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### ЗМІНА КЛІМАТУ МІСТА КИЄВА: ШЛЯХИ ПОПЕРЕДЖЕННЯ ТА УСУНЕННЯ НЕГАТИВНИХ НАСЛІДКІВ

*Досліджені актуальні питання зміни клімату, обґрунтована необхідність розробки наукової методики комплексного аналізу та оцінки впливу сукупності різноманітних факторів на цей процес. Висвітлені антропогенні та природні чинники, які впливають на формування та зміну клімату м. Києва. З урахуванням досвіду розвинених зарубіжних країн сформульовані пропозиції щодо упередження та усунення негативних наслідків зміни клімату столиці за допомогою сучасних організаційно-економічних та нормативно-правових інструментів управління.*

*Ключові слова: довкілля; викиди; зміна клімату; захист клімату; управління кліматом.*

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### ИЗМЕНЕНИЕ КЛИМАТА ГОРОДА КИЕВА: ПУТИ ПРЕДУПРЕЖДЕНИЯ И УСТРАНЕНИЯ НЕГАТИВНЫХ ПОСЛЕДСТВИЙ

*Исследованы актуальные вопросы изменения климата и обоснована необходимость разработки научной методики комплексного анализа и оценки влияния совокупности различных факторов на этот процесс. Освещены антропогенные и природные факторы, влияющие на формирование и изменение климата г. Киева. С учетом опыта развитых зарубежных стран сформированы предложения по предупреждению и устранению негативных последствий изменения климата столицы с помощью современных организационно-экономических и нормативно-правовых инструментов управления.*

*Ключевые слова: окружающая среда; выбросы; изменение климата; защита климата; управление климатом.*

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### DEVELOPMENT OF THE CUSTOMS STATISTICS IN UKRAINE: HISTORICAL ASPECTS

*This article examines the history of the origin and development of customs statistics in Ukraine. Stages of its formation are characterized and singled out. The role and place of customs statistics in the state regulation of the Ukrainian economy and making of managerial decisions are determined.*

*Keywords: statistics; customs statistics; customs; statistics history; duties; taxes; fees.*

**Statement of the problem.** Effective social and economic development of any country, its state management and regulation are impossible without the timely receipt of complete, accurate, scientifically grounded official statistical information on economic, social, demographic, environmental and other public events taking place in Ukraine. Customs statistics takes an important role in this process.

**Analysis of the recent researches and publications.** Nowadays customs statistics and the history of its development are paid almost no attention, caused, as we see it, by the lack of fundamental, comprehensive, coherent theoretical development of this customs authorities activity in Ukraine, although some aspects of this subject were dealt with in the researches by S. Kivalov, A. Pavlov, V. Chentsov, N. Kovtun, E. Chekotovskyy, E. Dodin, P. Pashko, B. Kormych, O. Morozov, P. Kravchenko and some other Ukrainian scientists, where customs statistics is examined to some extent, but, in our opinion, not as thoroughly and extensively as it deserves. Some questions of the historical aspect of the customs statistics development were covered mainly in the writings of economists that in bear only the observational nature the context of genesis. Consequently, the issue of customs statistics and the history of its origin are not developed enough in the Ukrainian science and require further comprehensive study. **The purpose of this paper** is to study the formation and to separate the stages of the customs statistics of Ukraine development.

**The main material of the study.** With the formation of the first states the need for the statistical practice appeared, i.e. in the accumulation of information on the availability of land, the amount of projected and actual harvest, population, its property situation – the system of public and administrative records has developed. Several thousand years ago such accounting existed in ancient China, Rome, Greece, Egypt and Israel [1]. In particular, this is evidenced

in Bible, where in the Fourth Book of Moses – "Numbers" – the accounting of the male population capable of bearing arms is described.

The study of historical sources revealed that customs statistics as a separate branch of statistics was being studied only from the late XIX – early XX centuries, but its formation begins since ancient times, with the formation of the first powerful states, the development of their external trade, tax system and customs.

Thus, we can highlight the following stages of the customs statistics development:

Stage I (early IX – the end of XI century) – the era of Kiev Rus. According to the chronicles, various information was already gathered in IX-XI centuries gathered about the origin and development of urban settlements located on the waterways, the presence of temples, churches, monasteries, residential buildings in them, as well as information related to taxation. One of the organizers of customs in Ukraine was Prince Oleg, who gave great importance to the creation of customs outposts around the perimeter of the Princely state, collection of duties and other fees from the international merchants. In 911, after the victorious campaign against Constantinople, Oleg signed a treaty with the Byzantine Empire, under which the city's inhabitants had to not only pay a large indemnity, but also gave the Rus merchants the right to the duty-free trade. Collecting a trading duty ('tslo', 'myt') in Kyiv Rus was a state matter. It was personally conducted by the Prince and leaders of his retinue, the crown trustees appointed by the ruler. Financial management was in direct charge of the Prince. For collecting taxes and tribute, he appointed special officials – customs officers, 'danschyks', 'p'yatenschyks' that did not depend on the crown trustees – governors and 'volostelis'. The money they collected was passed to the Prince or whomever he ordered. Historic accounts sometimes mention governors and 'volostelis' as

those who collected duties. The Prince granted those very people who were close to him some part of the collected fees as their allowance.

During the decline of the Kyiv State and civil wars in the Rus dozens of limits and boundaries were created, for passing through which the lords levied the so-called travel, commercial and bridges duties. Travel duty included fees for the carriage of goods from 1 to 3 'grosh' from a cart. Depending on the size of a cart in 'sazhens' there were a variety of duties levied that are known as 'posazhene' duty. In case of unauthorized detour of a customs outpost by a merchant in order to avoid paying taxes, a double fine was levied on each cart – the so-called 'promyt' – and an extra fine from a merchant – commandment.

A special capitation tax from a person who was in the cart or boat was 'holovschyna' – 0.5 to 6 'grosh' in different areas. Sometimes the so-called 'kostkis' was collected from the people that accompanied the goods – 1 'grosh' per person. 'Mostovschyna' ('bridges duty') and 'pereziv' ('transportation duty') were collected for using a bridge or a ferriage, although not by customs officers, but 'mostovschyks' in order to maintain bridges and ferriages in the proper condition: 0.5 'grosh' from the pedestrians, 1 'grosh' from the horsemen, 2 to 4 'grosh' from the carts and when returning back – 2 more 'grosh' [2].

The main trade artery that connected the Kyiv Rus, the Scandinavian and Baltic countries with the Ottoman Empire and the countries of the Southern Europe and the Middle East was the Dnieper – Slavutich historic route from the Varangians to the Greeks. It consisted of a system of the river routes and portages with the total length of over 3000 kilometers, connecting the Baltic Sea with Rus (Black) Sea. After that the Muravskiy path stretched through the wide fields between the Don and the Dnieper, from which Bakaeva road was coming out, connecting the channels of Sejm and Psol. A large trade route connected Kyiv with Moscow. It passed through Nizhin, Baturin, Konotop, Putyvl, Sevsk, Kaluga and further to Moscow. A special place among the commercial roads had the chumaks' ways, which ran through the wild steppes and the ferriages of the Dnieper to the Crimea and salt firths of the Black Sea. These ways stretched to the south from Halychyna, Volhynia, the territory of the future Slobozhanshchina, Podillya, Kyiv, and also from Poland and Lithuania.

At the times of the Kyiv Rus and the Galicia-Volhynia Kingdom Ukrainian merchants maintained close trade relations with the Western Europe. Outposts and customs storehouses where duties were collected, were built along the ways that ran from Kyiv to Lutsk, then – to Krakow and Wroclaw and from Lviv – to Sandomierz and Radom.

In 906 the Rafalshteten and then, in 1288, the Ostrohmsk customs regulations began to act, becoming the legal basis for the international trade and customs relations in Europe. At that time these statutes were already known to our merchants, who were gradually involved in a common trade and economic field, covering Eastern and Central Europe, Baltic region and the Moscow Kingdom.

Since the second half of the XI century Kyiv Rus was losing its power.

Stage II (late XI century – the middle of the XVI century) – The Lithuanian age. A significant number of the Ukrainian lands passed to Lithuania after the Mongol invasion and the collapse of the Kyiv State. Accordingly, this territory was a subject to the Lithuanian laws, including the customs-related ones. Volhynia, Podillya and later, Kyiv and Siverschyna passed under the control of the Lithuanian princes. Ukrainian, Belorussian and Russian lands partly accounted for about 90% of the Grand Duchy's total area. This situation has stimulated the convergence of the

Lithuanian and East Slavic elite, putting the Rus (Ukrainian) language into daily life of the Lithuanians, and in the end, the establishment of a single economic and trade field between Kyiv and Vilnius.

In a single state Ukraine reproduced administrative divisions along the lines of the former Kyiv Rus. The whole territory of Ukraine was divided into the principalities, which, in fact, were the separate autonomous state formations. Each of them was setting the tax and customs system, determining the procedure and conditions for the conduction of the international and domestic trade. Semen, a son of the Prince Oleksandr Volodymyrovych, was on the Kyiv throne for 15 years. Prince Semen paid significant attention to the trade links with the neighboring countries and especially the Byzantine Empire, the Crimea and Moldavia. He established the customs outposts and ferriages that collected the duty for the Prince's treasury on the southern border in the lower Dniester and the lower Dnieper [3].

Although historical data on customs is scarce, we know that customs duties were very diverse as they often changed. The Lithuanian government provisioned quite severe penalties for trying to get around the cities, where customs duties were levied. Among these cities were Chernihiv, Kyiv, Chernobyl. For example, in Chernihiv a fee was established, amounting 2 'grosh' from the package of goods and 3 'grosh' from the cart, and in Kiev – 30 'grosh' from the cart. Although various kinds of the fees collection were established, duties often constituted a fraction of the goods cost. Development of the trade relations was prevented by the numerous domestic duties: 'zamyt' (bringing goods to sell or money to purchase the goods), 'yavka' (notice of intent to sell products), 'hostinne' ('host') when renting rooms), 'vagove' (weight) duty (in determining the weight of goods) [4]. However, at this time a significant increase in the import of the Western European goods to the Ukrainian markets is observed. These goods were primarily cloth, satin, velvet, weapons, crafts, glass, paper, wine. According to the Sejm decision the payment of duty for the imported goods ('infuka') was very low and amounted to 4% of their value. At the same time, the duty for exporting ('eveka') was more than 6 %.

Customs of the Lithuanian age, whose law applied to the territory of Ukraine, was a fairly complex and confusing system of regulations and standards regarding the organization and practice of customs, taxation, registration and payment of the customs duties. Individual acts of the Sejm set the rules of paying customs duties both for the import and for the export of the goods. The collection of duty on the roads and crossings was the prerogative of the local governors, elders and owners of the large estates who in collecting customs duties were guided by the decisions of the Lublin Sejm of 1559, the Lithuanian Statutes of 1566 (the "Volhynia" ones) and 1588 (the "New" ones). For example, the decision of the Lublin Sejm was to set a permanent rule forever – no fees should ever be taken from the spiritual and secular people of noble rank and their subjects, of all things related to their own work and feeding, but to the fact, however, that in this way they would have not been contributing to the avoidance of merchant fees, which would lead to a decrease and concealment of the old duties and duties of other ranks in Poland and Lithuania [5].

An important factor that hindered the further development of the international trade was a multi-layered and yet fraudulent system of customs fees. Border customs storehouses operated within the Rzeczpospolita in accordance with the provisions of the Sejm, the orders of the king, local governors and magnates, gathering various levies and taxes, of which the overwhelming majority were passed not in the royal treasury, but in the pockets of the local incum-

bents and customs' renters. Extensive regulation of trade, the spirit of fiscalism and privileges, an opportunity to buy these privileges created serious difficulties in the organization of both the external and internal trade.

Smuggling – a concealment of goods from the customs duty collection by secret traffic across the border – became outstandingly common in the XVI century on the territory of the Rzeczpospolita. International merchants who tried to import goods beyond the major, customs-controlled ways were particularly noted in this respect. Then, upon coming to a city, they tried to settle at the local townspeople's places and then illegally, without paying any taxes, sell the imported goods. Due to the fact that such incidents had acquired a routine nature, on November 13th, 1567, the Grand Duke of Lithuania Zsigmond August addressed to the peasants, townspeople and nobility of the Grand Duchy of Lithuania with the report, where he described the mechanism of these smuggling operations, which, according to the monarch, harmed the state treasury. Augustus ordered the townspeople to inform the customs officials on such merchants and provide them with their apartments only upon this informing. Violators of the rescript could face a fine of 500 'cops' of 'grosh' [6]. Eventually, this and other similar decrees and decisions of the Sejm, around ten of which was published during the XVI century, did not significantly affect the overcoming smuggling epidemic. Unfortunately, it still exists today.

Stage III (mid XVI – mid-seventeenth century) – the epoch of the Cossack state. In 1552, Hetman Dmytro Vyshnyvetsky had built the first Cossack fortress on the small island of Khortytsya. Since then, the Ukraine entered a new stage of political development. Accordingly, its own customs system was created. As Professor Joseph Rysycha states, the system of the Cossacks land fell under the system of Lithuania and Poland customs condominium. Zaporizhia used the customs infrastructure of these countries. Roads by which goods were transported, were separated by the customs borders. The payment went to those whose land was passed: the duties included the pay for entry to the Cossack lands, passing a bridge, driving cattle. Cossacks' outposts, 'uhody,' became the places for trading. A brisk trade in salt from the sea firths, large and small trade routes went through the 'uhody' [7].

The main source of income of the Zaporizha army, along with spoils of war, was international and domestic trade. Considerable sums of money for military cash went to the military fund of Kosh from the duties, various taxes and fees. The Cossacks received significant money from the merchants who supplied various products through the Dnieper to Ochakov and Kinburn, as well as from the ships that passed the Dnieper Rapids. All merchants and manufacturers who exported goods to the Sich, traded in the settlements, villages and winter quarters, paid a certain fee to the military treasury. In order to charge a fee from the merchants there were special chiefs in all the Zaporozhian markets, the military 'kantazheiyis' who oversaw the accuracy of weightings and measures, determined the price of imported goods and collected fees for the military treasury [8].

An Universal of Bohdan Khmelnytsky from 1654 exists, which assigned the arrangement of customs on the Turkish and Moscow borders of Ukraine, customs fees, the so-called 'indicts' from the imported merchandise, are set. The main source of data on socioeconomic status were 'pysni' and 'perepysni' ('census') books, then clerks paperwork. The Universal of 1654, despite its relatively small size, can be recognized as the first Ukrainian State Customs Tariff. The document defined the amount of duty on all major commodities that were imported in Ukraine by the international merchants. This is mainly luxury goods, gold, silver, precious

stones, pearls and other products. That same year, Bohdan Khmelnytsky signed an agreement on the military alliance with Moscow that freed Ukraine from the subjection of Poland. The first steps of Bohdan Khmelnytsky was the joining of some areas of Belarus to the territory of Ukraine, namely, Mogilev, Gomel, Novyi Byhov. As pointed out by the prominent historian of Ukraine Dmytro Doroshenko, "This accession was important for Ukraine not only because of the strategic reasons, protecting it from the north, but also economic: the trade route to the Baltic Sea, where Ukrainian exports went, was easier through the Belarusian lands. Khmelnytsky even established the 'free port' in Staryi Byhov, and, although the historian states that the Hetman failed to achieve significant success with collecting taxes from the population, duties on imported merchandise and indirect taxes on honey, beer and vodka remained the main source of revenue to the state treasury for the Ukrainian people.

Building its own customs system was fundamentally important to continue the process of nation-building, strengthening economic and financial independence of Ukraine. It was well understood by Hetman Bohdan Khmelnytsky. Upon launching the first national customs service in Ukraine, first of all Hetman instructed its leadership to organize the first Ukrainian customs outposts at the borders of Muscovy and Turkey.

The tariffs on Turkish goods which were usually imported from Moldavia and Crimea to Ukraine, were established separately. Their size was determined independently of the customs value, both in monetary terms and in the goods themselves. Fixed sum customs duties were introduced for the import of gold, silver, precious stones and pearls in Ukraine, from every 100 thalers of these goods' value a fee of 5 gold coins was paid.

But soon Ukraine began to lose its independence. For example, after the signing of the "Pereiaslav articles" by Yuri Khmelnytsky in 1659 Ukraine lost the right to independent international relations and, therefore, could no longer negotiate with other countries on the matters of free trade, as it was earlier [9].

Stage IV (mid-XVII – end of XIX century) – age of the Russian empire. At this stage there were reforms related to almost all aspects of the social life in the Russian state, of which Ukraine was a part at the time. These reforms were aimed at increasing the accurate statistical data: among the introduced developments were accounting of the bread prices, accounting of the number of cities and urban population, international trade, registration of new factories and plants. During this period, the current accounting of the population by the church emerged: registration of marriages, births, deaths. As the complexity of social life was increasing, the range of phenomena that could be subject to accounting, expanded.

For nearly one and a half of the century census or revisions were the main form of the national accounting. Census sheets that had the name 'kazky' ('tales'), were the basis for the general enumerative statement. The main disadvantage of 'revizsky kazky' ('census tales') as a source of population data was that they did not cover the entire population. It should be noted that there was a certain underestimation of the population through the avoidance of revisions due to them having a fiscal nature. In fact, they appeared at the beginning of XVIII century due to the transfer from the homestead levy to the poll one. Only male persons ('census souls') were recorded to the 'census tales'. Each such 'census' soul was considered until the next revision (it was held on average once every 20 years), even in the case of death. Entries in these statements were made at the time of compilation. As a result, it was impossible to establish the number and composition of the popu-

lation at some point. But despite all their flaws revisions were an essential source of data on the size, composition and location of the general population at that time.

After the death of Peter the Great Russian government circles started redefining financial, industrial and trade policy. The financial system in times of Peter the Great, which was designed for the extreme conditions of military stress to the economy, only hampered the economic development in peacetime. In 1726 the government had already issued orders aimed at liberalizing fiscal pressures and increasing international trade of the country by expanding the social strata that were able to engage in trade and industry [10].

In the period of capitalism formation growth of public production, the expansion of trade and international relations was the stimulus for the development of accounting and statistics. Along with the simple accounting system a double-entry book-keeping system appears in which a transaction is recorded twice – by debit and by credit. A need to analyze economic conditions significantly increases, and, consequently, the amount of statistical information increases especially sharply; the information is required about the size and placement of industrial and agricultural production, markets for goods, labor markets, raw materials and others.

However, in the early XIX century the political leaders of the Russian state realized that international trade is not only a source of the tax revenues, but also an important sector of the economy. This realization of this fact influenced the desire to regulate international trade through the customs taxation. This process, in turn, required to classify the customs statements. The initiative to address this issue was made by the Minister of Commerce M. Rumyantsev. In 1804 on his orders, statistical reports for 1802 and 1803 were compiled. This is how the preparation and publication of the annual compilations of statistics on international trade of the Russian Empire began. Under the different names they were issued for a hundred years – until 1917. The first annual statistical reports were called 'The state trade in its different types' and issued from 1802 to 1815. Later the name was changed several times: since 1812 – 'The state international trade in its different types', from 1863 to 1869 – 'Types of the state international trade' and 'Types of the international trade of Russia' and from 1870 – 'Overview of the international trade of Russia through the European and Russian boundaries' [11].

Stage V (end of the XIX century – 1991). At this stage, further development came into fiscal accounting whose primary purpose was the control of customs revenue and customs official sources of statistics were monthly forms called 'The international trade of Russia', published since 1884, and another type of publications – retrospective collections about the international trade of Russia, which became widespread since the 1880s. The entity that processed and published customs statistics was the counting expedition of the Commerce Board under the Ministry of Commerce. In March 1813 it became a part of the new Department of International Trade of the Ministry of Finance. In 1864, during the ministerial reform within the Ministry of Finance a new Department of Customs Duties was established, which also included the counting section, and in 1883, it was reorganized into the statistical office of the department. In the second half of the 1890s V. Pokrovsky radically rebuilt the work of the statistical department. The main element of the restructuring was the introduction of the card system of the customs reporting.

At the end of XIX – early XX century a number of customs control forms were singled out that were components in the formation of the customs statistics:

- Customs clearance (check of the actual measures with those that were entered in the consignment);

- Control of the supporting documents;
- Control, processing, classification, analysis of primary data from the customs in the statistical department where the test had a multistage nature.

At the end of the XIX century another problem emerged for the customs statistics – increasing the reliability of the price indices for imports and exports as an important component of the total customs statistics. In particular, according to V. Pokrovsky, from 1890 to 1896 customs valuation of imports was systematically increasing up to 10%, with exports valuation reducing to 5%. This phenomenon was also influenced by the tax reform of 1898, where the income tax was introduced, forcing manufacturers to hide the real data on their trade turnover to reduce the amount of taxes paid. All these circumstances required the customs statisticians to introduce urgent measures to improve the quality of the cost parameters. In 1898, a special valuation department was created in the statistical office, whose function was to develop the reference prices for the exports and imports value determination. Reference prices were developed based on information from the exchange price lists, newspapers, magazines, statistical publications [4].

The disadvantage of this system, as its authors acknowledged, was its limitation. The nature of this limitation was as follows: reference prices could be calculated only for the goods that passed through the stock exchange. The finished products were the ones that mostly did not fall under this category. In Russia of those times the existing system of valuation allowed to reliably identify a larger part of the international trade value. Interestingly, V. Pokrovsky himself did not exclude the appropriateness of adding special commission expert assessments to the reference prices (the value of the international trade operations based on expert opinion was defined in Germany, Austria-Hungary, France, Belgium). Although such committees did not exist in Russia, customs statisticians commonly the expert reviews of the international statistics.

After analytical processing annual custom reports were reflected in the official publications of the Ministry of Finance. Since then, the customs statistics started gaining a public nature and being used in many areas of social and academic life.

Numerous changes in the Russian customs borders during the XIX century created a problem of comparing data from different years by statistical area. In 1883, the Statistics Division of the Department of Customs Duties carried out a radical change in the forms of tables. The so-called monographic tables were introduced. Every single table contained a group exports or imports for one customs post or the counterparty country. However, after a short use the main disadvantage was revealed – a loss of generality. Given these shortcomings of the monographic tables, in 1894 V. Pokrovsky decided to return to the tables, which were formed on the basis of the product groups list based on the experience of the customs statistics of 1860 s – 1880 s. [12].

With regard to the customs statistics of the late XIX – XX centuries we can make the following conclusions:

- Customs statistics are an important source of objective assessment of the customs policy influence on the economic and political development of the country;

- The analysis of archival documents shows that a high quality keeping of the customs statistics was strictly monitored by the Department of Customs Duties, and after it gained an official nature, it was the basis for forecasts and reports on the economic situation of the provinces;

- The customs statistics of the late XIX – early XX century brightly represented the regional characteristics of the international economic activity of Russia [13].

With the increase in turnover since 1930 customs accounting became centralized – all goods received and exported started being accounted by the specialized bodies. In 1942 customs borders were violated, and accounting of goods was taken over by the Ministry of International Trade, where information was coming in the form of accounts both regarding imports and exports. The Ministry of International Trade accounted exports and imports of goods carried out on a commercial basis. Until 1959, the USSR Central Customs Department and the Ministry of International Trade conducted a parallel, duplicate account-

ing of the international trade. Since 1959, the control over international economic activity was passed to the Ministry of International Trade, which took over the main functions of the international trade accounting.

Stage VI (from 1991 – present). Since Ukraine gained independence, the customs system of the newly formed state has also become independent. Now the customs statistics is a part of the national system of statistical accounting and reporting, consisting of the customs statistics of the international trade and special customs statistics (Figure 1).

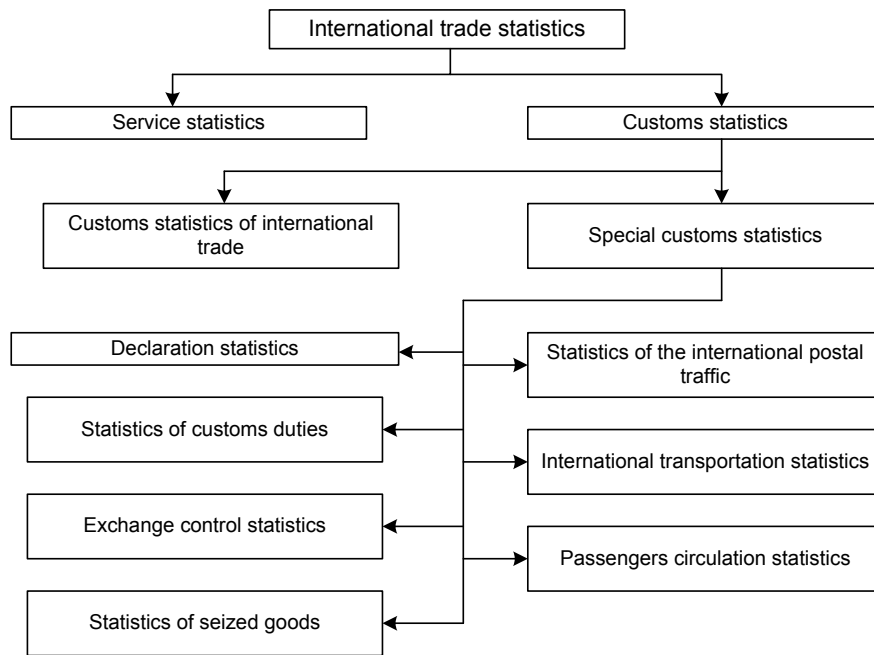


Fig. 1. Customs statistics in the international trade statistics system

\* Source: Author's own study.

Customs statistics of international trade is a summarized and appropriately systematized information on the movement of goods across the customs border of Ukraine. To perform the tasks entrusted to the customs authorities by the Verkhovna Rada of Ukraine, President of Ukraine, the Cabinet of Ministers of Ukraine, such authorities form, summarize and analyze the special customs statistics. Statistical information that is formed, summarized and analyzed by the customs authorities, is used to strengthen the international economic relations, improvement of the tariff and non-tariff regulation, further integration of Ukraine into the global system of economic relations.

The objectives of customs statistics are [14]:

- 1) objective and reliable accounting of data on the movement of goods across the customs border of Ukraine;
- 2) collection, formation, processing, compilation, comprehensive analysis and storage of statistical information regarding the state customs and international goods trade;
- 3) submission of statistical, reference, analytical information regarding the state customs and international goods trade to the public authorities in the manner prescribed by the law;
- 4) providing relevant information to the international organizations and other countries' customs authorities in accordance with international treaties of Ukraine concluded in compliance with the law and the laws of Ukraine ;
- 5) protection of statistical information that in accordance with the law shall not be disclosed.

Customs statistics of international trade is summarized and appropriately systematized information on the movement of goods across the customs border of Ukraine. Customs

statistics of the international trade is formed, reviewed and analyzed by the central executive body to implement the realization of the state policy in the sphere of the state customs, based on data contained in customs declarations. In the manner prescribed by the law, the relevant public authorities to control the flow of customs payments to the state budget, international exchange controls, analysis of Ukraine's international trade, its balance of trade and payments and the economy as a whole use the data of the customs statistics of international trade. Customs statistics accounting is conducted in the accordance with the methodology that ensures comparability of customs statistics of the international trade of Ukraine to the government statistics of other states. The central executive body that implements the state policy in the sphere of the state customs ensures regular publication of customs statistics of the international trade.

Special customs statistics is a system of collecting, processing, analyzing, disseminating, storing, protecting and using statistical information that reflects the activities of the customs authorities in exercising the state customs. The central executive body that implements the state policy in the sphere of the state customs in order to ensure the tasks entrusted to the customs service of Ukraine in accordance with the law conducts special customs statistics accounting. The accounting of the special customs statistics is determined by the law.

The main objective of the special customs statistics is to ensure an appropriate level of work on the collection, analysis, generalization of the statistical data, the reliability and efficiency of which affect the adoption of the aforementioned managerial decisions.

The components of the special customs statistics are [15]:

– Statistics on declaration, which contains information about the goods, vehicles, items that are subject to declaration by the customs authorities regarding the purpose of their movement across the customs border of Ukraine, that are moved across the customs border of Ukraine;

– Statistics on taxes and fees, which contains information about the amount of accrued and paid taxes and fees when moving goods, vehicles, items across the customs border of Ukraine;

– Statistics on countering smuggling and customs regulations' violations, which contains information about the violation of customs regulations detected by the customs authorities, the outcome of cases of the customs regulations' violations by the judicial authorities, the goods, vehicles, items seized by the customs authorities, the results of the cooperation with the law enforcement agencies etc.;

– Statistics on passenger traffic, which contains information on the number of individuals crossing the customs border of Ukraine;

– statistics on the international transportation, which contains information about moving of certain vehicles used for the transport of goods, vehicles, items and individuals across the customs border of Ukraine;

– other special customs statistics, containing information on human resources, countering the offenses in the customs bodies, administrative and economic issues and other information.

Special customs statistics accounting is defined by the Cabinet of Ministers of Ukraine Decree 'On the accounting of the special customs statistics' of 12.12.2002 № 1865 which came into force on January 1, 2004.

However, there are not two, but three sections that should be considered the constituent part of the customs statistics: customs statistics of international trade, special customs statistics and statistics of customs offenses. Herewith, if the first two types of customs statistics today are defined in the national legislation (the Customs Code of Ukraine and a number of subordinate legislative acts), the statistics of the customs offenses is not mentioned in the legislation at all. This is somewhat surprising due to the fact that, according to the customs of this sub-sector statistics can get the most complete picture of the state of crime and criminalization when crossing the customs border, get a picture of criminological offenses and crimes, and, consequently, to develop some suggestions for dealing with them and their prevention.

**Conclusions.** Thus based on the research we have identified six stages in the development of customs statistics of Ukraine. Also, we defined the role and place of the cus-

toms statistics in the system of International trade statistics. Therefore we may say, that customs statistics belongs to a number of sources that are commonly used in historical research on various issues. In addition, this type of statistics is used as an indirect indicator for the general characteristics of the country's economic development. Another important aspect of the customs statistics as source is that external relations economy is often directly confronted with the policy and statistical indicators on international trade may be the notably more important sources for the study of international relations, than diplomatic documents. Using the customs statistics by means of the quantitative analysis methods allows to reconstruct the economic processes of the past and to understand the reasons which forced the state, the government to make certain decisions. This approach allows to avoid mythologizing and politicization of history in the process of scientific research.

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#### РОЗВИТОК МИТНОЇ СТАТИСТИКИ УКРАЇНИ: ІСТОРИЧНИЙ АСПЕКТ

*В статті досліджено історію зародження та розвитку митної статистики України. Виокремлено та охарактеризовано етапи її становлення. Визначено роль та місце митної статистики в системі державного регулювання економіки України та прийняття управлінських рішень.*

*Ключові слова: статистика; митна статистика; митна справа; історія статистики; збори; податки; мито.*

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#### РАЗВИТИЕ ТАМОЖЕННОЙ СТАТИСТИКИ УКРАИНЫ: ИСТОРИЧЕСКИЙ АСПЕКТ

*В статье исследована история зарождения и развития таможенной статистики Украины. Выделены и охарактеризованы этапы ее становления. Определены роль и место таможенной статистики в системе государственного регулирования экономики Украины и принятия управленческих решений.*

*Ключевые слова: статистика; таможенная статистика; таможенное дело; история статистики; сборы; налоги; пошлины.*