

Total informationsisolering och kontroll är mycket effektiva men de försvarar bara mot externt inflytande.

Man kan 191isi att 191isintegra genom påverkan av människor hjälper Nordkoreas regering fortsätta att 191isi traditionell isoleringspolitik. Men I själva verket påverkar den bara nordkoreaner men inte internationella samfundet.

Nordkorea kommer knappast att angripa något land därför att det skulle ha 191isint samband med 191isintegra på grund av isolering och 191isintegration kontroll som är dess bas. Egentligen behöver en hållbar 191isinteg inte så mycket tvång för att inte förlora makt. Om nordkoreanska regeringen tappade kontroll över informationsrymden då 191isintegra leda till 191isintegration av befintliga politiska systemet.

PUBLIC-PRIVATE PARTNERSHIP IN THE SPHERE OF CUSTOMS AFFAIRS: THE EXPERIENCE OF GREAT BRITAIN

A. К. Мельникова

According to most experts the UK has one of the most successful experiences in public-private partnership (PPP) in the customs sphere. Today the United Kingdom is one of the world leaders in the total number of projects on this topic and number of sectors, which uses PPP [1]. And the sphere of customs regulation of foreign trade is not an exception.

British Customs Service has a very complicated structure and consists of several ministerial and non-ministerial departments. Her Majesty's Revenue & Customs is a non-ministerial Department with responsibility for the administration of the tax system. The Home Office, that involves two main profile groups: Border Force and UK Visas and Immigration, is a ministerial department that conducts work connected with immigration and passports, drugs policy, crime policy and counter-terrorism. These authorized bodies today are developing in accordance with national and EU legislation and also they take into account the recommendations and standards of the World Customs Organization (WCO). Considering the membership of the UK in the WCO it appears that one of the most important elements of their performance is focusing on cooperation of customs and business, development and deepening of the partnership between the specified state institutions and business community.

Public-private partnership in the field of customs affairs is defined in the Kyoto International Convention on the Simplification and Harmonization of Customs Procedures (revised in 1999) and the Framework of Standards to Secure and Facilitate Global Trade, the WCO 2005. It is based on the following main principles:

- a) interpersonal communication;

b) collaboration in the framework of the "customs – business Corporation", "customs – business-community" in various fields related to customs regulation of foreign economic activity;

c) promotion of knowledge and professionalism in the sphere of customs affairs;

g) information interaction as an innovative tool for the implementation of the programme of the WCO on the simplification and harmonization of customs procedures (the concept of "global customs network", "single electronic window"; new technological solutions in the field of training and knowledge).

In the UK case, interaction between customs services and business representatives is stimulated by the presence of common goals, and, first of all, preserving and improving the attractiveness of the United Kingdom for the domestic and global business.

On the national level the work on outlining the main points of cooperation was done. In 2006, the Customs service in the UK conducted a study on the basis of which the priorities and interests of private business in their relations with customs were defined. This material became the basis for a government report (2006 Review of Links with Large business) that has designated PPP priority concepts: clarity in the work; effective approach to the solution of tax issues based on risk management; fast decision making and clarity in relations achieved by means of effective consultations and dialogue [6]. On the basis of these results, a strategy for large businesses was developed (Large Business Strategy) taking into account their special needs and the way they react.

In the frames of this Strategy a special service deals with big business clients (Large Business Service - LBS) and another system - Local Compliance (Large & Complex) conducts work with representatives of small and medium business.

Economic entities – clients of the Service are those that provide more than half of the customs duties levied by the British customs. They are the largest companies with cash turnover of more than 30 million pounds and major employers (over 250 employees). Between the customs and these businessmen there is the LSB. The Service, when dealing with them, is responsible for working with leading UK companies in the field of collection of customs duties and taxes and accomplishing customs procedures. LBS works in close cooperation with customs and business in order to prevent violation of the customs law and provides high-quality client servicing.

The performance of LBS divided into 17 sectors. Each sector has its focus, regarding which Service representatives interact with other state authorities and businessmen on issues of their competence. A distinctive feature of LBS is the presence of Customer Relationship Managers (CRM) and Customer

Coordinators (CC). CRMs are responsible for cooperation with more than 2,000 largest companies while CCs interact with smaller traders.

In the work of the LBS there are five key business processes that ensure the effectiveness of its work: work with clients; improvement of legal relations; risk management; rationalization and optimization of the taxation; innovative development [7].

Together with LBS Local Compliance (Large & Complex) conducts work with business community on the issues of customs regulation of foreign economic activity operators. They interact with representatives of small and medium business on the issues of collecting taxes and duties and improving customs procedures. The representatives of this service are again Customs Relationships Managers and Customer Coordinators.

It is impossible to imagine cooperation without dialogue. And for this very reason Large Corporates Forum has been functioning since 2010. The major purpose of this forum is the establishment of "feedback" from business in order to respond quickly to requests of economic entities on improving our work, as well as reducing the administrative burden on traders and reduce paperwork [5].

The most important institution arising from PPP in the customs sphere is the institute of the authorized economic operator (AEO). The AEO is a participant of foreign trade activities, whose performance has been approved by the customs administration and corresponds to the norms and standards of the WCO security and facilitation of the supply chain. It was introduced in the UK after the adoption of amendments to the Customs Code (CC) in 2005. According to the Article 5a, CC of the EU, the countries of the Community have the right to assign the AEO status for those companies who faithfully adhere customs regulations, confirm their solvency and their activities fit the accounting system and the established standards of safety [2].

Apart from the special services in order to provide direct support to participants of international business the United Kingdom also has UK Trade&Investment – UKTI, created in 2003 as a result of reorganization of the British Trade International. UKTI is assigned with the functions of promoting British export to foreign markets, promotion of foreign trade activities among the national companies, attracting foreign investments.

To assess the work of customs bodies, to detect defects of the work of these institutions mentioned above and better to understand the needs of business entities in 2010 a survey among representatives of big business in Britain was conducted. Survey participants were divided into three groups: companies working with LBS, companies working with CMRs within the L&C and companies working without CMRs within the L&C. The result is the following: 86% of the representatives of the first group, 75 % of the sec-

ond group and 68 % of the third group evaluated the work of customs authorities as good or rather good [3]. On the basis of this study new tasks for the British customs 2014–2015 were defined:

1. The customs service of the UK will continue financing the activities of the services that work with clients as they have proved their efficiency and success.

2. All divisions of customs will work with the same risk profiles within the risk management system.

3. In order to prevent violation of the customs law the work on the improvement of customs control, administrative and judicial measures in close cooperation with customs declarants and other entities will be continued.

4. Customs service will seek to work in real time with all clients. As the efficiency of decision making is profitable both for declarants and customs and allows to reveal early the facts of evasion of payment of customs levies.

5. Work with business clients will be implemented through the existing channels. It will be conducted with the help of CMRs and CCs with the purpose of maximum efficiency and coordinated approach to their maintenance [4].

To sum up it is necessary to say that in the UK the system of regulation of foreign economic activity was created that can be characterized as highly effective and stable to changes. It is based on national legislation, regulations and directives of the European Union, as well as the obligations arising from membership in the WCO and bilateral international agreements. Today, already having a well-developed customs legislation, the main task for the government in the UK is to support external competitiveness of national producers in all sectors of the economy by organization of effective system of state management, reducing administrative barriers and using appropriate protective measures in external trade.

Литература

1. Интернет адрес: http://archive.nbu.gov.ua/portal/Soc_Gum/Vamsu_econ.htm.
2. Интернет адрес: <https://www.gov.uk/government/how-government-works>.
3. Интернет адрес:
http://ec.europa.eu/taxation_customs/customs/policy_issues/customs_security/aeo/index_en.htm.
4. Интернет адрес: <http://www.hmrc.gov.uk/research/lbcs-full-report.pdf>.
5. Интернет адрес: <http://www.hmrc.gov.uk/large-businesses/intro.htm>.
6. Интернет адрес: <http://www.hmrc.gov.uk/lbo/index.htm>.
7. Интернет адрес: <http://www.hmrc.gov.uk/large-business/review-report.pdf>.