

Customs control of goods

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Abstract

Customs control, is regulated by law in different countries. Different countries define through the law, the control of goods.. Main purpose of this paper is to analyze two types of customs controls, and their effect in reducing avoidance of duty or tax evasion which may be caused by the import of goods of certain companies. For this reason we researched which model is implemented in developing countries and what results were reached through questionnaires. In this sense the next research question, consists in defining the moment of customs control pre or post-clearance control of goods.

Keywords: customs control, avoidance of customs duties, developing countries.

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