

RECOMMENDATIONS ON REFORMATION OF THE CUSTOMS SYSTEM OF UKRAINE IN TERMS OF EUROPEAN INTEGRATION

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The actuality of the reformation of the customs system of Ukraine in the conditions of European integration is substantiated. The history of the development of Ukrainian customs authorities has been researched and it is established that at the present stage the national customs system is in the stage of stagnation. The best experience of the construction and functioning of the customs systems of the European states is considered. A core issue that impedes the qualitative development of Ukrainian customs system in the context of European integration is identified and substantiated. Based on the obtained results, a complex of targeted, well-founded recommendations for the reformation of the national customs system was developed. The formulated proposals are practically valuable, since they are intended for representatives of the authorities at different levels during improving customs legislation in accordance with European principles and reforming the customs system of Ukraine taking into account European challenges.

Keywords: *customs system; customs authorities; customs reforms; systemic conception; European integration.*

Under the conditions of ratification of the Association Agreement between Ukraine and the European Union, the country has undertaken a number of important commitments regarding the harmonization of various spheres in accordance with European standards, norms and rules. European integration determines for Ukraine a fundamentally new vector of development, through which, thanks to large-scale transformations and changes, the state will be able to escape from a protracted socio-economic crisis and move to a new Europeanized stage of development. In developed European countries customs is one of key authorities that promotes a legal international trade, ensures the national security, increases the economic competitiveness. Unfortunately, at the present stage Ukrainian customs system is characterized by a number of different objective and subjective problems that cause a deep stagnation in its development. In terms of European integration such a situation is unacceptable and has to be solved by a large-scale grounded reformation of the national customs system.

Due to the historical events, as well as the current circumstances, it is necessary to state the fact that at the present stage the national customs system is in a stagnant stage. In the conditions of unification of the customs and taxation spheres into a single authority, the customs system of Ukraine gradually declined, there was a leveling of the customs component and the priority of the fiscal function; most of the customs decisions were taken on the principles of «political convenience», which led to the suspension of the development of the state customs. It is worth noting that at present there is no holistic systemic conception of the development of the customs system of Ukraine that reflects the logically grounded sequence of effective reform measures on the development of the customs system taking into account European customs principles and standards, while the implemented measures in the customs sphere are singular, situational, and logically not connected by a common idea.

Thus, the key problem of the customs system of Ukraine is the absence of a separate authority that would be positioned as an independent body exclusively for the customs profile and ensured an efficient, coordinated, and goal-oriented management of the national customs activity at different levels. It is about a lack of a qualitative organizational structure of customs authorities that reflects clear vertical and horizontal links, determines optimal functional load and clear responsibility at different levels. Today, we can talk about the decentralization of customs management and the lack of an institutional level of management in the customs sphere, which prevents making the effective, targeted decisions on customs-specific functions related to the promotion of legitimate international trade and protection of the state and its citizens.

Approaching to the problems of reforming the customs system of Ukraine, we must take into account two main groups of factors:

1) the geopolitical position of Ukraine, including today's realities of national security;

2) the modern European integration trends in customs development.

On the basis of the study of foreign experience in the construction and functioning of customs authorities, taking into account the key factors of influence on the national customs system, as well as the history of its development, current state and problems, the following recommendations for reforming the customs system of Ukraine have been developed:

— separation of the customs authority from the State Fiscal Service of Ukraine and the creation of an independent body — the National Customs Service of Ukraine, which, along with tax and treasury services, would be subordinated to the Ministry of Finance of Ukraine. Such a reform measure was caused by the need to isolate and strengthen the customs function of the state, which will focus on the tasks of increasing national security, protecting the state and its citizens from prohibited dangerous goods, and promoting legal international trade in the context of European development of Ukraine. Such body of power should be built on the principles of clear manageability, hierarchy, co-ordination, the presence of vertical and horizontal ties;

— establishment in the organizational structure of customs authorities of 5 interregional customs offices (Central, Northern, Southern, Western and Eastern departments), which will exercise control over the activities of regional customs offices subordinated to their territory. Within the framework of ensuring national security, it is expedient to include to the area of their functional powers the fight against smuggling, customs post-audit, statistical work and reporting, interaction with representatives of local authorities and business. This will allow to achieve a greater level of control and organization of the work of regional customs, to provide the optimal functional load of regional customs for controlling the work of customs posts subordinated to their territory;

— formation of optimal functional load of customs officers by dividing customs personnel into two categories: «operational personnel» and «administrative personnel». In particular, operational personnel will carry out basic customs duties related, first of all, with customs clearance and control, while administrative staff will include accounting, HR-personnel, etc. At the same time, the share of operational employees should be about 50 % of all personnel of customs authorities. It will provide an optimal balance of personnel structure and concentrating on the main customs functions. Such a division will allow achieving the separation of the employees of the main activities of customs specificity and the employees of the general administrative profile;

— granting customs officers the right to carry out operative and investigative activities, initiate criminal proceedings, and ensuring jurisdiction across the country in order to prevent, timely detection and suppression of crimes and to expose the causes and conditions conducive to the commission of crimes, as well as the prevention of offenses;

— strengthening the responsibility for fraudulent operations at the border related to the illegal import or export of goods, by improving the methods of payment of penalty sanctions for the committed customs offenses;

— organization of effective interaction of customs authorities with other bodies of power in the context of the fight against smuggling. So, in 2016, the Government created an Interagency Target Center from 20 mobile groups of 4—5 employees to prevent and detect violations at the customs. These groups consisted of representatives of the State Fiscal Service, the State Border Guard Service and the National Police. The results of the work of these groups were ineffective, which led to their liquidation. In 2018, the Government has developed a new measure to counter customs offenses related to the involvement of National Police officers in countering smuggling by staying at customs posts. All these measures have a political context, and their effectiveness is unperspective. It is inappropriate to involve an additional human resource in the Ukrainian reality in order to combat smuggling, as it entails a higher risk of corruption. In addition, to identify the facts of customs offenses, the employee must have specialized knowledge and experience in customs specifics. In this context, it is proposed to organize effective information and analytical cooperation between the various authorities (customs and tax authorities, the Security Service of Ukraine, the National Police, the State Border Guard Service of Ukraine, the National Anti-Corruption Bureau of Ukraine, judicial bodies and other institutions) on the basis of the formation of a single automated database, which will combine the information of the customs authorities with the data of various law enforcement agencies, in the context of the formation and transmission of operational information on detected customs offenses;

— ensuring control over the movement of goods in the supply chain to the final consumer, which will make it impossible to sale the illegally imported goods within the country and will form a safe supply chain;

— introduction of customs post-audit as one of the forms of customs control, which is implemented after the realization of customs procedures for the detection of customs offenses and the promotion of legitimate trade by reducing the time for customs procedures;

— development of international cooperation with international organizations for obtaining recommendations and financial resources for the reformation of the customs system in accordance with European principles, participation in Trade missions for the presentation of national customs interests, as well as with foreign customs authorities, for the implementation of common customs programs in the context of developing customs infrastructure, creation of common customs posts;

— introduction of the Institute of the Authorized Economic Operator. Despite the fact that the Customs Code of Ukraine describes the application of such mechanism to simplify customs procedures for responsible and conscientious subjects of foreign economic activity, unfortunately, in domestic customs practice, it actually does not work. The Institute of Authorized Economic Operator is aimed at promoting foreign economic operations of conscientious enterprises by providing them with special simplifications of customs procedures;

— improvement of material and technical support of customs bodies by purposeful use of received financial resources from international and national organizations, participation in relevant tenders, etc. It's about the provision of customs posts by necessary high-tech and simple customs control devices in order to ensure the effectiveness of customs control and counteracting smuggling, especially in certain areas of the East of Ukraine, where there is a shortage of even primitive equipment;

— development of the customs infrastructure on the basis of optimization of the number of border crossing points by constructing new border crossing points in places of intense reload; improvement of the state of certain border crossing points by optimal delimitation of lanes for different types of transport and thus increasing the speed of customs procedures; provision of border crossing points for the required road equipment; improvement of the state of roads and access to border crossing points, as well as transport links between border crossing points; construction of joint customs posts with the countries of the European Union in order to reduce the time for customs procedures, especially in certain areas of the East of Ukraine, where customs posts are partially or completely destroyed;

— improvement of the information and analytical component of the customs system, which will ensure quality control over the movement of goods across the state border by checking the reliability of quantitative and qualitative data on the product, completeness of customs payments, etc. This will increase the level of economic security of the state and ensure the protection of its economic interests.

All of the above proposals form a complex of targeted well-grounded recommendations for representatives of Ukrainian authorities at different levels during improving the customs legislation in accordance with European norms and rules, harmonization of the customs system of Ukraine taking into account European challenges, and effective improvement of activities of customs bodies on the basis of strengthening the service, security, and protective functions.

ПАТРИОТИЧЕСКОЕ ВОСПИТАНИЕ И ФОРМИРОВАНИЕ КУЛЬТУРЫ МЕЖНАЦИОНАЛЬНЫХ ОТНОШЕНИЙ В ТАМОЖЕННЫХ ОРГАНАХ

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В своей деятельности сотрудники таможенных органов сталкиваются с различными субъектами, в том числе с физическими лицами разных национальностей. В этой связи сотрудники таможенных органов должны обладать такими качествами как патриотизм и толерантность, формирование и развитие которых должно осуществляться на протяжении всей службы. В статье автором раскрываются особенности патриотического воспитания и формирования культуры межнациональных отношений в таможенных органах Российской Федерации.

***Ключевые слова:** таможенные орган; патриотизм; межнациональные отношения; толерантность; правосознание; воспитание.*

Важную роль в формировании правосознания сотрудника таможенных органов играет патриотическое воспитание. Патриотическое воспитание в таможенных органах происходит на базе духовно-нравственных и культурно-исторических ценностей, национального самосознания, почитания государственных символов и общепризнанных национальных святынь.