

**Regional Office for Capacity Building/
Regional Training Centers for the European Region
of the World Customs Organization**

Customs Scientific Journal

C U S T O M S

**Volume 5
Number 2**

ROCB & RTCs
European Region
2015

Published by the University of Customs and Finance on behalf of the Regional Office for Capacity Building & Regional Training Centers for the European Region of the World Customs Organization
Scientific collection

EDITORIAL ADVISORY BOARD:

Aydin ALIYEV – Prof. Dr. hab. (Economy), Chair of the State Customs Committee of the Republic of Azerbaijan
Zsolt DEZSI – Dr., PhD, Regional Training Center for the European Region of the World Customs Organization, Hungary
Roger HERMANN – Head of the Regional Office for Capacity Building for the European Region of the World Customs Organization
Aivars Vilnis KRASTIŅŠ – Prof. Dr. hab. (Economy), Riga Technical University, Latvia
Oleg PLATONOV – President, PLASKE JSC, Head of the Public Counsel at the Ministry of Economic Development and Trade of Ukraine
Zlatko VETEROVSKI – Regional Training Center for the European Region of the World Customs Organization, Macedonia

EDITORIAL BOARD

Editor-in-Chief:

Olena PAVLENKO – Prof. Dr. hab., Regional Training Center for the European Region of the World Customs Organization, Ukraine

Deputy Editor:

Lothar GELLERT – Prof. Dr. Dr. h.c. (UA), Federal University of Applied Administrative Sciences, Germany

Viktor CHENTSOV – Prof. Dr. hab. (Public Administration; History), Chairman of Scientific Council, University of Customs and Finance, Ukraine

Wiesław CZYŻOWICZ - Prof. Dr. hab. (Economy), Warsaw School of Economics, Poland

Oksana GETMAN – Dr., PhD (Economy), University of Customs and Finance, Ukraine

Mikhail KASHUBSKY – Dr., PhD (Law), Centre for Customs and Excise Studies, Charles Sturt University, Australia; INCU: Head of Secretariat

Dmytro PRYIMACHENKO – Prof. Dr. hab. (Law), Vice-Rector, University of Customs and Finance, Ukraine

Sub-Editors:

Olga TRIAKINA – PhD (Pedag.), M.A., Regional Training Center for the European Region of the World Customs Organization, Ukraine

Tetyana CHUKHNO – Regional Training Center for the European Region of the World Customs Organization, Ukraine

Address of the publisher: Rogalyov str., 8, 49000, Dnipropetrovsk, Ukraine

Editorial Board e-mail: Customs.Scientific.Journal@gmail.com

UDC: 339.543:336.24

Volume 5, Number 2 (December), 2015

First published 16 April 2013

(License for publishing – KB № 19433 – 9233P from 2012-09-21, Ukrainian Academy of Customs)

The *Customs Scientific Journal CUSTOMS* is published twice a year.

The website is at: www.ccjournals.eu/ojs/index.php/customs

© 2015 Regional Office for Capacity Building & Regional Training Centers for the European Region

Copyright. All rights reserved. Permission to use the content of the *Customs Scientific Journal CUSTOMS* must be obtained from the copyright owner. Please apply to the Editorial Board.

Disclaimer. The views expressed in the *Customs Scientific Journal CUSTOMS* are those of individual contributors and are not necessarily those of the Editorial Board, the Regional Office for Capacity Building & Regional Training Centers for the European Region, the World Customs Organization or its individual membership, or the publishers. Editorial Board reserves the right to edit articles to ensure their conformity with the journal's editorial policy and style.

Founder and publisher: University of Customs and Finance (legal successor of the Ukrainian Academy of Customs)
(License for publishing – DK №5022 from 2015-12-14)