THE ORDER AND PECULIARITIES OF THE CUSTOMS CLEARANCE OF ADJUSTABLE-HEIGHT COMPUTER DESKS DURING THE DISPLACEMENT ACROSS THE CUSTOMS BORDER IN THE REGIME «IMPORT» MODE

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Scientific publications on advantages of standing activity and change of posture were reviewed. Peculiarities of the development of Ukrainian market of adjustable-height computer desks are specified. They are presented in a wide range of mostly foreign-made goods. Adjustable-height computer desks are imported into Ukraine mainly from such countries as Russia, Denmark, Sweden, Italy, USA and China. The procedure, the main aspects of customs control and clearance of imports of adjustable-height computer desks into Ukraine by foreign manufacturers are reviewed. The main document that is required for customs clearance of adjustable-height computer desks 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 adjustable-height computer desks were defined. Customs examination of adjustable-height computer desks is carried out by customs laboratories under the procedures of customs control and clearance. Within expertise adjustable-height computer desks are reviewed and classified according to Ukrainian Classification of Goods of Foreign Economic Activity, the declared customs value is checked, country of origin is established. Methods of adjustable-height computer desks customs laboratories, the key requirements for drawing up an expert opinion on the results of the customs examination are overviewed. Within research of adjustable-height computer desks such quality indicators as coefficient of coating abrasion resistance, spotting coefficient of decorative coatings and resistance to overturning were estimated.

Keywords: computer desk, customs expertise, customs laboratories, import.