operations:

- control of the correctness of the definition of the classification code;
- control of the correctness of determining the country of origin for goods;
- customs value control;
- control of correctness of calculation and timeliness of payment of customs duties.

Customs posts constitute a single system of customs authorities of the country. The list of functions, the implementation of which is entrusted to the post, includes functions to ensure that participants in foreign trade activities comply with customs and tariff regulation measures, such as:

- control over the correctness of calculation and payment of customs duties;
- adoption, within its competence, of a decision on the determination and control of the customs value of goods;
- making decisions within its competence to determine the country of origin of goods;
- making decisions on the classification of goods within its competence.

The structure of the customs post is designed in such a way as to effectively perform all the functions assigned to it and be an active link in the customs system of the state.

The performance by the customs post of the functions assigned to it to monitor compliance with the measures of customs and tariff regulation is characterized by the performance indicators of the post for the collection of customs payments (Komzyuk, 2013).

In modern conditions, customs and tariff regulation of foreign trade plays an extremely important role in the trade and political mechanism, as it is used to protect the economy, fulfil international obligations, and maintain the stability of the foreign trade system. Therefore, an effective system of customs and tariff regulation is the main condition for the state to conduct an effective and holistic customs policy, as well as for the customs authorities to solve the tasks of ensuring the economic security of the state.

2. Customs and tariff regulation of foreign trade activity as an administrative tool

Customs and tariff regulation of foreign trade activity is a set of administrative, legal and economic methods of state regulation of foreign trade activity based on the application of customs duties, customs procedures, rules.

In the process of developing world economic relations, a rather diverse list of instruments of state influence on export-import commodity flows has been

developed, which are characteristic of all countries of the world. One of them is the system of customs and tariff regulation of foreign economic activity.

On the territory of Ukraine, customs and tariff regulation is carried out within the framework of international customs legislation, taking into account the legislation of Ukraine. Customs regulation actually consists of the formation of the order and rules of regulation of customs affairs on the territory of Ukraine within the framework of concluded international treaties and current laws. In Ukraine, customs regulation is a set of means and methods aimed at ensuring compliance with customs and tariff regulation, including the imposition of prohibitions and restrictions on the import of goods into the territory of the country and on the export of goods beyond its borders (Demin, 2016).

Customs and tariff regulation of foreign economic activity is one of the most important economic management methods. The entry into force of the Law of Ukraine "On Customs Tariff" dated 04.06.2020 No. 674-IX strengthened the importance of customs tariff regulation and its elements (Dodin, 2013).

Currently, customs and tariff regulation serves not only as an instrument of general economic policy at the national level, but also as an object of regulatory activity of economic organizations, primarily the World Trade Organization. The activities of the World Trade Organization are aimed at creating common principles, methods, rules of customs and tariff regulation in order to prevent obstacles to the development of international foreign trade. The basis of customs and tariff regulation of foreign trade activity is the solution of significant tasks and the desire to achieve the interests of the individual, society and the state (Customs duty, 2022).

The system of customs tariff regulation includes the use of customs duties and other customs payments, the payment of which is an essential condition for the import of goods into the customs territory of the state and export from this territory, that is, customs tariff measures are based on the use of the price factor influencing foreign trade turnover. The main principle of customs tariff regulation is the principle of the establishment of customs duties, prohibiting the participants of customs tariff relations to conclude any agreements on the amount, grounds, terms of payment of the duty (Kolpakov, 1999).

The implementation of tariff regulation entails the application of an adequate internal mechanism for the preparation and argumentation of decisions in the interests of the domestic economy. For the successful implementation of the system of customs and tariff regulation of the country in order to ensure its economic security, the following areas of customs administration can be determined: the introduction

of simplified clearance procedures and the use of VAT refund procedures for export transactions.

Customs and tariff regulation is designed to promote the goals and objectives of foreign economic activity, as well as to ensure the security of the country and the protection of national interests.

Despite the liberalization of world trade and simplification of customs procedures, customs tariff regulation continues to have a great impact on the dynamics and structure of trade turnover, since customs tariffs are applied by almost all countries, import duties cover most of the commodity nomenclature and are the most transparent type of trade restrictions.

Methods of customs and tariff regulation fruitfully perform their functions only with high-quality organization of customs affairs: reliable statistical accounting and strict control aimed at ensuring the payment of due payments, combating smuggling and import of low-quality and counterfeit products.

Customs and tariff regulation of various groups of countries has its own specifics, which reflects objectively existing differences in national interests. In contrast to the low level of customs taxation in developed countries, most developing countries apply an average duty rate in the range of 15-20%. The high level of customs taxation allows you to diversify the structure of the economy, create your own industry, as well as significantly replenish the revenue side of the budget. Having joined the World Trade Organization, many developing countries have set duty rates at a very high level, but in fact apply lower rates, while retaining the possibility of a significant increase in import duties (Bakaeva, 2015).

Customs tariff regulation is an important and time-consuming process that includes several interrelated operations: determining the country of passage of goods; determining the customs value of goods; payment of customs duties.

The objectives of the application of customs and tariff regulation measures may be:

- the protectionist function is the protection of national producers from foreign competition;
- the fiscal function is to ensure the receipt of funds to the budget.

The main objectives of customs and tariff regulation of foreign economic activity in Ukraine in order to ensure economic security are currently:

- improving the competitiveness of Ukrainian industry, protecting the economic interests of domestic producers in domestic and foreign markets;
- maintaining the level of investment attractiveness of production;
- removing barriers to the development of competition, as well as creating conditions for the replacement of backward technologies;

- improving the effectiveness of the implementation of customs and tariff policy;
- improvement of the mechanism of customs and tariff regulation.

3. Current trends in customs and tariff regulation in Ukraine

The modern process of globalization is characterized by the intensification of international trade and the integration of national enterprises and institutions into the world trading system. The incentive is a significant economic benefit from export-import operations based on the specialization of countries. Therefore, it is important to establish favorable conditions for cooperation to facilitate the interaction of international economic relations.

The basic aspect of the functioning of the country's foreign trade is the creation of a system of regulation and control over it. The establishment of the customs system is a process that is achieved by combining national economic interests and international trade, taking into account the conditions of liberalization of world trade and forms an optimal structure of customs regulation.

That is why two levels of customs control are used. The international level provides for the adoption of such operations based on uniform principles and with the help of specialized agencies: the World Trade Organization, the International Monetary Fund and the like. At the national level, the relevant laws legislatively approve the country's customs policy. In Ukraine, such legislative bases are the Customs Code of Ukraine, the Law of Ukraine "On the Customs Tariff of Ukraine", and the Law of Ukraine "On Foreign Economic Activity" (Korneva, 2015).

Customs policy is a significant tool for controlling foreign trade activities and achieving an optimal balance of interests of the world community. Customs policy includes payments, customs clearance procedures, the elimination of smuggling and the fight against violations of these requirements, classification and coding of goods, a single form of declaration of exports and imports of goods, other international norms and standards. A feature of the customs system in Ukraine is an expanded product range compared to other countries (Mazur, 2008).

Customs control is carried out in several stages: registration of customs documents, the procedure of inspection of products for import-export, making customs payments and receiving goods. Information, declarations and documents in accordance with the available cargo, the functioning of customs brokers and shops in the duty-free zone are especially carefully checked. The main document is a customs declaration certifying information about goods crossing the border of the country. This information makes it possible

to conduct customs control, statistics and accrual of payments. In our country, the Cabinet of Ministers of Ukraine established this procedure for customs clearance (Nozdrachev, 2017).

Foreign economic activity is regulated by tariff methods. This tool makes it possible to improve the position of the national producer, to fix the terms of trade cooperation with foreign countries, to receive budget revenues from customs operations.

An important trend is the introduction of international norms and standards, which will simplify the passage of customs procedures, resolve the issue of joint transit, comply with the provisions of international conventions, and deepen foreign trade relations with other countries of the world. The transition to international standards will provide favorable conditions for the adaptation of the national economy to global international competition precisely due to the freer movement of resources and adaptation to common economic processes.

The mechanism for making payments on export-import transactions in leading countries with a stable economy has a clear and regulatory procedure that coincides with the principles of international organizations. The developed countries of the world follow the trend of taxation only of the import component of foreign trade activity. In many countries, export duties are excluded at the legislative level (Stelmaschuk, 2011). Such measures were introduced to stimulate the entry of domestic producers into the world market, as well as to protect the country's economy from excessive imports.

A significant unification of tax legislation between the participating countries has already taken place in the European Union. The goal of this community is to balance world trade. The methods of achieving the goal are the creation of a unified regulatory customs base, the elimination of restrictions in international economic relations, and the reduction of customs barriers by reducing payment rates, and the like (Chernyavsky, 2018).

In addition to jointly resolving issues regarding changes in external tariff rates, concluding trade and economic agreements, introducing common means of liberalization and export-import policy, the European Union relies on the Customs Union in its activities. It provides for the avoidance of any customs duties and other barriers in the trade interaction of the member states of the European Union, as well as joint foreign trade policy on behalf of the single economic agent.

Not so long ago, the Ukraine-EU free trade zone was established. It provides for easier access of domestic producers' products to the European Union market. To do this, the quality standards of Ukrainian goods must comply with European standards and freely pass product safety examinations in the laboratories

of the European Union. The advantages of creating such a zone are the abolition of about 98% of customs duties, increasing the competitiveness of Ukrainian goods by reaching a new level of quality and cheaper through the elimination of customs tariffs, the possibility of finding new strategic partners, reforming domestic legislation to the legal norms of the European Union, using the tools of the European Union for the development of small and medium-sized businesses (Berezhnyuk, 2019).

The European Union is Ukraine's main trading partner. It is with this organization that the volume of foreign trade of Ukraine as of 2021 is 48.7% of the total volume. The total volume of trade in goods and services from the European Union in 2021 is 57,562.7 million US dollars. The largest trading partners of Ukraine among the countries of the European Union in 2022 were Germany, Poland, Italy, Hungary, the Netherlands, France, and Lithuania (Statistics Service, 2022).

In its customs policy, Ukraine has experience in using protectionist methods. A huge problem of the customs system of Ukraine is a significant lag in the capabilities of customs control from the needs of throughput. The increase in the volume of goods traffic allowed us to identify the problem of significant time costs during customs inspection and further documentation. The shortcomings of the existing customs system in Ukraine are evidenced by the following facts: cases of illegal movement of products, settlements on export-import operations with the help of offshore zones, artificial understatement of customs duties on the import of goods, illegal sale of the results of intellectual labor in the form of patented devices (Priymachenko, 2007).

Another area requiring specific and urgent changes is the outdated structure of the state apparatus, which is no longer able to effectively solve various issues of customs policy. An attempt to reform this instance took place in 2012 through the formation of the Ministry of Revenue and Duties of Ukraine from the then separate tax and customs services. However, in 2014, the State Fiscal Service of Ukraine was created on their basis, which has a Tax and Customs Audit Department regulating customs issues in its structure (Gutsu, 2015).

The most rational option for solving organizational issues of the customs system is the transition of customs to an independent structure that has the right to protect the customs security of the country and its interests. This body will ensure the harmonization of foreign trade, the protection of the national market, will make customs offenses impossible, regulate the process of Ukraine's integration into the world economic space.

The actual issue of the functioning of the customs institution is the determination of the balance of the

customs tariff for the regulation of export-import operations. The elimination of this problem will contribute to the elimination of economic barriers to the creation of a transparent system of customs service activities. These measures will significantly reduce corruption in the customs authorities, the number of smuggling transactions and transactions with inappropriate declaration of imported products.

The task of reforming customs legislation to strengthen cooperation with important global economic agents is urgent. In addition to implementing the principles of the European Union and the World Trade Organization, a strategy should be developed to protect important sectors of the economy (Batyckho, 2015). To do this, it is necessary to carry out the following actions: create a unified control system for export-import and transit operations, develop a standard for checking goods, introduce automated analysis of customs inspection, provide parties to foreign economic activity with access to electronic registration of documents for customs operations, create a platform for submitting electronic customs declarations and the possibility of using it in customs procedures (Galaka, 2012).

Taking into account the specifics of the customs policy in Ukraine, the priority areas of its reform in the coming years should be: assistance to the protection of national producers; facilitation of customs procedures; introduction of international standards; application of flexible customs tariff; establishment of customs value for milestones of foreign economic activity regimes; transition to an electronic customs system; ensuring constant monitoring of the main aspects of customs affairs; development of methods to minimize negative phenomena associated with the customs border; reforming the information base of customs operations (Andrew, 2014).

Significant areas of development of customs legislation are ensuring the stability of customs cooperation on the basis of existing laws, monitoring compliance with social justice in the management of the customs system, the introduction of international standards and trends in the customs activities of countries in the national customs policy, simplification of customs procedures and control over them, the creation of a single regulation of customs procedures.

4. Problems and ways to improve the administration of the customs tariff mechanism

Currently, the competitiveness of domestic goods and services has become a comprehensive indicator that determines our future.

In order to increase the competitiveness of domestic producers and protect their national interests, the economy in the field of customs and tariff regulation should be aimed at:

- strengthening the regulatory function and improving the structure of the single customs tariff while maintaining the fiscal function;
- creation of opportunities to protect economic interests in foreign trade by combining the tools of customs and tariff regulation and non-tariff regulation;
- providing export support through the use of tariff and economic instruments, as well as finding new methods of promoting domestic goods to foreign markets (Nastyuk, 2018).

Recently, significant changes in the field of customs have been observed in Ukraine. This is due to a number of problems in the system of customs and tariff regulation. The main ones are:

- inadequate legal support. After all, the condition for the effective functioning of customs legislation is its simplification, its accessibility, non-infringement of the rights and interests of participants in foreign economic activity;
- incorrect application of customs and tariff regulation measures;
- the inflow of investments into the country is not carried out in full;
- non-permanent monitoring and analysis of the consequences of changes in customs tariff rates;
- lack of analysis of the current state of the state's industries;
- weak system of granting tariff preferences (Panko, 2017).

When solving the problems of improving the administrative mechanism of customs and tariff regulation, it is necessary to take into account:

- the development of the economy on the basis of sectoral programs and modernization strategies, as well as increasing competitiveness;
- correlation of the interests of the development of domestic industries with the interests of similar industries of other members of international treaties and organizations;
- reduction of import customs duties on imports in order to increase the competitiveness of domestic products.

As for the improvement of additional means of customs and tariff regulation, it is necessary to pay attention to the following factors:

- activation of the use of special tools for import regulation;
- improvement of the system of tariff preferences and the system of customs privileges;
- improvement of the rules for determining the country of origin of goods.

Qualitative changes in the conditions for the implementation of customs and tariff regulation necessitates the adoption of institutional, organizational, and procedural management decisions (Averyanov, 2010).

First, it is necessary to ensure the effectiveness and efficiency of the mechanism of functioning of supranational bodies that fully meets the challenges facing both the partner countries as a whole and each of them individually. This requires the introduction of appropriate rules, procedures and norms that effectively coordinate the positions of the parties within the framework of concluded contracts.

Secondly, it is necessary to develop and implement cost-effective mechanisms for promoting Ukraine's position, strengthen the sound basis of solutions proposed by the Ukrainian side, and forecast their socio-economic, trade and political consequences. It is necessary that Ukraine's role in international trade organizations be supported by concrete results regarding compliance with the economic, trade and political interests of the Ukrainian side.

Thirdly, the new challenges of the Ukrainian economy make it necessary to more closely integrate the system of customs and tariff regulation with the processes of diversification, ensuring economic security and introducing innovations into the domestic production complex. This requires, in addition to strengthening the structural and stimulating functions of customs and tariff policy, its coordination and close alignment with the priorities of industrial policy.

Specific proposals for improving customs tariff regulation, which performs mainly fiscal functions, and the customs tariff acts as an additional tax are as follows:

- To subordinate the structure and rates of the customs tariff to the goals and objectives of the developed Strategy of socio-economic Development of the country until 2030 and the national industrial policy formed on its basis. First, we are talking about a more thorough consideration of the state and specifics of individual industries and industries, in relation to which customs and tariff regulation can perform protectionist or fiscal functions to varying degrees. The position of specific industries and industries in the domestic market of the country is determined mainly by the level of their competitiveness.
- More consistently implement the principle of escalation of the customs tariff, reducing the level of taxation of imported materials, components and components used for the production of finished products, as well as more actively apply special customs regimes.
- To focus on the use of the import customs tariff as a tool for reasonable protection of segments of the domestic market vulnerable to imports, increasing the competitiveness of domestic producers, including giving greater flexibility and targeting to the customs tariff.
- To regulate the existing systems of tariff preferences and tariff benefits in order to increase the effectiveness

of the regulatory function of the customs tariff, including reviewing existing preferences in favour of developing countries, correlating the range of recipients of preferences and their size with the level of economic development of these states.

– To improve the quality of customs administration, primarily through the implementation of more complete customs control of imported goods, simplification of customs clearance technology, carrying out procedures for passing goods across the border in accordance with unified international standards. An extremely important point is to accelerate the transition to electronic declaration and electronic document management during customs clearance, which will reduce the costs of this process and reduce the time of passage of goods.

The successful application of meaningful institutional, organizational, and procedural management measures to improve customs and tariff regulation will increase the attractiveness of the domestic business environment, the competitiveness of the domestic manufacturer; will also serve as an impetus for the development of high-tech products, the formation of integrated inter-country production complexes within a single customs territory.

5. Conclusion

The competence of the customs clearance and customs control department involves ensuring that the participants in foreign trade activities comply with the measures of customs and tariff regulation when importing goods in the region where the customs post operates. As part of the implementation of this function, the inspector of the department, based on the documents submitted by participants in foreign trade activities for customs clearance, performs control operations:

- the correctness of the indicated product code in order to determine the rate of import customs duty payable;
- the correctness of the declared country of origin of goods for the application of tariff incentives;
- correctness of the calculated customs value as a tax base for calculating customs duties;
- correct calculation and completeness of the collection of the amount of import customs duty.

Under the conditions of the global economic and financial crisis, the volume of revenues to the state budget decreased due to the collection of customs duties due to a decrease in foreign trade turnover.

The main directions for the implementation of the customs tariff policy of the customs in the conditions of the global financial, political and military crisis should correspond to the goals of socio-economic development. Therefore, the activities of the customs authorities to ensure compliance with

the measures of customs and tariff regulation should ensure:

- macroeconomic stability of the country;
- increasing the competitiveness of enterprises in the foreign market;
- development of international economic cooperation.

In this regard, the main strategic goal of the activities of the customs authorities is to increase the level of compliance with customs legislation, ensuring the completeness and timeliness of payment of customs duties, taxes and customs fees. To mitigate the impact of the global financial, political and military crisis on the national economy, the customs authorities are expected to solve the following tactical tasks:

- ensuring the reduction of debt to the state budget for the payment of customs duties;
- improvement of customs legislation;
- taking measures to increase the level of legality of decisions made by the customs authorities in the field of customs and tariff regulation.

In addition, to ensure that the customs authorities comply with the measures of customs and tariff regulation provided for by the legislation by the participants in foreign trade activities, the improvement of the organization of customs control is of great importance. In particular, this refers to the optimization of the sequence of customs control operations related to monitoring compliance by participants in foreign trade activities with customs tariff regulation measures: control of the correct classification of goods, the country of origin of goods, customs value and the correct calculation and timeliness of payment of customs duties.

Thus, the effective provision by the customs authorities of compliance with the measures of customs and tariff regulation of foreign trade activities in the current economic conditions will ensure the implementation of the fiscal function of the customs duty, as well as strengthen its regulatory impact on national production. In addition, the solution of this problem will ensure effective and reasonable protection of domestic producers from unfair competition from foreign producers and the economic security of the country, and most importantly, the stabilization of the economy in the short term.

Therefore, the system of customs and tariff administrative regulation has shown that despite the possibility of using various measures of state influence on the financial and economic sphere of the country, the customs and tariff mechanism continues to play an extremely significant role in the economy of a modern state.

Customs and tariff regulation acts, on the one hand, as an effective regulator that promotes greater openness of the market, on the other – as the most common foreign trade instrument of protectionism. Consequently, the improvement customs and tariff

regulation in modern conditions is required to overcome the crisis phenomena in the domestic economy and ensure the economic security of the state. After all, it is necessary to determine the maximum level of tariff rates of import duties, which, with the normal functioning of the economy, will not increase and may be reduced in the future. Such plans may shock some sectors of the domestic economy. This primarily concerns agriculture, the food industry, the pharmaceutical industry, and the leather and shoe industry.

Customs and tariff regulation is designed to promote the goals and objectives of foreign economic activity, as well as ensuring the security of the country and protecting national interests. The methods of customs and tariff regulation are more consistent with the nature of market relations and therefore play a major role in regulating foreign economic activity. In modern conditions, customs and tariff regulation can and should become an effective tool for mitigating and gradually overcoming crisis phenomena in the economy.

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