

## **Yefimenko L. Analysis of legal regulation and organization examination of goods (samples) of goods in customs controls**

The article analyzes the current status of legal support and organization of taking samples (samples) of goods during customs control. The essence and peculiarities of the corresponding procedure are characterized, in particular, the urgent problem issues and ways of their solution are outlined.

In particular, as stated in the article, the importance of controlling the taking of samples (samples) of goods should be given to the interaction of the structural divisions and territorial bodies of the State fiscal service of Ukraine with the Specialized Laboratory for the examination and research of the DFS during the conduct of studies (analyzes, examinations) In this case, in order to identify the goods and customs clearance of the relevant documentation, the customs authorities have the right to take samples of goods for their research in the specialized laboratories, and its main task is to ensure the implementation of the state tax policy and policy in the field of state customs business, including state policy in the field of fighting offenses in the application of tax, customs legislation.

Within the framework of the study of sub-normative legal acts, it was concluded that realization of practical aspects of the powers of officials of the bodies of income and fees for carrying out the examination, including the taking of samples (samples) of goods during customs control, is characterized by certain inconsistencies and needs to be clarified.

In particular, it is considered necessary to pay attention to the omission of the Legislator regarding the regulation of the order of taking samples (samples) of goods during customs control at the level of the Criminal Code of Ukraine and Order number 1058.

It is noted that the practice of taking samples (samples) of goods for customs purposes shows that for this purpose the relevant Standards for taking samples (samples) of goods for conducting research containing test methods of production for the purpose of checking the quality and other indicators of products that may not meet the objectives customs control. In addition, as a rule, the examination takes the minimum quantity of goods, in particular one unit, without taking into account the control and arbitration part of the examination object. This, in turn, leads to the impossibility of determining the representativeness of the samples (samples) of the product, and as a consequence of the statistical error in the study of the product, although this is provided for by the Norms for product testing.

**Key words:** procedure of taking samples (samples) of goods, legal regulation of the procedure for taking samples (samples) of goods, violation of the rules for taking samples (samples) of goods.