

CUSTOMS REGULATION OF LOGISTICS IN INTERNATIONAL ECONOMIC SYSTEMS

Vitalina Babenko

Doctor of Economic Sciences, Professor
V. N. Karazin Kharkiv National University

4, Svobody sq., Kharkiv, Ukraine, 61022

e-mail: vitalinababenko@karazin.ua

ORCID: <http://orcid.org/0000-0002-4816-4579>

Scopus Author ID: 56658371300, Researcher ID: EB6521B2018

Orientation of Ukrainian markets to European trade and economic cooperation determines the growth of requirements for the quality of customs services. At the same time, the amount of information load on the customs authorities is increasing due to the increase in international trade in modern conditions. As a result, there is a need to improve the logistics apparatus for managing the activities of customs authorities. In this regard, the aim of the study is to improve the management of customs authorities by changing the organizational and managerial mechanism for customs operations and customs control. The subject of the study is the organizational and managerial mechanism for the implementation of customs operations and customs control in quality. As a methodological base of the research, there are methods of system analysis, process approach; network planning and management. In particular, there are methods of comparative analysis and structural decomposition. The article notes a positive trend in expanding the range of logistics services in the implementation of foreign economic activity by legal entities and in the movement of goods and vehicles across the customs border. The issues of interaction between customs authorities, transport organizations and state bodies when issuing permits, establishing the competence of customs authorities for the declaration of certain types of goods, the creation of units for international postal items, policies regarding freight vehicles are considered. Conclusions: the proposals formulated to create a transport and logistics system are consistent with international trends and include multimodal container transportation, as well as integrated regional logistics centers.

Key words: trade and economic system, customs logistics, state customs service, organizational and management mechanism.

1. Introduction.

Active integration of Ukraine into the international system of trade and economic relations oblige the customs service to adopt international management standards and generally accepted safety standards, improve the quality of public services and maximize the facilitation of international trade, which determines the requirements for State Customs Service of Ukraine (SCS). At the same time, an increase in the scale of foreign economic activity (FEA) leads to an increase in the risks of violation of customs legislation, causing an increase in the amount of information load on the customs authorities, significantly complicating decision-making during customs operations and customs control (CO&CC) of goods and vehicles moving across the customs border [1].

As a result, there are contradictions between the required and the existing level of quality of the activities of customs authorities in the CA&CC implementation of the customs declaration procedure. As practice shows, the implementation of the tasks assigned to SCS to comply with the requirements stipulated by modern conditions, largely depends on the order and technology of CA&CC implementation. The change in technology

and the procedure for its application occurs under the influence of managerial decisions that are the basis for managing the activities of customs authorities. Technology, managerial decisions on its change and application, and the subjects who make and implement these decisions together make up the organizational and managerial mechanism (OMM). Thus, in the course of improving OMM, the management of the activities of customs authorities is also improved.

Currently, Ukraine has already established the CA&CC implementation system, however, as practice shows, this system does not fully meet modern requirements. Improving OMM will help improve the quality of customs operations in the implementation of CA&CC [2]. Note that the improvement of OMM can take place in various areas, among which the most popular in modern conditions is the optimization of technology and the procedure for implementing CA&CC during customs declaration.

Both state authorities represented by SCS and FEA participants are interested in improving OMM activities of customs authorities during the implementation of CA&CC by optimizing the technology and procedure for implementing CA&CC.

Note that the improvement of OMM determines the need to improve the methodological apparatus for managing the activities of customs authorities in the CA&CC process as the basis for developing management decisions.

Thus, the relevance of the study is determined by:

- orientation of Ukrainian markets to European trade and economic cooperation and, as a result, increased requirements for the quality of customs services;

- an increase in the information load on the customs authorities in connection with the increase in international trade in modern conditions;

- the need to improve the methodological apparatus for managing the activities of customs authorities.

As an object of study, the activities of customs authorities on the implementation of CA&CC were adopted.

In this regard, the purpose of the study is to improve the management of customs authorities by changing the OMM implementation of CA&CC, which led to the adoption of OMM implementation of CA&CC as the subject of the study.

The degree of scientific elaboration of the problem. The scientific and methodological study of the task of improving the management of activities and customs authorities in the implementation of CA&CC does not fully comply with modern conditions and requirements, which leads to a contradiction between the required and existing level of development of the scientific and methodological apparatus for improving the activities of customs authorities in the implementation of CA&CC.

2. Literature review and problem statement.

As the analysis of the studies showed, the greatest interest for scientists and specialists is represented by issues related to improving the processes of interaction between customs authorities and FEA participants, developing a risk management system and improving the efficiency of customs control [3]. The issues of the effectiveness of the provision of public services and the activities of public organizations in the process of providing public services practically remain unaddressed, and therefore many aspects of the organization of the provision of public services remain insufficiently studied both theoretically and methodically.

However, one cannot fail to note the significant contribution made by scientists to the formation of theoretical provisions regarding the development of customs services, in particular, customs. Among the most significant are studies by E.G. Anisimova, C.B. Baramzin, M.N. Blinova, Yu.E. Gupanova, V.Yu. Dianova, A.D. Ershova, V.N. Ivanova, E.P. Kuprinova, Yu.G. Kislovsky, J.I.A. Popova, V.M. Krashennikova, Yu.G. Kislovsky, V.B. Kukharenko, V.V. Makruseva, V.V. Markina, E.V. Novikova, V.A. Chernykh, A.Ya Chernysh and many others. This experience creates the necessary

scientific basis for the development of directions, methods and mechanisms for improving the management of customs authorities, updating the research and determining the scientific objectives [4]-[8].

3. The aim and objectives of the study.

The scientific objective of the study is to develop scientific and methodological provisions and recommendations aimed at improving the management of the customs authorities in the implementation of customs operations and customs control through optimization of logistic and CA&CC.

4. Substantial statement of the problem.

OMM of CA&CC implementation means a set of managerial decisions on the organization and procedure for the implementation of CA&CC in unity with the forces and means of customs authorities. By force is understood the personnel of the customs authorities involved in the CA&CC. The combination of means and the procedure for their application is technology. Thus, OMM can also be defined as the unity of management decisions, customs personnel and CA&CC implementation technologies [9].

Today, the development of logistics is one of the main conditions for Ukraine to successfully integrate into the global economy, improve energy efficiency and improve transport infrastructure. The interaction of logistics systems and the activities of customs authorities in the scientific literature has not received much attention. Moreover, this interaction exists, primarily in the implementation of foreign economic activity by legal entities and the movement of goods and vehicles across the customs border. It should be noted that, despite the active development of customs legislation in Ukraine, it currently does not have a well-established concept for regulating logistics of goods flows in international trade by the state, and, accordingly, there is no interaction between participants in supply chains within logistics flows and between flows [10]. From the point of view of international foreign trade operations, the supply chain should be considered as a sequence of operations from the moment of concluding the foreign trade contract until the goods arrive at the recipient's warehouse and are paid for. The fundamental difference between the logistic approach to managing material and other flows from the traditional one is to single out a single function for managing previously disparate flows, to unite the supply chain into a single system that ensures their effective (end-to-end) management.

The logistic approach is that tasks should be considered as a whole, through their organic mutual connection. The speed of customs procedures, the application of the necessary information technologies in the customs authorities, as well as the possibility of paperless declaration, release of goods and simplification of customs administration depend on the functioning of logistics systems in international trade, especially in the field of transport and warehouse operations. Recently, the greatest

resonance among transport organizations engaged in the international transport of goods has been caused by the issue of interaction between customs authorities and transport organizations. This implied a change in the conditions for applying the international road transport procedure (IRT) [11]. This implied a change in the terms of application of the international road transport procedure regarding the enforcement of customs transit when moving goods by road using IRT books, a customs transit document that gives the right to transport goods across state borders in customs-sealed car bodies or containers

with simplified customs procedures. In order to ensure compliance with the customs legislation of the Customs Union and ensure the completeness and timeliness of customs payments to the state budget, it was planned to place goods under the customs procedure of customs transit using IRT books subject to compliance with customs transit in accordance with the Customs Convention on International Transport [12].

Consider the volume of Ukrainian foreign trade with individual countries (thousand US dollars), 31.12.2018 (Table 1).

Table 1

Ukrainian foreign trade with individual countries (thousands of US dollars), 31.12.2018 [13]

Country	Import value, thousand US dollars	Import share	Import for the last month of the period, thousand US dollars	Export value, thousand US dollars	Export share	Export for the last month of the period, thousand US dollars	Balance, thousand US dollars
Austria	510228	0,90%	49451	553187	1,17%	51931	42959
Belgium	547086	0,96%	44069	603518	1,28%	36417	56432
Bulgaria	259120	0,46%	26650	513863	1,09%	45044	254743
United Kingdom	677546	1,19%	66855	584124	1,23%	56260	-93422
Greece	268068	0,47%	55316	279900	0,59%	24907	11832
Denmark	268114	0,47%	16517	249984	0,53%	43986	-18130
Estonia	95777	0,17%	7876	152006	0,32%	8932	56229
EU	1541	0,00%	632	732	0,00%	56	-809
Ireland	143792	0,25%	15213	77175	0,16%	11688	-66617
Spain	621839	1,09%	59063	1369899	2,89%	184894	748060
Italy	1983967	3,49%	191178	2628302	5,55%	207854	644335
Cyprus	18159	0,03%	1571	40317	0,09%	3367	22158
Latvia	117868	0,21%	10476	291983	0,62%	16183	174115
Lithuania	875486	1,54%	88680	342720	0,72%	33191	-532766
Luxembourg	31980	0,06%	1128	7290	0,02%	276	-24690
Malta	6652	0,01%	682	65683	0,14%	5487	59031
Netherlands	692211	1,22%	59623	1603547	3,39%	193802	911336
Germany	5028907	8,84%	427548	2208605	4,67%	183951	-2820302
Poland	3621401	6,37%	301357	3256800	6,88%	235252	-364601
Portugal	61576	0,11%	4437	247038	0,52%	21217	185462
Romania	511088	0,90%	48233	931765	1,97%	65620	420677
Slovakia	2514736	4,42%	237187	863924	1,83%	61387	-1650812
Slovenia	190002	0,33%	19894	33306	0,07%	2121	-156696
Hungary	2076334	3,65%	163615	1646006	3,48%	125843	-430328
Finland	323611	0,57%	26536	80643	0,17%	4252	-242968
France	1415085	2,49%	149655	537656	1,14%	50805	-877429
Croatia	46426	0,08%	6235	35010	0,07%	1397	-11416
Czech Republic	942247	1,66%	91955	878142	1,86%	60844	-64105
Sweden	460491	0,81%	25605	70212	0,15%	6563	-390279

In the process of foreign trade, interconnections are formed between the parts of the system under consideration, which are accompanied by commodity, financial and information flows, with the latter flows serving the goods flow. Therefore, between the parts of the system there are commodity, financial, customs, legal, informational, labor and other relations that are expressed in the form of certain mechanisms (Figure 1).

The mechanisms for managing the flow of goods, finances and information with the direct participation of the customs authorities will be called customs and logistics. Depending on this, forms of customs and logistic mechanisms can be distinguished. The first group includes the customs and logistics mechanism for managing goods flows [14]. This mechanism includes a sequence of operations when goods cross the customs border. From the point of view of foreign trade participants, these operations are expressed in the customs clearance of goods, in their delivery to points. The calculation of the statistical characteristics of the dependence statistical characteristics of dependence of Ukrainian foreign trade with individual countries is presented in Fig. 2.

From the position of the customs authority, these operations are expressed in the exercise of customs control of the goods when they cross the customs border. The second group includes the customs and logistics mechanism for managing financial flows. From the point of view of a foreign economic activity participant, the mechanism includes the process of paying customs duty, value added tax, excise tax (if the goods are excisable), customs clearance fees and other payments. From the standpoint of the customs authority, the mechanism includes customs operations to control the payment of customs duties. The third group includes customization flows [7]. From the point of view of foreign trade participants, the mechanism includes the submission of a goods declaration in electronic form (electronic declaration), informing the customs authority at the customs border of the movement of goods (prior information), etc. From a position customs Authority mechanism includes customs operations of electronic release of goods. Since each form of the customs and logistic mechanism is a relationship arising from the movement of goods and vehicles across the customs border [15].

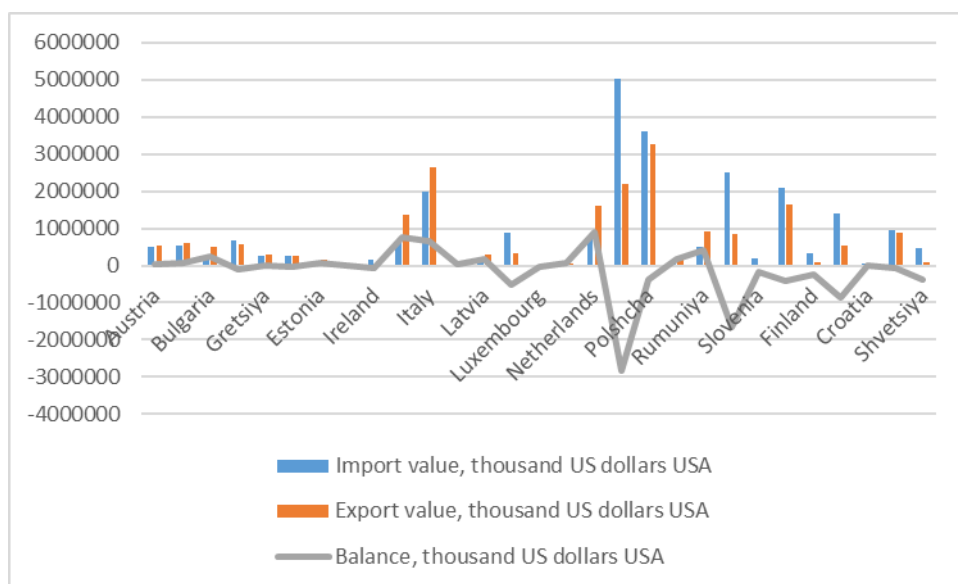


Fig. 1 Ukrainian foreign trade with individual countries (thousands of US dollars), 31.12.2018 [13]

Counteraction (anti-interaction) as a special type of relationship conditionally sets two goals. One goal is related to the antagonistic relationship between parts of the foreign trade system, based on the presence of contradictions and the denial of common interests, and has a destructive or unnatural course of events [16]. The second goal is to identify the comparative advantages of one of the opposing parties in accordance with the norms and rules (institutions) strictly observed by both parties. These institutions can become a common good and be used for the positive effect of the mechanisms. In this case, they are acceptable, necessary from the point of view of the philosophy of interaction and may take a special place in it. Here, the dialectical struggle is

present as a phenomenon that does not violate the natural course of evolution of various interaction processes occurring in the behavior of economic units [17]. Neutrality is based on non-participation or refusal of joint actions or the unification of interests.

The interaction can be expressed in the following forms: cooperation on a contractual basis, cooperation on the basis of framework standards, interaction on the basis of commodity-money relations, interaction on the principles of public-private partnership and trust. The cooperation of customs authorities and foreign trade participants, although it is the weakest of all types of interaction, at the same time, it is of particular importance in the formation of common interests, mutual

assistance and the creation of an atmosphere of trust [10]. Cooperation as an interaction between customs authorities and participants in foreign economic activity, as a rule, has little effect. However, in modern conditions, the significance of cooperation is much more noticeable than

assistance because of the large radius of action of international conventions and agreements in international customs relations. Assistance between customs and foreign trade participants is a type of interaction and, as a rule, causes slow processes to improve customs operations [18].

<i>Regression statistics</i>	
Multiple R	0,654269392
R-squared	0,728068438
Standard error	0,392322715 670,6594569
Observations	29

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	5386333,404	5386333,404	11,97538	0,003221049
The remainder	16	7196545,713	449784,1071		
Total	17	12582879,12			

	<i>Coefficients</i>	<i>Standard error</i>	<i>t-statistic</i>	<i>P-Value</i>	<i>Lower 95 %</i>	<i>Upper 95 %</i>	<i>Lower 95.0 %</i>	<i>Upper 95.0 %</i>
Y								
intersection	1229,531774	215,8155693	5,697141213	3,3E-05	772,0232052	1687,0403	772,023205	1687,040343
Variable x1	0,220147837	0,063616513	3,460545494	0,003221	0,085286854	0,3550088	0,08528685	0,355008821

Fig. 2. Statistical characteristics of dependence of Ukrainian foreign trade with individual countries

Philosophy and procedures related to the movement of goods and vehicles across the customs border. These relations have a very short range, require the security of international relations of supply of goods, a detailed description of standards and rules. But on the other hand, they are aimed at simplifying and accelerating customs procedures and operations [7]. Commodity-money interaction differs from other types of interaction by the participation of commodity-money relations, which either appear during the transaction, or are absorbed during the interaction, or transfer interaction between the subjects of the transaction. Commodity-money relations ensure the connection and integration of border points, customs and foreign trade participants into a single information and economic space and thereby determine the stability of the macroeconomic state of the state.

Interaction based on public-private partnerships and a memorandum of trust is a new innovative form of relationship. This is a strong interaction, which causes the processes taking place with the highest intensity compared to other processes, and leads to the strongest connection between customs and foreign economic activity participants. It is precisely this condition that determines the full confidence and common customs and logistic mechanism of customs authorities and authorized economic operators in the system of regulating foreign trade. In our opinion, at present, three main forms of customs and logistics

mechanisms have been formed in the Ukrainian foreign trade system. Starting in 2014, all Ukrainian enterprises engaged in foreign trade are required to file a goods declaration with the customs authority in electronic form (electronic declaration) [13].

This form has evolved evolutionarily and in its development has been expressed in several customs and logistics mechanisms of menegement of information flows.

5. Conclusions and future work.

The concepts of "customs" and "logistics" are combined in a number of works by domestic economists and logistics specialists. In the literature, the terms "customs logistics", "customs and logistics regulation", "customs processing logistics", "customs management of logistics flows", etc. are found. Each of the authors uses a combination of a certain mechanism of these words to analyze the interaction of foreign trade participants with customs authorities.

2. From an institutional point of view, the foreign trade system can be represented as a mechanism that has its own components (nodes). In our case, such parts are exporters, importers and customs authorities that control foreign trade. In the process of foreign trade, interconnections are formed between the parts of the system under consideration, which are accompanied by commodity, financial and information flows, with the latter flows serving the goods flow. Therefore,

between the parts of the system there are commodity, financial, customs, legal, information, labor and other relations, which are expressed in the form of certain mechanisms.

3. The mechanisms for managing the flow of goods and financial information with the direct participation of customs authorities will be called customs and logistics. Currently, three main forms of customs and logistics mechanisms have been formed in the foreign trade system of Ukraine: customs declaration, preliminary information, and payment of customs payments.

4. The customs and logistics mechanism for managing information flows in Ukraine has been

evolving and is currently being developed is requested in the forms of electronic declaration and preliminary informing. The use of these forms allows to reduce the costs of interaction between participants in the foreign trade system, namely, to reduce the time, transport and financial costs; B to increase the efficiency of customs control; increase the throughput capacity of Ukrainian checkpoints on the external border of the Customs Union, including by reducing the time for customs operations at the places of arrival; optimize customs control by selecting its facilities even before the actual arrival of goods and vehicles at the checkpoint.

ТАМОЖЕННЕ РЕГУЛЮВАННЯ ЛОГІСТИКИ В МІЖНАРОДНИХ ЕКОНОМІЧЕСКИХ СИСТЕМАХ

Бабенко Віталіна Алексеевна, доктор економічних наук, професор, Харківський національний університет імені В. Н. Каразіна, пл. Свободи, 4, г. Харків, Україна, 61022, e-mail: vitalinababenko@karazin.ua, ORCID: <http://orcid.org/0000-0002-4816-4579>, Scopus Author ID: 56658371300, ResearcherID: E-6521-2018

Ориентация рынков Украины на европейское торгово-экономическое сотрудничество определяет рост требований к качеству таможенных услуг. При этом увеличивается объем информационной нагрузки на таможенные органы в связи с увеличением объема международной торговли в современных условиях. Как следствие, возникает необходимость совершенствования логистического аппарата управления деятельностью таможенных органов. В связи с этим целью исследования является совершенствование управления деятельностью таможенных органов путем изменения организационно-управленческого механизма осуществления таможенных операций и таможенного контроля. Предметом исследования является организационно-управленческий механизм осуществления таможенных операций и таможенного контроля в качестве. В качестве методологической базы исследования использовались методы системного анализа, процессного подхода, сетевого планирования и управления. В том числе были использованы методы сравнительного анализа, и структурной декомпозиции. В статье отмечается положительная тенденция в расширении спектра логистических услуг при осуществлении внешнеэкономической деятельности юридическими лицами и при перемещении товаров и транспортных средств через таможенную границу. Рассмотрены вопросы взаимодействия таможенных органов, транспортных организаций и государственных органов при выдаче разрешительных документов, установления компетенции таможенных органов по декларированию отдельных видов товаров, создания подразделений при международных почтовых отправлениях товаров, политики в отношении грузовых транспортных средств. Выводы: сформулированные предложения по созданию транспортно-логистической системы соответствуют международным тенденциям и включают мультимодальные контейнерные перевозки, а также комплексные региональные логистические центры.

Ключевые слова: торгово-экономическая система, таможенная логистика, государственная таможенная служба, организационно-управленческий механизм.

МИТНЕ РЕГУЛЮВАННЯ ЛОГІСТИКИ В МІЖНАРОДНИХ ЕКОНОМІЧНИХ СИСТЕМАХ

Бабенко Віталіна Олексіївна, доктор економічних наук, професор, Харківський національний університет імені В. Н. Каразіна, м. Свободи, 4, м. Харків, Україна, 61022, e-mail: vitalinababenko@karazin.ua, ORCID: <http://orcid.org/0000-0002-4816-4579>, Scopus Author ID: 56658371300, Researcher ID: E-6521-2018 Коняєва Єлизавета Григорівна, аспірант, Харківський національний університет імені В. Н. Каразіна, м. Свободи, 4, м. Харків, Україна, 61022, e-mail: sunnybigday@gmail.com, ORCID: <https://orcid.org/0000-0003-0457-2033>

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Ключові слова: торгово-економічна система, митна логістика, державна митна служба, організаційно-управлінський механізм.

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