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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

audit are defined. The foreign countries' background in the field of organization and conduct of post-clearance audits is considered. Problems of national post-clearance audit organization are identified and ways to solve them are determined.

Keywords: *customs, customs post-clearance audit, simplification of customs procedures.*

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