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CUSTOMS AND TARIFF REGULATION OF FOREIGN TRADE
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АНОТАЦІЯ

Кравчук Т. В. Митно-тарифне регулювання зовнішньоторговельних операцій на ринку ЄС.

Рукопис. Кваліфікаційна робота бакалавра за спеціальністю 292 Міжнародні економічні відносини, ОПП «Міжнародний бізнес». Волинський національний університет імені Лесі Українки. Луцьк, 2025. 56 с. Англ. мова.

Митне регулювання відіграє життєво важливу роль у захисті економіки країни шляхом забезпечення законного та ефективного переміщення товарів через кордони. Воно допомагає отримувати значні державні доходи за рахунок тарифів і мит, захищає вітчизняну промисловість від недобросовісної іноземної конкуренції та запобігає напливу контрафактної продукції. Крім того, належна митна політика сприяє національній безпеці, контролюючи імпорт та експорт чутливих та шкідливих товарів. Митне регулювання може бути використане як інструмент для стабілізації економіки, підвищення конкурентоспроможності та підтримки сталого економічного зростання.

ЄС використовує митні тарифи як інструмент для реалізації єдиної торговельної політики, побудови спільного ринку та захисту своїх економічних інтересів. Єдиний митний тариф використовується ЄС також для підтримки країн, що розвиваються. Ключові кроки на шляху до Митного союзу ЄС включали ліквідацію внутрішніх мит, гармонізацію непрямих податків, запровадження єдиних зовнішніх тарифів та усунення внутрішніх торговельних бар'єрів. Ці дії сприяли подальшій економічній інтеграції ЄС.

Характерною рисою спільної торговельної політики ЄС на основі цього аналізу можна назвати внутрішній лібералізм, а також значний зовнішній протекціонізм. Одним з пріоритетних напрямів торговельної політики ЄС є подальший розвиток торгівлі, розширення ринків, інтеграція в нього країн, що розвиваються, і слаборозвинених країн шляхом їх підтримки і сприяння, але при цьому ЄС чітко встановлює вимоги до таких країн, їх товарів, і, зокрема, до здійснення ними економічних і соціальних реформ.

Ключові слова: мито, тариф, регулювання, Європейський Союз, торгівля, угода, політика.

ABSTRACT

Kravchuk T. V. Customs and Tariff Regulation of Foreign Trade Operations in the EU Market.

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Customs regulations play a vital role in safeguarding a nation's economy by ensuring the lawful and efficient movement of goods across borders. They help generate substantial government revenue through tariffs and duties, protect domestic industries from unfair foreign competition, and prevent the influx of counterfeit or harmful products. Additionally, well-enforced customs policies contribute to national security by controlling the import and export of sensitive or restricted items. Customs regulations can be used as a tool to foster economic stability, enhance competitiveness, and support sustainable economic growth.

The EU uses customs tariffs to implement a unified customs and trade policy, build a common market, and protect its economic interests. The Common Customs Tariff supports trade policy and provides economic aid to developing countries. Key steps toward the Customs Union included eliminating internal duties, harmonizing indirect taxes, introducing uniform external tariffs, and removing internal trade barriers. These actions accelerated the creation of the EU's single currency and advanced economic integration.

A characteristic feature of the common trade policy of the EU based on this analysis can be called internal liberalism, as well as significant external protectionism. One of the priority areas of the EU's trade policy is the further development of trade, market expansion, integration of developing countries and underdeveloped countries into it through their support and assistance, but at the same time, the EU clearly establishes requirements for such countries, their goods, and, in particular, for the implementation of economic and social reforms by them.

Keywords: duty, tariff, regulation, European Union, trade, agreement, politics.

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INTRODUCTION

Today, the common customs policy is one of the key policies of the EU, since it is about economic unification through the creation of a customs union, first for several types of goods, and later for their entire range, that became the basis of European integration processes and the first of the three «pillars» of the EU construction.

Currently, the EU common customs policy is based on a group of norms of constituent agreements. At the same time, such norms determine several main directions of the common customs policy of the EU. Thus, one of the most important areas of the EU common customs policy is to ensure the functioning of the customs union, which includes ensuring the free movement of goods within the customs union and the application of a common customs tariff and non-tariff restrictions on goods originating from other countries.

This topic is sufficiently researched in the scientific literature. A significant contribution to its coverage was made by: I. Bazyliuk, I. Hutsul, K. Vladimirov, O. Grebelnyk, A. Dubinina, I. Ivashchuk, O. Egorov, T. Melnyk, D. Parashchuk, M. Pazukha, M. Steblyanko, S. Herchakivsky, V. Yedinak and many others. Most of the works are devoted to the study of the components of customs relations.

The purpose of the work is to study the customs and tariff regulation of foreign trade in the EU.

To achieve the outlined goal, the following tasks were defined:

- 1) to determine the goals and instruments of international trade regulation;
- 2) to characterize the essence, functions and classification of customs tariffs;
- 3) to consider customs duties as a tool for regulating trade operations;
- 4) to trace the evolution of common customs and tariff regulation in the EU;
- 5) to analyze the governance mechanism of the EU Customs Union;
- 6) to characterize the customs legislation of the EU;
- 7) to analyze the structure, functions and dynamics of the common external customs tariff of the EU;

- 8) to determine EU preferential foreign trade regimes;
- 9) to analyze customs and tariff issues in EU foreign trade agreements (on the example of the EU-Ukraine Association Agreement).

The object of research of the qualification paper is the customs and tariff regulation of foreign trade in the EU.

The subject of the study is the essence, functions, management mechanism and structure of customs and tariff regulation of the EU.

Research methods. When writing the paper, such research methods as analysis and research of literature sources, works by Ukrainian and foreign scientists were used. The method of analysis and synthesis of processed information, the development of one's own conclusions and assumptions, historical-chronological and system approaches also played a key role for the investigation.

Practical significance of the results obtained. The results of the study can be used in teaching academic disciplines of the Department of International Economic Relations and Project Management at Lesya Ukrainka Volyn National University, when writing term papers and diploma papers by students of the Faculty of International Relations.

Approbation of results and publications. Kravchuk T. V., Boiar A. O. Legal Foundations of Customs and Tariff Regulation of the EU // Actual Problems of International Relations and Regional Studies: Materials of the IV International Scientific and Practical Internet Conference (Lutsk, November 1, 2024). Lutsk, Lesya Ukrainka National University, 2024. PDF format; network edition. Pp. 102–103 (in Ukrainian).

Structure of the work. The work consists of an introduction, three chapters, conclusions and a list of references in the amount of 51 items. The first chapter reveals the theoretical aspects of customs and tariff regulation of international trade; the second – organizational and functional aspects of the functioning of the system of customs and tariff regulation in the EU; the third – the state and prospects for the development of customs and tariff regulation of foreign trade in the EU.

CHAPTER I

THEORETICAL ASPECTS OF CUSTOMS AND TARIFF REGULATION OF INTERNATIONAL TRADE

1.1. Goals and Instruments of International Trade Regulation

International trade is a system of economic relations between countries whose purpose is to import or export goods and services. It is a means by which countries can develop specialization, increase the productivity of their resources and thus increase total production.

Despite the general trend towards the elimination of trade barriers between countries, international trade remains in the focus of attention of legislative and tax authorities [1].

State regulation of foreign economic activity is an objective necessity. Such regulation is aimed at ensuring the protection of the interests of the country and its foreign economic activity, creating equal opportunities for the development of all types of entrepreneurial activity and areas of income use and investment, the development of competition and the restriction of monopoly [2].

The main goals of state regulation of foreign economic activity include: ensuring the balance of the economy and the equilibrium of the domestic market, stimulating progressive structural changes in the economy, creating the most favorable conditions for involving the national economy in the world division of labor.

The instruments (methods) of foreign trade policy are very diverse, there are more than a thousand of them. This leads to the existence of different approaches to their classification [3].

In the economic literature there is the following classification of instruments for regulating international trade in goods:

- 1) by the nature and purposes of the application of regulatory measures:

- instruments that provide for the application of regulatory measures when crossing goods at the customs border (border measures);

- instruments that provide for the application of measures that affect the domestic market as a whole, but do not affect the conditions for access of foreign goods to the domestic market;

- tools used to improve the conditions for access of domestic goods to foreign markets. In particular, these are retaliatory measures. They are not intended to restrict market access, but are a means of pressuring partners to lift restrictions [4].

These restrictions can take different forms:

2) by the nature of the tools used:

- tariff – duties and other customs and tariff measures;

- non-tariff – other regulatory acts;

3) by the nature of the impact on the conditions of competition:

- instruments that limit foreign competition in the domestic market;

- tools to ensure fair competition;

- tools that increase the competitiveness of national goods in foreign markets;

- tools aimed at eliminating restrictions on competition in foreign markets and facilitating the access of national goods to these markets;

4) depending on the specifics of the application of regulatory measures:

- unilateral (autonomous) measures are applied by governments unilaterally without the consent or consultation of trading partners. Such measures are taken mainly during the aggravation of political relations;

- bilateral measures are applied within the framework of bilateral agreements. Such measures are agreed in advance by the trading partner countries. Each country warns its trading partner about taking any measures that, as a rule, do not make significant changes in trade relations, but only contribute to them;

- multilateral measures – are used within the framework of multilateral agreements (for example, GATT / WTO) [5].

The most widely used classification of instruments of state regulation of foreign trade according to their nature is tariff and non-tariff instruments. This

classification is reflected in various legal documents of national and international law. It was first proposed by the GATT Secretariat in the late 1960s. includes only duties established in the form of customs tariffs (exports and imports) as the most common traditional means of foreign trade policy. The second group is non-tariff instruments [6].

This classification is based on significant differences both in the methods of restriction of import/export of goods, and in the ways of influencing market relations. The allocation of the customs tariff into a separate category is associated with the characteristics that determine its leading role in the state foreign trade policy. From an economic point of view, customs duties are indirect taxes that are included in the price of goods, although the legal basis and practice of applying customs duties and internal taxes differ significantly. The tariff has all the characteristics of economic regulation of foreign trade and the highest degree of stability among all known instruments. A. I. Shishaev believes that the stability of the tariff is due to the following features of its application:

1) the amount of tariffs is known, officially published; tariffs apply to all subjects of trade and to the entire range of homogeneous goods (although, depending on trade and political relations with the country of origin of the goods and its specific type, i.e. position in the product range);

2) the application of the tariff is regulated at the legislative level, and the executive power, as a rule, has a limited scope of powers in this matter. There is a single legally established procedure for its application;

3) tariff regulation is characterized by a high degree of transparency, i.e. transparency of the system of foreign trade regulation;

4) the norms of international law clearly define the rules of tariff policy;

5) duty rates in all GATT / WTO member states are «linked», i.e. they cannot be changed unilaterally. An increase in tariffs for GATT / WTO members is possible only after a complex multilateral procedure of negotiations with other members [7].

Non-tariff instruments are also economic measures. Due to the fact that non-tariff instruments, like tariffs, affect the price of goods, they are often called

«paratariffs». This is due to their high and uncertain level, selectivity of application and special accrual procedure.

Non-tariff regulation includes many instruments of modern economic and trade policy of states, some of which are not directly related to the regulation of foreign policy, but significantly affect international trade. Non-tariff instruments restrict, complicate or delay the access of foreign goods to the country. As a result, the choice of goods decreases, the market mechanism is destroyed, and the role of consumers in the functioning of the market decreases. At the same time, the opportunities for narrower groups of entrepreneurs, primarily monopolies, to influence the domestic market are expanding. Under their influence, governments, imposing one or another restriction, actually impose on consumers the commodity structure of the market and forcibly determine their choice in favor of national products [8].

Therefore, the regulation of foreign economic activity is necessary, as it is aimed at ensuring the protection of the interests of the country and its foreign economic activity, creating equal opportunities for the development of all types of entrepreneurial activity and areas of income use and investment, the development of competition and restriction of monopoly.

1.2. Essence, functions and classification of customs tariffs

The main instruments of trade policy and state regulation of the internal market of goods in its interaction with the world market are duties and other customs and tariff measures.

Customs tariff is a list of duty rates, systematized in accordance with the commodity nomenclature of foreign economic activity, which are levied on goods when crossing the customs border of the state.

The customs tariff consists of two main elements:

- commodity nomenclature;

- bets mit.

Together, these two elements make it possible to quickly change the impact of the customs tariff both by country and by category of imported goods, as well as by the level of protection of the domestic market [3].

Systematization of duty rates in the tariff is carried out in accordance with a differentiated list of goods – assortment. The characteristic features of any commodity nomenclature are the systematic description of goods and the assignment of a code to each commodity item.

Depending on the purpose of the product range, the following types are distinguished:

1. customs and tariff nomenclature – for collecting duties on import and export of goods;
2. statistical nomenclature – for collecting statistical data on the import and export of goods;
3. combined tariff and statistical nomenclature – combines customs tariff and statistical nomenclature [9].

Today, most countries use combined product nomenclatures based on the Harmonized Commodity Description and Coding System (HS), which was adopted in accordance with the International Convention on the Harmonized Commodity Description and Coding System and signed in Brussels on June 14, 1983.

A harmonized system refers to a nomenclature that includes commodity headings, subheadings and numerical codes belonging to them, notes to sections, groups, subheadings, as well as basic rules for the interpretation of HS [10].

The classification of goods in the nomenclature of HS goods is carried out according to certain rules, the general principles of which are formulated within the framework of the 1983 Convention. The product code is six-digit and consists of three pairs (digits) of two-digit numbers. All goods (1241 goods) are divided into groups – the largest divisions in the range of goods, which include goods united by common physical and functional properties (96).

The correct classification of goods largely depends on the correctness of the calculation of customs duties, and, therefore, ultimately on the position of goods in the market of the importing country [4].

The main element of the customs tariff is the customs duty.

Customs duty is a mandatory monetary contribution levied by the state when goods cross its customs border. The amount of a certain fee is the duty rate [12].

The duty has several functions:

- protects domestic producers from foreign competition – a protectionist function that concerns import duties;
- as a source of funds to the state budget – a fiscal function related to import and export duties;
- as a means of improving the conditions for access of national goods to foreign markets and preventing unwanted export of goods – a balancing function related to export duties;
- streamlines the commodity structure – the regulatory function that relates to export and import duties;
- maintains an optimal ratio of foreign exchange earnings and government expenditures – a regulatory function that applies to export and import duties [13].

Classification of the customs tariff:

1. Ad valorem, or value, duties are charged as a percentage of the customs value of goods. The application of ad valorem duties leads to an increase in customs duties with an increase in world prices for high-tech products with a high degree of processing. The positive side of ad valorem duties is that they maintain the same level of protection of the domestic market regardless of fluctuations in prices for goods, only budget revenues change. For example, if the duty is 20 % of the cost of the car, then the price of the car is 8 thousand \$. The revenues of the US budget will be \$ 1600; with an increase in the cost of the car to 15 thousand US \$ budget revenues will increase to 3 thousand US \$; when the price drops to 5 thousand \$ the revenues will be reduced to \$1000.

2. Specific duties are levied in a set amount on any physical characteristics of the goods, such as volume, unit of goods. The advantage of specific duties over ad valorem duties is that they leave no room for abuse.

3. Mixed duties combine the two previous types – ad valorem and specific. At the same time, a duty is levied, calculated as a percentage of the customs value and per unit of physical measure of the goods [12].

4. Import duties are imposed on imported goods when they are imported into the country. The goal is to protect domestic producers from foreign competition.

5. Export duties are imposed on exported goods when they are exported outside the customs territory of the state. They are used in case of significant differences in the level of domestic regulated prices and free world market prices for certain goods.

6. Transit duties are established on goods transiting through the country. It is a means of trade war [14].

7. Seasonal duties are applied at a certain time of the year or at different times of the year, have different amounts. They are used within the customs tariff. Usually, their validity period cannot exceed several months per year, and during this period the normal customs tariff for these goods is terminated [4].

8. Anti-dumping duties are applied if goods are imported into the country at a dumping price, i.e. at a price lower than their usual price in the exporting country, if such imports harm local producers of similar goods or prevent the organization and expansion of national production of such goods. These duties are levied in addition to the usual duties. Anti-dumping duties are applied only when the anti-dumping investigation establishes the fact of dumping, the imposition of material damage (threat of material damage) and the existence of a causal link between them. Anti-dumping duties are applied on a selective basis, as they are a response to price discrimination [15].

9. Countervailing duties are established on the import of those goods, during the production of which subsidies were used directly or indirectly, if their import causes damage to domestic producers of similar goods. These duties are limited in time and

are introduced after special quasi-judicial procedures. They are collected in addition to the usual duties [16].

10. Autonomous duties are established on the basis of unilateral decisions of the state authorities of the country, regardless of existing treaties and agreements and other international obligations. The decision to introduce a customs tariff is made by the parliament in the form of a law (in Ukraine – by the Verkhovna Rada), and specific duty rates are set by the relevant agency (usually the Ministry of Trade, Finance or Economy) and approved by the government [10].

11. Convention (contract) duties are established and fixed within the framework of bilateral or multilateral agreements (GATT / WTO). In connection with the extension of the principle of most-favored-nation regime (RNR) in international trade legislation, ordinary rates, the meaning of which applies to countries with which the state has a fixed principle of RNS, are called RNA rates. The value of the RNS rate is lower than the value of the standalone rate. Convention duties are the most common in the modern system of international trade.

12. Preferential duties are preferential duties established on the basis of multilateral agreements on goods originating in developing countries. The purpose of preferential duties is to promote the economic development of these countries, primarily through their industrialization and expansion of exports. The Generalized System of Preferences (GSP) has been in force since 1971 and benefits 150 developing countries. Preferential duty rates are usually fixed in a separate column of the tariff [4].

13. Permanent duties are a customs tariff, the rates of which are set by government agencies and cannot be changed depending on the circumstances. Most countries have such duties.

14. Variable duties are a customs tariff, the rates of which can be changed in cases established by state authorities (for example, with changes in the level of world or domestic prices, the level of state subsidies).

15. Nominal duties are tariff rates specified in the customs tariff.

16. Effective duties are the real level of duty on final goods, calculated taking into account the level of duty on imported components and parts of these goods. For example, the importing country taxes bicycles at \$200. USD, an ad valorem duty of 10% (nominal rate) and a separately taxed 5% ad valorem duty on steel, rubber and other items that make up a bicycle [9].

In some cases, national legislation provides for tariff quotas. A tariff quota is a type of variable duties, the rates of which depend on the volume of imports of goods: when imported within certain quantities (quotas), it is taxed at the basic intra-quota tariff rate, if a certain amount is exceeded, imports are taxed at a higher tariff rate exceeding the quota. Tariff quotas are a combined instrument that combines elements of economic and administrative Impact. It is actively used in the EU, and is also provided for by the Agreement on Agriculture within the framework of the GATT/WTO [17].

The tariff structure of many countries primarily protects national producers of finished products, especially without hindering the import of raw materials and semi-finished products.

To protect national producers of finished products and stimulate the import of raw materials and semi-finished products, an escalation of tariffs is used, i.e. an increase in the level of customs taxation of goods as a degree of their processing.

For example, in the United States, the scale of tariff escalation in the «leather – leather – leather goods» network is 0.8–3.7–9.2%, in Japan: 0–8.5–12.4%, in the EU: 0–2.4–5.5%. According to the GATT / WTO, tariff tightening is especially strong in developed countries [18].

So, we can conclude that most countries of the world, using the customs tariff in their foreign economic policy, solve a number of problems, such as:

- protection of the country's economy from the negative impact of foreign competition (customs tariff always worsens the competitive conditions for the functioning of foreign producers in this market);

- providing conditions for the effective integration of the country into the world economic space (customs tariffs are widely used to improve the conditions for the access of national goods to foreign markets);
- maintaining a rational ratio of export and import of goods, foreign exchange earnings and expenditures on the territory of the country (customs tariffs affect the state of the country's balance of payments);
- creation of conditions for progressive changes in the structure of production and consumption of goods;
- rationalization of the commodity structure of export and import of goods.

1.3. Customs duty as an instrument for regulating export-import operations

Each state takes an active part in the development of foreign economic activity, purposefully influencing certain areas and objects of this activity. This effect is carried out with the help of a set of regulatory instruments. Duties are the oldest instrument of trade policy. In general, a customs duty is a tax that the state imposes on goods that cross the state border or the border of a customs zone [19].

Previously, customs duties served primarily fiscal purposes – obtaining state revenues. This is one of the oldest sources of state revenue. However, customs duties are not only a source of state revenue, but an obstacle to trade. The introduction of duties artificially increases the price of goods when they are moved across the border, which affects supply and demand [20].

Reasons for charging duties for:

- formation of state revenues (fiscal motive);
- protection of domestic manufacturers;
- protection of the economies of developing countries;
- protection of young sectors of the domestic economy;
- protection of domestic manufacturers;

- redistribution of income;
- implementation of non-economic motives (national prestige, national security, etc.) [21].

The main purpose of the customs tariff is to regulate goods moving across the customs border. However, its classic features are:

- 1) protectionist – aimed at protecting national interests, producers and their products from the influence of foreign competition;
- 2) fiscal – related to the replenishment of foreign exchange and financial reserves of the state [20].

In addition, with the help of the construction of rational customs tariffs, the formation of a surplus of foreign trade balance, the optimal structure of exports and imports in circulation, diversification of domestic production is achieved [22].

The functions of the customs tariff are implemented in close connection with the tax system, which partially acquires its properties, complementing it. Thus, the content of the customs tariff has an economic character and more actively implements its functions in the conditions of a market economy, free competition and pricing. In a deficit economy, the customs tariff loses its potential effectiveness and is reinforced by stricter administrative measures and non-tariff restrictions [3].

The customs tariff has a certain principle of construction and influence on multidirectional foreign trade flows - both import and export - due to the use of appropriate tariffs. Although, as you know, international practice mainly uses import customs tariffs, while export tariffs are prohibited in many countries by national legislation (for example, in the USA) [23].

Depending on the direction of movement of goods, import and export duties are applied. Import duty is a duty levied by customs when foreign goods enter the domestic market. One of the most common instruments for regulating foreign economic activity is import duty. Import duties and import duties are equivalent concepts by their economic nature. It is charged on goods and other items when they are imported into the customs territory of the country [24].

The introduction of a customs tax on imports meets the interests of domestic producers of goods that compete with imports. On the one hand, they can expand sales volumes, since imported goods become more expensive and consumers «reorient» demand for domestically produced products. On the other hand, the increase in the price of imported goods allows domestic producers to also raise prices and get additional benefits.

The main purposes of applying import duties are :

- regulation of the competitive influence of foreign goods on the domestic market in order to establish fair competition;
- protection of certain sectors of the economy from possible infliction of significant losses from foreign producers;
- creation of favorable conditions for the development of national production;
- solving trade and political goals in relations with foreign states, their unions and groups, i.e. the use of customs tariffs for the purpose of concessions in international negotiations, etc. [15].

According to the economic content and nature of the action, the import duty belongs to the value market regulators of foreign trade turnover, i.e. like any tax, the duty increases the price of the goods and reduces its competitiveness. In addition to the fact that import duties affect the interests of consumers and producers, they are also an important source of revenue for the state budget.

As a result of the introduction of import duties, producers and the state budget benefit, and consumers lose. This means that import duties lead to the redistribution of revenues from consumers in favor of the state budget and producers in industries that compete with imports [24].

Consequences of the introduction of import duties:

- consumption of imported goods decreases due to price increases;
- domestic production is increasing;
- imports are declining;
- redistribution of profits from consumers to producers, consumers subsidize the producers of their country [25].

Export duty is a duty that is charged on goods and other items when they are exported outside the customs territory of the country. It is used for the export of goods that are highly liquid on the world market, and is also used if the expansion of exports is inexpedient from the point of view of the danger of a drop in export earnings due to a decrease in world prices [24].

Consequences of the introduction of export duties:

- exports become less profitable;
- national producers increase sales in the domestic market;
- the domestic price decreases;
- domestic consumption increases;
- consumers win, and producers lose.

Export duties are used in case of significant differences in the level of domestic regulated prices and free world market prices for certain goods. Their purpose is to reduce exports and replenish the budget [14].

It can be concluded that customs and tariff regulation of export-import operations plays an important role in foreign economic activity, as well as a clear customs policy allows you to effectively maintain the stability of relations in the world economy.

CHAPTER II

ORGANIZATIONAL ASPECTS OF THE FUNCTIONING OF THE SYSTEM OF CUSTOMS AND TARIFF REGULATION IN THE EU

2.1. Evolution of the common customs and tariff regulation in the EU

The last century is characterized by the creation of economic integration groupings. An example of economic integration, which has no analogues, was the European Union, which unites 27 European states in a single customs, trade, legal and economic policy. It was the formation of the European Community in accordance with the treaties that became the starting point for the process of European integration and the beginning of the creation of a united Europe [26].

The process of economic development of the European Union corresponds to the following degrees of economic integration:

- sectoral integration (associated with the elimination of trade barriers to production, in one or more sectors of the national economy);
- a free trade zone (a group of two or more customs territories where duties and other restrictive means of trade regulation are abolished in relation to the main part of trade between the constituent territories in relation to goods originating from such territories) [27].
- customs union (substitution of two or more territories for one customs territory in such a way that duties and other restrictive means of trade regulation are abolished in relation to the main part of trade in goods originating from such territories, as well as conduct a single customs policy in relation to trade in goods with territories not included in the Union);
- common market (all the features of the customs union are preserved, but at the same time the free movement of persons, services and capital is carried out);
- monetary union (all the features of the common market are preserved, but at the same time a single currency is introduced);

- economic union (all the features of the monetary union are preserved, but at the same time a single currency and a single financial policy are added, the implementation of which is controlled by a specially created central body);

- political union (all the features of the economic union are preserved, but at the same time the central body not only pursues a single monetary and financial policy, but is also responsible to the central representative body (parliament, which can also carry out a common foreign and security policy);

- full union (complete unification of the economies of the countries involved and the implementation of a common policy in order to achieve social security and fair taxation of incomes) [28].

The creation and development of the customs union of the European Community are directly related to the creation of customs law at the EU level. EU legal acts define the boundaries of the customs territory of the Union, where, except in some cases, a single customs legislation is applied [29].

The formation of the EU customs law can be divided into the following main stages:

1. The beginning of the creation of the customs union, which began with the signing of the Treaty on the European Union of Steel and Steel. Subsequently, in 1957, all customs duties on imports and exports and duties that had equivalent effect were abolished, as well as quantitative restrictions on the import and export of certain goods and products [30].

2. The next fundamental stage can be considered the signing of the Treaty on the European Economic Community in 1957, in accordance with Art. 9 of which proclaimed the creation of the Customs Union. And the former Art. 13 and 14 of the Treaty obliged the member states to gradually abolish duties and duties.

3. A new stage is associated with the adoption of Council Regulation (EEC) No. 2658/87 of July 23, 1987 on the tariff statistical nomenclature and on the Common Customs Tariff. At this stage, Council Regulation (EEC) No. 918/83 of 28 March 1983 establishing a system of exemptions from customs duties in the Community was also adopted [31].

4. The main stage in the formation of EU customs law is associated with the adoption of Regulation No. 2913/92 of the Council of the European Economic Community of 12 October 1992 on the approval of the Community Customs Code and the adoption of the so-called Implementing Provisions established by the Commission Regulation of 2 July 1993 [32]. As well as Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code [33].

Speaking about the formation of EU customs law, it is worth mentioning its connection not only with national, but also with international law, because the activities of international organizations and their bodies, in particular, the World Customs Organization (WMO), GATT/WTO, the United Nations Economic Commission for Europe, which is related to the establishment of new standards and the development of norms aimed at regulating customs relations, have significantly influenced the development of customs law of the European Community [34].

All EU states are members of the WMO, as well as parties to international agreements concluded under its auspices, the consent to be bound by which was granted within the framework of the common customs policy of the EU [35].

In accordance with Art. 9 of the Treaty of Rome, the European Community is based on a customs union. This means that a common customs tariff is applied within the EU and there is a common economic policy towards third countries.

A customs union can be defined as an agreement according to which trade between member states takes place freely, and an appropriate trade policy and a common external customs tariff are applied to third countries. It is also called a “common external barrier”, which means that goods of third countries that are not members of the EU are equated with goods produced by member states after they have been imported into the EU [15].

The Common Customs Tariff was introduced on June 1, 1968 and is common to all EU member states that do not have the right to unilaterally impose additional tariffs and duties equivalent to customs duties on goods imported from third

countries. The main idea of establishing a single customs tariff is to optimize the imposition of duties on goods from third countries.

A single customs tariff is an important condition for the existence of the customs union. The treaty establishing the European Economic Community (EEC) contains a requirement for the adoption of a single customs tariff by the countries of the Community in order to regulate trade relations with third countries [27].

It should be noted that the foundation for the formation of a single EU customs tariff was four customs tariffs of Germany, Italy, France and the Benelux countries.

The main elements that were taken into account in the formation and establishment of the common customs tariff were:

- product nomenclature;
- customs value of goods;
- determination of the countries of origin of goods.

Initially, the determination of the tariff was associated with some difficulties, mainly for the reasons that the classification of goods differed in different countries. The single tariff that was drawn up included more than 20 thousand commodity items, which, in turn, was very inconvenient. It was decided to create a special group of experts in the field of customs regulation, which significantly reduced the number of commodity items. After that, the single customs tariff was changed several times, its effect was extended until January 1, 1988 [36].

Already in September 1987, the European Community ratified the International Convention on a Harmonized Commodity Description and Coding System (HS). This event accelerated the transition to a harmonized, unified system of classification of goods, that is, all goods received the same classification in the tariffs of the states parties to the convention. The new nomenclature was formed by the Council for Customs Cooperation [30].

In accordance with this, the concept of combined nomenclature was introduced, which included:

- the nomenclature of the harmonized system;

- special commodity items for items that have been established for a certain category of goods in the EU;
- additions and previous provisions.

The combined nomenclature is used by both the European Union and its trading partners, and fully complies with tariff and statistical requirements [37].

At the same time, along with the introduction of the Combined Nomenclature, the TARIC (Integrated Community Customs Tariff) information database was created, which has been in force since January 1, 1988. The tariff consists of about 10 thousand commodity items, which make up the basic nomenclature of goods for the single customs tariff, and on the statistics of foreign and internal trade of the Community; Also, it should be noted that the tariff is based on a combined nomenclature. According to the tariff, each commodity item corresponds to a certain eight-digit code [18].

The Common Customs Tariff also contains the following elements:

- non-preferential tariff exceptions and benefits;
- preferential tariff facilities (which are agreed with groups of third countries or for certain individual third countries);
- preferential tariffs that are applied unilaterally to a certain country;
- certain funds that cancel completely certain tariffs;
- other tariff means provided for by the customs legislation of the European Union.

It should be noted that international agreements, primarily the General Agreement on Tariffs and Trade (GATT), as well as tariff benefits for certain types and categories of goods with different countries [12], play a decisive role in the application of a single customs tariff in relations with other countries [12].

Summing up all of the above, it should be emphasized that the use of customs tariff in the practice of the EU is positive, because it allows creating a common customs and tariff policy of the Member States, building a common market, and protecting economic interests. The Common Customs Tariff is the instrument that allows the EU to conduct a common trade policy. In addition, it is important that the

use of a single customs tariff allows providing economic assistance to developing countries.

2.2. Governance mechanism of the EU Customs Union

The European Union is an integration association of states and arose on the basis of the transfer of part of their sovereignty by the member states to supranational structures (institutions of the Union), therefore, the issues of customs regulation on the basis of founding treaties passed to the jurisdiction of integration entities [13].

Customs management in the EU is carried out by the all-Union bodies:

1) The European Council is the highest political coordination and planning body of the European Union. The European Council gives the Union the necessary impetus for development and sets political guidelines and priorities. It does not exercise legislative functions. It consists of the heads of state and government of the EU member states. The Council meets twice a year (June and December) to determine the priorities of the common policy, including customs, as well as to develop ways of its application in the future. by the EU member states in turn every six months.

2) Council of the EU. The leading function of the Council of the EU is to ensure the coordination of the common socio-economic policy of the EU member states. It has the right to make decisions on the main issues of activity and consent to the conclusion of international agreements, including in the field of EU customs. In most cases, it can make decisions only on the basis of proposals developed by the European Commission and after consultation with the European Parliament [38].

3) The European Commission is the EU institution with the highest executive powers, as its main function is to ensure the proper functioning and development of the common market. It has broad powers in the field of EU customs. It is the initiator of the EU customs policy. The European Commission has legislative initiatives in customs matters and monitors their implementation. The Commission acts on the

basis of collegiality and holds permanent and ad hoc meetings. Members of the Committee meet once a week – usually on Wednesdays in Brussels (Belgium). The European Commission is the guarantor of compliance with the legislation by the Member States of the Union, EU institutions, other legal entities and individuals.

4) The European Parliament is an advisory, advisory and legislative body. The Parliament performs the following main functions: together with the Council, participates in the legislative process through numerous procedures (co-decision procedure, cooperation procedure, coordination, advisory opinion, etc.); controls the activities of the Union's institutions, approving the composition of the Commission, as well as through written and oral requests, which it can address to the Commission and the Council; shares budgetary powers with the Council, Namely: approves the annual budget and monitors its implementation.

5) The Court of Justice of the European Union, in cooperation with the courts of the Member States, decides on the application and uniform interpretation of Community law, including in the customs field. It regulates disputes and claims on customs matters, including from foreign persons. The Court consists of judges (represented by one judge from each Member State) and 8 Advocates General. constitutional and partly administrative and civil courts [39].

Direct management of customs affairs in the EU member states is carried out by national customs administrations.

Control over ensuring legality by customs administrations in the field of customs affairs of the EU Member States is carried out by the courts of administrative justice of these states. For example, in Germany, this body is the Federal Administrative Court.

Public control over the legality of customs activities is carried out through the institution of appeals against the actions or inaction of customs officials, because in the process of exercising their jurisdictional powers, disputes are possible. In the EU, every interested person has the right to appeal against decisions of customs authorities, which, firstly, relate to the application of customs legislation and secondly, affect the interests of such a person directly and individually. A person

who applied to the customs authorities for a decision on the application of customs legislation and did not receive a response to the request within the period specified in Art. 6 of the Customs Code of the European Union. The right to appeal against decisions of customs authorities is regulated by Art. 243-246 of the EU Code.

Coordination of the activities of the customs administrations of the EU member states is carried out by customs committees. Customs committees play an important role in the administrative and legal regulation of customs affairs in the EU and were created by separate decisions of the European Council in the following areas:

- tariff and statistical nomenclature;
- determination of the country of origin of the goods;
- customs value;
- movement of goods;
- economic customs regimes;
- customs warehouses and free customs zones;
- customs privileges;
- collection of payments;
- general customs regulation;
- temporary importation.

The chairmen of the committees are representatives of the European Commission [13].

It is important that the norms of EU customs law regulate the main customs legal institutions: the EU customs tariff, customs value, customs regimes, declaration, customs debt, the right to appeal against the actions or inaction of customs officials [38].

The decisions of the World Customs Organization indirectly affect the coordination and unification of customs activities of the EU subjects with the organization by certain international norms and standards.

In a certain way, the scope of powers in the field of customs regulation in the EU has a specially formed Committee for Compliance with the EU Customs Code.

This collegial governing body consists of representatives of the Member States, headed by a representative of the European Commission. The Committee may consider any issues relating to customs legislation raised by the Chairperson, either on his own initiative or at the suggestion of representatives of a Member State. A representative of the Commission submits an action plan to the Committee, to which the Committee responds within the time determined by the presiding officer, depending on the urgency of the case. Such a decision is made by a majority of votes [13].

Thus, the main decisions regarding customs tariff regulation are made by 5 main institutions (the European Council, the European Parliament, the Council of the EU, the European Commission and the Court of Justice of the EU). Direct management of customs affairs in the EU member states is carried out by national customs administrations. And the coordination of the activities of the customs administrations of the EU member states is carried out by customs committees.

2.3. EU customs legislation

In the traditional sense, the customs legislation of many countries is a set of norms that regulate legal relations in the field of customs:

- related to the movement of goods and vehicles across the customs border (customs clearance and control, customs regimes and payments, tariff and non-tariff regulation, etc.);
- related to the institutional organization of the legal mechanism in the field of customs;
- related to liability for offenses in the customs sphere and the procedure for resolving customs disputes [40].

This definition can only be partially applied to EU customs legislation. The legal regulation of the customs mechanism is the subject of the constitutional and administrative legislation of the member states and is not carried out at the EU level.

Also, the subject of national, criminal and administrative legislation of the EU subjects is the issue of liability for customs offenses, although the provisions of the Maastricht Treaty of 1992 open up prospects for harmonization in this area as well. Issues of customs regulation in the EU are combined into one set of laws – the EU Customs Code and the EU Common Customs Tariff [32].

Among the sources of EU customs legislation, there are acts of “primary” and “secondary” legislation. The sources of “primary” law are statutory treaties that enshrined the concepts and principles of the customs union of the EU countries, in particular:

1. Treaty establishing the European Atomic Energy Community (Euratom 1957).
2. Treaty establishing the European Economic Community, amended and supplemented (Treaty of Rome 1957). In the post-Lisbon version, its name is the Treaty on the Functioning of the European Union.
3. The Single European Act of 1987.
4. Treaty on European Union, which established economic, monetary and political unions (Maastricht Treaty of 1992).
5. Treaty of Amsterdam 1997.
6. Treaty of Nice 2001.
7. Lisbon Treaty of 2007.

The above-mentioned acts have higher legal force over the acts of secondary legislation. Acts of «secondary law» in the field of customs regulation have the main legal forms in the form of regulations, directives, decisions, their effect is mandatory for application throughout the customs territory of the EU.

The main sources of “secondary law” on customs issues are:

- EU Customs Code.
- Commission Regulation No. 2454/93 of July 2, 1993, which establishes the mechanism for implementing the provisions of the EU Council Regulation on the approval of the EU Customs Code.
- EU Single Customs Tariff.

- Council Regulation (EEC) No. 918/83 of 28 March 1983 establishing a system of exemptions from customs duties in the EU.
- Judgments of the Court of Justice of the EU.
- International legal acts in the field of customs affairs of the EU [29].

Taking into account the fact that the basis of the European Economic Community is the customs union, the EU faced an urgent need to unify the norms of the customs legislation of the Member States. The Customs Code summarized the provisions of customs legislation, which were contained in a significant number of EU regulations and directives. The Code contains general rules and procedures that ensure the application of tariff and other measures introduced at EU level in connection with trade in goods between the EU and third countries. The EU Customs Code also regulates measures of the common agricultural and trade policy [18].

The adoption of the Customs Code created a single legal framework for customs affairs in the EU, which is mandatory for application throughout the customs territory of the EU and fixed the limits of the EU's legal capacity in the field of customs.

According to Art. 9 of the Treaty on the Establishment of the EEC (Treaty of Rome of 1957), the basis for the functioning of the Community is the Customs Union, which implies, firstly, certain customs rules for the movement of goods within the borders of the EEC, and secondly, common for all member states norms of customs regulation of trade turnover with third countries. Accordingly, EU customs legislation can be defined as a set of norms of European law that regulate external and internal aspects of the functioning of the Customs Union of the EU member states [14].

When developing the EU Customs Code, legislators proceeded from the following:

- the basis of the EU is the customs union of the member states;
- the interests of participants in foreign economic activity (FEA) and customs authorities coincide in order to have a compact and unified regulatory framework for customs affairs, which is adopted throughout the EU;

- increasing the competitiveness of the economies of the EU subjects objectively creates the need to create a uniform set of legal norms based on the most important international agreements of the member states, primarily within the framework of the World Trade Organization and the World Customs Organization;
- generally binding legal norms apply to all EU members;
- national interests require taking into account the concept of the internal market when forming the EU's general policy in trade with third countries;
- a balance is ensured between the private interests of participants in foreign economic activity and the interests of customs authorities in ensuring the protection of economic sovereignty, which creates the need to endow these bodies with broad control powers, despite the fact that these powers are compensated by the same broad right of appeal by participants in foreign economic activity;
- the development of foreign trade is of great importance for the EU, which necessitates the simplification of customs clearance rules [13].

The main objectives of the adoption of the EU Customs Code were:

1. Creation of a single legal document that replaces many legal acts adopted by the Community bodies in the field of customs regulation. In total, more than two dozen acts of the European Council alone, enacted within 22 years, were replaced by the code.
2. Achieving integrity, clarity and certainty of content. The task of the code is to reproduce legal norms in an understandable and logical form. The fulfillment of this task was largely facilitated by the division of legal norms into two parts: the Customs Code itself and the Regulations, which establish the procedure for the entry into force of the Code.
3. Consolidation of EU customs legislation. With the exception of the section on the right of appeal, the provisions of the Code almost repeat the norms of legal acts previously adopted by the European Council [9].

In addition to the general principles of EU customs policy, the Customs Code contains a number of specific purposes in the field of customs, including, trademark forgery, termination of customs clearance, quota system for certain types of goods, customs obligations, customs debt, deferred payment, single administrative document, customs economic procedures, rules of administrative cooperation and control of financial issues, uniform customs rules for the movement of goods, etc.

The EU Customs Code of 1992 consisted of 9 sections, combining 257 articles. However, the EU Customs Code laid down only the basic foundations of legal regulation of customs relations, in order to interpret its provisions in an expanded way, the Commission Regulation No. 2454/93 of July 2, 1993 was adopted, which fixed the mechanism for implementing the norms of the EU Customs Code (EU Implementing Code) [31].

The EU Implementation Code contains more than 700 articles (general provisions, mandatory information, origin of goods, non-preferential origin, preferential origin, etc.) and approximately 100 individual appendices [40].

But in 2013, Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the Union Customs Code was adopted, which also had 9 sections, but 288 articles [32].

Thus, the main EU normative act in the field of customs and tariff regulation is the Customs Code. It is constantly being improved, the necessary amendments are made to it, taking into account the changes that are taking place in the functioning of the Union. Customs legislation allows the European Union to organize and conduct a common customs policy, carry out customs regulation according to established rules, stimulate the development of the internal market, and conduct a successful common trade policy in the interests of the EU member states.

CHAPTER III

STATE AND PROSPECTS FOR THE DEVELOPMENT OF CUSTOMS AND TARIFF REGULATION OF FOREIGN TRADE IN THE EU

3.1. Structure, functions and dynamics of the common external customs tariff of the EU

The EU customs tariff is the basis for customs regulation of the movement of goods and vehicles across the customs borders of the EU. Thus, according to Art. 33 of the Customs Code, “import and export duties are based on the Common Customs Tariff” and “other measures provided for by Community provisions in certain areas of trade in goods are applied, where appropriate, in accordance with the tariff classification of goods”. Thus, the tariff classification contained in the EU Customs Tariff is used to apply both tariff and non-tariff regulatory measures.

The structure of the EU customs tariff is determined by the Customs Code. The EU customs tariff consists of seven elements, which are indicated by letters (a - g). The first two elements are the above-mentioned nomenclature of goods used in the EU, i.e.:

- a) Combined Nomenclature of Goods 1997;
- b) “other nomenclatures created by the EU”, in this case means the integrated nomenclature of goods TARIC – Tarif integre des Communautés Europeennes.

The other five elements are different types of duty rates, as well as exemptions from duty rates that correspond to certain commodity items [41, p. 49-50].

The EU Combined Nomenclature (hereinafter referred to as the CN) is based on the Convention on the Harmonized Commodity Description and Coding System of 1988, consists of 21 sections, 99 chapters, 1244 groups. The purpose of the sections is to ensure the ease of use of the nomenclature. The main criteria for classifying goods into sections, sections and groups are the material or functions

performed by the goods. The degree of processing of the goods is used as an additional criterion.

The combined nomenclature reproduces the nomenclature of the Harmonized System, adding to it certain subgroups of goods provided for by the legislation of the Community («subgroups of CN») [13, p. 61].

The combined nomenclature consists of 21 sections, divided into 99 chapters. Chapters are divided into groups and subgroups. The main criteria for classifying goods by sections are the material and functions of goods. Thus, sections I, II, III, V, VI, VII, VIII, IX, XIII, XIV of the Combined Nomenclature are formed on the basis of the material (composition) from which goods are made (or on the basis of animal and plant species). For example, Chapter IX – «wood and wood products».

Groups of goods within some sections are combined and listed in ascending order of processing [32, p. 51] (example – see Table 3.1).

Table 3.1

Structure of CN Code *

1806 10 15		
Harmonized System (HS) Section	Two digits	18 Cocoa and cocoa products
Group (HS)	Four digits	1806 Chocolate and other foods containing cocoa
Subgroup (HS)	Six Digits	1806 10 Cocoa powder containing added sugar or sweeteners
Subgroup (CN)	Eight digits	1806 10 15 Does not contain sucrose or contains less than 5 %

* Compiled according to [29, p. 258].

Sections XII, XVI, XVII, XVIII, XIX of the Combined Nomenclature are formed on the basis of the method of use and functions of goods (for example, Section XVIII – «vehicles») [41, p. 51].

According to Council Regulation 2658/87, the European Commission is obliged to draw up an Integrated Nomenclature of Goods (TARIC) on the basis of the CN. This tariff does not apply to persons moving goods across EU customs borders, but is used by the European Commission and the competent authorities of the Member States to implement EU import measures, as well as to the extent necessary for exports and trade between EU Member States.

The TARIC has been in effect since January 1, 1988. It is based on the Combined Nomenclature and consists of about 10,000 product lines that make up the basic nomenclature of goods for the Customs Tariff and statistics of foreign and internal trade of the Community [13, p. 63].

The EU Integrated Tariff includes: provisions of the Harmonized Commodity Description and Coding System; provisions of the Combined Nomenclature of Goods; provisions on special tariff measures of the EU, namely:

- exceptions to tariffs;
- tariff quotas;
- tariff preferences (taking into account tariff quotas and limits);
- a generalized system of tariff preferences for developing countries;
- anti-dumping and countervailing duties;
- customs duty;
- compensation fees;
- replaceable components (for cases of processing of agricultural products);
- terms of compensation for new members;
- periodic unit prices (for some perishable products);
- minimum prices and reference prices;
- import ban;
- restrictions on imports (quantitative restrictions, licenses, certificates);
- import security measures;
- auxiliary trading mechanism for new members;
- export ban;
- export restrictions (quantitative restrictions, licenses, certificates);
- export security measures;
- return of export payments [41, p. 52].

The integrated tariff is published annually in the official publications of the European Union. Current tariff changes are available to Member States on a weekly basis in electronic form.

The TARIC code consists of an eight-digit CN code and two additional digits (see Table 3.2). For example, the TARIC code 0808108020 contains the harmonized nomenclature HS 080810, which denotes apples; the next two digits of the combined nomenclature CN 080810 80 indicate fresh apples; the last two digits of the already TARIC code 08081080 20 indicate the Fuji apple variety.

Table 3.2

The TARIC code tree 0808108020 *

0808108020	
Section II	Plant-based foods
08 (HS)	Edible fruits and nuts
0808 (HS)	Apples, pears, quince; Fresh
080810 (HS)	Apples
080810 80 (CN)	Fresh apples
080810 80 20 (TARIC)	Fuji apple variety

* Compiled according to [29, p. 258].

TARIC sometimes uses an additional 4-digit code for some commodity headings, reflecting the application of special Community measures (anti-dumping duties, countervailing duties, etc.) to these goods.

TARIC is a very convenient tool for practical everyday use in customs clearance of goods imported into or exported from the customs territory of the Union. However, according to Regulation 2658/87, TARIC does not have independent legal force. Its use is mandatory only for the customs authorities of the Member States and for statistical purposes [38, p. 28].

The main purposes of using the CN and TARIC are:

- a) collection of duties;
- b) designation of goods subject to excise duty;
- c) designation of goods subject to VAT at reduced rates;
- d) application of import and export non-tariff restrictions;
- e) keeping statistics of foreign trade.

The CN and TARIC are issued in the languages of all EU Member States, but the English and French versions are considered control.

The use of international bases of the nomenclature of goods, such as the Harmonized System, facilitates international trade negotiations, settlement of trade

disputes, maintenance and analysis of trade statistics of states. The use of the same system of coding and description of goods allows avoiding the need to change commodity documents when moving goods from one country to another, standardization of national systems of customs documentation, maintenance of international databases of foreign trade [25].

The customs tariff is compiled in the form of a table. The first column contains the codes of the Combined Nomenclature. The second column contains the description of the goods. The third column contains the so-called autonomous duty rates – rates set unilaterally by the Union. The fourth column contains the usual duty rates established in accordance with the terms of the GATT/WTO. As a general rule, the EU applies conventional rates regardless of whether goods are imported from WTO member states or from countries that are not members of the WTO. Autonomous tariffs are applied when they are lower than normal rates or when there is no generally accepted rate for that product. However, both autonomous and ordinary duty rates cannot be applied in cases where Union rules provide for autonomous special duties on goods originating in certain countries or in cases where rates established by international agreements on the Union apply. The fifth column of the tariff contains additional information about the goods of the corresponding subgroup, such as weight, volume, size, etc. [43].

EU customs tariff rates are differentiated. The norms of the Customs Code provide for 5 types of duties that are applied.

1. Rates and other charges applicable to goods determined by the Combined Nomenclature. This type of duty directly applies to customs and agricultural duties and other import duties levied within the framework of the common agricultural policy or under special agreements on certain goods produced as a result of processing agricultural products.

2. Preferential tariff measures provided for by external agreements of the EU with individual countries or groups of countries, which mean the granting of a preferential tariff regime. In this case, the «preferential tariff regime» means a reduction in the rate or deduction from the collection of import duties. Preferential

tariff treatment can be granted within the tariff quota or granted to individual goods according to their nature and end use.

3. Preferential tariff measures adopted by the EU unilaterally for individual countries, groups of countries or territories.

4. Autonomous measures to reduce or cancel the introduction of import duties on certain types of goods.

5. Other tariff measures provided for by EU regulations.

Sometimes preferential tariff measures apply only to a limited amount of foreign trade in relation to the goods or countries concerned. Such restrictions are called tariff quotas (with automatic renewal of ordinary, i.e. non-preferential, taxation with the achievement of established import limits) and tariff limits (if it is necessary to adopt a special act of the Commission on the application of a preferential tariff) [25].

The main functions performed by the customs tariff can be distinguished:

1. Regulatory – forms a rational structure of exports and imports. With the help of duties, the state can exercise control over the volume and nature of the flow of goods, i.e. stimulate the movement of goods or, vice versa. At the same time, stimulation can take place not only in relation to a certain product group, but also in relation to the flow of goods from a specific country or group of countries.

Customs tariff is an instrument of state regulation of prices due to the existence of certain differences between domestic and world prices, which are due to the presence of different levels of production costs and differences in the taxation system. At the same time, certain patterns can be traced, namely: the excess of prices over world prices makes it profitable to import foreign-made goods, and vice versa, the low level of domestic prices stimulates the export of domestic goods. The deepening of these price imbalances can harm national enterprises, leading to a decline in production and an increase in unemployment. To prevent such situations, tariff regulation measures are applied [37].

The regulatory functional feature of duty is also manifested in the regulation of internal economic relations of the national economy. The main object of

regulation is foreign trade turnover, i.e. operations for the export and import of goods. Thanks to the customs tariff as an instrument of foreign trade policy, the commodity structure is rationalized, the optimal ratio of foreign exchange revenues and expenditures of the state is maintained. In addition, the customs tariff is an economic instrument for influencing the country's foreign economic relations. With the help of this tool, the state can exercise control over the volume and nature of the commodity flow, i.e. stimulate the movement of goods or, conversely, block it. At the same time, stimulation can occur not only in relation to a certain product group, but also in relation to the flow of goods from a particular country [44].

Customs duties are always a tariff barrier to the flow of goods from one country to another, even if the rate is insignificant and trade barriers never facilitate the movement of goods. During transit, if the rates are significant, they change the direction of commodity flow, during export they reduce the volume of export of goods, and when introducing import duties, they encourage other countries to create appropriate obstacles to the import of goods from the country initiating the application of the customs tariff [39].

2. Fiscal – forms the profitable part of the budget. The application of the customs tariff always performs a fiscal function, since the customs tariff is always a tax. The fiscal effect directly depends on the customs rate.

If it is insignificant, then the effect of this tax is small, and if the rate increases, then the tax effect increases.

Models of using the customs tariff for the purpose of performing the fiscal function can be very diverse. One of them is based on the mandatory introduction of duties on consumer goods, while the duty rates are kept at a low level in order to maximize customs revenues to the State Budget. Low duty rates reduce the possibilities of finding smuggling routes. In turn, the wide coverage of a large number of commodity items by the import duty allows the country to have significant budget revenues due to large volumes of goods.

3. Protective – provides for the formation of barriers that prevent the penetration of goods into the customs territory of the country. The customs tariff

inherently performs a protective function even when domestic products do not enter into direct competition with foreign goods. For example, when a country wants to reduce the foreign exchange costs of its citizens due to problems with the balance of payments, the authorities increase duty rates, and as a result, prices for some foreign goods, although there are no similar import-substituting domestic goods, in order to temporarily reduce consumption. Therefore, the use of the customs tariff determines the simultaneous effect of both fiscal and protective functions. There is a certain pattern: low rates are used to obtain a fiscal effect, and high rates are used for a protective effect.

4. Stimulating – creates prerequisites for increasing exports.

5. Political – exerts economic pressure on other states or provides them with customs privileges [45].

The dynamics of the customs tariff can be traced on the example of import-export of certain types of goods of the agro-industrial complex from Ukraine to the EU and vice versa (for example: meat and poultry by-products, sunflower oil, etc.).

1) Export of meat and poultry by-products. In 2006–2013 Ukraine exported small batches of meat and poultry by-products to the EU. In accordance with the Association Agreement with the EU, domestic producers received a tariff quota of 16 thousand tons. tons of meat and poultry by-products with a gradual increase to 70 thousand tons. tons in 2020–2023. (the import duty rate is 17.9–35.8 euros/100 kg depending on the types of products, within the tariff quota – 0 %).

As a result, in 2023 exports reached more than 114.7 thousand tons, which is 8.8 % more than in 2020, export revenue – 194.8 million USD.

The main importers of domestic meat and poultry by-products among the EU countries in 2023 were the Netherlands – 28.2 thousand tons (average price – 1.82 USD/kg) and Slovakia – 21.3 thousand tons (average price – USD 1.48/kg), the share of which is 52.3 % and 35.4 % of the volumes of Ukrainian exports to the EU, respectively.

In 2023, compared to 2010, imports of poultry meat and by-products (mainly frozen poultry by-products) almost doubled, and remain the largest indicator.

Import of meat and poultry by-products. In 2023, the volume of imports increased by 0.6 % compared to 2020 and amounted to almost 130.7 thousand tons. The main supplier of parts of carcasses and offal of frozen poultry to Ukraine was Poland with a share of 61.7 %.

2) Export of sunflower oil. Ukraine ranks first in the world in terms of sunflower oil exports, and the EU countries are the second largest market for sunflower oil (after Asian countries, in particular India).

In 2018, exports of sunflower oil to the EU countries amounted to only 1.35 million tons, which is 24.1 % less than in 2020 (the base rate of import duties is 6.4 %, the preferential rate is 2.9 %, the rate for Ukraine is 0 %).

In 2023, exports of these products to the EU amounted to more than 1.9 million tons, which is 41.7 % more than in 2020. This is the highest figure in recent years.

The main importers of Ukrainian oil among the EU countries were the Netherlands, Spain and Italy, which purchased a total of 76.1 % (more than 1.4 million tons) of domestic exports to the EU countries.

Import of sunflower oil. Ukraine imports a small amount of sunflower oil from the EU for technical or industrial use. In 2023, the volume of imports of this product amounted to 60 tons against 149 tons in 2020.

3) Export of corn. For Ukraine, corn is the main export crop, and the EU countries are the main sales market.

In accordance with the Association Agreement with the EU, domestic producers received a tariff quota of 400 thousand tons of corn (the basic rate of import duty is 94 euros/1000 kg., within the tariff quota – 0 %).

Since 2020, this quota for corn imports has been 550 thousand tons.

From October 1, 2017 the EU Regulation on increasing the volume of products that Ukraine can export to the EU under the Association Agreement has entered into force. The signed Regulation provides additional zero tariff quotas for the amount of 625.0 thousand tons of corn.

In 2023 corn exports reached 15.0 million tons, which is 26.4 % more than a year earlier, export revenue – more than 2.4 billion USD.

The main importers of Ukrainian corn among the EU countries were Spain and the Netherlands, which purchased a total of 52.6 % (more than 7.8 million tons) of domestic exports to the EU countries. It should be noted that according to Eurostat, Spain is a net importer of corn.

Corn imports. Ukraine imports a small amount of corn from the EU as seed material. In 2023, the volume of corn imports amounted to 29.5 thousand tons, which is 0.1 % more compared to 2020. In 2023 the main suppliers of corn to Ukraine were Romania, Hungary and France (the total share of which is more than 93.8 %) [46].

Summing up, it can be noted that any actions in the field of tariff regulation, such as changes in duty rates, the establishment of customs privileges for certain goods or groups of countries, have political consequences in the process of their implementation. Singling out the political function is inexpedient, since it is based, as a rule, on the economic basis for the use of trade regulation instruments, and appropriate measures on the part of other states imply political consequences rather than goals.

3.2. Preferential foreign trade regimes of the EU

The EU's common trade policy also uses such an instrument as granting preferences to certain countries on the basis of bilateral agreements between the EU and third countries.

The Generalized System of Preferences is one of the priority regimes that exist in the EU. This refers to the application of a special trade regime in relation to some countries (primarily to underdeveloped ones), which guarantees them priority principles of trade. The main purpose of such a measure is to guarantee by industrialized countries trade priorities for all underdeveloped countries, i.e. to establish some assistance for such countries. The EU's general system of benefits

guarantees goods imported from countries that are granted such benefits under EU agreements access to the EU internal market without customs duties or with a reduction in customs tariffs [38].

Tariff preferences can be autonomous and generally accepted. They refer to individual countries, groups of countries or territories. They must comply with the rules of origin. When importing goods from countries with which the Community forms a customs union (Turkey, Andorra, San Marino), as well as from «overseas countries and territories under the jurisdiction of the Member States», tariff preferences are granted to goods in free circulation in these countries and territories [11].

The GATT sets the limits of preferences, which means the absolute difference between the most-favored-nation duty rate and the preferential duty rate on a similar product, and not the proportional ratio between these rates, and the Appendices to the GATT determine the list of countries between which the corresponding preferences are established.

The importance of the Generalized System of Preferences as an instrument of the common trade policy was emphasized during the consideration by the Court of Justice of the European Union of Case No. 45/86 on the obligations regarding the establishment of the system of generalized preferences and the existence of mandatory reasons for the establishment of such measures.

The basis for the application of conventional preferences by the EU today are international agreements that have been concluded with more than a hundred countries of the world. EU autonomous preferences are granted to more than 150 countries and territories, including: developing countries (including CIS countries) – on the basis of the Generalized System of Preferences; the Spanish territories in Africa of Ceuta and Melilla; overseas countries and territory; Albania, Bosnia and Herzegovina, Macedonia, Serbia (Regulation No. 2007/2000) [38, p. 95].

The Generalized System of Preferences allows goods and certain agricultural products produced and exported by developing countries to have access to the Community market with full or partial exemption from customs duties. Therefore,

the system of generalized preferences acts as an instrument of the EU's trade policy. At the same time, this instrument is temporary, i.e. in the case when the provision of such preferential conditions to the country is not justified, their application is terminated.

Exports from the EU to developing countries account for 1/5 of all exports of the European Union. 40% of imports come from developing countries. The EU is also the world's largest importer of agricultural products from developing countries, larger than the United States, Canada and Japan combined. Half of these imports were subject to the system of privileges introduced in 2002, and the other half was imported at reduced tariff duties [38, p. 96].

The Generalized System of Preferences was originally developed within the framework of the United Nations Conference on Trade and Development. Subsequently, in 1971, it was introduced into the common trade policy of the EU through implementation. In general, preferential conditions are designed to promote poverty eradication, sustainable development and rational governance in developing countries, in compliance with the rules established by the WTO [11].

The judgment of the Court of Justice of the European Union in case No. 45/85 of March 26, 1987 confirmed the role of the Generalized System of Preferences (GSP) as an instrument of the common trade policy. The implementation of the GSP is expressed in the provision of preferential rates of customs duties or exemption from customs duties in general when importing into the EU industrial and some agricultural goods imported from exporting countries that are included in the system of preferences.

The priorities of this scheme are:

- supporting the development of beneficiary countries in a broad sense, including social and environmental aspects;
- compliance of EU preferential measures with the General Agreement on Tariffs and Trade;
- stimulating the integration of developing countries into the world economy and accession to the WTO [38].

To restrict preferential access of goods, the EU applies such mechanisms as tariff quotas, the essence of which is that the preferential treatment for imports of goods is valid only until a certain quantitative or cost limit is reached, after which the goods are imported on general, non-preferential terms.

The scheme of preferences for 2002-2014 was specified by Regulation No. 2501/2001. Non-strategic goods are imported from beneficiary countries without customs duties. Goods related to the textile and clothing sector receive 20 % discounts from the Common Customs Tariff. For other strategic goods, the import duty rate is reduced by 3.5 % of the value of goods. The Regulation provides beneficiary countries with the opportunity to benefit from incentive conditions, which are expressed in an additional 5 % reduction in duty. The grounds for using such additional benefits are:

- 1) efforts of beneficiary countries to protect labor rights;
- 2) actions of beneficiary countries to protect the environment (in particular, the protection of tropical forests) [38, p. 97].

For the least developed countries, the Regulation provides for special conditions on the principle of «Everything but weapons». In fact, the EU provides the least developed countries with duty-free access to the EU market without any restrictions for all goods except weapons. The EU grants the right to duty-free import of industrial and agricultural goods from countries involved in the illicit production and trafficking of narcotic drugs (e.g. Central and South American countries, Pakistan) in order to maintain their political, economic and social stability.

The Regulation contains a safeguard clause that allows the Commission to cancel preferential tariff preferences and restore the Common Customs Tariff rates if a product originating from a beneficiary country is imported into the EU on such terms or in such volumes that there is serious harm or threat of such harm to producers of similar products within the EU [37, p 69-70].

Thus, a characteristic feature of the common trade policy of the European Union based on the analysis of these economic instruments can be called internal liberalism, as well as external protectionism with an increasing trend of liberalism.

One of the priority areas of the EU's trade policy is the further development of trade, market expansion, integration of developing countries and underdeveloped countries into it through their support and assistance, but at the same time the EU clearly establishes requirements for such countries, their goods, and, in particular, for their implementation of economic and social reforms.

3.3. Customs and tariff issues in EU foreign trade agreements (on the example of the EU-Ukraine Association Agreement)

The Association Agreement between Ukraine and the EU is, first of all, a «guideline» for the implementation of domestic reforms based on modern EU norms and standards [47].

It should be noted that the Association Agreement between Ukraine and the EU provides for a significant reduction of import duties on goods originating from both sides. However, the Agreement goes beyond tariff liberalization and, through the adaptation of Ukrainian legislation to EU norms, reduces non-tariff barriers to trade, as well as harmonizes trade in services, competition, investment protection, etc. [48]. In order to bring Ukrainian legislation in line with the rules of functioning of the EU internal market, it is necessary to introduce a number of systemic reforms, the implementation of which has set clear deadlines, and the EU monitors the progress and effectiveness of the implementation of the agreements by the Ukrainian side [49].

In the EU-Ukraine Association Agreement in Chapter IV entitled «Trade and Trade-Related Issues» in parts 2-3, customs and tariff issues are considered.

Part 2 «Abolition of Duties, Duties and Other Payments» includes six articles. Thus, in Article 27 «Definition of duty» it is noted that «duty» includes any duty or other payment related to the import or export of goods, in particular any additional tax or additional payment related to the import or export of goods.

However, the «duty» does not include:

(a) payments equivalent to domestic tax levied under Article 32 of this Agreement;

(b) duties levied under Chapter 2 («Remedies for Trade») of Chapter IV of this Agreement;

(c) fees and other charges levied pursuant to Article 33 of this Agreement.

In Article 28 «Classification of goods» between the Parties, the classification of goods in trade shall be as set out in the relevant commodity nomenclature of each Party, developed in accordance with the Harmonized System of the International Convention on the Harmonized Commodity Description and Coding System of 1983 and subsequent amendments thereto.

The abolition of import duties is reflected in Article 29, which includes several points, in particular:

1. Each Party shall reduce or eliminate the import duty on goods originating in the other Party in accordance with the Schedules set out in Annex I-A to this Agreement.

Without prejudice to the first sub-clause for used clothing and other products classified under the UCGFEA code 6309 00 00, Ukraine shall abolish import duties in accordance with the conditions set out in Annex I-B to this Agreement.

2. For each product, the basic rate of import duty in respect of which a gradual reduction is to be applied in accordance with paragraph 1 of this Article shall be specified in Annex I to this Agreement.

3. If, at any time after the date of entry into force of this Agreement, any Party reduces the rate of import duty applicable under most-favored-nation treatment, such rate of import duty shall be applied as a base rate if and for as long as it is lower than the rate of duty calculated in accordance with the Schedule of that Party.

4. 5 years after the entry into force of this Agreement, the Parties may, at the request of any Party, consult each other with a view to considering the acceleration and expansion of the scope of the abolition of import duties in trade between them. A decision taken at a meeting of the Association Committee on Trade, as defined in

Article 465 of this Agreement, to accelerate or eliminate import duties on goods shall replace any duty rate or transition period specified in the Schedules for those goods.

Article 30 of the «Status Quo» states that no Party may increase the existing duty or approve the levying of any new duty on goods originating from the other Party. This does not exclude that any of the Parties may:

a) to increase the duty to the level set out in its Schedule, after a unilateral reduction; or

b) maintain or increase import duties permitted by the decision of the Dispute Settlement Body of the World Trade Organization [50]

According to Article 31 «Export Duties», the Parties shall not impose or maintain in force any duties, taxes or any other measures of equivalent effect imposed on the export of goods or introduced in connection with the export of goods to another territory.

Existing duties or measures of equivalent effect applied in Ukraine as specified in Annex I-C to this Agreement shall be phased out during the transition period in accordance with the Schedule included in Annex I-C to this Agreement. In the event of amendments to the customs legislation of Ukraine, the obligations undertaken in accordance with the Schedule contained in Annex I-C to this Agreement will remain valid on the basis of compliance with the description of the goods. Ukraine may apply special measures regarding export duties on the terms specified in Annex I-D to this Agreement. Such special measures will expire at the end of the period established for such goods in Annex I-D to this Agreement [51].

Article 32 «Export subsidies and equivalent measures» states that after the entry into force of this Agreement, no Party shall maintain, introduce or resume export subsidies or other measures of equivalent effect in respect of agricultural products intended for sale in the territory of the other Party.

For the purposes of this Article, the term «export subsidies» has the same meaning as in Article 1(e) of the Agreement on Agriculture contained in Annex 1A to the WTO Agreement, including any amendments to this Article of this Agreement on Agriculture [50].

Each Party shall, in accordance with Article 33 «Duties and Other Charges», ensure, in accordance with Article VIII of GATT 1994 [33] and its interpretative notes, that all duties and payments of any nature, other than customs duties or other measures referred to in Article 27 of this Agreement, levied in the case of or in connection with the import or export of goods, were limited to the amount of the approximate cost of the services provided and did not constitute an indirect protection of national goods or taxation of imports or exports for fiscal purposes.

Part 3 «Non-tariff measures» includes two articles. Article 34 «National treatment» states that each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, in particular its interpretation notes. To this end, Article III of GATT 1994 and its interpretative notes are incorporated into this Agreement and are an integral part of this Agreement.

Pursuant to Article 35 «Export or Import Restrictions», no Party shall impose or maintain in force any prohibition or restriction or equivalent measure with respect to the import of any product of the other Party or the export or sale for export of any product destined for the territory of the other Party, except as provided for in this Agreement or in accordance with Article XI of GATT 1994 and its interpretative notes. To this end, Article XI of GATT 1994 and its interpretative notes are included in this Agreement and are an integral part of it [50].

That is, customs and tariff issues based on the EU-Ukraine Association Agreement include the abolition of duties, duties and other payments (which includes the determination of duties, cancellation of import duties, status quo, import (export) duties, export subsidies, duties and other payments) and non-tariff measures (national regime and restrictions on exports or imports).

CONCLUSIONS

Based on the generalization and systematization of the results of scientific work, the following conclusions can be drawn:

1. Regulation of foreign economic activity is necessary, as it is aimed at ensuring the protection of the interests of the country and its foreign economic activity, creating equal opportunities for the development of all types of entrepreneurial activity and the use of income and the implementation of investments, the development of competition and the restriction of monopoly.

2. Most countries of the world, using the customs tariff in their foreign economic policy, solve a number of tasks (protection of the country's economy from the negative impact of foreign competition; providing conditions for effective integration of the country into the world economic space; maintaining a rational ratio of export and import of goods, foreign exchange earnings and expenditures on the territory of the country, etc.).

3. Customs and tariff regulation of export-import operations plays an important role in foreign economic activity, and a clear customs policy allows to effectively maintain the stability of relations in the world economy.

4. The use of customs tariffs in the EU practice is positive, because it allows creating a common customs and tariff policy of the Member States, building a common market, and protecting economic interests. The Common Customs Tariff is the instrument that allows the EU to conduct a common trade policy. In addition, it is important that the use of a single customs tariff allows providing economic assistance to developing countries.

5. The basis for the functioning of the European Union is the Customs Union, which provides for the free movement of goods and services between the EU member states and the existence of a single customs tariff in relation to third countries. To achieve the objectives of the Customs Union, the following actions were taken in the field of customs regulation: duties and similar fees between member states were eliminated, certain general conditions in the field of indirect taxation were adopted, uniform external tariffs were introduced, quantitative

restrictions and similar measures in internal trade between member states were eliminated. These measures significantly accelerated the process of launching the single monetary system of the European Union, which brought it closer to the ultimate goal of full economic integration and the creation of an economic union.

6. The Customs Code is constantly being improved, the necessary amendments are being made to it, taking into account the changes that are taking place in the functioning of the European Union. Customs legislation allows the European Union to organize and conduct a common customs policy, carry out customs regulation according to established rules, stimulate the development of the internal market, and conduct a successful common trade policy in the interests of the EU member states.

7. The EU customs tariff is the basis for customs regulation of the movement of goods and vehicles across the customs borders of the EU. The structure of the EU customs tariff is determined by the Customs Code. The adoption of the Customs Code created a single legal framework for customs affairs in the EU, which is mandatory for application throughout the customs territory of the EU and fixed the limits of the EU's legal capacity in the field of customs.

8. A characteristic feature of the common trade policy of the European Union based on the analysis of these economic instruments can be called internal liberalism, as well as significant external protectionism. One of the priority areas of the EU's trade policy is the further development of trade, market expansion, integration of developing countries and underdeveloped countries into it through their support and assistance, but at the same time, the EU clearly establishes requirements for such countries, their goods, and, in particular, for the implementation of economic and social reforms by them.

9. Customs and tariff issues based on the EU-Ukraine Association Agreement include the abolition of duties, levies and other payments (which includes the determination of duties, the abolition of import duties, the status quo, import (export) duties, export subsidies, duties and other payments) and non-tariff measures (national treatment and restrictions on exports or imports).

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