



**L. Batanova,**

Candidate of Law Science,  
Department of Maritime and Customs Law,  
National University "Odessa Law Academy"

## **DEFINITION OF THE CONCEPT "FINANCIAL CONTROL IN CUSTOMS": THEORETICAL AND LEGAL ASPECTS**

The article is devoted to the definition of the concept "financial control in customs." Scientists studied approaches to the definition of the concept of "financial control." The author supports the opinion of those scholars who determine how to resolve the financial control of legal norms and activities of authorized subjects to verify compliance with the requirements of legislation in the sphere of financial activity. These issues remain the subject of scientific debate and should be solved at the legislative level. "Financial control in customs" is proposed as the method to understand how to resolve the legal standards activities of customs officials to verify the authenticity of the declaration of goods, vehicles for commercial purposes, which moved across the customs border of Ukraine, as well as the fulfillment of the declarants' financial obligations to the state. Definition is formed based on the fact that control over the customs payments in budget is and will remain one

of the major problems associated with customs and with adopting measures for the timely, accurate, complete accrual and payment of customs payments by taxpayers, taking measures for their compulsory collection. This definition should be considered in the process of preparation of legislation, particularly in the preparation of the draft Law of Ukraine "On Financial Control in Ukraine," projects of other laws and regulations governing the organization and implementation of financial controls. In order to improve financial controls in the state customs it is necessary to seek solutions to complex issues, such as the fight against customs violations (in particular reducing the customs value of goods, false declaration), prevention and counteraction to legalization (laundering) of proceeds from crime and other offenses in the financial sector in the movement of goods, vehicles for commercial purposes through the customs border of Ukraine.

