FOREIGN EXPERIENCE OF APPLICATION OF THE SYSTEM OF DETECTION AND TRACKING OF PACKAGING GOODS TRACK&TRACE AS A MECHANISM FOR COUNTERING ILLEGAL TURNOVER OF TOBACCO PRODUCTS

In the period from 2014 to 2019 in Ukraine there is a tendency to increase the size of the illegal market of excisable goods, in particular, tobacco products. Such a rather catastrophic situation on the Ukrainian tobacco market requires a comprehensive approach to its solution, which will provide effective control over the production and circulation of tobacco products, will protect consumers from dangerous and harmful counterfeit goods, reduce the level of illegal trade and increase the tax revenue. The fight against illegal tobacco trade is an integral part of national and international strategies to combat the shadow economy. The experience of foreign countries in this field demonstrates the feasibility of developing and implementing innovative tobacco control mechanisms, in particular, the Track & Trace system, which requires mandatory identification of unique identifiers on each pack of tobacco and tracing their movement throughout the supply chain consumer.

The purpose of the article is to study the effectiveness of measures to counteract the illegal circulation of tobacco products, which are implemented in foreign countries, and to provide proposals for the implementation of a comprehensive electronic system of monitoring and control of the tobacco market in Ukraine.

The article presents the results of the study of foreign experience in the implementation of electronic tracking and tracing system for tobacco products Track & Trace. In particular, the prerequisites and necessity of introduction of this system, the volumes of the illegal tobacco market before and after the implementation of the Track & Trace system are considered. The features of the step-by-step practical application of the tracking system are defined: introduction of an electronic excise stamp, automation of the control and monitoring system, creation of market surveillance, constant dialogues and consultations between all agencies operating in the field of control over illegal trade, legislative base, etc.

The introduction of a modern system of control over the circulation of tobacco products will become an effective mechanism for counteracting the illegal circulation of excisable goods, which in turn will increase the amount of tax revenues, will help protect consumers from the use of harmful counterfeit and smuggled products.

Particularly relevant is the issue of implementing the T&T system in the context of Ukraine's European integration commitments, as required by the EU Directive 2014. "On the approximation of the laws, regulations and administrative provisions of the Member States relating to the production, presentation and sale of tobacco and related products" and the protocol of the World Health Organization (WHO) on the elimination of illicit trade in tobacco.