RIGHT ENCODING OF FINISHING ACCESSORIES
IS AN ESSENTIAL FACTOR FOR PREVENTION OF CUSTOMS VIOLATIONS

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With the expansion of foreign economic relations of Ukraine, the number and range of goods which are transported across the border increases, the problem of correct identification of code according to Ukrainian classification of foreign economic activity goods becomes topical. If once the conditions and procedure of admission of goods were determined on the base of identification the subject of foreign operations, now the main criterion is the object of such agreement, namely the product.

The code is one of the criteria for the identification of good and right customs duties. It is noted that incorrect identification of the code according to Ukrainian classification of foreign economic activity goods is illegal acts and violation of customs regulations and it causes the customs examination for verifying the code and correct customs duties on goods.

Numbers of existing types of wallpaper are analyzed in the research paper. It is shown that base of wallpapers (not their various coverage) has the main influence on the code identification. Successive analysis shows the features of determining the levels of detail during the code identification on different brands of wallpapers.

It is established that all types of wallpapers on the paper base regardless of the treatment type and surface finishing, are classified in group 48 with paper, cardboard and their products and of paper pulp in commodity position 4814; in the case of flizeline base wallpapers code changes and shifts in the commodity group 56 “Wadding, felt and molded fabric ...” where the final level of commodity subcategories depends on surface density of flizeline; fibers type in composition of liquid wallpapers has significant effect on the position of liquid wallpapers in Ukrainian classification of foreign economic activity goods and accordingly their code is identified relative to that component, the content of which is predominant according to the documents for the goods. It is determined that the existence of different rates of duty on wallpapers of commodity position 4814 and 5603 may be the ground for customs examination in case of doubts during customs clearance.

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