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**WAYS OF BRINGING CUSTOMS POST-CLEARANCE AUDIT
TO EUROPEAN STANDARDS**

The paper analyzes national and European regulatory legal instruments provided for customs post-clearance audit as the form of customs control. The article researches the essence of customs post-clearance audit in EU standards, works of native and foreign scholars, and personal definition is proposed. The purpose, objectives, targets and information sources of post-clearance

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(Association agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part) (2014) [12], (Customs blueprints) [18] (Guidelines) [20].
2002
2012
(. 345),
(. 346), (347, 350) [6].

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2015–2018

9 500 125 – 3,5 % ,
 1,3 % (6,9 %)(. 1)[13, .23].

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	43	125	9 500	1,3
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	10,5	100	5 397	1,9
	39	1 000	14 500	6,9
	7	160	3 200	5
	3	62	2 097	3
	82,2	1 447	43 000	3,4
	5,5	100	2 100	4,7

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 41 : . –12 10,3 . ' , –
 3 (8,2 '), –12 (5,5 '), –
 7 (3,8 '), –7 (2,8 '). , 41
 56 % ,

1,3 4%.

2 .

100 ,

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70 %;

10 %.

2 200 [14, .45].

[13, .24].

798 570,5 2016 .)[13, .38],
2/3

80 50 %;

4 100 .

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2015–2016 . 85 % (117 761 . 2015 .

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«Ease of Doing Business» (« »),
1, 81 80,
« » 115 110.
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150 , (1
(30) (34) [19].

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