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DIRECTIONS FOR IMPROVEMENT OF GOODS DECLARATION IN CONDITIONS OF INTEGRATION PROCESSES

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Introduction and purpose of the study.

Trends in global development in the context of the global economic crisis dictate new challenges, in particular, the simplification of customs and logistics procedures during the import and export of goods to (from) the territory of countries. Today, the maximum approximation of customs procedures in Ukraine to the European and world standards is gradually being made, their maximum simplification at all stages, the reduction of the influence of the human factor on the results of the customs introduction of the elements of the electronic document flow system in the execution of customs clearance and customs control of goods.

The hypothesis of scientific research. It is anticipated that in today's conditions of openness of the Ukrainian economy the necessary condition for the organization of the customs business – in general – and customs control, in particular, is the declaration, identification and control of customs value, which has fiscal and regulatory potential, and accordingly characterized by problematic issues that require new theoretical and practical approaches to its evaluation and control.

The purpose of the article is to study the current mechanism of customs declaration of goods in Ukraine.

Methods of research: in the process of work, the following methods of economic research were used: system-structural, abstract-logical, comparative and balance, expert assessments, etc.

Results: The state of the procedure of customs clearance of goods is considered and investigated. The given results of practical introduction of electronic document circulation with the use of electronic digital signature in the customs business of Ukraine.

Conclusions. The creation of a multifunctional integrated electronic customs system is aimed at strengthening Ukraine's customs security, further developing and adapting the information systems of the State Customs Service of Ukraine to the standards of the European Union, creating conditions for accelerating customs control and customs clearance procedures, improving the level of services provided by the state in the customs sphere, restriction of the possibility of committing illegal and corrupt acts.

Keywords: declaration of goods; customs procedures; customs control; customs clearance.

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НАПРЯМИ ПІДВИЩЕННЯ ЕФЕКТИВНОСТІ ДЕКЛАРАЦІЙНО-ЛОГІСТИЧНИХ ПРОЦЕДУР В УМОВАХ ПРОЦЕСІВ ІНТЕГРАЦІЇ

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Вступ та мета дослідження. Тенденції глобального розвитку в контексті світової економічної кризи диктують нові виклики, зокрема спрощення митних і логістичних процедур під час імпорту та експорту товарів до/з території країн. Сьогодні поступово здійснюється максимальне наближення митних процедур в Україні до європейських і світових стандартів, їх максимальне спрощення на всіх етапах, зменшення впливу людського фактору на результати митного впровадження елементів електронного система документообігу при здійсненні митного оформлення та митного контролю товарів.

Гіпотеза наукового дослідження. Передбачається, що в сучасних умовах відкритості української економіки необхідною умовою організації митної справи, загалом, і митного контролю, зокрема, є декларування, ідентифікація та контроль митної вартості, що має фіскальні та регуляторні норми. Потенціал підвищення ефективності деклараційно-логістичних процедур, і, відповідно, характеризується проблемними питаннями, які вимагають нових теоретичних і практичних підходів до його оцінки та контролю.

Метою статті є вивчення існуючого механізму митного декларування товарів в Україні.

Методи дослідження: у процесі роботи використовувалися такі методи економічних досліджень: системно-структурні, абстрактно-логічні, порівняльні та балансові, експертні оцінки тощо.

Результати. Розглянуто та досліджено стан процедури митного оформлення товарів. Наведені результати практичного впровадження електронного документообігу з використанням електронного цифрового підпису в митному бізнесі України.

Висновки. Створення багатофункціональної інтегрованої електронної митної системи спрямоване на зміцнення митної безпеки України, подальшу розробку та адаптацію інформаційних систем Державної митної служби України до стандартів Європейського Союзу, створення умов для прискорення митного контролю та процедур митного оформлення, підвищення рівня послуг, що надаються державою в митній сфері, обмеження можливості здійснення незаконних і корупційних дій.

Ключові слова: декларування товарів; митні процедури; митний контроль; митне оформлення.

Formulation of the problem. One of the main components of the customs business is the declaration, customs clearance and customs control over the value of goods transiting through the customs border of Ukraine. These tools are widely used by the customs authorities and bring about effective results.

One of the most resonant documents adopted in 2012 was the Customs Code, which came into force on June 1, 2012. This document substantially changed the customs legislation as a whole. It contains a number of innovations, which should considerably simplify the procedure of customs clearance of goods, which is one of the main tasks assigned to the customs service of Ukraine [4].

In this regard, it will be useful to consider and investigate the current state of the customs clearance procedure, the impact of the introduction of electronic declaration in Ukraine on the simplification of the customs clearance procedure. Practical implementation of electronic document circulation with the use of electronic digital signature in the customs business of Ukraine is one of the priority directions of the development of information technology sphere [5].

Conscious declaration of goods at a reduced customs value by foreign economic entities engaged in import operations is a widespread phenomenon and primarily aims at minimizing tax liabilities of such entities. However, the payment of taxes is not in full - this is only part of the problem. By manipulating the customs value of goods, importers violate the conditions of fair competition in the national market and create an imbalance between prices for imported products and similar products of national origin (of course, not to the benefit of the latter) [2].

Analysis of recent publications and unresolved part of the problem. In the scientific literature issues of declaration and customs clearance were considered by both foreign and domestic researchers, among which should be distinguished G.V. Atamanchuk, Ye.V. Dodina, S.S. Tereshchenko, D. Sorokina, O.V. Yegorova, N.G. Salischev, S.I. Kottirgina, O.P. Grebelnika, V.A. Russkova, P.V. Pashka, V.G. Derkach etc.

Certain aspects of customs clearance and customs declaration in the context of customs regulation are left out of the attention of the above-mentioned scholars and require a thorough study. In particular, there is no proper correlation between the correctness and authenticity of the customs declaration and the receipt of customs payments to the budget. Addressing this issue of effective declaration, processing innovations in connection with the adoption of the new Customs Code and the importance of implementing a full-scale electronic declaration in Ukraine led to the need and relevance of this study.

The purpose of the article is to study the current mechanism of customs declaration of goods in Ukraine.

Research results. Trends in global development in the context of the global economic crisis dictate new challenges, in particular, the simplification of customs and logistics procedures during the import and export of goods to (from) the territory of countries. Today, the maximum approximation of customs procedures to European and world standards, their maximum simplification at all stages, and the reduction of the influence of the human factor on the results of the customs introduction of the elements of the electronic document flow system during the execution of customs clearance and customs control procedures for goods and vehicles [6] are gradually being brought about.

Among the main tasks of the transition of the customs service of Ukraine to the modern world technologies and bringing it to the world leaders in the customs field is the improvement of interaction with other bodies of state executive authority, which are related to the creation, development and control of the state of transport and logistics and customs infrastructure. Such improvement of interaction should be achieved through the consistent development and enhancement of the functionality of electronic document circulation as preliminary data and other data necessary for accelerating customs clearance and customs control of goods and vehicles, as well as ensuring unconditional compliance with Ukrainian customs legislation.

The solution of this task will ensure optimal interaction with the bodies of state executive power as part of an operational mutual exchange of information that can be directly or indirectly used for the improvement and development of transport and logistics and customs infrastructure, as well as for improving customs clearance procedures, volumes and procedures for customs procedures.

Improvement of the customs clearance and customs control system of goods and vehicles should be carried out by:

- Creation of a complex system of monitoring of customs clearance and control and its further integration with the integrated automated system of customs bodies;

- Integration with the integrated automated system of customs bodies of the modernized system of risk analysis using an expanded list of actual and objective data received from systems (subsystems) from the System-forming components Technical and special means of customs control and from other systems including external, in relation to systems of customs bodies, systems, at different stages of customs clearance and control of goods and vehicles;

- Gradual introduction of elements of electronic document management system in the course of customs clearance and customs control of goods and vehicles;

- Promptly provide customs authorities and other state authorities at all levels with up-to-date and reliable information on the results of customs clearance and customs control of goods and vehicles [5].

On May 22, 2012, the Department of Customs Information Technologies and Statistics of the State Customs Service of Ukraine presented the Concept of the State Target Program "Creation of a Multifunctional Integrated Electronic Customs System" for 2013–2017 [3].

The program defines the absence of an effective mechanism in Ukraine to ensure the modernization of information and telecommunication systems of customs and other authorities in the sphere of control over foreign economic operations of state bodies; lack of functional, logistical and technological compliance of such systems with international customs and standards in the field of customs, in particular, with regard to automation and simplification of customs procedures, based on the introduction of exchange of documents, information and data in electronic form, automation of collection and processing of data for the purpose of risk analysis etc. [3].

Similar and other key tasks for the reform and development of the customs service are also defined by the following documents of the state level:

- Law of Ukraine "On Ukraine's Accession to the International Convention on the Simplification and Harmonization of Customs Procedures, as amended in accordance with Appendix 1 to the Protocol on Amendments to the International Convention on the Simplification and Harmonization of Customs Procedures" of 05.10.2006 No. 227-V [1];

- National Action Plan for Implementation of the Action Plan for the Liberalization by the European Union of the Visa Procedure for Ukraine, approved by the Decree of the President of Ukraine dated 22.04.2011 No. 494/2011 [10];

- Action Plan for the implementation of the Integrated Border Management Concept, approved by the Cabinet of Ministers of Ukraine from 05/01/2011 No. 2-p. [9].

The full implementation of information technologies, electronic document circulation and electronic declaration in order to stimulate foreign trade is foreseen by the new Customs Code of Ukraine.

Analysis of indicators of solving similar problems by other states suggests that the only effective tool for solving this problem in modern conditions is the maximum automation and informatization of customs processes – the creation of a multifunctional integrated system (hereinafter – MFIS) "Electronic Customs".

The Decision of the European Parliament and the Council of the European Union No. 70/2008 / EC of 15 January 2008 on a paperless environment for customs and trade identified a series of steps to move to the full electronic control of customs procedures and to ensure full information interaction between customs administrations of the EU Member States.

The strategy of promoting the trade of the Bureau of Customs and Border Affairs of the Department of Homeland Security of the United States, the key

task of the development of the Customs Administration, is to determine the receipt of the prior information and its further use in the system of automated risk management and post-audit control. At the same time, the key risks for the development of the customs business in the United States determine excessive time expenditures on customs procedures, manual operations and the incompatibility of automated information systems [3].

The need for the cardinal modernization of the information systems of the Customs Service of Ukraine in order to ensure business requirements, defined design, implementation of a full-fledged partnership between customs authorities and participants in international e-commerce. One of the main tasks of customs reform is the development and implementation of information technology in the customs field, automation of the accompanying procedures [6].

On March 28, 2012, the State Tax Inspectorate issued Order No. 191 "On the Concept of Integration of System-Generating Components of Technical and Special Means of Customs Control with the Automated Customs Clearance System of the State Customs Service of Ukraine" [5].

The concept of integration of system components of technical and special means of customs control (hereinafter referred to as SC TSMCC) with the automated system (hereinafter – AS) of customs clearance of the State Customs Service of Ukraine defines the purpose, main tasks and priority measures for the integration of the system-forming components of the TSMCC from the AS customs clearance of the State Customs Service of Ukraine, as well as the principles the construction of such IAS and the stages of its creation, the main provisions for the formation of its information and telecommunication and special technical support for the purposes of customs registration and control, as well as creation of preconditions for its further integration with the creation of a complex system for monitoring the customs clearance and control of the Unified Automated Information System (hereinafter referred to as the UAIS) of the State Customs Service of Ukraine. In this case, the automated system is an organizational and technical system consisting of the means of automation and the personnel that serves them [5].

The concept is based on the provisions of the Concept for the creation of a multifunctional integrated electronic customs system, approved by the Cabinet of Ministers of Ukraine on September 17, 2008, No. 1236-p, and other conceptual documents of a strategic nature, which determine the development of the customs system of Ukraine for the long-term perspective.

The concept follows the main provisions of the International Convention on the Simplification and Harmonization of Customs Procedures of May 18, 1973, as amended by the Protocol of June 26, 1999 (Ukraine has acceded to the Law of Ukraine "On Ukraine's Accession to the Protocol on Amendments to the

International Convention on Facilitation and Harmonization Customs Procedures "dated October 5, 2006 No. 227-V) provides for the use of prior information and its transmission electronically in accordance with the Framework Safety and Trade Facilitation (adopted by the World Wide the organization in June 2005) [5].

In view of the above, as a measure of defining the way to solve the problem, it is proposed to create a nationwide multifunctional integrated system of "Electronic Customs".

The purpose of the said Program is to coordinate and concentrate efforts of state authorities of Ukraine aimed at simplifying the conditions for conducting foreign economic activity, promoting legal international trade, improving the competitiveness of the national economy, optimizing the tax burden by developing and reforming procedures related to customs control, customs clearance and the crossing of the border, through the creation of MFIS "Electronic Customs". The purpose of the Concept is to formulate and identify the main components of the strategy for the creation of MFIS "Electronic Customs".

The creation of MFIS Electronic Customs is aimed at strengthening Ukraine's customs security, further developing and adapting the information systems of the State Customs Service of Ukraine to the standards of the European Union, creating conditions for accelerating customs control and customs clearance procedures, improving the level of services provided by the state in the customs sphere, limiting opportunities committing illegal and corrupt acts.

In the framework of the creation of MFIS "Electronic Customs", in order to solve the above-mentioned problem, the State Tax Inspectorate is invited to implement a number of measures united in development projects in five main areas:

Direction I. Transition to the implementation of customs control, in most, based on the results of automated risk analysis.

Direction II. Create conditions for electronic declaration at the level of not less than 80% of the total number of declarations.

Direction III. Introduction of the principle of "single window" in the implementation of customs clearance.

Direction IV. Increasing the competitiveness of national economic entities by improving the quality of managerial decisions that are taken on the basis of customs statistics and analysis, including in the area of customs administration and customs value determination.

Direction V. Improving the quality and integrity of the performance of their official duties by officials of the customs service.

The main expected result of the program implementation is the reduction of transaction costs of foreign economic entities in the continuation of customs formalities in Ukraine, while maintaining an adequate level of protection of the economic and security interests of the state. Increasing the efficiency of using information and telecommunication technologies in the activities of customs authorities should improve the efficiency of using budget funds aimed at customs. A qualitatively new level of customs formalities and the provision of services to legal and natural persons in the field of customs, as a result of the implementation of the Program, is an important factor in the socio-economic development of Ukraine.

As a result of the Program implementation, the following performance indicators should be obtained:

- the exclusion of inefficient expenditures of budget funds aimed at the implementation of customs business;

- reduction of the cost of organizing the exchange of information at the inter-departmental level through the introduction of nationwide electronic document circulation, including by submitting in electronic form the documents necessary for the implementation of customs control and customs clearance;

- reduction of the administrative burden on legal and natural persons, connected with reduction of the time received by them in the field of customs business;

- ensuring a guaranteed level of informational openness of customs bodies, increasing the trust of them on the part of subjects of foreign economic activity and citizens, which, in turn, will facilitate simplification of business.

It is planned to finance the Program with the funds of the state budget of Ukraine, international technical and financial assistance, and other sources not prohibited by the current legislation of Ukraine. The total cost of the creation of BFTC "Electronic Customs" will amount to 1.46 billion UAH. (including VAT) for five years [3].

"Electronic Customs" should combine such subsystems as electronic declaration; electronic document flow; risk analysis and management; transit control; the only interagency automated system for collecting, storing and processing information, including from executive bodies; automated implementation of all types of state control; a unified base of normative and reference documents used for customs purposes; information provision of audit and law enforcement activities.

The purpose of electronic declaration is acceleration of trade turnover, reduction of time for customs control, exclusion of subjective factors in the implementation of customs procedures through the use of electronic customs clearance of goods for a cargo customs declaration and documents for control of

the delivery of goods (preliminary notice and preliminary customs declaration) in electronic form.

The new Customs Code, which came into force on 1 June 2012, provides the opportunity to make extensive use of modern electronic technologies. Now, all subjects of foreign economic activity, which are registered with the customs authorities and have an electronic digital signature, can use electronic declaration. The need to simplify and accelerate customs procedures for the import and export of goods to (from) the country, reducing the risks of customs and economic security violations requires the establishment of integrated electronic information systems for customs clearance and control, which should include systems (subsystems) that will provide minimum intervention of an official responsible for the introduction of a particular set of data (human factor), production, collection, accumulation, storage, transmission, etc. of the primary information to perform tasks of customs clearance and control [4].

The full implementation of information technology, electronic document circulation and electronic declaration in order to stimulate foreign trade is provided by the New Customs Code of Ukraine. An important tool for this is the maximum automation and informatization of processes in the customs business – the creation of a multifunctional integrated system (hereinafter – MFIS) "Electronic Customs".

Conclusions and suggestions. The creation of a multifunctional integrated electronic customs system is aimed at strengthening Ukraine's customs security, further developing and adapting the information systems of the State Customs Service of Ukraine to the standards of the European Union, creating conditions for accelerating customs control and customs clearance procedures, improving the level of services provided by the state in the customs sphere, restriction of the possibility of committing illegal and corrupt acts.

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