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**PROSPECTS FOR INCREASING THE EFFECTIVENESS OF THE
 APPLICATION OF PRIVILEGES AND PREFERENCES FROM
 CUSTOMS DUTIES**

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ABSTRACT

This article is devoted to the essence and nature of the privileges granted from customs duties and their role in the development of our country. Preferences from customs duties granted by customs authorities were analyzed and proposals and recommendations were made to improve their effectiveness. The improvement of customs regulation implies an increase in the effectiveness of the application of measures to improve customs operations and the development of customs technologies, tariff regulation of foreign trade activities. Customs regulation is one of the factors of the country's economic development. The basic concepts and the role of customs payments, the theoretical foundations of the legal regulation of customs payments, the mechanism of legal regulation of the payment and collection of customs payments, the legal status of the main participants in customs relations are described. Based on the customs legislation, the issues of conducting customs operations when paying customs duties, conducting customs control, determining the customs value are considered.

KEYWORDS: *Customs Duties, Foreign Economic Activity, Import Customs Duty, Value Added Tax And Excise Tax, Privileges, Modernization Of Production, Privilege From Customs Duties, Free Trade Zone, Tariff Privilege, Customs Privileges*

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