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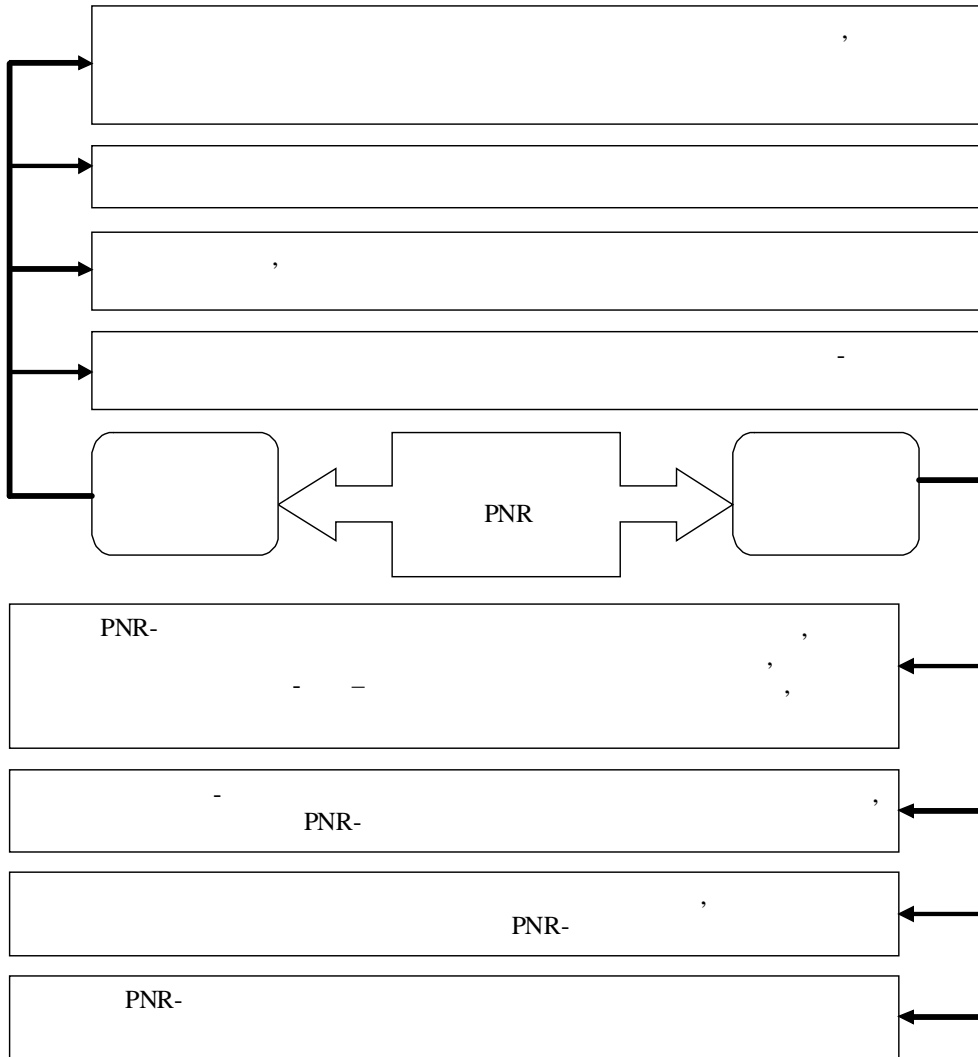
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**Berezhnyuk I. G., Fradynskyy . A. Recording systems passengers (PNR) as a source of aviation**

*This article explores the key dominant organizing the collection, processing and transfer of PNR-data on passengers, which is used in air ports operators of aircraft safety in the context of the organization of transportation and combating terrorism. Analysis of common and distinctive features of the system prior notification and registration system for passengers found issues that hinder their global implementation, outlines opportunities for more active use of the international community to enhance global and national security. Passenger registration records (PNRs) are the common name of records made by aircraft explants or their agents for each reservation made by the alleged passenger. States have begun to require airlines to provide PNR data, since this information is considered important for assessing the level of threat that can be determined by analyzing such data, in particular in the fight against terrorism. Information PNR is formed on the basis of the data arriving on all segments of the flight within a particular trip. PNR data are collected by operators for commercial and operational purposes in the implementation of air transport services. The lack of uniformity in PNR systems can adversely affect the viability of the air transport industry and reduce the effectiveness of using such data for the purposes for which they are intended. Therefore, it is necessary for states to standardize globally their data requirements and their formats for the electronic transfer of PNR data.*

**Key words:** air transportation, information, passenger, security, terrorism, preliminary, border, customs.

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**THE DEVELOPMENT OF TARGETING TOOLS  
IN THE CONTEXT OF SIMPLIFYING  
INTERNATIONAL TRADE PROCEDURES  
AND ENSURING NATIONAL SECURITY**

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13. Pro zatverdzheniya Poryadku zdiysnennya analizu ta otsinky ryzykiv, rozroblennya i realizatsiyi zakhodiv z upravlinnya ryzykamy dlya vyznachennya form ta obsyahiv mytnoho kontrolyu: nakaz Ministerstva finansiv Ukrayiny vid 31.07.2015 # 684, zareyestrovanyy v Ministerstvi yustytseyi Ukrayiny 21.08.2015 za # 1021/27466.

14. Zvit pro uchasť delehatsiyi Derzhavnoyi fiskal'noyi sluzhby Ukrayiny u robochomu vizyti do Mytnoyi kryminal'noyi politsiyi Federatyvnoyi Respubliky Nimechchyna (m. Kel'n, Federatyvna Respublika Nimechchyna, 30 lystopada – 03 hrudnya 2015 roku)



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**Bulana V., Brendak A., Nestoryshen I. The development of targeting tools in the context of simplifying international trade procedures and ensuring national security**

*This article explores current issues on the need for simultaneous security and facilitation of international trade in foreign trade. The authors noted that due to the implementation of international conventions and agreements, which define the need for further facilitation of international trade and eliminate trade barriers updated issue involving the ability to predict potential violations of the customs legislation using risk analysis on the basis of prior information, conducting analytical search and identification of consignments high risk and so on. Under such conditions become especially important tools targeting risks, or targeting, which belongs to the intellectual mechanisms of customs control and can detect and monitor consignments from high risk.*

*The study aims to develop the organizational and administrative aspects of implementation tools targeting structural units SFS. The authors noted that for optimal organization of the relevant risk analysis units according to preliminary information important to consider the information and specifications; On the other hand, is in the process of work there are requirements for completion of information technology resources.*

*Organizational support process analysis and risk assessment using prior information requires the creation of separate groups or departments in charge vidnosytymetsya exercise targeting as the main method of analysis and risk assessment using preliminary information about goods, vehicles scheduled to move across the border, which is actively used in EU countries, USA and other countries and has objective advantages for more precise targeting risk operations*

**Key words:** *customs, targeting and procedures of international trade, national security.*

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### **DEVELOPMENT OF CUSTOMS AFFAIRS IN KIEVAN RUS' TIMES**

Development of Customs Affairs in Kievan Rus' Times

The development of customs affairs in Kievan Rus' times was a complex process involving the establishment of trade routes, the introduction of customs duties, and the formation of a customs system. The primary goal was to regulate trade and ensure the flow of goods and services between different regions and countries. This involved the creation of a network of trade routes and the establishment of customs posts along these routes. The customs system was designed to collect taxes on imported and exported goods, which were used to fund the state and its military. The development of customs affairs was closely linked to the economic and political changes in Kievan Rus' during this period.

The customs system in Kievan Rus' was based on a set of laws and regulations that governed the trade and customs duties. These laws were developed over time and were influenced by the customs practices of neighboring states. The customs system was designed to be fair and efficient, and to ensure that the state received a steady stream of revenue. The development of customs affairs in Kievan Rus' was a key factor in the growth of the state and its economy.

The development of customs affairs in Kievan Rus' was also influenced by the political and military situation of the time. The state was constantly at war with its neighbors, and this led to the establishment of a strong customs system to fund the military and the state. The customs system was also used as a tool of diplomacy and trade relations with other states.

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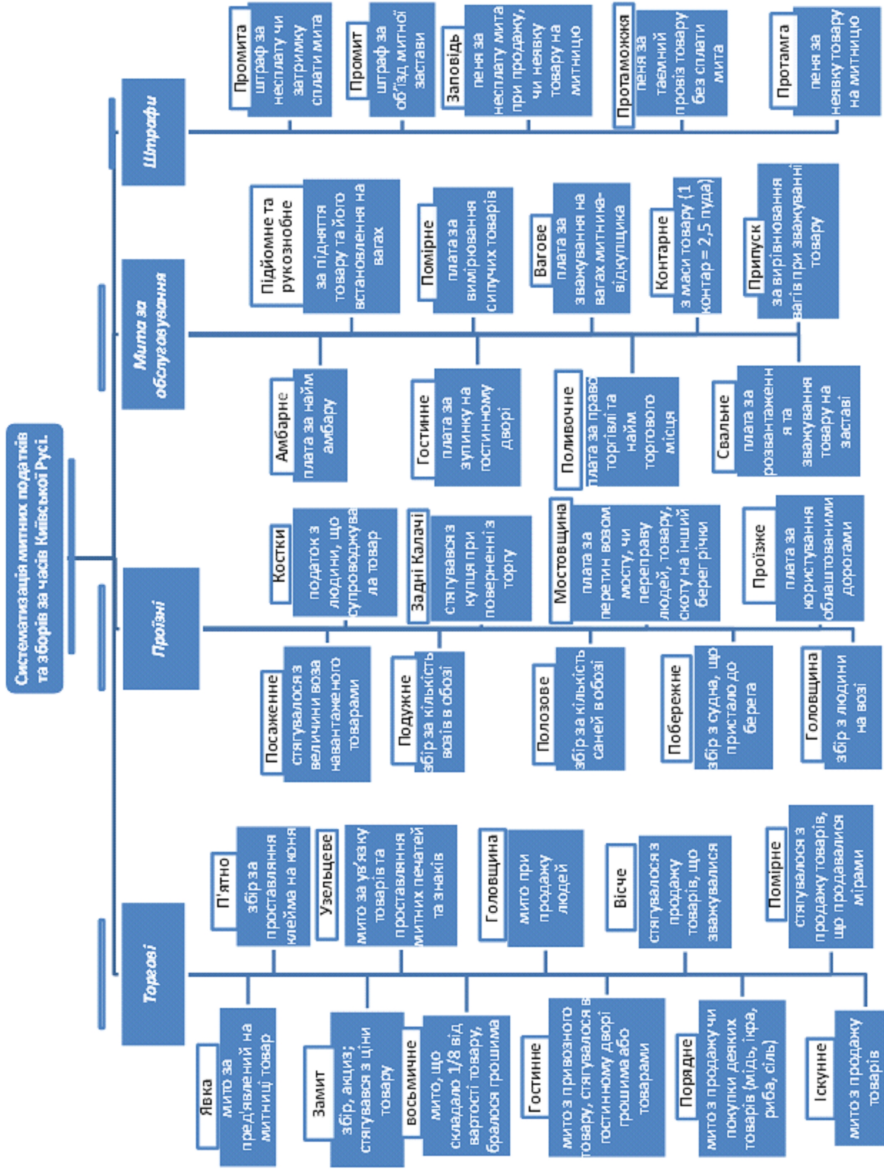
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**Hrebelyk O. Development of customs affairs in Kievan Rus' times**

*The paper covers issues related to the origin of customs system in the terrain of Ukraine as a consequence of statehood formation. It is found out that customs relations had become systematic with the rise and growth of Kievan Rus. The whole constellation of customs duties, applicable in foreign trade operations that time, is analyzed and structured. It is proved that customs relations in Kievan Rus were shaped by both domestic legal documents and Western European legislation.*

**Key words:** *free trade, customs system, customs relations, customs duty, customs preferences, international trade, customs taxes, customs duties, customs, customs post, port fees, customs duty rates, functions of customs duty.*

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## FEATURES OF ACCOUNTING DOCUMENTATION SUPPORTING THE DECLARED CUSTOMS VALUE OF GOODS

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VII ( - ) (Brief Guide to the Customs Valuation Agreement)

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**Zaporozhets Y. Features of the application of accounting documentation to verify the declared customs value of goods**

*The purpose of this writing is defining the role of accounting documents in determining the customs value of goods.*

*The article presents a description of the regulatory framework for the determination of the customs value of goods transported through the customs border of Ukraine. Outlined the nature and importance of compliance control in foreign trade activity. The basic aspects of the control system accuracy of customs valuation and provides a list of documents that can be used to confirm the accuracy of determining the customs value of the goods and their detailed content.*

*Summarizing the research issues of implementation of articles of the Customs Code of Ukraine on the definition, control and adjustment of customs value, we believe that to establish an exhaustive list of documents that the declarant may serve to confirm the declared customs value of goods can not be, because it depends on the specific foreign trade transactions and taxation, which is relevant taxpayer forms of accounting. However, the focus of control measures during the correctness of determining the customs value of goods declared for customs clearance, should be based on risk analysis, methods of auditing accounting records and reporting provide transparent control while increasing responsibility and inevitability of the onset of economic operators as well as customs officials.*

**Key words:** *customs value of goods, customs, accounting documents.*

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**Ivashova L. M., Skoromtsova . . . Responsibility of future subjects by results of custom post-audit in Ukraine: realities and approaches to international standards**

*The article deals with problematic issues concerning the legal regulation of the responsibility of subjects of foreign economic activity in Ukraine on the facts of violation of customs legislation, which are identified by the results of customs post-audit. Proposals on improvement of the current customs legislation on liability for violations in the field of foreign economic activity are given, taking into account international standards and legal norms of the EU.*

**Key words:** *ustoms post-audit, violation of customs rules, liability of subjects of foreign economic activity, customs legislation, guarantee institution, compromise, appeal.*

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**SOCIAL AND PSYCHOLOGICAL COMPONENT  
OF PROFESSIONAL COMPETENCE  
OF OFFICIALS OF THE SFS**

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**Kapitanets S. V. Social and psychological component of professional competence of officials of the SFS**

*In the article, the authors argue that the authors argue that reforming the fiscal service will result in significant changes in the system of SFS. It will require adjustment cadres of fiscal Service and will stand up the question: how today are cadres of SFS prepared for quality implementation of new features, missions, acquisition of new competencies.*

*Professional activities of the officials of system SFS requires a wide range of advanced features of a person. It changes professional selection on objectively difficult choice of the most prepared people for the fiscal service.*

*Thus, professionally important qualities of social and psychological components of professional competence in the activities of officials of fiscal services are studied in the article. Peculiarities are described and value of professionally important qualities of motivation, communication and intellectual, professional management blocks is proven. The need for consideration of social and psychological components of professional competence of officials of the SFS in the implementation of human resources policy at all its stages is substantiated. It is proposed: to promote the development of professionally important qualities of social and psychological components of professional competence through advanced training of officers of the SFS, passing the specialized training, thematic permanent and short-term seminars, courses, etc.; to attract professional psychologists to assist in the implementation of operational tasks in the work with human resources.*

**Key words:** *officials of the system of the SFS, staff subdivisions of the SFS, social and psychological component, professional competence, professionally important qualities.*

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**ON THE ISSUE OF THE FUNCTIONS  
OF MANAGING THE ACTIVITIES OF STATE  
BORDER PROTECTION BODIES**

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**Lyashuk R. N. On the issue of the functions of managing the activities of state border protection bodies**

*The article analyzes the research functions of the management of the state border protection bodies of the State Border Service of Ukraine, defined their ideas and views. Established that the basic functions of the management of the state border protection bodies is cognitive-programmable (analysis, forecasting, planning) and organizational and regulatory (organization, management and control).*

**Key words:** *functions, functions of management activities, protection of the state border of Ukraine, state border protection bodies, the State Border Service of Ukraine*



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**CUSTOMS ASPECTS OF USING OF PRELIMINARY  
INFORMATION IN MOVEMENT OF GOODS AND  
VEHICLES THROUGH CUSTOMS BORDER**

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**Medvid Y. Customs aspects of using of preliminary information in movement of goods and vehicles through customs border**

*The article explores the role of preliminary information in the customs control. The concept and nature of preliminary informing is explored. It is determined the basic prerequisites of functioning preliminary informing, which aims is to reduce the duration of customs formalities at border crossing points, reduce the time of staying the vehicles at the customs border, optimize customs procedure etc. The mechanism of preliminary informing system in movement of goods and vehicles across the customs border is analised.*

*The basis of the preliminary informing in movement of goods and vehicles is informati interaction between the customs authorities of one country and customs authorities of another country, between customs authorities and the concerned person (carrier, declarant, forwarder, customs broker or other authorized person) which is transporting goods across the customs border, vehicles for commercial purpose.*

**Key words:** *analysis, foreign trade, customs control, preliminary information, risk.*

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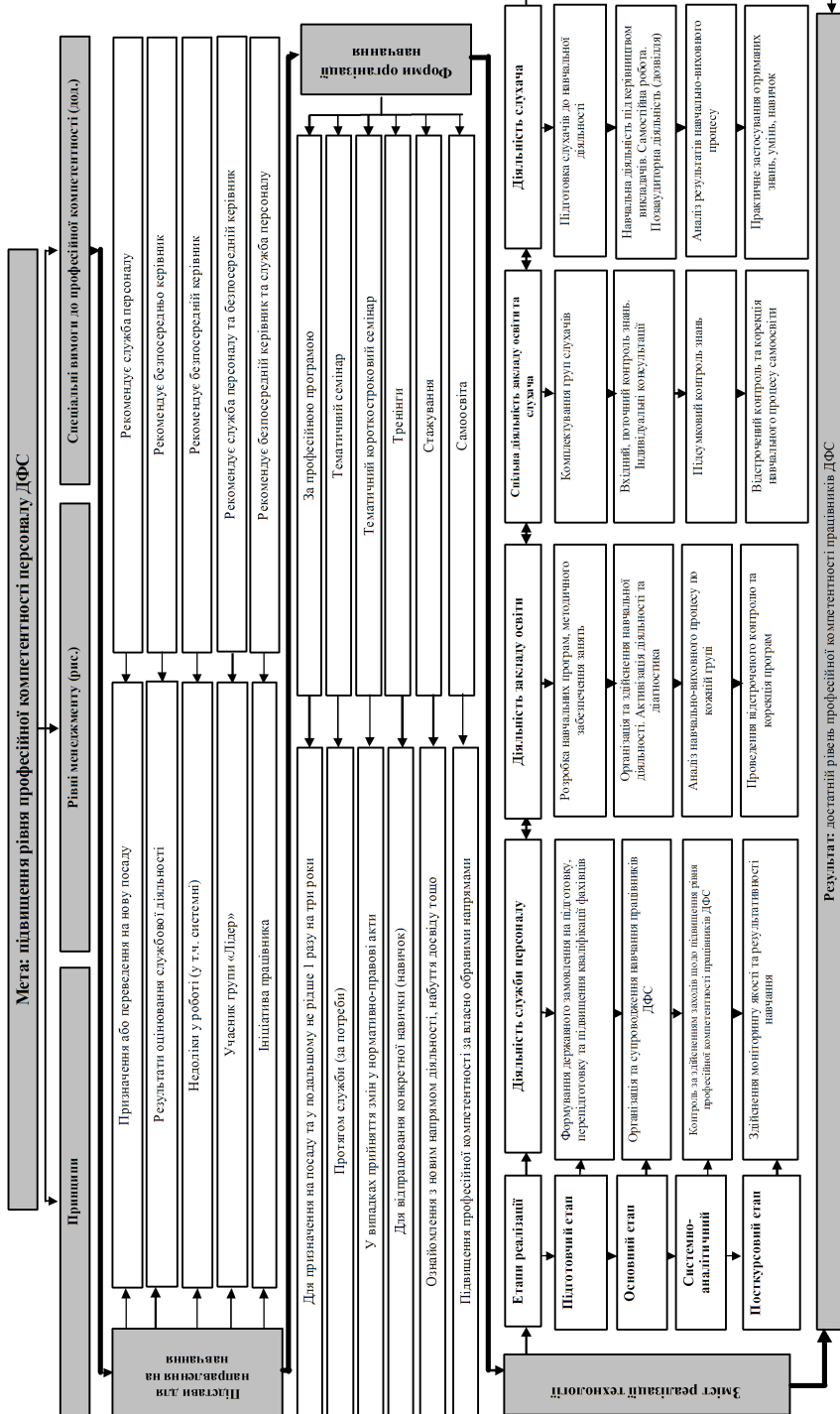
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№ з/п	Критерії	Тренінги	Професійні програми підвищення кваліфікації (очна форма)	Професійні програми підвищення кваліфікації (комбінована)	Професійні програми підвищення кваліфікації (дистанційна)
1.	Мета	Посилення інституційної спроможності окремого центрального органу виконавчої влади і підвищення результативності, ефективності та якості його діяльності; розвиток та мотивація персоналу, підвищення його професійних компетенцій	Фахове удосконалення та оновлення знань і набуття умінь, навичок державних службовців, які займають відповідні посади	Фахове удосконалення та оновлення знань і набуття умінь, навичок державних службовців, які займають відповідні посади	Фахове удосконалення та оновлення знань і набуття умінь, навичок державних службовців, які займають відповідні посади
2.	Розміщення учасників	Півколом без учн. столів/гарт	За партами/учн. столами	Поза межами навчальних закладів (дистанційна частина навчання)/ за партами/учн. столами (очна частина навчання)	Поза межами навчальних закладів
3.	Тривалість	До 72 год.	108-216 год.	108-216 год.	108-216 год.
4.	Кількість учасників	Обмежена, макс. 18 чол.	Обмежена лише наявною кількістю посадкових місць	Обмежена лише наявною кількістю посадкових місць	Необмежена
5.	Мотивація		Залежить від очікувань слухачів		
6.	Основні завдання та функції викладача/тренера	Підготовка необхідних навчально-методичних матеріалів, моделювання ситуацій для набуття/оновлення знань та відпрацювання навичок	Підготовка необхідних навчально-методичних матеріалів, передавання знань, розгляд практичних ситуацій	Підготовка необхідних навчально-методичних матеріалів, консультативна (не завжди наявна), контролююча	Підготовка необхідних навчально-методичних матеріалів, консультативна (не завжди наявна), контролююча
7.	Керованість	Середня	Висока	Низька	Низька
8.	Суб'єкт впливу	Компетентні/здібності, психологічні якості	Працівник фіскальних органів		
9.	Об'єкт впливу	Набуття/оновлення знань та відпрацювання навичок, особистісно- професійний розвиток	Знання, навички	Знання, навички	Знання, навички
10.	Направленість	Набуття/оновлення знань та відпрацювання навичок, особистісно- професійний розвиток	Набуття/оновлення знань, професійний розвиток	Набуття/оновлення знань, професійний розвиток	Набуття/оновлення знань, професійний розвиток
11.	Очікування слухачів	Удосконалення службової діяльності; підвищення кваліфікації («амені це необхідно»)	Позитивна оцінка за диференційованій залк; підвищення кваліфікації (вимоги нормативних актів)	Отримання необхідного документа, рідше – удосконалення службової діяльності (вимоги нормативних актів)	Отримання необхідного документа (вимоги нормативних актів)
12.	Індивідуальний підхід	100 %	Можливий, проте лише до окремих слухачів	Можливий	Можливий
13.	Можливість використання активних форм проведення занять	100 %	Залежить від кількості учасників, як правило, невисока	Мінімальна	Відсутня
14.	Способи впливу	Нестандартні: майстер-класи, навчання діючи (виконуючи), створюючи	Стандартні: лекції, практичні, семінарські заняття (як правило: «слухаю, запам'ятовую»)	Віддалене спостереження	Віддалене спостереження
15.	Забезпечення роздатковим матеріалом	100 %	Можливо 100%, але висока затратність	100 %	100 %
16.	Спільна / групова діяльність	Є основним методом	Лише під час ділових ігор	Відсутня	Відсутня
17.	Витрати на матеріально-технічне забезпечення	Незначні	Незначні	Незначні	Незначні

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**Melnyk V., Nahorichna O. Professional Competence of the Personnel of the State Fiscal Service of Ukraine**

*The comparison of different types of developing professional competence according to certain criteria has been analysed in the article. Taking into account the international experience, the requirements of regulatory legal acts concerning the activity of SFS employees, an improved model of technology for managing the system of increasing the level of professional competence of SFS employees has been proposed. This model is a logical continuation of the levels of management, the “road map” for career planning for SFS officials developed by the personnel service and based on certain conceptual principles.*

**Key words:** *personnel, fiscal service, professional competence, model, forms of training, types of developing professional competence.*





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### **Moldovan E., Konovalov Yu. Functions of Customs Value in realization of State Customs Affair of Ukraine**

*The article is devoted to the researching of functional impact of category of “Customs Value” on the process of realization of State Customs Affair of Ukraine. There is improved that the*

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*Customs Value is one of the most important categories of Customs Affair. It is a base for the accounting of Customs Taxes and Payments. Besides Customs Value is a very important element of Customs Control and Customs Procedures. Eventually Customs Value is used for the purposes of Customs Statistic, export and import activities etc.*

*It is recognized that the Customs Value executes also other, than classical fiscal and regulatory, functions. There are improved that the bar of additional functions includes such functions as: creating of budget; paternal influence on international trade relationship; creating of image; protectoral; evaluating.*

*The function of creating of budget means that the customs payments to the state budget are the biggest part of all budget payments. Paternal influence on international trade relationship forecasts that national traders are included into international trade relationship by the help of Customs Value because it is a base for customs taxis. The creating of image function's essence considers such statement: too high Customs Value creates negative image of the state on the international market, and normal Customs Value creates positive image of the state on the international market. Protectoral function means that the Customs Value is an issue of Customs Safe. Evaluating function supposes that the Customs Value which is counted according to the law is a mark of State Customs Bodies efficiency.*

**Key words:** *State Customs Affair, Customs Value, State Customs Bodies, functions, functions of Customs Value.*

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**DESCRIPTION OF METHODS  
OF INFORMING AND COUNSELING CITIZENS  
BY CUSTOMS ADMINISTRATION**

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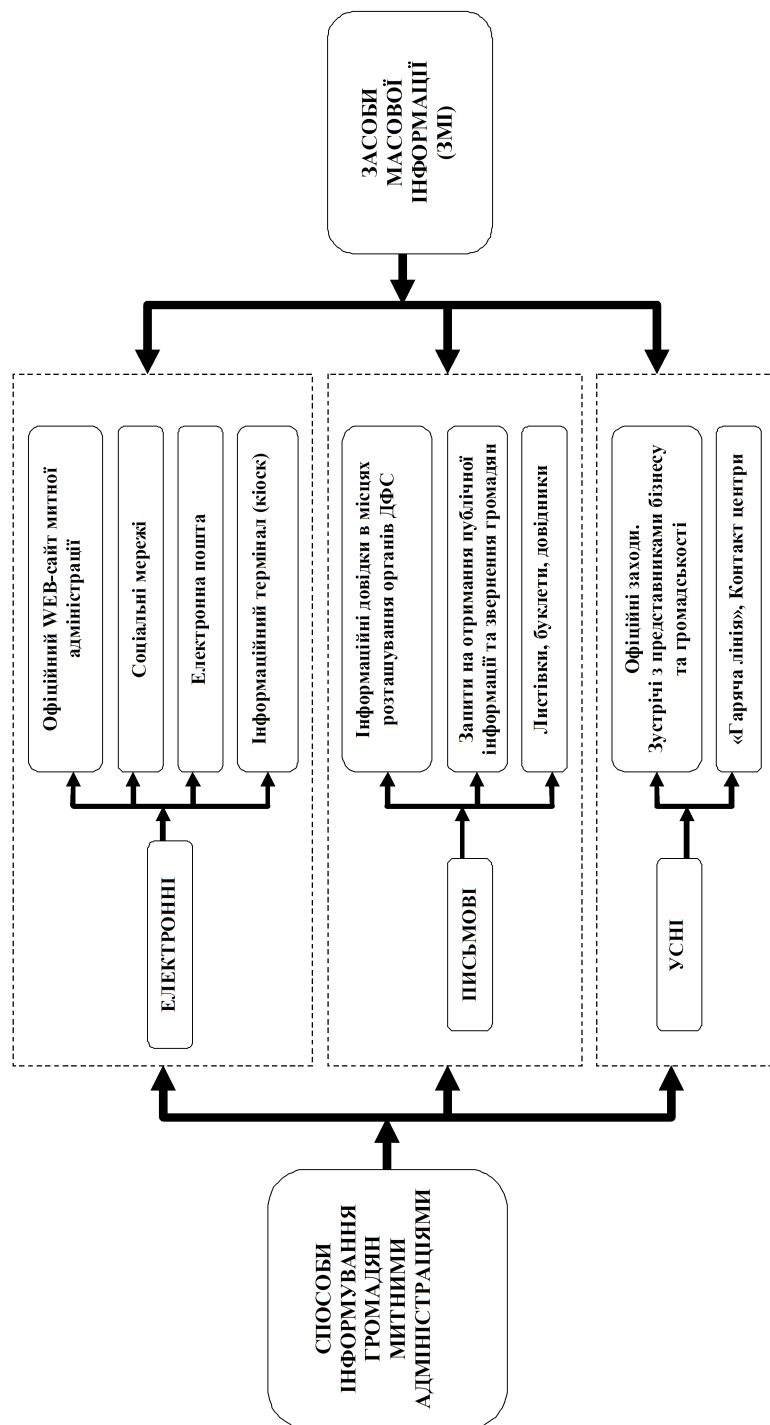
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**Popel S. Description of methods of informing and counseling citizens by customs administration**

*The article stipulates that in a DFS transformation of Ukraine from the fiscal authority customer service is a significant issue an effective system of information exchange customs administrations and citizens. Indicated that the studied system consists of two main elements, namely information and counseling.. A study of the main ways of informing and consulting citizens about current customs rules and procedure of customs formalities, including: oral (official, «hotline», contact centers); writing (request for public information, information sheet in the locations of customs authorities, leaflets, booklets, brochures, manuals, conference publications); Electronic (official WEB-site, official pages on social networks, requests sent by e-mail, data terminal). The main advantages and disadvantages studied ways to inform citizens on the state customs.*

*The study revealed a number of negative circumstances that significantly affect the efficiency of information to citizens on the state customs, namely information that extends generally means renewed public awareness of time and may contain inaccuracies or incomplete information; Some ways to inform citizens require the presence of certain techniques and skills to use them; Customs Administration employees who perform consulting or informing the citizens of the state on customs, not always possess the necessary skills and knowledge; a long time to respond to written requests of citizens.*

**Key words:** *customs administration, citizens information, consultation, information exchange system.*

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**Proskura K., Brekhov S. Formation of the Post-Customs Audit Standards System in Ukraine**

*The article deals with and justifies the necessity of creation the system of standards of post-customs audit, which similarly to the standards of independent audit and standards of supreme bodies of financial control has to increase quality and effectiveness measures of control that apply to foreign economic entities.*

**Key words:** *customs control, post-release audit, post-customs audit, audit standards, basic standard of quality.*

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**INFORMING AND ADVISING CITIZENS  
ON ISSUES OF PUBLIC CUSTOMS IN THE  
EURASIAN ECONOMIC UNION**

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**Prus L. R. Informing and advising citizens on state customs in the Eurasian Economic Union**

*This article explores regulatory support implementation of the information and consultation of citizens, which is used in the member states of the Eurasian Economic Union in the context of*

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*the simplification of customs procedures and increasing passenger traffic. Analyzed the differences and signs informing and consulting clarified supranational regulation of information interaction «custom-citizens» in customs matters.*

*Shows and describes the national legal basis for informing and consulting citizens in the field of customs in. In particular, by means of information. The analysis of information and advice on customs as one of the public services, the Federal Customs Service of the Russian Federation provides individuals and legal entities.*

*Established deficiencies regulation of public services, which is subject to the Administrative Regulations of the Federal Customs Service of Russia to provide a public service to inform about the acts of the customs legislation of the Eurasian Economic Union, the Russian Federation legislation on customs and on other legal acts of the Russian Federation in the field of customs and advice on customs and other matters within the competence of the customs authorities.*

**Key words:** *information, advice, people, regulations, public services, customs.*

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**THE EUROPEAN EXPERIENCE  
IN PROVIDING CUSTOMS SIMPLIFICATIONS  
IN FOREIGN TRADE ACTIVITY**

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**Ruda T., Shilo O. The European experience in providing customs simplifications in foreign trade activity**

*This article explores the main aspects of customs simplifications economic operators used in the EU in carrying out foreign economic activity. In particular, the role of information and communication technologies in the implementation of customs procedures, essence and functions of customs representatives, the conditions guaranteeing as one of the elements of the simplification of customs procedures. Deals with the nature and characteristics of occurrence of customs debt simplifications features outlined in submitting customs declarations and the requirements for economic operators in case of granting them privileges.*

*The purpose of writing is to study basic approaches to simplify customs procedures currently used in the EU. The results indicate that European customs legislation identified a number of customs simplifications provided not only for UEO, but also for other economic operators involved in foreign operations. This is intended not only to facilitate the provision of international trade, improve the business climate, but also forming layer entities that operate under legally defined rules and enjoy high levels of trust from the customs authorities. Therefore, in order to improve the efficiency of state customs in Ukraine in the first place, it is reasonable to rethink the role of customs, refocusing their activities exclusively from fiscal functions to the service, security. In addition, it is advisable to implement European experience in the provision of customs simplifications in terms of relations between the participants of customs legal only in law on minimization of the human factor by providing automation of customs procedures and gradual provision of simplifications depending on the integrity and economic and legal culture of participants of foreign activity.*

**Key words:** *customs procedures, customs facilitation, simplified declaration, customs duty, comprehensive warranty.*

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**COMPLEX PROVIDING OF THE FIELD OF  
OPPOSITION TO OFFENCES OF THE CUSTOMS  
RULES: DEPENDENCE OF FACTORS**



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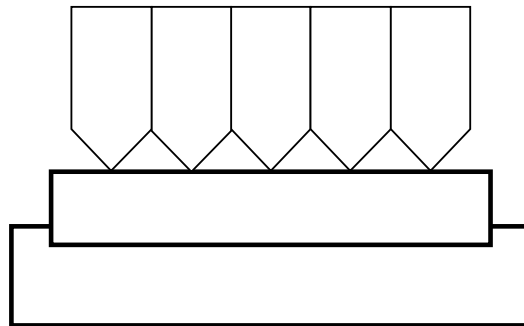
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**Khoma V. O. Complex providing of the field of opposition to offences of the Customs Rules: dependence of factors.**

*The article is devoted to researching of relations of factors, which impact on the status of the system of opposition to offences on the Customs Border at the moment of moving of goods and vehicles. At the same moment, these factors determinate the using of Complex Approach to providing of the system of opposition to offences on the Customs Border.*

**Key words:** *offences of customs violations, impact factors, economic safe, law consciousness, law order.*

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**THE NECESSITY OF DETERMINING  
OF HUMAN'S LIFE VALUE IS TEORETHICALY  
GROUNDED IN THE ARTICLE**

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**Tsarenko V., Dvornichena I., Martynov D. The necessity of determining of Human's Life Value is teoretically grounded in the article.**

*Specific emphasis is on the using of scanning systems in the fight against smuggling of drugs and weapons, which poses a serious threat to life and health. The Human Life Value is investigated in the historical and legal context, and made basic overview of methodological approaches to assessing the cost of living. Tsarenko V.I., Dvornichena I.M. Price of life: moral, legal and economic aspects.*

**Key words:** *the price of life, scan systems, legislation.*

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## ANALYSIS OF THE ENFORCEMENT OF TECHNICAL SYSTEMS AT CUSTOMS CONTROL

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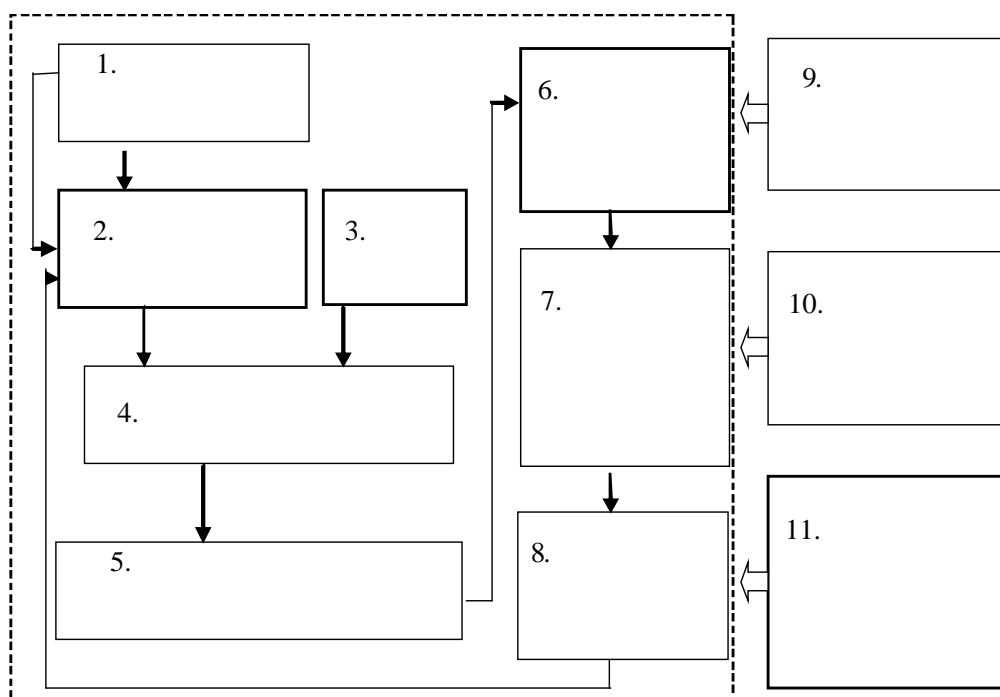
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**Yakovenko O. V. Analysis of the enforcement of technical systems at customs control**

*The article is an analysis of regulatory support customs control with the use of technical devices / systems and special vehicles. This object of study are regulations that governed the process of using technical means, including the acquisition, distribution, use, accounting.*

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*Among the documents marked general, covering a wide range of issues and highly specialized. The first group of document specifies the purpose and legal basis for the use of technical means. In the other group are the requirements for the valuation needs of technical means of accounting and control over the use and reporting forms.*

*Results of the study revealed the task of managing technical means of customs control, wholly or partly unresolved. These include market monitoring technical equipment, staff training, determine the effectiveness of their application. Update model rules require equipping customs technical means.*

**Key words:** *technical systems of customs control, customs, regulatory support, customs, efficiency.*

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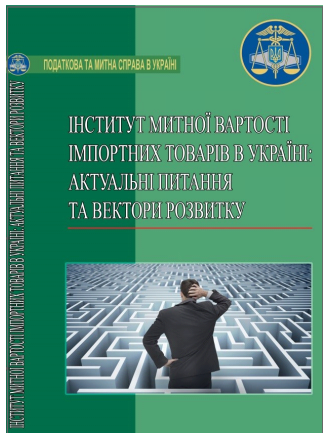
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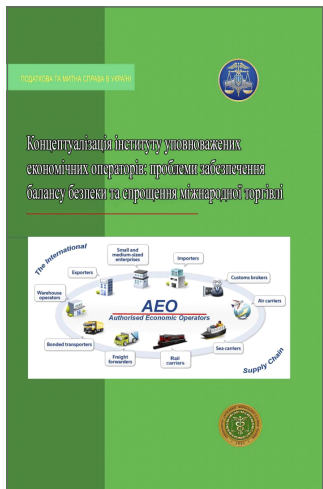
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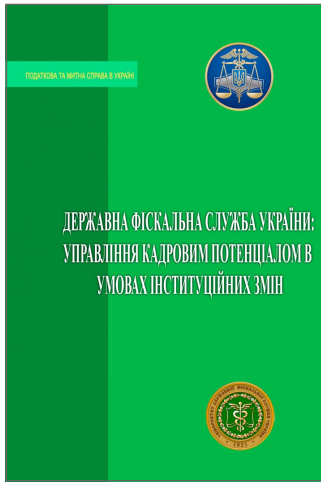
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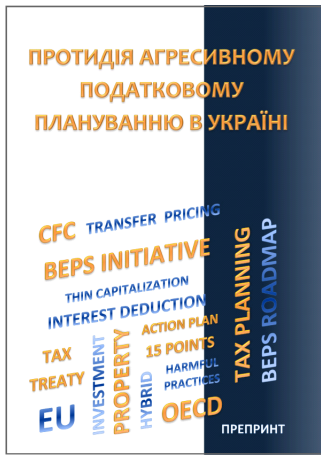
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