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**Ivashova L. M., Skoromtsova . . . Responsibility of future subjects by results of custom post-audit in Ukraine: realities and approaches to international standards**

*The article deals with problematic issues concerning the legal regulation of the responsibility of subjects of foreign economic activity in Ukraine on the facts of violation of customs legislation, which are identified by the results of customs post-audit. Proposals on improvement of the current customs legislation on liability for violations in the field of foreign economic activity are given, taking into account international standards and legal norms of the EU.*

**Key words:** *ustoms post-audit, violation of customs rules, liability of subjects of foreign economic activity, customs legislation, guarantee institution, compromise, appeal.*