

Cases where the exporter of goods and the licensor are not one legal entity are becoming increasingly common. This creates many problems for understanding the essence of foreign trade relations for subjects and leads to the fact that they do not associate licenses with imported goods and, as a result, do not pay the necessary payments [1].

Thus, the correct inclusion of license and other similar payments is a complex, multi-level process that must be controlled by both customs authorities and business entities. The largest role here is assigned to the participants of foreign economic transactions, since they have all the information about the nature of the transaction. Nevertheless, the customs authorities have sufficient capacity to carry out inspections at the stage after the release of goods.

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世界集装箱危机

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物流单一信息空间的开发