

SUMMARY

Babenko A. Financial and legal responsibility for violation of customs legislation. – *Qualifying scientific work, as a manuscript.*

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In the dissertation complexly, taking into account modern methods of research, the achievements of domestic and foreign legal science, as well as the norms of the current legislation of Ukraine, disclosed financial and legal responsibility for violation of customs legislation. As a result of the dissertation research, the theoretical generalization and a new solution of the scientific problem, which consists in analysis of the essence and specificity of financial and legal responsibility for violation of customs legislation, as well as the formulation of scientifically substantiated propositions that the directions of improvement of legislation in this sphere formulates a number of research proposals, recommendations and conclusions offered himself dissertator. The analysis of the current legislation of Ukraine is carried out, which gives grounds to assert that among the types of legal responsibility in the customs sphere, it is expedient to allocate financial and legal. The special role of financial responsibility in the field of customs regulation is determined by the need to strengthen financial discipline, legality and law and order in the field of state customs business. It is noted that the Criminal Code of Ukraine refers only to administrative liability in the field of state customs. However, the analysis of Ukraine's current legislation makes it possible to assert the existence of financial, criminal and civil liability in the field of customs regulation. Therefore, legal responsibility in the customs sphere is an inter-branch legal institution, which combines the norms of various branches of legislation. The specific type of liability depends on the nature of the offense committed. These offenses (administrative, financial, criminal, civilian) are different in nature and degree social danger, but their main feature is that they have a common object of encroachment - social relations that arise in the process or about the movement of objects across the customs border of Ukraine. The grounds of application of financial and legal responsibility for violation of customs legislation are determined and it can be applied in the presence of normative, factual and procedural grounds of an illegal act. The absence of any of them raises the question of the existence of financial and legal responsibility in the field of customs regulation. In case of violation of the customs legislation, the subjects of the customs legal relations can apply financial-legal sanctions, namely: a fine and a fine. Characterized by the peculiarities of the normative regulation of procedural ensuring of the application of financial and legal responsibility for violation of customs legislation are regulated both by the norms of customs legislation and financial legislation. The procedure for applying financial and legal responsibility for violation of customs legislation includes four stages: fixing the concrete fact of a financial offense; making a decision on bringing to financial legal liability; implementation of the decision on the application of financial and legal sanctions; appeal against a decision on the application of financial and legal sanctions. It is noted that the financial and legal responsibility in the field of customs regulation in foreign countries is not sufficiently

regulated. This is due, first of all, to the lack of its legislative definition. Therefore, it is possible to assert this type of legal responsibility for violation of customs legislation by establishing the legal nature of specific responsibility in this area. An analysis of foreign legislation suggests that financial and legal liability for violation of customs legislation can be applied in the form of a fine and/or a fine. To improve the legislation on financial responsibility for violation of customs legislation, it is necessary to distinguish the following: 1) to clearly determine that financial and legal liability can be applied for non-fulfillment or improper fulfillment of the obligation to pay customs duties and violation of the procedure for foreign exchange transactions in the field of foreign economic activity; 2) systematize financial violations in the field of state customs; 3) establish measures of financial and legal responsibility for the commission of financial violations in the field of state customs; 4) determine the specific financial and legal sanctions for each financial offense in the field of state customs. At the same time, financial and legal fines should be relatively-determined and set at the minimum wage; 5) regulate at the legislative level: the circle of persons who are financially responsible for committing financial offenses in the field of state customs; general terms of bringing to financial responsibility for committing financial violations in the field of state customs; circumstances, which exclude the person bringing to financial responsibility for committing financial violations in the field of state customs; forms of guilt when committing financial offenses in the field of state customs; circumstances that exclude the fault of a person in committing financial offenses in the field of state customs; circumstances that mitigate and aggravate the responsibility for committing financial offenses in the sphere of state customs; 6) establish the procedure and rules for the conduct of cases in cases of financial violations in the field of state customs. The following directions of improvement of the legislation on financial responsibility for violation of customs legislation should be reflected in a single constitutive financial-legal act - the Law of Ukraine "On Financial Liability", which along with them should also contain definitions of the system-forming categories of the Institute of financial and legal responsibility ("financial responsibility", "financial offense", "financial sanction", "procedure for the application of financial and legal responsibility", "proceedings in cases of pr financial violations"), and to regulate relations in connection with the commission of financial offenses in all areas of financial regulation.

Key words: financial and legal responsibility, customs legislation, financial legislation, financial offense, financial and legal sanction, customs payments, currency transactions, fine.