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## LOGISTICS OF CUSTOMS PROCEDURES IN UKRAINE

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**Introduction and purpose of the study.** The customs affair in Ukraine is one of the dynamic branches of state activity, which is in a state of constant development and improvement; therefore the need to find new ways of increasing its efficiency is a special government urgent. One of the ways to achieve this goal is to introduce logistics techniques, which are actively used not only in the economy, but also in the social sphere, into the customs practice. Such techniques should be standardized, and the adequacy and quality of customs regulation in our country largely depends on the level of legal regulation of their application.

**Hypothesis of scientific research.** It is assumed that the logistics of the customs business, that is, the introduction logistics facilities into the range of its tools, is a continuous process that covers all the components of this diversified type of state activity, first of all the customs control and customs clearance procedure. Such an approach is fully in line with the "Concept of Modernization of the Customs Service of Ukraine", which aims to facilitate the transition of the Customs Service of Ukraine to a qualitatively new stage of development and a clear definition of the prerequisites that should be created in the near future in all areas of its activities.

**The purpose** of this study is to analyze the problems of legal regulation of social relations that arise in process of applying

logistic principles in the implementation of customs procedures in Ukraine.

**Research methods:** theoretical analysis, synthesis, comparison and comparison in order to determine the state of disclosure of the research problem in the scientific literature, the study of normative legal documents in the field of customs regulation in Ukraine and the experience of the customs officers of Ukraine.

**Results:** the concept of "customs logistics" is disclosed, the results of the analysis of normative legal documents in the field of customs regulation in Ukraine are given, the problems and prospects of the development of the customs service are identified.

**Conclusions.** Effective logistics of customs procedures in Ukraine hinder: the imperfection of the legislative framework in this area; the unpreparedness of the customs service to be implemented in the normative acts declared by the majority of countries of the world, the principles and standards of customs regulation aimed at increasing the attractiveness of transparent and fair foreign-economic activity by reducing the bureaucratic, time, technological and material costs of the subjects of foreign economic activity when cargo crossing the border of Ukraine.

**Keywords:** customs, customs logistics, customs procedures, customs control, customs clearance.

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## ЛОГІСТИЗАЦІЯ МИТНИХ ПРОЦЕДУР В УКРАЇНІ

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**Вступ і мета дослідження.** Митна справа в Україні – одна з динамічних галузей державної діяльності, яка знаходиться у стані постійного розвитку та удосконалення, відтак для держави особливо актуальною є потреба пошуку нових шляхів підвищення її ефективності. Одним із способів досягнення цієї мети є впровадження у митну практику логістичних прийомів, які на сьогодні активно застосовуються не тільки в економіці, але й у соціальній сфері. Такі прийоми повинні бути нормативно закріплені, і від рівня правового регулювання їх застосування багато в чому залежить адекватність та якість митного регулювання в нашій країні.

**Гіпотеза наукового дослідження.** Передбачається, що логістизація митної справи, тобто впровадження до її інструментарію логістичних прийомів та засобів, – безперервний процес, який охоплює усі складові цього багатоманітного виду державної діяльності, в першу чергу процедури митного контролю та митного оформлення. Такий підхід цілком відповідає «Концепції модернізації діяльності митної служби України», яка покликана сприяти переходу митної служби України на якісно новий етап розвитку та чіткого визначення передумов, які необхідно створити у найближчій перспективі за всіма напрямками її діяльності.

**Метою даного дослідження** є аналіз проблем правового регулювання суспільних відносин, що виникають при застосуванні логістичних принципів при здійсненні митних процедур в Україні.

**Методи дослідження:** теоретичний аналіз, синтез, порівняння та зіставлення з метою визначення стану розкриття проблеми дослідження у науковій літературі, вивчення нормативно-правових документів у сфері митного регулювання в Україні та досвіду роботи працівників митної служби України.

**Результати:** розкрито поняття «митна логістика», дані результати аналізу нормативно-правових документів у сфері митного регулювання в Україні, визначені проблеми та перспективи розвитку митної служби.

**Висновки.** Ефективній логістизації митних процедур в Україні заважають: недовершеність законодавчої бази у цій сфері; неготовність митної служби впроваджувати у життя продекларовані у нормативних актах, визнані більшістю країн світу, принципи та стандарти митного регулювання, що орієнтовані на збільшення привабливості прозорості та добросовісної зовнішньоекономічної діяльності через скорочення бюрократичних, часових, технологічних та матеріальних витрат суб'єктів ЗЕД при перетині вантажами кордону України.

**Ключові слова:** митна справа, митна логістика, митні процедури, митний контроль, митне оформлення.

**Formulation of the problem.** The customs affair in Ukraine is one of the dynamic branches of state activity, which is in a state of constant development and improvement, therefore the need to find new ways of increasing its efficiency is a special government urgent. One of the ways to achieve this goal is to introduce logistics techniques, which are actively used not only in the economy, but also in the social sphere, into the customs practice [1]. Such techniques should be standardized, and the adequacy and quality of customs regulation in our country largely depends on the level of legal regulation of their application.

**Analysis of recent publications and unresolved part of the problem.** The problems of logistics in the general sense were studied by a large number of scientists and practitioners. Some domestic and foreign scientists, including Y.N. Samolayev, I.G. Smirnov, D.V. Stakhanov and V.N. Stakhanov, were involved in the questions of customs logistics, not from the legal point of view, but from the point of view of economics or geography. Some aspects of logistics of the customs business of Ukraine concerned E.V. Added However, there are practically no comprehensive scientific developments in the legal issues of logistics in the customs field, in particular the logistics of customs procedures.

The purpose of the article is to analyze the problems of legal regulation of social relations that arise when applying the logistic principles in the implementation of customs procedures in Ukraine.

**Research results.** Customs logistics is a sufficiently new scientific and practical direction, which in the broadest sense is a theory and practice of increasing the efficiency of the implementation of Ukrainian custom business through the optimization of management of foreign economic (export-import) flows.

The logistics of the customs business, that is, the introduction logistics facilities into the range of its tools, is a continuous process that covers all the components of this diversified type of state activity, first of all the customs control and customs clearance procedure.

The origin and development of customs logistics began in our country with the adoption of the first Customs Code (hereinafter – CC) of independent Ukraine, which in Art. 9 among the main tasks of the customs authorities called for improvement of customs control and clearance of goods and other items moving across the customs border of Ukraine, as well as creating favorable conditions for accelerating the flow of goods and passenger traffic across the country's customs border. The consolidation of these points at the level of the law was nothing more than a recognition by the state of the need to apply the basic principles of logistics in the implementation of such components of the Ukrainian customs affair as customs control and customs clearance. Although the term "customs logistics" began to get out much later.

According to Clause 9 of Art. 11 of the current Customs Code (hereinafter – CC) of Ukraine is one of the tasks of the customs authorities to create favorable conditions for accelerating the flow of goods and passenger traffic across the customs border of Ukraine [2]. Thus, the CC of Ukraine in 2002 continued the practice of introducing the principles of logistics to the customs business of Ukraine, that is, its logistics.

However, the implementation of the logistic approach to the customs regulation of foreign economic activity, enshrined in the Criminal Code of Ukraine, is possible only if there is a proper regulatory framework.

So, in 1999, the Cabinet of Ministers of Ukraine adopted the Resolution "On Promotion of Foreign Economic Activity" (hereinafter – the Resolution) No. 593 (in 2004 and 2009 it has undergone significant changes). By this document, the State Customs Service of Ukraine granted the right during the course of the conduct of foreign-economic activities (hereinafter – FEA) by separate enterprises-residents of Ukraine to refrain from applying during the customs clearance of goods and vehicles measures of non-tariff regulation and other restrictions, and subsequently also to establish a simplified procedure for the application of customs procedures control and customs clearance [3].

In pursuance of this resolution, the State Customs Service of Ukraine together with the Ministry of Economy of Ukraine and the State Tax Administration of Ukraine approved the Evaluation Criteria and the Procedure for the determination of resident enterprises of Ukraine, during the conduct of which the foreign economic activity subject to the assistance regime is being applied [4], as well as the Criteria for the assessment of resident enterprises, which may apply for simplification of customs clearance procedures [5].

In 2009, the State Customs Service developed and approved by the Order No. 735 the new Criteria for the assessment of resident enterprises for goods and vehicles of which a simplified procedure for the application of customs control and customs clearance may be established [6], by duplicating certain provisions of the previous document, which somehow has not lost its validity yet. In addition, the State Customs Service has established, as required by the Resolution, a new Procedure for the definition of resident enterprises of Ukraine, in respect of which goods may be subject to a simplified procedure for the application of customs control and customs clearance procedures [7].

The new order of this Order is, among other things, the establishment of a three-level system of customs authorities' trust to resident enterprises: a high degree of trust (the so-called white list), a sufficient level of trust (the so-called green list) and an uncertain degree of trust. The level of trust is determined by the sum of the points scored by the results of the assessment of the enterprise by the customs authority. It determines the forms and volumes of customs control

and customs clearance operations for the goods and vehicles belonging to the enterprise.

The companies that are included in the "white" list are given the following preferences:

- no customs inspection is carried out at the point of entry through the state border of Ukraine, but selective customs inspection is carried out at the customs office of destination / departure in accordance with Art. 42 CC of Ukraine, if the direct sender or recipient of such goods and vehicles is this enterprise;

- does not apply to goods, the direct sender or recipient of which is an enterprise, the corresponding list of certain provisions of the normative legal acts of the State Customs Service, which is established by the Order of the SCSU "On Approval of the Procedure for the Definition of Enterprises – Residents of Ukraine, in respect of which a simplified procedure for the application of customs control procedures may be established; Customs clearance dated August 10, 2009, N 736.

In the future, it is planned to simplify the procedure for obtaining approval of the place of customs clearance for such enterprises [10], in in case if the subject of foreign economic activity considers it expedient to present goods to customs clearance to another customs authority than the customs authority in the area of activity of which it is located.

Green list companies have the following benefits:

- a selective customs inspection is carried out at the customs office of destination / departure in accordance with Art. 42 CC of Ukraine, if the direct sender or recipient of such goods and vehicles is this enterprise;

- non-application to the goods, the direct sender or recipient of which is an enterprise, an appropriate list of certain provisions of the normative legal acts of the State Customs Service in the abbreviated version.

As of February 11, 2010, a new edition of the above-mentioned orders of the State Customs Service dated on August 10, 2009, N. 735, 736 was prepared, which provides a mechanism for the inclusion of small and medium-sized enterprises (which have small volumes of registered cargo) into "white" / "green lists" customs declarations and movements of goods in monetary terms across the customs border of Ukraine) and companies that place goods under customs control in warehouses for temporary storage and customs licensed warehouses [11].

This convincingly proves the constant evolution of the mechanism of legal regulation of customs procedures, their simplification and optimization, gradual approximation of relations between customs and subjects of foreign economic activity to affiliate companies. Although statistics indicate that the latter is not too keen to cooperate with the customs administration. Thus, as of February 1, 2010, the total number of resident enterprises, for goods and vehicles which,

according to the assessment of customs authorities, may be simplified procedures for the application of customs control and customs clearance procedures, is 1650 enterprises, the total number of enterprises that submitted to the customs authorities statements on the possibility of establishing their goods and vehicles of such simplified order – 384, and the total number of resident enterprises, to goods and vehicles which the customs authorities have established Simplified procedure for the application of customs control and customs clearance procedures – 365 [11].

In this regard, one cannot but agree with the opinion of E.V. Dodin that an attempt to stimulate law-abiding activity of foreign economic entities by establishing new forms of relations with customs authorities for them based on the principle of dispositivity was not brought to a logical conclusion in connection with the subconscious reluctance of the customs system (and maybe consciously) to limit its power in the customs sphere [8].

In the future, the regime for foreign economic activity enterprises that will demonstrate systematic work in the legal field will be extended and improved.

This approach is fully in line with the Concept of Modernization of the Customs Service of Ukraine, which aims to facilitate the transition of the Customs Service of Ukraine to a qualitatively new stage of development and a clear definition of the prerequisites that should be created in the near future in all areas of its activities. One of these preconditions the Concept determines the existence of effective mechanisms for the promotion of foreign economic activity, as well as simple and effective customs procedures and control technologies at the border and within the state that are in accordance with the provisions of international conventions, customs and trade agreements and are compatible with customs procedures and technologies of adjacent countries [12].

Thus, according to the International Convention on the Simplification and Harmonization of Customs Procedures of May 18, 1973 (Ukraine acceded on October 5, 2006), it is established that for the authorized persons who meet the criteria established by the customs service, the customs service provides:

- Issue of goods for the submission of the minimum data necessary for the identification of goods and which will subsequently allow filling the final declaration on goods;

- Registration of goods at the objects of the declarant or elsewhere authorized by the customs service;

in addition, as far as possible, other special procedures, as well, exactly:

- permission to submit a single declaration for goods during their importation or exportation for the period of time during which the goods are repeatedly imported or exported by one person;

- the use by such authorized persons of the data of their commercial documentation for the self-assessment of customs duties and taxes payable by

such persons, and in some cases, to ensure compliance with other requirements of the customs service;

- permission to submit a declaration for goods in the form of entering data into commercial documentation of the authorized person with the subsequent submission of an additional declaration for goods [9].

The World Trade Organization's Framework of Safety and Trade Facilitation, adopted in June 2005 at 105/106 sessions of the Council of the World Customs Organization (also a member of Ukraine), in particular Standard 3 "Authorization", stipulates: "Customs administrations together with representatives of the trade community will develop a procedure validation or accreditation procedures according to quality criteria that provide companies with the status of authorized economic operator with appropriate incentives. The Customs Administration should cooperate (in various forms) with business partners in order to identify the common benefits that can be gained through joint participation in the safe supply chain of goods. The Customs Administration should document in a documentary form the tangible benefits that it intends to provide (within the limits of its authority) to its interested business partners in the safe supply chain of goods [10].

**Conclusions and suggestions.** Effective logistics of customs procedures in Ukraine hinder: the imperfection of the legislative framework in this area; the unpreparedness of the customs service to be implemented in the normative acts declared by the majority of countries of the world, the principles and standards of customs regulation aimed at increasing the attractiveness of transparent and fair foreign-economic activity by reducing the bureaucratic, time, technological and material costs of the subjects of foreign economic activity when goods cross border Of Ukraine.

At the same time, as we see, there is a positive dynamics, which leads to significant achievements in the field of improving the implementation of the national customs affair.

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