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## **INSTITUTIONAL SUPPORT OF FISCAL REGULATION OF FOREIGN TRADE IN UKRAINE**

The purpose of this article are the research of the existing institutional implementation of fiscal regulation of foreign trade in Ukraine and the analysis of duties, tasks and functions of regulatory authorities and tools they use.

The study used a number of general and special techniques, including abstract and logical - to create goals and objectives of the study; scientific method is used in the study of definitions of institutions and institutional support; dialectical method and the method of system analysis are used in processing the theoretical and methodological provisions, synthesis of the literature and forming conclusions; monographic - with generalization positions of scientists on the theoretical and methodological foundations of justify position of the author; historical and systematic method are used to study the development of the theory of institutionalism; descriptive method is used in the study of institutions governing foreign trade activities in Ukraine.

The article examines the current state of institutional and fiscal regulation of foreign trade in Ukraine. The basic legal framework of legislation on fiscal adjustment in this area has been characterized. Functions, tasks and responsibilities of institutions engaged in fiscal regulation of foreign trade and the effectiveness of the instruments of regulation have been analyzed. It has been established that due to Ukraine's membership in international financial and economic organizations dynamism increases in the evolution of institutions of market environment and change of the effectiveness of influence of institutions of fiscal regulation on foreign trade activity. It has been found that the institutional environment is one of the determining factors of impact on the functioning of the national economy and on foreign trade in particular.

The current authors' view of institutional software and fiscal regulation of

foreign trade in Ukraine, concentrated expression of which is reflected in the proposed scheme has been formed. Conclusions of scientists concerning evolution of institutions is influenced by objective and subjective factors, depends on the economic development and political change in the country have been confirmed based on the analysis.

*Table 1*

**Some definitions of the definition of "institution", founded by foreign and domestic scholars**

<b>Author</b>	<b>Content definitions</b>
Veblen T.	-steel thinking skills that are common to most people as "stereotypes opinion» (habits of thought). Institutes are habitual ways of responding to stimuli that are created by these variables circumstances. The development of institutions is the development of society. Institutions - is, in fact, widespread expression of thought with regard to certain relations between society and the individual, and some of their functions.
Commons John Rogers	- system of law (or natural law), within which the individuals.
Nort Daglas	- "Rules of the game" in a society, or man-restrictive framework that organizes the relationship between people. They define the structure of the motivations of human relationships - whether in politics, the social sector in economy.
Hodgson J.	- durable system of rules established and providing a framework for social interaction. The Institute is the essence of social rules, including both behavioral norms and social conventions and legal and formal rules.
Auzan A.A	- a set that includes rule and mechanism of external coercion of individuals to implement this rule.
Shastiko A.E.	- some rules that act as constraints behavior of economic agents and regulate the interaction between them, as well as appropriate mechanisms to monitor compliance with these rules.
Bazylevych V.D., Maslov A.O.	- set of formal (recorded at right), informal (recorded in everyday law - customs and traditions) and spontaneously defined boundaries that structure the interaction of individuals in economic, political and social life.
Nosova O.V	- social rules and norms, which are either acting in his own form, or embodied in organizations and other social events with long, sustained or repetitive nature.

The practical significance. The results of the research are aimed at improving

the institutional and fiscal regulation of foreign trade in Ukraine, which has a very strong impact on the social and economic development, and it is the basis for further research in this area.

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