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## **VIOLATION OF CUSTOMS REGULATIONS AND RESPONSIBILITY FOR THEM**

Having determined in accordance with Article 3 of the Constitution of Ukraine which states that human life and health, honour and dignity, inviolability and security are the highest social values in Ukraine, the legislator has created the preconditions for arranging urgent issues considering law enforcement system of bodies of state authority, including its administrative and legal component. The fact that, according to part 1 of Article 7, the Customs Code of Ukraine is the constituent of the state issue of prevention and combating customs smuggling, the fight against customs violations, led to the need for implementation of customs activities related to the implementation of the law-enforcement function. The above imposes on officers of customs bodies the special requirements considering their special abilities and skills in combating violations of customs legis-

lation, understanding and knowledge of the methodology of such work.

Analyses of current legislation of Ukraine and general practice of its implementation, of the content and basis of administrative responsibility for customs offenses, their features, concepts, composition, types and system allows reinforcing the legitimacy of legal practice of customs authorities.

Violation of the customs regulations is an administrative crime, constituting wrongful, guilty (intentionally or inadvertently) activity or omissions that infringe on the established procedure of movement of goods, vehicles for commercial purpose through the customs border of Ukraine, submit them to customs authorities for customs control and customs clearance, as well as operations with goods that are under customs control or a control of which is administrative responsibility of customs authorities.