

INTEGRATION OF CUSTOMS CONTROL IN THE SYSTEM OF PUBLIC ADMINISTRATION OF UKRAINE TO THE WORLD SPACE: EXPERIENCE OF THE WORLD CUSTOMS ORGANIZATION

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Abstract. *The article analyzes the activities of the World Customs Organization, in particular, its organizational institutions, regulatory support in terms of possible use in the system of public administration of the customs control of Ukraine. The purpose of the article is to reveal the features of the regulatory, organizational and functional aspects of the integration of customs control in the public administration system in the context of the activities of the WCO. For this, the EU standards of customs control and the Customs Code of Ukraine, international conventions, the structure of training in the field of customs control, and the features of the technical support for its implementation are analyzed. In the process of research, the dialectical method of cognition was widely used, which, in particular, made it possible to consider management issues in their relationship with economic, political and other factors. With the help of a concrete historical method, the genesis of the development of the institutional mechanism of international customs cooperation, as well as the formation and development of the WCO were studied. Among the general scientific methods of cognition, the use of formal logical methods and information processing techniques was important: analysis, synthesis, analogy, induction, deduction, extrapolation, modeling and abstraction. The prospects for improving the procedure for performing customs formalities in the implementation of customs clearance in Ukraine in the process of its integration into the world space, including according to EU standards, are disclosed. The cooperation between the State Customs Service of Ukraine and the World Customs Organization on issues of institutional development and training has been updated.*

Keywords: *customs control, public administration system, World Customs Organization, State Customs Service of Ukraine, convention.*

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Introduction. The World Customs Organization (hereinafter - WCO) establishes, maintains and implements international instruments for the harmonization and uniform application of simplified and efficient customs systems and procedures governing the movement of goods, people and vehicles across customs borders. The State Customs Service of Ukraine is actively involved in joint operations under the auspices of WCO in the areas of combating smuggling and violations of customs rules, protecting intellectual property rights and other similar activities, as well as in the joint UN and WCO program to control container traffic, within which, in 2018, units of the port control in the Odessa and Kyiv customs of the State Customs Service. Border protection is one of the most important tasks of the national security of each country, the possibility of solving which largely depends on the widespread use of technical means to detect violations of the law when crossing the border or when sending goods across the state border. Therefore, the main task of officials at the border (both border guards and customs authorities) is to use the latest technical means of customs control, which will increase the efficiency of control and reduce costs and time of its implementation.

Literature review. According to the Decree of the Verkhovna Rada of Ukraine dated June 19, 1992 No. 2479-XXII and the Decree of the Cabinet of Ministers of Ukraine dated June 1, 1992 No. 229, Ukraine acceded to the 1950 Convention on the

Establishment of the Customs Cooperation Council and since November 10, 1992 is a full member. On February 15, 2011, the Law of Ukraine No. 3018 - VI "On Amendments to the Law of Ukraine "On Ukraine's Accession to the Protocol on Amendments to the International Convention on the Simplification and Harmonization of Customs Procedures" (Kyoto Convention) was adopted. The law came into force on 05.03.2011. In this regard, the Ukrainian side submitted to the WCO Secretary-General the Instrument for Ukraine's accession to this Convention, which entered into force for Ukraine on September 15, 2011 [1].

Ukraine is a contracting party to such WCO conventions:

- Convention establishing the Customs Cooperation Council;
- International Convention on the Harmonized Commodity Description and Coding System;
- International Convention on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Violations of Customs Laws;
- Temporary Admission Convention, etc.

Aims. The purpose of the article is to reveal the features of the regulatory, organizational and functional aspects of the integration of customs control in the public administration system in the context of the activities of the WCO. For this, the EU standards of customs control and the Customs Code of Ukraine, international conventions, the structure of training in the field of customs control, and the features of the technical support for its implementation are analyzed.

Methods. In the process of research, the dialectical method of cognition was widely used, which, in particular, made it possible to consider management issues in their relationship with economic, political and other factors. With the help of a concrete historical method, the genesis of the development of the institutional mechanism of international customs cooperation, as well as the formation and development of the WCO were studied. Among the general scientific methods of cognition, the use of formal logical methods and information processing techniques was important: analysis, synthesis, analogy, induction, deduction, extrapolation, modeling and abstraction.

Results. Regional Institutional Development Offices (RIDO) are the core element of WCO's regional approach to capacity building. Their mission is to assist Members' Customs administrations in their programs at the regional level, in particular by helping them to strengthen coordination of capacity development activities with regional members and the WCO Secretariat, monitor projects, and improve interaction with donor agencies and relevant organizations. Based in Azerbaijan, Côte d'Ivoire, Kenya, Thailand, the United Arab Emirates and Uruguay, six RIDOs cover each of the six WCO regions.

Regional Training Centers (RTCs) contribute to the implementation of institutional development through the dissemination and implementation of WCO standards through professional trainings, seminars and study tours.

WCO has 28 RTCs: 7 in the Asia-Pacific region (PRC, Fiji, Hong Kong, India, Japan, Republic of Korea and Malaysia), 4 in East and South Africa (Mauritius, Kenya, South Africa and Zimbabwe), 3 in Africa (Burkina Faso, Congo and Nigeria), 7 in the European Region (Azerbaijan, Former Yugoslav Republic of Macedonia, Hungary,

Kazakhstan, Russian Federation, Kyrgyz Republic and Ukraine), 2 in the Americas (Brazil and Dominican Republic) and 5 in the North Africa and Middle East region (Egypt, Lebanon, Saudi Arabia, Jordan, Tunisia) [2]. The WCO Regional Training Center operates on the basis of the Department of Specialized Training and Cynological Support of the State Customs Service (Khmelnitsky) in Ukraine.

Assistance to WCO Members can be provided in the following ways:

Annual requests from countries for trainings or other learning activities that are reviewed by the Directorate and subject to the availability of appropriate funding are conducted with the participation of WCO experts and other organizations, usually in the applicant countries

By attracting donor support for training activities at the global and regional levels

Participation of countries in comprehensive multi-year capacity development programs. Among them are The Columbus Program and Mercator Program

Providing access to the WCO online learning platform Click!. Carried out through designated national coordinators.

Since 1995, the National Communications Center for Law Enforcement Work has been operating in Ukraine, which is part of the Regional Communications Center (RILO-Warsaw).

Since 2010 in Ukraine (first on the basis of the Academy of Customs Affairs of Ukraine in Dnipro, since June 2016 - on the basis of the Department of Specialized Training and Canine Support of the State Fiscal Service of Ukraine in Khmelnytsky, the WCO Regional Training Center has been operating, interacting with the Regional Center for Institutional Development in Baku. The WCO Regional Canine Training Center also functions on the basis of this Department.

As part of the work aimed at implementing the WCO Framework Standards, the State Customs Service is taking measures to further automate customs information technologies. In addition, preparations are being made for the introduction of an integrated control system based on interdepartmental interaction at checkpoints across the state border, and work is underway to create a unified interdepartmental automated system for collecting, storing and processing information necessary to control foreign trade activities.

Cooperation between the State Customs Service of Ukraine and WCO on institutional development and training is successful. Representatives of the State Customs Service are involved in short-term and long-term WCO internship programs for funding from the governments of Japan, Korea, China, as well as the EU member states.

Technical means of customs control is a complex of special equipment used by customs authorities in the process of customs control of all types of objects moved across the customs border in order to check the documents declaring them, to establish the compliance of the content of controlled objects with the data presented on them, as well as to detect objects of customs offenses in these objects. The use of technical means of customs control is an important tool in the activities of customs authorities to stop and identify violations in the field of customs legislation. Their use ensures the

verification of the compliance of information about the declared goods with the data obtained during the actual customs control.

Taking into account the world practice, non-intrusive control technologies - X-ray television scanning systems (complexes) provide the greatest convenience and quality of view. Non-intrusive inspection technologies are technical equipment and apparatus (for example, x-ray or gamma equipment) that allow the inspection of goods without the need to open vehicles, cargo or luggage.

In the context of economic globalization and growing volumes of trade, the decision to physically inspect cargo or baggage (containerized or otherwise) can lead to large time losses and negatively affect the overall throughput of customs. Pillar Standard No. 3 of the WCO Safety Framework recognizes the usefulness of non-intrusive control technologies for trade facilitation and recommends that Customs administrations, whenever possible, have and use non-intrusive control equipment in accordance with the results of risk assessments.

WCO is constantly helping customs administrations to optimize the use of non-intrusive technologies and equipment to improve the quality of control activities and, in turn, not compromise trade facilitation procedures, cargo or baggage without the need to open or unload the cargo and thus confirm or refute the results of the risk assessment. Combined with other factors, this method can significantly reduce the number of inappropriate reviews and reduce time wastage.

It is also necessary to take into account the fact that the use of scanning systems, in addition to speeding up the customs control procedure, allows minimizing the human factor during customs control.

The use and implementation of information intelligent customs control systems is defined as one of the main priorities of the Government of Ukraine and the Ministry of Finance of Ukraine. In particular, paragraph 52 of section IX "Protection of society, public health and safety of the natural environment and combating the illegal movement of narcotic drugs and weapons" of the action plan for reforming and developing the system of bodies implementing customs policy, approved by the order of the Cabinet of Ministers of Ukraine dated May 13, 2020 No. 569-p, as one of the measures provided for the revision and updating of existing regulatory documents governing the use of customs equipment [2].

For use in the process of customs control, customs of the State Customs Service are equipped with 125 units of scanning systems of various types and purposes. However, the procedure for their use, the procedure for customs formalities in the case of the use of scanning systems in the process of customs control of the system for analyzing the information received does not exist today. The procedure for customs inspection of goods and vehicles using the mobile X-ray system Eagle M4507 at checkpoints across the state border, approved by order of the State Customs Service of Ukraine dated July 27, 2009 No. 692 and registered with the Ministry of Justice of Ukraine on August 28, 2009 No. 8 /16825, is currently not valid and cannot be applied to the extent that it does not contradict the law, since it was developed in pursuance of the provisions of the previous version of the Customs Code of Ukraine, which determined completely different customs control procedures than the current

version, and does not provide for the procedure for using other types of scanning systems.

Part two of Article 246 of the Customs Code of Ukraine provides that the procedure for performing customs formalities in the course of customs clearance is determined by the central executive body that ensures the formation and implementation of the state financial policy, unless otherwise provided by this Code. The provisions of Article 324 of the Customs Code provide for the possibility for customs officials to use technical means of customs control in order to reduce the time of customs control and increase its efficiency.

The development of a regulatory document that defines an integrated approach to the organization of the process of using scanning systems, their effective operation, a systematic approach to the selection process and the analysis of the efficiency of the operators of scanning systems is extremely important, since their irrational and improper use can lead to their damage or failure, low-quality implementation of control procedures, which will require additional expenditures from the state budget, and poor-quality implementation of control procedures - up to fiscal risks.

Since its inception, the World Customs Organization has been engaged in the harmonization and unification of customs systems, the improvement of customs legislation and the development of international cooperation. The recommendations of the World Customs Organization on customs cooperation form the basis for the activities of national customs services on cooperation in the fight against smuggling. The organization is endowed with sufficiently broad powers in order, as noted in the founding act, "to ensure the highest possible level of consistency and unification of their customs systems and to strengthen the study of problems arising from the development and improvement of the customs technology of customs legislation" [3].

During the existence of the World Customs Organization, under its auspices, such universal international treaties as the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Convention of 1973), the Customs Convention on the ATA Carnet for the Temporary Importation of Goods (ATA Convention of 1961), International Description and Coding of Goods 1983, Istanbul Convention on Temporary Importation 1990, International Convention on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Customs Offenses (Nairobi Convention 1977) and many others.

The main activity of the World Customs Organization is aimed at providing member countries, and Ukraine is a member of it, like other independent states formed after the collapse of the USSR, with assistance in achieving the most efficient implementation of customs clearance procedures, organizing the work of customs authorities. Under the influence and with the assistance of the World Customs Organization, Ukraine became a full participant in international customs relations and acceded to relevant conventions, such as the Customs Convention on the International Carriage of Goods Using the International Road Carriage Book, the International Convention on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Violations of Law, International Convention on the Harmonization of Frontier Controls of Goods, International Convention on the Harmonized System for

Description and Coding of Goods, Convention on Temporary Importation, International Convention on the Simplification and Harmonization of Customs Procedures [4]. It was with the direct participation of the World Customs Organization in Ukraine that a system of effective and efficient customs administrations was introduced through the harmonization and simplification of customs procedures, the principles of the formation of customs legislation and the behavior of customs administrations, which became key in the process of modernizing the customs service, were embodied.

Discussion. The State Customs Service actively participates in joint operations under the auspices of WCO in the areas of combating smuggling and violations of customs rules, protecting intellectual property rights and other similar activities. Therefore, the WCO experience requires research, because its implementation in the states takes place in different ways, taking into account the peculiarities of material, personnel, institutional and regulatory support. It is debatable that the introduction of the WCO experience without changing the norms of legislation in the customs to conventions will provide a high result. The experience of cooperation shows that only common activities, training, common information systems, information exchange and management mechanisms can achieve high results. These pathways need further research and analysis.

Conclusions. The processes of globalization, integration, expansion and deepening of international economic relations determine the rules for the role of state economies in the world economy, require the unification of the system of regulation of foreign economic activity with generally accepted international principles and norms. In particular, this concerns the organization of customs affairs in the country. Of course, the formation and establishment of the customs system in each country occurs separately and independently under the influence of various internal economic, historical and social factors specific to the country.

But modern economic development has a distinct tendency to integrate national economies into a single world economic complex. Foreign trade, trade relations are becoming a more important factor in economic growth, and national economies are becoming more open and competitive. Under these conditions, an objective need arose to develop world customs standards, simplify and harmonize customs procedures that can ensure the safety and convenience of the global trade network and contribute to the construction of an international customs system.

The process of formation of the transnational economic space set the requirements for cooperation in the customs sphere before the world community, the creation of a special international organization that would regulate customs relations at the international level and provide practical recommendations for their implementation, establish an appropriate balance between national, regional and international needs in branches of customs activity.

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