

Resume

The submitted thesis deals with customs as an instrument of custom tariff regulation in European Union and in the Ukraine. This thesis defines in detail customs tariff regulation from prospective of financial and custom law in both legal systems. It further represents the views of the main principles of customs regulation, defines customs tariff, its basic elements and types, and also compares legislation in the Ukraine and in European Union. The legal sources in the field of customs tariff regulation valid for both in the Ukraine and in European Union are also stated.

The main part of the work is dealing with the Community Customs Code, Code's implementing provisions (Commission Regulation No 2454/93), Common Customs tariff of the EU, which is the external tariff applied to products imported into the European Union, and Combined Nomenclature as the tariff and statistical nomenclature of the Customs Union. The Ukrainian Customs tariff Act and the Ukrainian Classification of Commodities in foreign trade contain the commodity nomenclature of foreign trade.

The last part of the thesis deals with value of goods and country of origin of goods. I describe here the definition of value of goods and methods of its assessment in Ukraine and European Union. The valid law in both legislative systems use four methods or criteria to establish the origin of good that is manufactured in, assembled in, or using materials originating in more than one country: using the concept of substantial transformation as a rule; using an ad valorem percentage test; listing specific manufacturing or processing operation which confer or do not confer origin upon the goods; and requiring a specified change in tariff classification. The goal of these methods is to prevent simple assembly and packaging operation from conferring origin.

In the beginning of the thesis I describe the role of customs tariff regulation through the Custom and Financial Law valid in the EU and in the Ukraine. In the summary I inscribe the main distinctions in both legislations and made de lege ferenda statements.