PECULIARITIES OF PRELIMINARY DOCUMENTARY CONTROL
AND EXPERTISE OF PASTILA IN THE FOREIGN ECONOMIC OPERATIONS

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The peculiarities of preliminary documentary control during customs clearance of pastila were analyzed. Preliminary documentary control is control activities on checkup of documents and data. Pastila is subject to state control of food, radiological control and sanitary-epidemiological control according to legislation. Radiological control of pastila is performed once at crossing point on the State Border of Ukraine. Officials of the sanitary-epidemiological Service perform sanitary-epidemiological control of pastila at customs control areas.

The order of presentation of the documents and other customs formalities required for customs clearance are defined. The customs applicant has to present transport documents, commercial documents, certificate of origin and international hygienic certificate.

Determination order of pastila customs tariff number was described. Classification of pastila according to Ukrainian Classification of Commodities for Foreign Economic Activity was performed. Pastila belongs to goods subcategory 1704906500 «Confectionery in the form of gum or jelly, including fruit-paste». The peculiarities of customs duties and value-added tax computation during foreign economic operations were researched.

The purpose and peculiarities of customs expertise of pastila were defined. Customs expertise of pastila is carried out by customs laboratories under the procedures of customs control and clearance. The order and methods of customs expertise of pastila were defined. Within research of pastila organoleptic, physicochemical and bacteriological parameters are estimated. Newly developed sample of yoghurt pastila containing banana puree and flax seeds was considered. The product has improved storageability, probiotic properties and does not contain sugar or albumen. Storage limit for the yoghurt pastila is eight months. This low-calorie and dietary product is recommended for people suffering from insular diabetes.

Keywords: preliminary documentary control, pastila, Ukrainian Classification of Commodities for Foreign Economic Activity, foreign economic operations, yoghurt, banana puree, flax seeds.