ORDER AND PECULIARITIES OF THE CUSTOMS CLEARENCE OF COSMETIC CREAMS DURING THE DISPLACEMENT ACROSS THE CUSTOMS BORDER IN THE REGIME “IMPORT”

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Peculiarities of the development of Ukrainian market of cosmetic creams are specified. They are presented in a wide range of mostly foreign-made goods. The main importing countries of cosmetic creams in Ukraine are such countries as France, Germany, Russia, Belarus. The procedure, the main aspects of customs control and clearance of imports of cosmetic creams to Ukraine by foreign manufacturers are reviewed. The main document that is required for customs clearance of cosmetic creams is customs declaration. The declaration contains the information about the product and the vehicle, which it is delivered to the custom, information about customs regulations and other information, used to charge customs duties. The list and order of presentation of customs and other documents required for customs control and clearance are defined. The process of registration prior notice of imports of goods, the use and registration of the cargo customs declaration are described. The simplification of customs procedures for regular importing companies in their compliance with customs legislation of Ukraine are offered. The purpose and peculiarities of customs expertise, conduct research cosmetic creams were defined. Customs examination of cosmetic creams is carried out by customs laboratories under the procedures of customs control and clearance. With expertise cosmetic creams are reviewed and classified according to UKT ZED, the declared customs value is checked, country of origin is established. Methods of cosmetic creams customs laboratories, the key requirements for drawing up an expert opinion on the results of the customs examination are overviewed. Research of cosmetic creams is conducted according to organoleptic and physico-chemical parameters.

Keywords: cosmetic creams, customs expertise, customs laboratories, import.