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

Customs Scientific Journal

CUSTOMS

Volume 6 Number 1

ROCB & RTCs European Region 2016 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), Chairman 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 – Dr., PhD (Economy), Head of Unit of the Customs Authorizations for Customs Procedures with Economic Impact, Regional Training Center for the European Region of the World Customs Organization, Macedonia

EDITORIAL BOARD

Editor-in-Chief:

Olena PAVLENKO – Prof. (Public Administration and Customs), Dr. hab. (Pedag.), Regional Training Center for the European Region of the World Customs Organization, Ukraine

Deputy Editor:

Lothar GELLERT – Prof. Dr. Dr. h.c. (UA), Adviser to the Head of the State Fiscal Service of Ukraine, 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, President of the Consultative Council to the Polish Customs Service, 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 – Dr., 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 6, Number 1 (June), 2016

First published 16 April 2013

(License for publishing – KB № 21950-11850ПP from 31.12.2015, University of Customs and Finance)

The Customs Scientific Journal CUSTOMS is published twice a year.

The websites are at: http://umsfjournal.wix.com/customs-journal and www.ccjournals.eu/ojs/index.php/customs

© 2016 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)

Customs Scientific Journal Vol. 6, No. 1