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**DEVELOPMENT OF CUSTOMS RISK MANAGEMENT
IN THE CONTEXT OF INCREASING OF EFFICIENCY
POST-CLEARANCE AUDIT IN UKRAINE**

Article deals with the improving of post-clearance audit institution in Ukraine and the development of customs risk management. The general discrepancy of national legislation and international standards for the organization and conduction of post-clearance audit were defined.

It was singled out the main aspects and basic steps to improve the post-clearance audit in Ukraine concerning improvement of operating with customs risks.

Keywords: *customs control, post-clearance audit, custom risk, customs risk management, indicator of risk.*

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