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CUSTOMS AFFAIRS IN THE CONTEXT OF PART 1 OF ARTICLE 67 OF THE CONSTITUTION OF UKRAINE

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Undoubtedly, the Constitution of Ukraine is decisive in the legal regulation of customs affairs. That is, it forms the highest level [1]. The Constitution of Ukraine has the highest legal force, and laws and other normative legal acts must be adopted on its basis; they must correspond to it [p. 2 art. 8; 1]. Constitutional norms are norms of direct effect; that is, they are subject to direct application in practice when solving specific issues, including in the field of customs affairs [p. 3 art. 8; 1] in connection with which the Constitution is the basis for further legislative and other rule-making activities.

Furthermore, I would like to note that the Constitution of Ukraine, in many cases, does not directly affect the legal regulation of customs matters. It does not directly regulate the activities of customs authorities. Ordinary laws or even by-laws do this. Even though the Constitution contains a small number of legal norms that directly determine the conditions and procedure for carrying out customs affairs in Ukraine, its norms are of fundamental importance for the customs and legal regulation of the latter. Taking this into account, I consider it expedient to examine one of these norms in more detail, namely, Part 1 of Article 67 of the Constitution of Ukraine.

Thus, according to Part 1 of Art. 67 of the Constitution of Ukraine, everyone must pay taxes and fees in the manner and amounts established by law [p. 1 art. 67; 1]. Relations related to the administration (imposition, assessment, control, supervision, collection) of taxes, fees, payments, and contributions (tax obligations and budget obligations) are provided for by the Tax Code of Ukraine [2], the Customs Code of Ukraine [3], the Budget Code of Ukraine [4]. At the same time, Art. 4 of the Tax Code states that the establishment and cancellation of taxes and fees, as well as benefits to their payers, are carried out by the Verkhovna Rada of Ukraine, as well as the Verkhovna Rada of the Autonomous Republic of Crimea, village, settlement, city councils and councils of united territorial communities within the limits of their powers, defined The Constitution of Ukraine and laws of Ukraine [p. 4.4. art. 4; 2].

According to the Tax Code of Ukraine, customs authorities are controlling bodies (the central body of the executive power that implements the state customs policy, customs offices and customs posts [p. 341, art. 4; 3]) regarding compliance with legislation on customs affairs and taxation with customs duty, excise tax, value added tax, other taxes and fees, which, by legislation, are carried out in connection with the import of goods into the customs territory of Ukraine or the export of goods from the customs territory of Ukraine [p. 41.1.2 art. 41; 2].

Customs payments are taxes that, by the Tax Code of Ukraine or customs legislation, are paid during the movement of goods across the customs border of Ukraine [p. 14.1.113. art. 14; 2]. Taking into account the provisions of the Customs Code of Ukraine, customs payments include customs duty; excise tax; value added tax on goods (products) imported into the customs territory of Ukraine [parts 1, 27, art. 4; 3].

Relations related to customs payments are regulated by the Customs and Tax Codes and other laws of Ukraine on taxation [p. 2 art. 1; 3]. Moreover, other laws of Ukraine on taxation in the context of making customs payments include the Law of Ukraine “On the Customs Tariff of Ukraine” [5], the Law of Ukraine “On the Uniform Fee to be Paid at Checkpoints Across the State Border of Ukraine” [6], the Law of Ukraine “On export (export) duty on live livestock and leather raw materials” [7], the Law of Ukraine “On rates of export (export) duty on seeds of certain types of oil crops” [8], the Law of Ukraine “On export (export) duty on waste and a scrap of ferrous metals” [9], the Law of Ukraine “On rates of export (export) duty on a scrap of alloyed ferrous metals, a scrap of non-ferrous metals and semi-finished products with their use” [10].

According to Art. 29 of the Budget Code of Ukraine, customs payments belong to the revenues of the general fund and are sources of formation of the special fund of the State Budget of Ukraine [parts 2, 3 art. 29; 4].

Therefore, customs affairs is a sphere of activity of customs authorities aimed at forming and implementing the state customs policy in the area of customs payments administration, provided for by the Constitution of Ukraine and other legal acts.

Admittedly, the development of customs affairs in Ukraine is directly related to the adoption of perfect regulatory and legal acts. Consequently, the further development of customs legislation is one of the main priorities of the state authorities, and the state's economic security primarily depends on it. Eventually, scientific studies that will help to find new methodological and theoretical approaches to improving Ukrainian customs legislation are promising.

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