



Report name	Issued recommendations	Execution status
Systemic report "problems with cross-border trading in Ukraine"	To update the list of cases when the customs authorities may have concerns regarding the accuracy of declared customs value (DCV). In case the customs officer requires additional consultations regarding the customs value of goods, the information source has to be single and clear. In case the customs officer has doubts, he must justify causes of these doubts based on documental evidence. State Tax Service of Ukraine To provide regular training for customs officers in order to improve their capacity for customs valuation. It is critical that Customs officials develop an in-depth understanding of the methods of goods valuation and be able to apply official recommendations and clarifications from the World Customs Organization. State Tax Service of Ukraine	Recommendation is no longer relevant Recommendation is no longer relevant — comments: Improvement of the qualification of SFS customs officers is carried out in accordance with the Guideline on professional development of the SFS officials (seminars, trainings, training courses, lectures, round tables, practical classes).