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Editorial Office Address: 9, Georgii Gongadze Str., 54020, Mykolayiv, Ukraine
Mykolayiv National Agrarian University
tel. 0 (512) 58-03-25
<http://modecon.mnau.edu.ua/>
e-mail: modecon@mnau.edu.ua

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Nelipovych O., researcher of the department of research of the problems for the organization of customs control Scientific and Research Center of Custom Affairs Scientific and Research Institute of Fiscal Policy University of the State Fiscal Service of Ukraine, Khmel'nitsky, Ukraine

CUSTOMS FORMALITIES AT AVIATION TRANSPORT IN UKRAINE

Introduction. According to the Customs Code of Ukraine, commercial vehicles, which carry passengers and / or goods across the customs border of Ukraine, are subject to customs control and customs clearance.

Purpose. The purpose of the article is to study the peculiarities of the organization of customs formalities at aviation transport in Ukraine

Results. The customs control of aircraft and goods is carried out solely by the customs authority in accordance with the legislation, selectively, in the forms and extent determined on the basis of the results of the risk management system. Customs control of aircraft and goods is carried out exclusively in the areas of customs control and ends with customs clearance in accordance with the requirements of the legislation. Customs control over international aviation is carried out by the

customs authority located at the international airport, together with the state bodies, which are entrusted, in accordance with the law, the functions of carrying out other types of control during the movement of goods across the state border

Conclusions. Regarding the directions and prospects of development, it should be noted that the state customs in Ukraine are aimed at unification, simplification and harmonization of customs formalities, including on aviation transport. But to achieve this goal there are certain problems that need to be solved. An effective tool for this solution in today's environment is the maximum automation and informatization of processes in the customs business - the creation of a multifunctional integrated system, the important elements of which is the prior information.

Keywords: *customs, air transport, customs formalities, customs aircraft, customs control, customs control of passengers.*

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