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EU CUSTOMS CODE IS THE BASIS PROCEDURES OF EU CUSTOMS REGULATIONS

Community is based upon a customs union. It is therefore recommended, in the interests of both businesses and customs authorities of the Community to include acts of the customs legislation in force in the Community Customs Code (hereinafter - the Code). Based on the concept of the internal market, the Code should contain the general rules and procedures that provide tariff and other common policy measures introduced at Community level in relation to trade in goods between the Community and territories outward Community, taking into account the requirements of common policies. Customs legislation should be to a greater extent comply with the provisions relating to recovery of tax upon import without changing the scope of the provisions of the existing legal acts on taxation.

According to the Commission Communication on the protection of the fi-

nancial interests of the Community and the Action Plan for 2004-2005, it is reasonable adaptation of the legal framework to protect the financial interests of the Community.

Facilitation of legitimate trade and the fight against fraud require simple, rapid and standard customs procedures and processes. Thus, it is reasonable, in accordance with the Commission Communication on a simple and paperless environment for customs and trade, to simplify customs legislation to allow the use of modern tools and technologies and to promote the uniform application of customs legislation and modernized approach to customs control, helping thus provide a basis for efficient and simple customs clearance procedures. Customs procedures should be merged or aligned, and their number should be reduced to one that is feasible, given the increasing competition in the business.