

CONTENTS OF THE CUSTOMS CASE OF UKRAINE

The article is devoted to the analysis of the content of the customs affairs of Ukraine at the current stage. The purpose of the article is to analyze the structure and components of customs affairs from the point of view of an interdisciplinary approach to the topic. The peculiarities of customs regulation in the period of armed conflict are indicated, which requires references to the theory and practice of customs affairs and the formation of changes and additions to the foreign economic activity of Ukraine, since the economic component is part of the security of the state, this issue also requires a balanced attitude and the formation of a picture in accordance with the requirements of the time. The methods used are dialectical, which is the methodological basis of customs affairs, general-scientific method of a systematic approach, dogmatic, formally legal. The results. The customs affairs of Ukraine changed during the period of martial law. There has been a relaxation of duty payment in respect of certain objects of duty imposition, etc. The Verkhovna Rada of Ukraine adapted to the requirements of the times and made changes to national legislation, including customs and tax legislation. During the martial law, it was necessary to revise the provisions of many branches of law, some institutions were forced to fundamentally change in order to adapt to the modern conditions of existence of Ukrainian society. The aggression of the neighboring state affected many spheres of human life, and this is connected not only with the protection of people's lives and health, the most important social relations that are disturbed during the armed aggression of the Russian Federation, but also with other spheres of human existence, society, the state, international community. The state had to review its customs regulations, tax obligations, etc. The country does not live an isolated life, life activities, as a rule, are ensured by the presence of international relations, including in the field of economy. The rate of increase of productive forces requires an appeal to the customs rules and related social relations. Scientific and technical progress allows you to use the goods, services, intellectual property, capital, and labor force of not only your country, therefore customs rules should be as consistent as possible with the realities faced by society, with a clear positive direction of interstate interests, and remove obstacles to compatible activities as much as possible. Conclusions. The study of customs affairs continues to be a timely topic, the subject of consideration of the theory and practice of foreign economic activity of Ukraine, recognized as an independent institute in the field of management with the aim of establishing benefits for the state, society, and man, protecting economic and related spheres of society. The events of recent months have once again proven that customs affairs must be full of content, be in dynamic motion, and respond appropriately to modern realities.

Key words: customs affairs, customs activity, foreign economic activity.

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Introduction. During the period of martial law, it was necessary to revise the provisions of many branches of law, some institutions were forced to change fundamentally in order to adapt to the modern conditions of existence of Ukrainian society. The aggression of the neighboring state affected many areas of human life, and this is not only related to the protection of people's lives and health, the most important social relations that are disturbed during the armed aggression of the Russian Federation (Berezovska, 2022), as well as other spheres of human existence, society, the state, and the international community. The state had to review its customs regulations, tax obligations, etc.

The system of national customs regulation of foreign economic activity of economic entities in Ukraine requires an appeal to the issues of customs affairs.

It is relevant to analyze the content of customs affairs of Ukraine at the current stage, its structure and other components of customs affairs from the point of view of an interdisciplinary approach to the topic.

The **purpose** of the study is to analyze the structure and components of the customs case from the point of view of an interdisciplinary approach to the topic. Scientific and research tasks are to clarify the need for the specifics of customs regulation during the period of armed conflict, which requires references to the theory and practice of customs affairs and the formation of changes and additions to Ukraine's foreign economic activity. The *methods* used are dialectical, which is the methodological basis of customs affairs, general-scientific method of a systematic approach, dogmatic, formally legal.

An interdisciplinary approach makes it possible to see each component ... its content, to analyze the ways of its access to every corner of the life of society or its individual members (Berezovska, 2022).

Economic component as part of state security. Peculiarities of customs affairs in a state of war. The peculiarities of customs regulation during the period of armed conflict require references to the theory and practice of customs affairs and the formation of changes and additions to Ukraine's foreign economic activity, since the economic component is part of the state's security, therefore this issue also requires a balanced attitude and the formation of a picture according to the requirements of the time.

The customs affairs of Ukraine changed during the period of martial law. There has been a relaxation of duty payment in respect of certain objects of duty imposition, etc. The Verkhovna Rada of Ukraine adapted to the requirements of the times and made changes to national legislation, including customs and tax legislation.

During the martial law, it was necessary to revise the provisions of many branches of law, some institutions were forced to fundamentally change in order to adapt to the modern conditions of existence of Ukrainian society. The aggression of the neighboring state affected many spheres of human life, and this is connected not only with the protection of people's lives and health, the most important social relations that are disturbed during the armed aggression of the rf, but also with other spheres of human existence, society, the state, international community. The state had to review its customs regulations, tax obligations, etc.

Interstate relations regarding customs affairs. The country does not live an isolated life, life activities, as a rule, are ensured by the presence of international relations, including in the field of economy. States evaluate the benefit from the use of labor by spheres of activity and enter into interstate relations, which, on the one hand, can minimize the costs of wages or raw materials, on the other hand, makes the state dependent on the presence or absence of a certain supply of goods. The rate of increase of productive forces requires an appeal to the customs rules and related social relations. Scientific and technical progress allows you to use the goods, services, intellectual property, capital, and labor force of not only your country, therefore customs rules should be as consistent as possible with the realities faced by society, with a clear positive direction of interstate interests, and remove obstacles to compatible activities as much as possible. The economic component is part of the security of the state, this issue also requires a balanced attitude and formation of the picture according to the requirements of the time.

The events of recent months have once again proven that customs affairs must be full of content, be in dynamic motion, and respond appropriately to modern realities.

The system of national customs regulation of foreign economic activity of business entities in Ukraine requires addressing the issues of customs affairs, the specific activity of the state, within which the functioning of the customs and, partly, the tax system of Ukraine is ensured, personal, national and interstate interests regarding political and economic security are realized person, society, state, international community.

It is known that the customs business is a specific activity of the state, within which the functioning of the customs and, partly, the tax system of Ukraine is ensured, personal, national and interstate interests are realized in relation to the political and economic security of the individual, society, the state, and the international community.

Normative base of customs affairs. Even in the Declaration on State Sovereignty of Ukraine, Ukraine's economic independence is established, it is indicated that Ukraine independently determines its economic status and enshrines it in laws. The people of Ukraine have the exclusive right to own, use and dispose of the national wealth of Ukraine. The land, its subsoil, air space, water and other natural resources located within the territory of Ukraine, natural resources of its continental shelf and exclusive (marine) economic zone, all economic and scientific and technical potential created on the territory of Ukraine are property of its people, the material basis of the sovereignty of the Republic and are used to ensure the material and spiritual needs of its citizens. The Ukrainian SSR has the right to its share in the all-Union wealth, in particular in all-Union

diamond and currency funds and the gold reserve, which was created thanks to the efforts of the people of the Republic. All-Union property issues (common property of all republics) are resolved on a contractual basis between the republics – the subjects of this property. Enterprises, institutions, organizations and objects of other states and their citizens, international organizations may be located on the territory of Ukraine and use natural resources of Ukraine in accordance with the laws of Ukraine. Ukraine independently creates banking (including the Foreign Economic Bank), price, financial, customs, and tax systems, forms the state budget, and, if necessary, introduces its own currency. The highest credit institution of Ukraine is the National Bank of Ukraine, accountable to the Verkhovna Rada of Ukraine (Declaration, 1990).

The Customs Code of Ukraine (Part 1, Article 7) establishes the procedure and conditions for the movement of goods across the customs border of Ukraine, their customs control and customs clearance, the application of mechanisms of tariff and non-tariff regulation of foreign economic activity, settlement of customs payments, maintenance of customs statistics, exchange of customs information, maintaining the Ukrainian classification of goods of foreign economic activity, carrying out in accordance with the law state control of non-food products when they are imported into the customs territory of Ukraine, preventing and countering smuggling, fighting against violations of customs rules, organizing and ensuring the activities of customs authorities and other measures aimed at implementing the state customs politicians, constitute a customs case. At the same time, it is indicated that customs affairs are carried out in compliance with the forms of declaration of goods accepted in international practice, methods of determining the customs value of goods, systems of classification and coding of goods and the system of customs statistics, other generally recognized norms and standards in the world (part 2 of article 7 of the MK of Ukraine). The principles of customs affairs, in particular, indicate the legal status of customs authorities, the customs territory and customs border of Ukraine, procedures for customs control and customs clearance of goods moving across the customs border of Ukraine, customs regimes and conditions of their application, prohibitions and/or restrictions on importation into Ukraine, export from Ukraine and movement through the territory of Ukraine by transit of certain types of goods, conditions and procedures for making customs payments, customs benefits are determined by this Code and other laws of Ukraine (Part 3, Article 7 of the Code of Ukraine). Direct management of the implementation of customs affairs is entrusted to the central body of the executive power, which implements the state customs policy (Part 4 of Article 7 of the Code of Ukraine of Ukraine) (Customs Code, 2012).

The country does not live an isolated life, life activities, as a rule, are ensured by the presence of international relations, including in the field of economy. States evaluate the benefit from the use of labor by spheres of activity and enter into interstate relations, which, on the one hand, can minimize the costs of wages or raw materials, on the other hand, makes the state dependent on the presence or absence of a certain supply of goods. The rate of increase of productive forces requires an appeal to the customs rules and related social relations. Scientific and technical progress allows you to use the goods, services, intellectual property, capital, and labor force of not only your country, therefore customs rules should be as consistent as possible with the realities faced by society, with a clear positive direction of interstate interests, and remove obstacles to compatible activities as much as possible.

The events of recent months have once again proven that customs affairs must be full of content, be in dynamic motion, and respond appropriately to modern realities.

The customs office protects and regulates the public interests of the state, stands in defense of its foreign economic policy, implements and ensures compliance with the rules regarding the internal and external policy of the state to ensure national economic interests. This also includes the self-organization of customs affairs, which must meet all the requirements for the observance of Ukraine's sovereignty and the functioning of its economy. Each state engages in foreign economic activities, takes care of interstate economic relations, and tries to maintain influence and control over such activities for the sake of national interests. The economic component is the largest stratum considered by customs. Within the framework of the study, a separate institution of state administration called customs affairs is identified, which includes all aspects of the concept of customs affairs, the foreign economic activity of the state and other subjects with which it enters into relations, considers the concept and functioning of customs activities bodies, their main functions, the limits of authority, the purpose of their activities, the main goals of the existence of customs affairs, regulations on the formation of tariff and non-tariff prescriptions, on restrictions on the movement of goods across the customs border of Ukraine, control over the implementation of customs rules, the entire range of activities related to the regulation of state customs policy of Ukraine.

Due to its geographical location, Ukraine is largely dependent on the import of energy resources, which is also taken into account by our state. Active international cooperation in the field of economy affects the further development of our state, but this does not exclude the observance of customs rules by both Ukraine and other states.

Customs regulation includes a certain mechanism of implementation, the structure of control bodies, prescribed objects of such regulation, a system of customs rules that regulate and protect public relations that take place in the field of customs affairs. If the object is certain relations in the economic sphere, which arise, continue or terminate in connection with the movement of money and goods across the customs border in accordance with the rules established by national legislation, then the subjects are a certain structure of competent state bodies, rights and obligations the bonds of which are also provided for by law.

All this is included in the contents of the customs case.

In Ukraine, the committee of the Verkhovna Rada of Ukraine on tax and customs policy functions precisely on these issues. The Committee takes care of issues regarding the approval of draft laws regulating relations in the field of tax and customs law. For example, this referred to Law of Ukraine No. 7190 “On Amendments to the Tax Code of Ukraine and other legislative acts of Ukraine regarding the improvement of legislation for the period of martial law” dated March 22, 2022 (Law, 2022).

The explanatory note reflected the following main points regarding the effect of tax and other legislation during the period of martial law: the document improves the provisions on VAT taxation of self-grown agricultural products and exemption from paying VAT of payers of the single tax of the third group under special conditions; extends from 3 to 6 months the period during which taxpayers who were unable to submit tax returns must fulfill the obligation to submit full returns after the end of the special period; exempts goods imported into the territory of Ukraine under the import regime from import duties and exempts from VAT the operations of importing goods into the customs territory of Ukraine by taxpayers of the first, second and third groups who pay tax at the rate of 2%. At the same time, it is envisaged to simplify the procedures for customs clearance of such goods; for the 2021 and 2022 tax (reporting) years, the tax on real property, other than land, is not calculated and paid for residential real estate objects, including their shares, located in the territories where hostilities are (were) conducted, or in the territories temporarily occupied by the armed forces of the Russian Federation and for objects of residential real estate that have become unfit for living in connection with the armed aggression of the Russian Federation; the import of vehicles by citizens is completely exempt from taxation. Import of vehicles by subjects of the simplified system is exempted from excise tax and VAT; the peculiarities of the functioning of customs bodies during the wartime period are determined. In addition, registration as a VAT payer is suspended; the date of transition to the simplified system is the date specified in the application; for all goods purchased with VAT before the transition to the simplified system and used during the stay on the simplified system, after the end of martial law, VAT will have to be charged; for fuel exporters, the amount of negative value from VAT, determined for the relevant reporting period, which includes the amount of the tax liability for transactions with the application of the VAT rate for fuel of 7%, is also not subject to budgetary compensation. Such amounts will be credited to the tax credit of the next period; a moratorium is introduced on documentary checks of compliance with the requirements of the legislation on customs matters (Law, 2022).

Each country, like Ukraine, develops its own customs policy, which must be consistent with the existing customs system and the customs regulation that meets the requirements of the time, but also take into account the existing rules of other states in order to create the most positive relations in the economic sphere for both individual citizens and for the countries concerned, without forgetting their own interests.

If we define the functions of customs affairs, in addition to the purely economic ones, they are often called regulatory and tax functions in the literature. The tax function takes over, including replenishment of the state budget. The regulatory function is responsible for foreign economic relations, for compliance with the requirements of international legal acts, and on their basis – making changes to national legislation. When forming normative legal acts in the field of customs affairs, the internal and external interests of Ukraine, the economic obligations taken by it, which, among other things, are regulated by the norms of international law developed by international practice, are taken into account. Therefore, addressing the topic of customs affairs is extremely relevant, it has an interdisciplinary complex approach, includes the interests of many subjects, and ultimately can affect the foreign economic activity of Ukraine.

The Verkhovna Rada of Ukraine adapted to the requirements of the times and made changes to national legislation, including customs and tax legislation. In March, they referred to the simplified procedure for the import of essential goods and humanitarian aid to Ukraine. Some rules related to the simplification of the importation of goods into Ukraine, which are relevant during the period of martial law, for example, regarding the exemption from payment and the actual assessment of the environmental tax by certain business entities, those that were taken into account and registered at the location of the sources of pollution, the creation of and temporary storage of radioactive waste in Ukrainian occupied territories or those where hostilities are taking place. Changed the payment of real estate tax for real estate and non-residential real estate located on occupied Ukrainian lands or those where hostilities are taking place or if residential real estate has become unfit for habitation. In order to avoid confusion and abuse regarding the definition of occupied territories, combat zones, as well as regarding the list of residential real estate objects that have become unfit for habitation, the Cabinet of Ministers of Ukraine provides a list of such territories and also establishes a procedure for recognizing such objects. The specified list is formed with the approval of the Ministry of Defense based on the proposals of the relevant regional and Kyiv city military administrations, based on three key criteria for determining territories. These are: territories that are temporarily occupied; territories that are surrounded (blocked); territories where active hostilities are ongoing (Enumeration, 2022).

A special fund for the restoration of property and destroyed infrastructure has been created in Ukraine (Fond, 2022). Ukrainians whose property (private manor houses, country houses, and garden houses, apartments, other residential premises for which the ownership right is registered separately) was damaged during the armed aggression of the Russian Federation, can submit the specified application form for compensation in the Diya electronic application.

It was also decided to make changes regarding benefits regarding the cancellation of customs duties when importing vehicles from any other countries into Ukraine, except for the country of the aggressor.

Changes were established regarding vehicle customs clearance, exemption from excise tax and VAT on the import of vehicles by subjects of the simplified taxation system, etc. were established.

Customs business includes a rather large range of issues. This is the integration of our state into the international economic system, and the entire set of customs norms of international and national law, and the sphere of innovation, based on the rapid development of information technologies, which should become a pillar in the work of the customs system of Ukraine, etc.

If we pay more attention to the functions of customs affairs, then, taking into account the issues outlined in the literature, we can separately talk about such functions as informational, economic, logistic, tariff, control-passage, integrating, innovative, statistical, evaluation, standardization, certification, legal, interaction, development, analytical, dynamic, comparative, etc.

The principles of conducting customs affairs are enumerated in Article 8 of the Customs Code of Ukraine: exclusive jurisdiction of Ukraine on its customs territory; exclusive powers of the customs authorities of Ukraine regarding the implementation of customs affairs; legality and presumption of innocence; unified order of movement of goods and vehicles across the customs border of Ukraine; simplification of legal trade; recognition of the equality and legitimacy of the interests of all economic entities, regardless of the form of ownership; observance of the rights and interests of persons protected by law; encouraging integrity; openness and transparency; responsibility of all participants in relations regulated by the Customs Code (Customs Code, 2012).

The system of norms of customs affairs, in addition to the general ones, consists of a set of international and national acts in the field of customs affairs.

International, in addition to those that are general, since the Universal Declaration of Human Rights of 1948 of the United Nations Organization (Declaration, 1948) includes the United Nations Convention against Transnational Organized Crime, the purpose of which is to promote cooperation in the matter of more effective prevention of transnational organized crime and combating (Convention, 2000), the International Convention on Mutual Administrative Assistance in Deterring, Investigating and Stopping Violations of Customs Legislation Violations of Customs Legislation that Threaten the Economic, Social and Fiscal Interests of States and the Legal Interests of Trade, and Combating Customs Legislation Violations Can Be more effective under the conditions of cooperation between customs administrations (Convention, 2000), the International Convention on Administrative Mutual Assistance in the Field of Customs Relations, developed under the auspices of the Customs Cooperation Council, now known as the

World Customs Organization, where it is recognized that closer cooperation between customs authorities is the main purpose of the Convention, adopted with the assistance of the Council for Customs Cooperation, that more effective cooperation between customs authorities can be achieved thanks to the goodwill of the Contracting Parties, that the importance of the correct assessment of customs duties and other charges and ensuring proper application by customs authorities is taken into account prohibitions, restrictions and control measures regarding individual goods, which violations of customs legislation cause damage to the security of the Contracting Parties, their economic, commercial, tax, social, health and cultural interests (Convention, 2003), etc.

Conclusions and prospects for further research in this direction. So, considering the analysis of the topic, we can come to the conclusion that the events of recent months have once again proven that the customs business should be full of content, be in dynamic motion, and respond accordingly to modern realities. The study of customs affairs continues to be a timely topic, the subject of consideration of the theory and practice of foreign economic activity of Ukraine, recognized as an independent institute in the field of management with the aim of establishing benefits for the state, society, and man, protecting economic and related spheres of society.

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ЗМІСТ МИТНОЇ СПРАВИ УКРАЇНИ

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Стаття присвячена аналізу змісту митної справи України на сучасному етапі. Метою статті є аналіз структури та складових митної справи з погляду міждисциплінарного підходу до теми. Вказані особливості дії митного регулювання в період збройного конфлікту, що вимагає звернень до теорії та практики митної справи і формуванні змін та доповнень щодо зовнішньоекономічної діяльності України, так як економічна складова є частиною безпеки держави, це питання також потребує виваженого ставлення та формування картини згідно вимог часу. Використаними методами є діалектичний, що є методологічною основою засад митної справи, загально-науковий метод системного підходу, догматичний, формально юридичний. Результати. Митна справа України змінилась в період воєнного стану. Відбулося послаблення щодо сплати мита стосовно певних об'єктів накладення мита тощо. Верховна Рада України підлаштовувалась під вимоги часу та вносила зміни в національне законодавство, в тому числі, – митне та податкове. У воєнний стан довелося переглянути положення багатьох галузей права, деякі інститути вимушені були докорінно змінитися, щоб прилаштуватися до сучасних умов існування українського суспільства. Агресія сусідньої держави торкнулася багатьох сфер життєдіяльності людини, і це пов'язано не лише із захистом життя та здоров'я людей, найбільш важливих суспільних відносин, що порушуються в ході збройної агресії рф, а й – інших сфер існування людини, суспільства, держави, міжнародної спільноти. Держава мала переглянути і свої митні правила, податкові зобов'язання та ін. Країна не живе відособленим життям, життєдіяльність, як правило, забезпечується наявністю міжнародних зв'язків, в тому числі в сфері економіки. Темпи збільшення продуктивних сил вимагають звернення до митних правил, пов'язаних з ними суспільних відносин. Науково-технічний прогрес дозволяє скористатися товарами, послугами, інтелектуальною власністю, капіталами, робочою силою не лише своєї держави, тому митні правила повинні максимально співпадати з тими реаліями, з якими стикаються суспільство, при явній позитивній направленості міждержавних інтересів, максимально стирати переешкоди для сумісної діяльності. Висновки. Дослідження митної справи продовжує бути темою на часі, предметом розгляду теорії та практики зовнішньоекономічної діяльності України, визнана самостійним інститутом в сфері управління з метою встановлення користі для держави, суспільства, людини, захисту економічної та пов'язаних сфер існування суспільства. Події останніх місяців знову довели, що митна справа має бути змістовна наповненою, перебувати у динамічному русі, реагувати відповідним чином на сучасні реалії.

Ключові слова: митна справа, митна діяльність, зовнішньоекономічна діяльність.