

SIMPLIFYING AND ENHANCING CUSTOMS VALUATION CONTROL USING POST-CLEARANCE CUSTOMS CONTROL MECHANISMS: PREREQUISITES AND PROSPECTS OF THE INTERNATIONAL CRIMINAL COURT

Purpose. The aim of this research is to outline the potential of customs post-clearance control procedures for verification of the customs value as well as to determine the optimal legislative contours of their model on the example of the customs legislation of Ukraine. **Methods.** The methodological basis of the study comprises of comparative review methods as well as systematic review methods and standard techniques of text analysis with their due adjustment to legislative material. **Results.** The author covered a wide spectrum of scientific and expert studies on the introduction of post-clearance customs procedures for customs valuation control, as well as reviewed the foreign experience of setting down legislative framework for the key aspects of these procedures. **Conclusions.** Under the conditions defined by the law, in particular, at a low level risk of violating the requirements of the customs valuation rules, the release of goods for free circulation may be allowed at the customs value declared by the declarant, if they voluntarily give consent for the declared customs value to be verified as part of customs post-clearance control measures, which could include customs post-clearance control procedure and, if necessary, customs post-clearance audit aimed at examining information and documents confirming authenticity of declaration of customs value, as well as completeness of the calculation and payment of customs charges, determined on the basis of the customs value declared by the declarant. Nevertheless, it should be prescribed that provided that authorized customs authority carries out a full range of measures to verify the correctness of the determination of the customs value in line with the standard procedure before their release for free circulation, customs post-clearance audit should be allowed only as an exception under exceptional circumstances cogently substantiated by customs authorities and relating to impossibility of properly checking the completeness and/or reliability of information on the customs value at the stage of customs clearance.

Key words: adjustment of the declared customs value, customs formalities and controls, determination of customs value, simplified customs declaration, post-clearance customs audit.

Jel classification: F53, H83, P21

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Introduction. Confirmation by the customs authorities of the authenticity and accuracy of the declared information on the customs value and its adjustment to bring it in line with the requirements of the customs legislation is inevitably necessary for the correct calculation of customs charges and ensuring a fair competitive environment on the commodity markets. However, the focus of the customs administration system on a balanced ratio of fiscal priorities and the goal of the greatest promotion of international trade in the activities of customs authorities challenges the customs legislation to provide international traders with such simple and flexible rules of customs clearance and customs control as to maintain the trade and investment attractiveness of the country at the highest possible level, while at the same time taking proper care of meeting the fiscal and security interests of its society. Considering this, it is relevant for the world scientific community to study the rules for customs valuation control from the point of view of finding ways to align them with the most progressive theoretical concepts and the best foreign experience, which are aimed at taking into account as much as possible in the procedures for checking information on the customs value of goods, the variety of features of international transaction that affect the ability of declarants to declare the customs value of imported goods with maximum accuracy, while simultaneously

identifying fraudulent conduct on their part. One of the means that can ensure the achievement of this goal is a customs post-clearance audit as a tool of customs control used after the release of goods for free circulation. In light of this, the aim of this research is to outline the potential of customs post-release control procedures for verification of the customs value as well as to determine the optimal legislative contours of their model on the example of the customs legislation of Ukraine. The methodological basis of the study comprises of comparative review methods as well as systematic review methods and standard techniques of text analysis with their due adjustment to legislative material.

Post-clearance customs control procedures: theory and implementation in the legislation of Ukraine. Beginning the study, first of all, it should be born in mind that customs post-clearance control (post-audit) is widely recognized by the world scientific and expert community as a toolkit that could considerably simplify, speed up and increase the effectiveness of customs valuation control.

According to the World Customs Organization post-clearance audit process is a structured examination, after Customs has released the cargo, of the relevant commercial data, sales contracts, financial and non-financial records, physical stock and other assets of traders. Post-clearance audit has proved to be an essential tool ensuring that Customs controls are effective in many aspects, including compliance with the World Trade Organization Customs Valuation Agreement (World Customs Organization, n.d.). Having acquainted herself with this and other international documents on customs post-clearance audit issues, Maslova (2021) stated that according to the international customs standards and recommendations, post-clearance customs control has a significant potential to reduce the administrative burden on international traders during customs clearance and customs control, as well as to strengthen control over compliance with the provisions of the law relating to the safety of society and the customs interests of the state, since in customs control zones, customs formalities must be performed as quickly as possible and using a limited amount of data, while after the release of goods for free circulation customs authorities have much more time and other resources for control measures at their disposal (p. 366).

Moreover, as Shcherbatiuk (2020) points out, the prospects for improving customs control in almost all EU regulations are related to the development and improvement of customs audit, which is carried out in accordance with the requirements of general regulations that determine the standards for its conduct. However, each EU member country has its own legislative acts that, within the framework of EU regulations, regulate and reflect the national peculiarities of customs control and audit. In accordance with the above, the scientist offers the following directions for improving customs control in Ukraine: legitimize customs audit as a type of customs control in the Customs Code of Ukraine; provide customs audit units with reliable and operational information through close cooperation of customs audit units with risk analysis and assessment units and create customs intelligence units in the structure of the customs service (Shcherbatiuk, 2020, p. 390). Similarly, Fedotov (2016) emphasized that the customs post-clearance audit system occupies one of the leading places in the application of the system of risk analysis and management – the basic philosophy of the modern customs administration (p. 20).

Having studied the Ukrainian legislative basis of the posts-clearance customs control, it could be noted that its main forms are customs post-control and customs post-audit.

Referring to the rules and regulations making provisions for post-customs control, it should be born in mind that as stipulated by Art. 337-1 of the Customs Code of Ukraine (2012) for the purpose of post-customs control, the customs authorities shall have the right to check the accuracy and completeness of the information that is stated in the customs declaration, entry summary declaration and the availability, accuracy and correctness of the documents based on which the release of goods was performed. For that purpose, customs authority shall send to the declarant an electronic notification containing the list of documents to be provided for conducting post-customs control. The outcomes of post-customs control of an entity shall be taken into account by the risk management system applied by the customs authorities and during planning and performance of customs audits (Customs Code of Ukraine, 2012).

Customs audit according to Art. 345 § 1 of the Customs Code of Ukraine include actions taken by the customs authorities to verify that the customs declarations and declarations of customs value are correctly filled out, the declared data is reliable, importation (transfer) of goods into the customs territory of Ukraine or the territory of free customs zone is legitimate, exportation (transfer) of goods from the customs territory of Ukraine or the territory of free customs zone is legitimate, and customs charges as well as penalties, the control over the collection of which is entrusted to customs authorities, are assessed and paid on time, in full and in an accurate manner (Customs Code of Ukraine, 2012). As stated by

Art. 345 § 3 of the Customs Code of Ukraine the customs authorities shall be entitled to carry out customs control through (scheduled or unscheduled) on-site and off-site customs audits to verify compliance with the customs legislation of Ukraine, in particular:

(1) correct determination of tax base, timeliness, accuracy, completeness of assessment and payment of customs charges;

(2) relevance and legality of granting (obtaining) tax privileges and exemptions;

(3) correct classification of goods subject to customs clearance according to the Ukrainian Classification of Goods for Foreign Economic Activity;

(4) correspondence of actual use of the goods moved across the customs border of Ukraine with the declared purpose of such movement and/or congruence of financial and accounting records, statements, agreements (contracts), calculations and other documents of an auditee with the information indicated in the customs declaration, declaration of customs value used for customs clearance under relevant customs procedure;

(5) lawfulness of movement of goods across the customs border of Ukraine, including the importation/exportation of goods into/from the territory of the free customs zone (Customs Code of Ukraine, 2012).

The audit findings in accordance with Art. 345 § 6 of the Customs Code of Ukraine, shall be documented in the report (statement) and serve as the basis for the customs authority to assess the amount of tax liability of the auditee for payment of customs charges and to take actions provided for by the laws of Ukraine (Customs Code of Ukraine, 2012). However, in Art. 345 § 8 of the Customs Code of Ukraine it is prescribed that if in the aftermath of an audit customs decisions on tariff classification or on adjustment of the declared customs value are cancelled or amended, the actions taken by the auditee to adhere to those decisions shall not invoke the imposition of penalties, except for the cases where such decisions were taken based on incorrect documents, inaccurate information submitted by the auditee and/or due to their failure to supply all the information available and required for those decisions that significantly affected the essence of those decisions (Customs Code of Ukraine, 2012).

Having comprehended the above provisions from the point of view of whether the model established by them reflects the concept of speeding up and simplifying customs clearance and customs control, which dominates in scientific and professional literature owing to the transfer of a part of these measures, including those related to customs valuation control, to the post-clearance time, it is to be admitted that that in Ukraine customs post-clearance audit currently does not fulfill this function.

As noted by the Business Ombudsman Council of Ukraine (2018), increasing the control pressure on enterprises after the release of goods for free circulation, the government should accordingly simplify the implementation of customs rules and processes at the previous stages of customs control. It is about the fact that in Ukraine at the moment there is no clear connection between the simplification of the release of goods and the customs audit – according to the current customs legislation, the customs audit does not fulfill its purpose of being a tool for speeding up and simplifying customs clearance by reducing the process of interaction with customs authorities at customs posts. Taking this into account, experts of the Business Ombudsman Council emphasized that for the successful implementation of post-clearance audit procedure, the possibility of releasing goods for free circulation should not depend on whether the final determination of the amount of duties, taxes, fees and payments took place (Ukrainian Business Ombudsman Council, 2018, p. 50). Experts of the American Chamber of Commerce in Ukraine express the similar thoughts in their publication, dedicated to the guiding principles for customs affairs in Ukraine. In this regard, they claim that bringing in post-clearance customs control is inefficient without the simultaneous introduction of other instruments closely related to post-clearance audit – for example, risk management, simplification and automation of customs procedures, interaction between units that carry out customs clearance and auditors in order to reduce the scope of control during the release of goods (American Chamber of Commerce in Ukraine, 2020, p. 32).

Conversely, improper rules and regulations setting down the grounds and procedure of customs post-clearance control due to backward understanding of the purpose of this tool, as well as due to its incorrect practical application from the point of view of a balanced ratio of fiscal priorities and the goal of the greatest promotion of international trade, completely nullifies the potential of this procedure to simplify the application and increase the effectiveness of customs valuation control and the fulfillment of other customs formalities.

In particular, in context of the shortcomings of regulation and the practical application of customs post-clearance audit procedures, due weight should be given to the outcomes of the annual survey of Ukrainian

exporters and importers by the Institute of Economic Research and Political Consultations in 2021 on the topic of simplifying trade procedures in Ukraine (customs procedures, appeals and digital products), according to which it was found that the post-clearance audit procedure at that moment was exceedingly complex and notorious for considerable duration, as well as exporters' dissatisfaction with it is related to:

unjustified increase in the customs value of goods at the audit stage;

– changing the product code in disregard of an already submitted customs declaration;

– a different approach to the same legislative requirements on the part of customs officers and auditors (Institute of Economic Research and Political Consultations, 2021, p. 14).

Explaining these phenomena, Novik (2018) pertinently emphasized that the adoption of post-clearance customs control as the basis of the customs control toolkit without its proper legal regulation can lead, along with an increase in number of overcharged customs duties and fines, to an increase in the tax burden of enterprises as well as to a significant decrease in the rate of their collection, with the classification of its part as hopeless (p. 168).

Equally relevant in this context are the considerations of Savarets (2017) that post-clearance audit as a form of customs control should be inextricably linked with the procedure and moment of release of goods for free circulation based on the results of the risk management system. Accordingly, post-clearance audit can be conducted on sole condition that additional types of control were not applied during customs clearance. If the customs authority applied additional types of control during customs control and clearance and afterwards did released goods for free circulation, then in order to carry out further verification of such a transaction and question its lawfulness, the customs authority must provide substantiated facts (Savarets, 2017).

Nevertheless, the cautious remarks about the limited possibilities and risks of the customs post-clearance audit should be taken into consideration. In particular, it is firmly believed that one of the most common arguments used by critics of the introduction of post-release customs controls is the risk of impossibility to collect due customs charges in the event that the legal entity ceases to exist after the customs clearance. Ensuring the inevitability of punishment for fraud and/or the possibility of collecting the appropriate duties from importers (when charges have been accrued as a result of inspections) in the event of the actual termination of the activities of such legal entities is unlikely to be fully within the scope of the ongoing reform of the customs service (Ukrainian Business Ombudsman Council, 2018, p. 50).

Foreign practices of post-release customs valuation control. An additional argument in favor of the enrichment of customs law with provisions ensuring simplification and enhancing control over the correctness of the determination of the customs value of goods through transferring of part of the control measures to the time after the release of goods for free circulation, is that such practices are already provided for by the customs legislation of the European Union and certain individual countries

In this context the special simplified procedure established by the Kazakh customs legislation for the release of imported goods prior to the final determination by customs authorities of their customs value attracts particular attention. In line with Art. 65 § 16 of the Code of the Republic of Kazakhstan on customs regulation in the Republic of Kazakhstan (2017), in the event that during the customs declaration of goods their exact customs value cannot be determined due to the fact that on the date of registration by the customs body of the declaration for goods in accordance with the terms of the transaction under which the goods are sold for export to the customs territory, there are no documents containing the exact information necessary for its calculation, it is allowed to postpone the determination of the exact customs value the goods. In this case, the declaration and determination of the customs value of goods on the basis of documents and information held by the declarant (the preliminary customs value), as well as payment of customs charges calculated with reliance on the declared preliminary customs value shall be allowed (Code of the Republic of Kazakhstan on customs regulation in the Republic of Kazakhstan, 2017).

In addition, it should be noted that the afore-mentioned special simplified procedure has obvious points of contact with the simplified declaration procedure under the customs legislation of the European Union. According to Art. 166 of the European Union Customs Code (2013) the customs authorities may accept that a person has goods placed under a customs procedure on the basis of a simplified declaration which may omit certain of the particulars relating to transaction and imported goods, including those information and documents confirming their customs value. The regular use of a simplified declaration shall be subject to an authorisation from the customs authorities. As determined by Art. 167 § 1 of the European Union Customs Code, in the case of a simplified declaration the declarant shall lodge a supplementary declaration

containing the particulars necessary for the customs procedure concerned at the competent customs office within a specific time-limit (European Union Customs Code, 2013). Describing the application of these statutory provisions in the context of customs value declaration, European Commission's Directorate-General for Taxation and Customs Union indicates that, traditionally, importers that could not determine a value element at the time of importation would resort to a simplified declaration, which may omit certain particulars normally required. The regular use of such simplification is subject to a prior authorization, and a guarantee is generally required pending the submission of a supplementary declaration providing the missing particulars. Where Customs value is concerned, the EU simplified declaration reflects the spirit of Article 13 of the WTO Valuation Agreement. When particulars for the final determination of the Customs value of imported goods are not yet available at the time of declaring the goods to Customs, the goods may be released, subject to a guarantee that covers the amount of customs duties due in connection to those imported goods (European Commission's Directorate-General for Taxation and Customs Union, 2020).

Thus, the specific and promising practices of controlling the correctness of the determination of the customs value and its adjustment, provided for by the legislation of some states, are, in particular: 1) a special simplified procedure for the release of goods imported into the customs territory for free circulation until the final agreement by the customs authority and the declarant of their value for customs purposes based on the documents and information available to the declarant (preliminary customs value) with subsequent adjustment based on the results of customs control, including in the form of documentary checks of compliance with the requirements of customs legislation (Kazakhstan); 2) the European procedure for simplified declaration and release of goods for free circulation in disregard of absence of some of information or documents and on condition that payment of customs charges is ensured with a guarantee before lodging a supplementary declaration with omitted information and documents, as well as the need for prior approval by customs authorities for the regular use of this simplification.

Conclusions. Having looked into scientific and expert studies on the introduction of post-clearance customs procedures for customs valuation control, as well as having reviewed the foreign experience of setting down legislative framework for the key aspects of these procedures, it could be concluded that under the conditions defined by the law, in particular, at a low level risk of violating the requirements of the customs valuation rules, the release of goods for free circulation may be allowed at the customs value declared by the declarant, if they voluntarily give consent for the declared customs value to be verified as part of customs post-clearance control measures, which could include customs post-control procedure and, if necessary, customs post-audit aimed at examining information and documents confirming authenticity of declaration of customs value, as well as completeness of the calculation and payment of customs charges, determined on the basis of the customs value declared by the declarant. Nevertheless, it should be prescribed that provided that authorized customs authority carries out a full range of measures to verify the correctness of the determination of the customs value in line with the standard procedure before their release for free circulation, customs post-clearance audit should be allowed only as an exception under exceptional circumstances cogently substantiated by customs authorities and relating to impossibility of properly checking the completeness and/or reliability of information on the customs value at the stage of customs clearance. This solutions are perfectly aligned with the best practices of customs valuation control provided for by the legislation of customs unions and certain countries are, in particular: 1) a special simplified procedure for the release of imported goods for free circulation prior to the final determination of customs value introduced by the law of Kazakhstan (preliminary customs valuation); 2) the European procedure for simplified declaration and release of goods for free circulation in disregard of absence of some of information or documents and on condition that payment of customs charges is ensured with a guarantee.

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СПРОЩЕННЯ ТА ПІДВИЩЕННЯ ЕФЕКТИВНОСТІ КОНТРОЛЮ ПРАВИЛЬНОСТІ ВИЗНАЧЕННЯ МИТНОЇ ВАРТОСТІ ТОВАРІВ ЗА ДОПОМОГОЮ ЗАХОДІВ МИТНОГО ПОСТ-КОНТРОЛЮ: ПЕРЕДУМОВИ ТА ПЕРСПЕКТИВИ

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Мета. Метою цього дослідження є окреслення потенціалу процедур контролю правильності визначення митної вартості товарів після їх випуску у вільний обіг та визначення оптимальних законодавчих контурів їх моделі на прикладі митного законодавства України. **Методи.** Методологічна основа дослідження включає порівняльно-правовий метод, системний метод досліджень та стандартний набір формально-догматичних технік вивчення правових джерел. **Результати.** Досліджене широке коло наукових та експертних публікацій з питань запровадження процедур контролю правильності визначення митної вартості товарів після їх випуску у вільний обіг, а також оглянутий зарубіжний досвід правового регулювання цих ключових аспектів цих процедур. **Висновки.** Обґрунтований висновок про те, що за визначених законодавством умов, зокрема

за низького рівня ризику допущення порушень вимог законодавства про митну вартість, може допускатись випуск товарів у вільний обіг на митній території за заявленою декларантом митною вартістю, якщо воно добровільно погодиться на перевірку правильності її визначення у рамках заходів митного контролю після випуску товарів у вільний обіг, якими є митний пост-контроль та, у разі необхідності, документальна перевірка дотримання вимог митного законодавства (митний пост-аудит) у частині достовірності декларації митної вартості, а також повноти нарахування та сплати митних платежів, визначених на основі заявленого декларантом числового значення митної вартості. Водночас, висловлюються аргументи на користь того, що за умови виконання уповноваженим митним органом повного спектру заходів контролю правильності визначення митної вартості товарів за звичайною процедурою до їх випуску у вільний обіг, митний пост-контроль та документальна перевірка дотримання вимог митного законодавства (митний пост-аудит) мають допускатись лише як виняток за умови належного обґрунтування митним органом причин неможливості або ускладненості перевірки повноти та/або достовірності відомостей про митну вартість товарів на етапі митного оформлення. Звернена увага й на те, що ці пропозиції цілком узгоджуються з прогресивними практиками контролю правильності визначення митної вартості та її коригування, передбаченими законодавством деяких зарубіжних держав та митних об'єднань, зокрема: 1) з передбаченим законодавством Казахстану спеціальним спрощеним порядком випуску товарів у вільний обіг за попереднім числовим значенням митної вартості; 3) з європейською процедурою спрощеного декларування та випуску товарів у вільний обіг, яка допускає відсутність деяких із відомостей чи документів, у тому числі тих з них, що пов'язані з митною вартістю, та передбачає забезпечення сплати митних платежів гарантією до подання додаткової декларації.

Ключові слова: визначення митної вартості товарів, коригування митної вартості товарів, митне оформлення та митний контроль, митний пост-аудит, спрощене митне декларування.