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THE DEVELOPMENT OF NATIONAL ECONOMY AND LEGAL SYSTEM OF UKRAINE: NEW REALITIES AND OPPORTUNITIES IN THE CONDITIONS OF STARTED CHANGES

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CONTENTS

SECTION 1
SUSTAINABLE DEVELOPMENT OF UKRAINE: EUROINTEGRATION ASPECT

Bogaychuk Vitalina
INFORMATION SOCIETY: THE SYSTEM OF FINANCIAL LAW OF UKRAINE 17

Burlaka Anna
PROBLEMS AND PROSPECTS FOR DEVELOPMENT OF NATIONAL LEGAL IDEOLOGY 19

Chernai Mariia
ECONOMIC DEVELOPMENT OF UKRAINE IN THE CONDITIONS OF EU INTEGRATION PROCESS 21

Dolynenko Alina
ÜBER POLITISCHE KULTUR ALS EIN PRODUKT DER HISTORISCHEN ENTWICKLUNG DES LANDES 24

Dudnyk Vladyslava
LEGAL DEVELOPMENT IN NOTHERN IRELAND 26

Forostiuk Myroslava
SUSTAINABLE DEVELOPMENT OF UKRAINE: THE EU INTEGRATION ASPECTS 28

Gurin Anna
FEATURES OF THE EUROPEAN INTEGRATION PROCESS IN UKRAINE 30

Ivanov Valentyn
UKRAINIAN CUSTOMS SECURITY SYSTEM IN CHANGING CONDITIONS OF ECONOMIC GLOBALIZATION 32

Kleiman Olexandra
LEGAL SYSTEM OF UKRAINE IN THE CONDITIONS OF GLOBALIZATION 34

Klyshkova Yuliia, Novikova Yana
ACTUAL PROBLEMS OF LEGAL EDUCATION 37

Kobzar Vladyslav, Feskova Nataliia
THE LEGAL SYSTEM OF MODERN UKRAINE 39

Kolonyuk Victor, Antonenko Ivan
ACTIVE MEASURES" OF RUSSIAN FEDERATION AS A THREAT TO THE EUROPEAN INTEGRATION OF UKRAINE 41

Kostenko Rostyslav
MODERN LAW AND MODERN STATE 43

Knyazev Dmytro
EUROINTEGRATION OF UKRAINE: PERSPECTIVES AND PROBLEMS 45

Kubai Mykola, Chava Andriy
THE MAIN WAYS OF INTERACTION BETWEEN CIVIL SOCIETY AND STATE 47

Kulakevych Alina
INFORMATION SOCIETY: OPPORTUNITIES, PROBLEMS AND PRODPECTS FOR DEVELOPMENT 50

Kozinskiy Dmytro
ADAPTATION OF UKRAINIAN LEGISLATION TO THE EUROPEAN LAW 53

Lazorenko Anna
THE COURT SYSTEM IN NORWAY 55

Leshchenko Maryna
FINANCIAL SYSTEM OF UKRAINE: BEGINNING AND DEVELOPMENT 58

Listovskyi Vladyslav
EUROINTEGRATION OF UKRAINE IN THE CONTEXT OF LEGAL SYSTEM 60

Mazhara Diana
AUSLANDSINVESTITIONEN IN DER UKRAINE UNTER DEN BEDINGUNGEN DER EINGELEITETEN ÄNDERUNGEN 62

Meteschko Anton, Schomko Olexiy
GRUNDLAGEN, MÖGLICHKEITEN UND METHODEN DER ANPASSUNG DER HOCHSCHULBILDUNG IN DER HEUTIGEN UKRAINE 64

Ovsiannikova Viktoriia
EUROINTEGRATION OF UKRAINE 67

Pylypenko Victoriia
THE LEGAL SUPPORT OF DEVELOPMENT OF THE INFORMATION SOCIETY IN UKRAINE 69

Ratsiborskyi Nazar
SUSTAINABLE DEVELOPMENT OF UKRAINE: THE EUROINTEGRATION ASPECT 71
.

Rohuzko Yanina
GELDANLAGEN ALS FAKTOR DER REGULIERUNG DES BANKENSYSTEMS IN DER UKRAINE: HEUTIGE REALIEN 73

Sadovska Anna, Zinyuk Iryna
HUMAN RIGHT'S PROTECTION 75

Sagajdak Andriana
DIE REFORMIERUNG DES RECHTSSYSTEMS DER UKRAINE: NEUE MÖGLICHKEITEN 77

Savenok Kateryna
SUSTAINABLE DEVELOPMENT OF UKRAINE: EUROINTEGRATION ASPECT 79

Sereda Olena
ALTERNATIVE IDEAS OF TAX REFORM IN UKRAINE 81

Sobolevska Kateryna
SUSTAINABLE DEVELOPMEND OF UKRAINE 84

Shytikova Anastasiia
UKRAINE AND IMF: EXTENDED FUND FACILITY ARRANGEMENT 86

Starynets V.
Cyberdéfense de l'OTAN 87

Stasyuk Olexandr
THE MAIN ADVANTAGES OF EUROPEAN INTEGRATION FOR UKRAINE 90

Stefaniv Vadym
DEVELOPMENT OF THE ECONOMIC SYSTEM OF UKRAINE 92

Sverba Anna
LEGAL ASPECTS OF THE DEVELOPMENT OF THE INFORMATION SOCIETY IN UKRAINE IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES 95

Tiwonenko Viktoriya
REALIEN UND MÖGLICHKEITEN IN DEN BEDINGUNGEN DER EINGELEITETEN ÄNDERUNGEN 97

Vasechko Volodymyr
LEGAL SYSTEM OF UKRAINE IN THE CONDITIONS OF GLOBALIZATION 99

Valihura Anastasiia
THE STATE AND PROBLEMS OF FINANCING INNOVATIVE ACTIVITIES IN UKRAINE IN THE CONTEXT OF EUROPEAN INTEGRATION 102

Veryzhenko Daryna
EUROINTEGRATION OF UKRAINE: PROS AND CONS 104

Vinokurov Yaroslav
PROPERTY TAXATION IN UKRAINE: ADVANTAGE DISADVANTAGES AND REFORM PERSPECTIVES 106

Voitenko S.
STEUERSYSTEM UNTER DEN BEDINGUNGEN NEUER REALITÄTEN UND MÖGLICHKEITEN 109

Volenko Valeriia
THE INFLUENCE OF DECENTRALIZATION ON SUSTAINABLE DEVELOPMENT OF REGIONS OF UKRAINE 111

Widlywana Sophiia
TATSÄCHLICHE PROBLEME UND ANWEISUNGEN FÜR DIE REFORM DES VEREINFACHTEN STEUERSYSTEMS IN DER UKRAINE 114
.

Yanenko Yana
LEGAL SYSTEM IN GLOBALIZATION CONDITIONS 116
INFORMATION TECHNOLOGY IN INTERNAL AUDIT

Yaremchuk Iryna
INFORMATION TECHNOLOGY IN INTERNAL AUDIT 119

Yeryomenko Daryna
THE FEATURES OF TAX REGULATION 121

Zimirova Anna
LEGAL SYSTEM IN JAPAN 125

SECTION 2
TAX SYSTEM IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES

Basiuk Anna
ADVANTAGES AND DISADVANTAGES OF SIMPLIFIED TAX SYSTEM IN UKRAINE 128

Borsa Vadym
MODERNIZATION OF THE SYSTEM OF ADMINISTRATION OF CUSTOMS PAYMENTS IN UKRAINE 130

Cherepok Anastasiia
CUSTOMS SERVICE IN POLAND 133
.

Chushak Iryna
FEATURES TAX REFORM IN UKRAINE 136

Hyrnuk Olexandra
TAX SYSTEM IN NETHERLANDS 138

Grytsun Iryna, Voychenko Bohdana
MODERN TAX SYSTEM OF UKRAINE: PROBLEMS AND PROSPECTS OF DEVELOPMENT 140

Harkun Artem
FISCAL SYSTEM OF UKRAINE: THE WAYS OF ITS REFORMING 143

Hladka Diana
TAXATION OF IT-BUSINESS IN UKRAINE 145

Hulianich Liliia, Doroshenko Daryna
SIMPLIFIED SYSTEM OF TAXATION IN UKRAINE: REALITIES, PROBLEMS AND PERSPECTIVES OF APPLICATION 147

Hushlenko Iryna
OPTIMIZATION OF TAXATION SYSTEM IN UKRAINE 149

Klymyuk Anna, Kyrychenko Tetyana
THE MODERN TAX POLICY IN THE CONDITIONS OF ECOLOGICAL AND ECONOMIC DEVELOPMENT OF UKRAINE 151

Kostiuk Viktoriia
TAXES IN CANADA 153

Koval Diana
MECHANISM FISCAL DECENTRALIZATION: FOREIGN AND NATIONAL ASPECTS 156

Kovtun Kateryna
PROBLEMS OF ELECTRONIC DECLARATION OF GOODS AND DEVELOPMENT OF RECOMMENDATIONS FOR YOUR IMPROVEMENT 158

Kruten Kristina
THE CURRENT STATE OF TAX CONTROL IN UKRAINE 160

Kurinskii Vladyslav
AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE 162

Kvasha Oleh
ESTIMATION OF TAX POTENTIAL OF THE SECURITIES MARKET IN UKRAINE 164

Linnyk Oksana
TAXATION IN UKRAINE: MAIN PROBLEMS AND WAYS OF THEIR SOLUTION 167

Listrova Margaryta
THE SYSTEM OF TAXATION IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES ON THE BASEMENT OF INTERNET TRADE 169

Lyashuk Nadiia
TAXATION IN AUSTRALIA 171

Melnyk Alina
TAXES IN POLAND 173

Nikitiuk Danylo
CUSTOMS IN CANADA 176

Nikonchuk Anastasiia
FREEDOM TO PITS OR POSSIBILITIES OF BALANCING THE DEVELOPMENT OF TERRITORIAL COMMUNITIES 179

Nuriakhmetov Yevhenii
PUBLIC PROCUREMENT AND TENDERS IN UKRAINE 181

Paliy Luidmyla
COMPLIANCE OF CUSTOM'S INTERNATIONAL STANDARDS ACTIVITIES AS A CONDITION FOR GUARANTEEING THE PROTECTION OF THE CUSTOMS INTERESTS OF UKRAINE 184

Pozdnyakova Olga
THE TAX SYSTEM OF UKRAINE 186

Ratushna Juliia
INNOVATIVE INVESTMENTS: CRYPTOCURRENCIES 188

Rudenko Tetyana
CUSTOMS OF CANADA 191

Sereda Olena
ALTERNATIVE IDEAS OF TAX REFORM IN UKRAINE 195

Senchenko Vladyslav
SWEEDISH CUSTOMS 197

Shelest Nataliia
SIMPLIFIED TAXATION: FEATURES OF MODERN TAXATION SYSTEM IN UKRAINE 199

Shevchuk Olexandra
PRESENT SYSTEM OF TAXATION IN UKRAINE 202

Starynets Daryna
CUSTOMS SERVICE IN GREAT BRITAIN 204

Stefaniv Vadym
DEVELOPMENT OF THE ECONOMIC SYSTEM OF UKRAINE 206

Strutynska Kateryna
TAX SYSTEM OF UKRAINE: CURRENT STATUS AND IMPROVEMENT DIRECTIONS 208

Suchok Olena
SYSTEM OF TAXATION OF NEW REALITIES AND OPPORTUNITIES 210

Tomchuk Yuliia
INFORMATION
TECHNOLOGY ARE IN THE ACCOUNT OF PAYMENTS SERVICEMEN 214

Tomsha Aurika
TAX SYSTEM IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES 216

Tregubenko Konstiantyn
TAX SYSTEM IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES 219

Tsygankova Sofiia
TAX SYSTEMS OF FOREIGN COUNTRIES OF THE WORLD 221

Tverdun Sergiy
DEPENCE OF THE INVESTMENT CLIMATE ON TAX LEGISLATION 224

Voronyuk Tetiana
TAXATION IN SINGAPORE 226

SECTION 3
INNOVATIVE ASPECTS OF ECONOMICAL DEDVELOPMENT IN THE INFORMATION SOCIETY OF UKRAINE

Alexandrovych V. R.
QUALITATIVE EVALUATION OF THE REGION'S INVESTMENT ATTRACTIVENESS 229

Bizbiz Viktor
INTERNATIONAL ETHICS CODE OF ACCOUNTANTS 231

Bobyk Artem
EXIT FROM THE CRISIS OF THE NATIONAL ECONOMY 233

Dihtiarova Yana
INNOVATIVE ASPECTS AND PROBLEMS OF ECONOMIC DEVELOPMENT 235

Doshchyn Denys
IMPORTANCE OF FINANCIAL STABILITY 237

Fedorenko Olexandra
INNOVATIONS IN INFORMATIONAL SOCIETY AND ECONOMY 238

Hnatiuk Svitlana
INNOVATIVE ECONOMY AND ITS COMPONENTS 240

Hrynyshyn Mariia, Romaniuk Anastasiia
INTERNATIONAL AUDIT IN UKRAINIAN BANKING SYSTEM 243

Ivanova Tetiana
FINANCIAL MARKETS IN KOREA 245

Kareva Olena
UKRAINE`S ECONOMIC FREEDOM STATUS IN 2019 247

Kostyuchik Vladyslav, Kolesnyk Pavlo
INNOVATIVE ASPECTS OF ECONOMICAL DEVELOPMENT IN INFORMATIONAL SICIETY OF UKRAINE 250

Kushniruk Karyna
THE ANALYSES OF WxORLD GLOBAL FINANCIAL CRISES IN 2008 253

Kuznets Zhanna
THE DEVELOPMENTAL ROLE OF LOCAL AND REGIONAL GOVERNMENTS 255

Lisova Ruslana
BUSINESS MODELS AND DIGITAL PLATFORMS 257

Marchenko Tetiana, Zubko Viktoriia
UKRAINE'S BANKING SYSTEM AND BANKING REGULATION 259

Melnychenko Bohdana
WASTE MANAGEMENT STRATEGY: INNOVATION POLICY IN UKRAINE 261

Melnyk Lidiia
THE INNOVATIVE INFRASTRUCTURE OF ECONOMIC DEVELOPMENT IN THE FRAMEWORK OF INTERNATIONAL DIGITAL TRANSFORMATION 263

Myrgorodska Anzhelika
DEVELOPMENT OF NATIONAL INNOVATION SYSTEM IN UKRAINE 266

Pechorina Maryna
LONG-TERM FINANCE FOR FIRMS IN DEVELOPING COUNTRIES 267

Petrushyn Oleh
INFORMATION AND COMMUNICATION TECHNOLOGIES: STIMULATION OF ECONOMY, ADVANTAGES AND CHALLENGES 269

Polovynets Diana
INFORMATION TECHNOLOGY IN CONSTRUCTION 271

Pospishna Tetiana
THE ECONOMY OF THE INFORMATIONAL SOCIETY IN UKRAINE 273

Radziyevska V. R.
METHODS OF FORECASTING BUSINESS PARAMETERS 275

Shaiko Daryna
CREATIVITY AS THE BASIS OF INNOVATIVE PROCESS 277

Soloha Daryna
DEVELOPMENT AND INFLUENCE OF INNOVATIVE MANAGEMENT ON THE ECONOMY OF UKRAINE 279

Starikova Daryna
INNOVATIVE DEVELOPMENT OF THE UKRAINIAN ECONOMY IN THE CONDITIONS OF THE INFORMATION SOCIETY 281

Stukalo Myroslava
UKRAINE'S INVESTMENT AND INNOVATION DEVELOPMENT IN THE MODERN INTERNATIONAL ECONOMIC ENVIRONMENT 284

Taranenko Valeriia
INFORMATION SOCIETY: ECONOMIC RELATIONS 286

Tarasiuk Dmytro
STABLE DEVELOPMENT OF UKRAINE: EUROINTEGRATION ASPECT 288

Trofimchuk Sofiia
CONDITIONS FOR SUCCESS IN LOCAL EMPLOYMENT DEVELOPMENT 290

Yasinska Veronika
INNOVATE DEVELOPMENT OF ENTERPRISES AS AN IMPORTANT FACTOR OF ECONOMIC DEVELOPMENT 292

Vasylenko Kyrylo
LONG TERM DEVELOPMENT FINANCING 294

Yasentiuk Anastasiia
UKRAINIAN FINANCIAL SYSTEM: ANALYSIS AND PROSPECTS 296

Zadoroghna Mariia
TOP 10 FACTS ABOUT UKRAINE`S ECONOMY 299

SESSION 4

LEGAL ASPECTS OF THE DEVELOPMENT OF THE INTERNATIONAL SOCIETY IN UKRAINED IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES

Antoniuk Ruslana
THE LEGAL SYSTEM OF UKRAINE IN THE CONTEXT OF GLOBALIZATION 301

Bilyk Vladyslava
CONSTITUTIONAL RELATIONS IN UKRAINE: EXPERIENCE, CONTRADICTIONS, EUROPEAN CONTEXT 304

Chorna Anhelina
DEVELOPMENT OF THE LEGAL SYSTEM IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNIES OF UKRAINE 306

Diachuk Ruslan
INFORMATION SOCIETY IN UKRAINE AN UNACHIEVABLE MILESTONE OR A POSSIBLE FUTURE 308

Dideskul Daryna
OPTIMIZATION OF THE NATIONAL LEGAL SYSTEM 310

Fertak Sophiia, Yatsenko Juliia
DEVELOPMENT OF THE LEGAL SYSTEM IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES OF UKRAINE 313

Hrekov Ruslan
IMPLEMENTATION OF NEW METHODS OF STUDYING FOREIGN LANGUAGE IN THE EDUCATIONAL PROCESS OF HIGHER EDUCATIONAL INSTITUTIONS OF UKRAINE 315

Kornievskyi Valentyn
CRIME PREVENTION IN CONDITIONS OF NEW REALITIES AND OPPORTUNITIES 317

Kozlovskaya Victoriia
PROBLEMS OF JUDICIAL POWER IN UKRAINE: TRANDS OF DEVELOPMENT 318

Lapinska Evheniia
DEVELOPMENT ATTRIBUTES AND ADVANCEMENT LEVEL OF INFORMATION SOCIETY AND KNOWLEDGEBASED ECONOMY 320

Melnychenko Alina
THE ESSENCE OF HUMAN INFORMATION RIGHTS IN THE INFORMATION SOCIETY 324

Mazuryk Andrii, Golovchenko Sophiia
THE DEVELOPMENT OF NATIONAL LEGAL SYSTEM OF UKRAINE ON THE MODERN STAGE 325

Onoprienko Julia
INFORMATION SOCIETY: LEGAL ASPECTS 327

Rozdobudko Anna
STATE LEGAL POLICY OF UKRAINE IN THE SPHERE OF INFORMATION TECHNOLOGIES 330

Rybak Diana, Yaremchuk Maryna
LEGAL ASPECTS OF THE INFORMATION SOCIETY DEVELOPMENT: EUROPEAN EXPERIENCE FOR UKRAINE 332

Shcherba Snizhana
INFLUENCE OF THE INFORMATIONAL LAW ON THE PROCESS OF REFORMING SOCIAL RELATIONS IN UKRAINE 335

Treshchuk Oleksandra
NORMATIVE AND LEGAL ASPECTS OF DEVELOPMENT AND DEVELOPMENT OF INFORMATIONAL SOCIETY IN UKRAINE 337

Tumanevych Kateryna
LEGAL ASPECTS OF THE DEVELOPMENT OF INFORMATION SOCIETY IN UKRAINE IN THE CONTEXT OF NEW REALITIES AND OPPORTUNITIES 340

Zagorovska Anastasiia
LEGAL REGULATION OF INFORMATION SPHERE IN UKRAINE 343

SEKTION 5
DEVELOPMENT OF THE LEGAL SYSTEM IN THE CONDITIONS OF NEW REALIKTIES AND OPPORTUNITIES OF UKRAINE

Bakin A. I.
Protection des données personnelles en Europe 345

Baranovska Alina, Mayik Anastasiia
LEGAL SYSTEM OF UKRAINE: REALITIES AND PROBLEMS OF DEVELOPMENT 347

Bashynskiy A.
INFLUENCE CROISSANTE DES SERVICES SPÉCIAUX AU TEMPS DE CYBERGUERRES NON-DÉCLARÉES 349

Bezus Iryna
ENTWICKLUNG DER NATIONALEN WIRTSCHAFT DER UKRAINE: NEUE REALIEN UND MÖGLICHKEITEN IN DEN BEDINGUNGEN DER EINGELEITETEN ÄNDERUNGEN 353

Bulychov Olexandr
INNOVATIVE DEVELOPMENT OF UKRAINE'S ECONOMY 354

Dovga Margaryta
THE DEVELOPMENT OF LEGAL SYSTEM IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES 356

Dudnyk Viktoriia, Linnik Juliia
FORMATION AND ESSENCE OF THE LEGAL SYSTEM OF UKRAINE 359

Gorodnycha Kateryna
SUSTAINABLE DEVELOPMENT AND ENVIRONMENT IN UKRAINE 361

Gryga Viktoriia
NATIONAL LEGAL SYSTEM OF MODERN UKRAINE IN CONDITIONS OF GLOBALIZATION 365

Ignatenko Valentyn
THE LEGAL SYSTEM OF UKRAINE IN THE CONTEXT OF GLOBALIZATION 367

Ivashchuk Angelina, Kryva Inna
PROBLEMS OF DEVELOPMENT OF THE LEGAL SYSTEM OF UKRAINE 369

Kokhan Kateryna
NEW ASPECTS OF THE DEVELOPMENT OF THE INFORMATION SOCIETY FOR UKRAINE 371

Korenevych Olga
DEVELOPMENT OF THE UKRAINIAN LEGAL SYSTEM IN NEW CONDITIONS 373

Kornichuk Svitlana, Zuzenkov Vladyslav
THE LEGAL SYSTEM OF UKRAINE IN THE CONTEXT OF GLOBALIZATION 376

LykoYuliia
LEGAL SYSTEM OF UKRAINE: REALITIES, PROBLEMS AND PROSPECTS OF DEVELOPMENT 378

Lynchak Valentyna
DEVELOPMENT OF THE LEGAL SYSTEM IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITIES OF UKRAINE 380

Matveenko Valeriia, Kotliarenko Tetyana
DEVELOPMENT OF THE SOCIAL ENTREPRENEURSHIP IN UKRAINE AS AN INNOVATIVE FORM OF THE BUSINESS 382

Mazeikina Veronika
THE GLOBALIZATION OF LEGAL SYSTEM OF UKRAINE 386

Mykolaichyk Kristina
THE ROLE OF DEMOCRACY IN DEVELOPMENT OF THE LEGAL SYSTEM OF UKRAINE 388
.

Naumenko Kateryna
COUNTERING CYBERCRIME IN UKRAINE AS A COMPONENT OF INTERNATIONAL SECURITY 390

Nevmerzhytska Tetyana
APPROXIMATION THE NATIONAL BANKING SYSTEM OF UKRAINE TO EUROPEAN UNION LAW 393

Onofrei Vladyslava
DEVELOMPENT OF THE LEGAL SYSTEM IN THE CONDITIONS OF NEW REALITIES AND OPPORTUNITES OF UKRAINE 396

Oshyiko Mariia, Mykhailiuta Daryna
THE LEGAL SYSTEM OF UKRAINE IN THE CONTEXT OF GLOBALIZATION 399

Pidgaetska Viktoriia
REFORMATION OF THE NATIONAL LEGAL SYSTEM OF UKRAINE IN THE CONDITIONS OF NEW OPPORTUNITIES 401

Podolian Iryna
THE EXPERIENCE OF THE EUROPEAN UNION ON THE PROVISION OF SAFE LEGAL AID: PROBLEMS OF REALIZATION IN UKRAINE 403

Podskrebkina Kateryna
TRENDS IN THE FIELD OF ANTI-CORRUPTION IN THE MILITARY SPHERE IN MODERN CONDITIONS 405

Poshtarenko Oksana
TO THE ISSUE OF LEGAL REGULATION OF PREVENTION AND RESISTANCE TO THE HOME ABUSE 408

Remez Vitalii, Grusha Valeriia,
TRENDS OF DEVELOPMENT OF UKRAINIAN LEGAL SYSTEM IN MODERN CONDITIONS 410

Ryzvanyuk Maksym
MODERNIZATION OF LOCAL AUTHORITIES IN UKRAINE 411

Sahan Dmytro
CRIME AND THE LEGAL SYSTEM IN NETHERLAND 413

Shapovaliuk Ivanna
PROBLEMS OF INNOVATION DEVELOPMENT IN UKRAINE 416

Shcherbakova Valeriia
APPROXIMATION OF UKRAINIAN LAGISLATION TO EU LAW 419

Shevchuk Victoriia, Semiankiv Daryna
THE LEGAL SYSTEM OF UKRAINE IN THE CONTEXT OF GLOBALIZATION 421

Shotnyk Juliia
FIGHTING CORRUPTION IN THE REALIZATION OF THE EUROPEAN CHOICE OF UKRAINE 424

Soloshyk Dayana, Haidei Ivanna
LEGAL REFORMS AS A MEANS OF MODERNIZATION OF THE LEGAL SYSTEM OF UKRAINE 425

Stoikova Yelizaveta
WAYS AND PROSPECTS OF THE DEVELOPMENT OF UKRAINIAN LEGISLATION 428

Slobodianiuk Kateryna
A VALUE-ADDED TAX – THE ESSENCE AND PURPOSE 430

Tereshchenko Oleksandr
DECENTRALIZATION AS A TREND IN THE DEVELOPMENT OF LEGAL SYSTEMS OF POST-SOVIET COUNTRIES 432

Varushechkina Viktoriia
REFORMING THE FUNCTIONS OF UKRAINE'S PUBLIC PROSECUTOR'S OFFICE: NEW CONSTITUTIONAL PROVISIONS AND THEIR IMPLEMENTATION 435

Zaiets Anastasiia
FIGHTING CORRUPTION IN UKRAINE BASED ON THE EXPERIENCES OF THE UNITED STATES 436

Zadorozhna Sofiia
TAXATION IN CHINA 439

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MODERNIZATION OF THE SYSTEM OF ADMINISTRATION OF CUSTOMS PAYMENTS IN UKRAINE

The urgency of the study of the system of administration of the calculation, payment and collection of customs payments is due to those factors that are actively introducing new technologies in foreign economic activity (electronic customs payments, electronic foreign economic contracts) and in the activities of the controlling bodies ("digital customs", "Single Window", analysis of large data for customs purposes, use of cloud services in order to select the object of control of payment of customs payments).

These factors significantly affect the development of the legal regulation of customs payments and, consequently, the filling of the state budget of Ukraine.
An effective way to combat tax evasion in the EU and in our country may be the automatic exchange of tax information, which allows comparisons of data from different countries.

There is a scientific opinion that one aspect in the study of the nature of customs payments is their connection with taxes and other payments. Thus, some scholars advocate a consistent position on the independent nature of customs payments, different from taxes and fees because of the presence in them of a "foreign element" [1], the other, on the contrary, believe that customs payments and taxes are phenomena of one fiscal nature and their division leads to excessive legal regulation This brief scientific analysis of scientific sources that reveals various aspects of the administration of customs payments allows us to formulate the conclusion that the most scientifically developed is the issue of combating the evasion of payment of mandatory payments based on international standards.

Scientists have developed scientifically grounded approaches to improving customs administration by promoting good faith participants in foreign economic activities *and conducting post-mortem audit* on trade operators suspected of non-payment of customs payments.

The analysis of the organizational measures taken by the customs and tax authorities leads to the conclusion that, the essence of key changes in the administration of customs payments is to shift the emphasis of customs control from the stage of import to the stage after the release of goods in free circulation, improvement of approaches to the organization of control over the activities of law-abiding participants in foreign economic activity, implementation of the algorithm for monitoring their performance indicators, automation of scheduling control measures, launching a single account for the administration of customs payments [1].

The solution of the above problems is seen in the adoption of the concept according to which the main objectives of increasing the effectiveness of customs control after the release of goods is:

1) development of the mechanism of traceability of goods from the customs border to the stage of their implementation, as well as the development of the institute of marking goods in order to prevent evasion from payment of customs duties.
2) creation of a single mechanism of customs, tax administration and currency control, based on information technologies unified for all fiscal authorities;
3) improvement of the created tools aimed at ensuring the completeness of collection of customs and other payments, taking into account redistribution of administrative load from customs control concerning conscientious participants of foreign economic activity from the moment of customs declaration and release of goods into free circulation for the next stage;
4) standardization of verification activities, including taking into account the use of international experience in the field of audit;
5) development of information and software tools;
6) automation of the choice of objects of control, as well as processes (functions) for the purposes of control after release of goods;
7) minimizing the use of the number of forms of control with simultaneous increase in their effectiveness;
8) improvement of the system of prevention of offenses in the customs sphere.

Foreign experience in regulation of technological schemes of customs clearance and customs control of goods and vehicles shows that, that the qualitative component of customs services is above where the advanced automated technologies are widely used. That is, in Ukraine, a complete transition to electronic declaration and automation of customs clearance and customs control procedures is necessary.

It should be noted that in the system of improving the administration of customs payments the value of customs value is important. Thus, the customs value is used to achieve the goals: commodity taxation; conduct of foreign economic and customs statistics; application of non-tariff measures of state regulation of trade and economic relations (quotation, licensing) [2, p. 1365]. The customs value, being the basis for the use of the customs duty rate established by the customs tariff, belongs to measures of state regulation of foreign trade activities of an economic nature [3].

With the help of customs value, the fiscal function of duty is realized. At the same time, customs valuation as an integral part of customs formalities, which is to calculate the tax base for the purposes of calculating customs payments, and, consequently, the customs value as a result of such an assessment also serves as an important regulatory function, and the process of customs valuation itself can be considered as an administrative barrier to foreign trade activity.

At the same time, if by means of raising rates of customs duties the state carries out direct regulation of foreign trade in goods, then by establishing

customs valuation methods that involve a complex long process of determining the customs value, the state indirectly has a regulatory effect on foreign trade activities. The latter has negative economic consequences, how much the burden of costs when purchasing imported goods ultimately falls on buyers [2, p. 136].

In connection with the foregoing, one can determine how important it is to correctly determine the customs value in terms of fiscal interests of the state (receipt of sums of customs payments to the state budget), interests of national producers of goods (unequal competition of foreign goods), participants of foreign trade activity (volume of tax burden),
ordinary citizens (the fiscal burden of customs payments is an essential component in the consumer prices of imported goods), as well as building trade and political relations of Ukraine with other states.

As of today, it's obvious that Ukraine needs to constantly focus on EU countries, to reduce the number of documents to submit, to simplify the process of administering customs payments.

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