



TRIBUNE OF DOCTORAL CANDIDATE

O. Fedotov,

PhD, associate professor, assistant professor of maritime and customs law, a doctoral student of National University "Odessa Law Academy"

STATE FISCAL SERVICE: LEGAL GROUNDS OF CREATION

Implementation of state customs – a process to implement the public authorities tasks entrusted to them for the purpose, according to the legislation of Ukraine on Civil customs.

However, a combination of regulated permanent law of Ukraine on Civil customs tasks to carry out and perform these bodies and also own the very legal status of these bodies is lately more and more questions. The establishment of modern central government fiscal policy office of Ukraine Ministry of revenue through reorganization, has brought an end to independent existence under the Central State Customs Service of Ukraine (or in old-style former State Customs Committee of

Ukraine, the former Customs Service of Ukraine, or in some new format). The decision of the Ukrainian Government is more visionary. However, it is extremely necessary to distance themselves from both revisionism, the return of history in reverse direction in matters of undeniable recovery of already eliminated Mindohodiv, so also on dvohznachnoyi casuistry in the context of interpretation of the law of Ukraine on Civil customs and harassment by members of different political colors to leaders of the newly established central government fiscal departments of Ukraine and its territorial administrations, including customs and their departments – customs posts.

