



O. Fedotov,

Candidate of Law Sciences,
Associate Professor, Doctoral candidate,
Department of maritime and customs law,
National University "Odesa Law Academy"

LEGAL DEFINITION AND DISTINCTION BETWEEN OPTIMIZATION AND MODERNIZATION OF CUSTOMS AS OF ORGANIZATIONAL STRUCTURAL COMPONENT OF THE SYSTEM OF INCOME AND CHARGES

The article is devoted to research a conceptual apparatus as optimization and upgrading customs Income Ministry, which is a regional division of the regional and local level, acting in the structure and system of revenue and fees.

With the help of integration, the optimization and upgrading processes being committed during 2012–2013 years, making in 2014, develops and improves such organizational-staff structural component of the system of revenue and customs duties as Income Ministry (hereinafter in the text is customs), which is regular units of local and regional level Income Ministry acting locally.

Citing a number of legal acts Income Ministry system of income and charges is all this multifaceted organizational and full set of structural units of income and charges, operating towards the realization of the state customs policy, leaving each with its competences and fulfilling tasks requiring agencies revenues and fees.

It is noted that the structural system of income and charges include those

relationships on which interact with each other in carrying out their official tasks units (units) of revenues and charges. The organizational structure of revenues and fees is a complex administrative mechanism by which ensured effective protection of customs security of Ukraine and is controlled by compliance with the legislation of Ukraine on civil customs. The basis of the formation of this mechanism is a set of ordered relations and communications for multi-level system of income and charges is a system of functions of income and charges, the totality of which is the content and the process of implementation of the state customs policy in the sphere of customs interests of state.

Customs Authority as income and taxes are subject to the appropriate authority legal status with staff that is a legal entity with a specific set of commercial property, and whose task is reduced to the administration of taxes, payments to the state and local budgets for fixed payments.

