

STATE REGULATION IN THE SPHERE OF CUSTOMS CONTROL OF UKRAINE: EU EXPERIENCE AND PROSPECTS FOR DEVELOPMENT

Marta Karpa¹, Oleksandr Akimov², Lyudmila Akimova³

¹Doctor of Science in Public Administration, Associate Professor, Professor of the Department of Public Administration and Administration, Hryhorii Skovoroda University in Pereiaslav, Ukraine, Pereiaslav, e-mail: marta.karpa@ukr.net, ORCID: <https://orcid.org/0000-0001-8141-4894>

²Doctor of Sciences in Public Administration, Associate professor, Honored Economist of Ukraine, Professor of the Department of Healthcare Management and Public Administration, Shupyk National Healthcare University of Ukraine, Kyiv, Ukraine, Kyiv, e-mail: 1970aaa@ukr.net, ORCID: <https://orcid.org/0000-0002-9557-2276>

³Doctor of Sciences in Public Administration, professor, National University of Water and Environmental Engineering, Rivne, Ukraine; e-mail: l_akimova@ukr.net; ORCID: <https://orcid.org/0000-0002-2747-2775>

Abstract. *The article analyzes the experience of the EU in the implementation of state regulation in the field of customs control, in particular: it analyzes the mechanism for determining the customs value of goods, its regulatory, institutional, procedural and organizational support. The purpose of the article is to analyze the experience of the EU regarding the implementation of simplified declarations and the possibility of taking it into account in the field of state regulation of the customs sphere of Ukraine. The article uses the historical method of revealing the historiography of state regulation in the field of customs control of the EU and Ukraine. The method of analysis and synthesis was used to substantiate the conceptual and strategic ways of implementing state regulation in the field of customs control, in particular, to introduce such specific customs mechanisms to simplify customs procedures, customs declarations, and form public consolidated institutions to improve the provision of customs services. Of the special methods, the method of assessed value of goods and services was used to analyze the implementation of simplified EU declarations. Special attention is paid to the issue of additional simplification, which allows the customs authorities to authorize the estimated value for elements of value unknown at the time of importation. The criteria for obtaining permits for the use of additional simplification are analyzed. An analysis of the regulatory prerequisites for the introduction of simplified declarations in the EU, in particular the World Custom Organization (WCO) on Customs Valuation Agreement (CVA), the General Agreement on Tariffs and Trade (GATT), the GATT Valuation Code, the Customs Valuation Agreement, has been carried out. The article recommends and justifies the innovative measures necessary for the implementation of CVA, in particular, those included in the revised WCO Kyoto Convention: simplification of procedures, computerization, strengthening of internal controls and management systems, provision of preliminary assessment decisions, introduction of risk assessment management and strengthening of post-customs audit; and the introduction of authorized economic operator programs.*

Keywords: *state regulation, EU experience, public administration, customs control, customs business.*

JEL Classification: **H80, H83**

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Introduction. In the EU, the simplification for determining the amounts included in the customs value of goods using the transaction value method allows operators to avoid the burden of a two-stage declaration - that is, a simplified declaration followed by an additional declaration - and to finalize customs value declarations without delay in situations where there is no risk to import duties. Such simplifications are becoming increasingly relevant given the growing number of cost elements, such as royalties or commissions, that cannot be quantified at the time of import.

Literature review. The issues of state regulation of the customs sphere and the problems of implementing customs control in the context of globalization challenges are given to the works of many scientists, namely: Avramenko N., I. Berezhnyuk, M. Belukha, T. Mikitenko, P. Pashko, S. Onishko, A. Krysovaty, Martyniuk, S. Shevchuk,

A. Yemets, V. Naumenko and others. The fundamentals of the legal framework for customs control as an element of state control in the system of public management of sustainable development of Ukraine are legislative and by-laws of Ukraine, other states, international treaties and other acts.

Aims. A common problem in the context of this study is the problem of state regulation in the field of customs control, in particular, in terms of the introduction of simplified declarations. An unresolved problem is the possibility of applying the experience of the EU, the introduction of simplified declarations, the adaptation of state regulation mechanisms to the challenges of globalization trends in the customs sphere. The purpose of the article is to analyze the experience of the EU regarding the implementation of simplified declarations and the possibility of taking it into account in the field of state regulation of the customs sphere of Ukraine.

Methods. The article uses the historical method of revealing the historiography of state regulation in the field of customs control of the EU and Ukraine. The method of analysis and synthesis was used to substantiate the conceptual and strategic ways of implementing state regulation in the field of customs control, in particular, to introduce such specific customs mechanisms to simplify customs procedures, customs declarations, and form public consolidated institutions to improve the provision of customs services. Of the special methods, the method of assessed value of goods and services was used to analyze the implementation of simplified EU declarations.

Results. Since the entry of the EU Customs Code (hereinafter referred to as the UCC) [1] into the EU on May 01, 2016, economic operators can determine the elements of customs value that are not quantifiable at the time of import, based on relevant and specific criteria. To request this facilitation, a trader must apply for authorization through the central Customs Decision System (CDS), the EU's online portal for all applications for customs decisions or permits. Upon review, Customs will either allow or deny permission for the use of special prerequisites in determining the customs value. The value obtained by applying the agreed methodology and elements is considered final.

This possibility was first introduced in the EU customs regulations in 1997. However, the scope of the permit was limited to additions and deductions related to the value of the transaction and did not cover the price actually paid or payable for the imported goods [7]. It was also limited in terms of its territorial validity, as it was only valid in the EU Member State where it was issued.

The UCC has significantly increased the benefits offered to the economic operator by extending the scope of the facilitation to the price actually paid or payable throughout the customs territory of the EU. The provisions are laid down in three legal acts: the UCC, the UCC Delegated Act (UCC WCO DA) and the UCC Implementing Act (UCC IA) [2].

Traditionally, importers who could not determine the element of value at the time of importation have resorted to a simplified declaration that may omit certain details normally needed. Regular use of such a simplification is subject to prior authorization and a guarantee is generally required for the submission of an additional declaration providing the missing details.

With regard to the customs value, the simplified EU declaration reflects the essence of Article 13 of the WTCO Valuation Agreement. When information for the final determination of the customs value of imported goods is not yet available at the time the goods are declared to customs, the goods may be released upon the provision of a guarantee covering the amount of customs duties due in connection with these imported goods. The deadline for submitting the missing information to the customs authority may not exceed two years from the date of release of the goods. While the procedure is appropriate when the declarant encounters delays in receiving all the elements for determining customs value, its administration can be cumbersome and incur disproportionate administrative costs.

That is why the EU has introduced an additional simplification allowing customs authorities to authorize an estimated value for value elements not known at the time of import. Accordingly, Article 73 UCC provides that the customs authorities may, on application, authorize sums that form part of the price actually paid or payable for imported goods, as well as additions and deductions to the price actually paid or payable. Unlike the simplified declaration, the calculated amounts are stored as part of the customs declaration and do not require further inclusion in the supplementary declaration. The value obtained by applying the simplification is then considered final.

This is the case, for example, when the exact amount of royalties to be included in the customs value of the licensed products is not known at the time of importation, since the payments for the license fee are expressed as a percentage of the total sales of licensed products in the EU during the specified period. Another case may be that the inclusion of price revision clauses in the contract of sale postpones the final determination of the customs value of the goods.

Article 71 of the UCC DA describes two categories of conditions that an economic operator must satisfy in order to be allowed to use the subsidiary facilitation. The first category concerns the necessity and effect of simplification for the goods being valued (Art. 71(1) UCC DA):

—the use of a simplified declaration would mean disproportionate administrative costs. In other words, the burden imposed by doubling the number of declarations may justify granting a simplification;

—the received customs value will not differ significantly from that determined in the absence of a permit. Compliance with this condition can be examined on the basis of commercial documents relating to the intended entry (eg sales contracts, license agreements, insurance policies). Compliance can also be checked based on, for example, data on previously accepted transaction values for identical or similar goods to be imported by the applicant;

—the second category of conditions concerns the applicant (s. 71(2) UCC DA). Permission may be granted provided that the applicant;

—has not committed any serious violations or repeated violations of customs legislation and taxation rules, and also has no record of serious criminal offenses related to its economic activities;

—maintain an accounting system which is in accordance with generally accepted accounting principles applicable in the Member State in which it is registered, and which will facilitate audit-based Customs control;

—has an administrative organization that suits the type and size of the business and is suitable for managing the flow of goods and has internal controls capable of detecting illegal or irregular transactions.

It should be noted that in the EU, economic operators must fulfill the same conditions (among others) in order to enjoy the status of authorized economic operator for customs simplifications. Therefore, pursuant to Article 38(5) UCC, the conditions set out in Article 71(2) UCC DA do not require re-examination if an authorized economic operator applies for customs value simplification. The competent customs authorities check whether the other conditions specified in Article 73 UCC and Article 71(1) UCC DA are met.

The applicant must provide all the information necessary to the competent customs authorities to enable them to make a decision. EU customs legislation establishes general data requirements for this purpose, including a proposed formula for calculating the relevant value element, unknown at the time of entry, based on specific criteria [3]. Except in cases where the effect of a decision is limited to one or more Member States, decisions concerning the application of customs legislation shall be valid throughout the customs territory of the Union.

An exceptional geographic limitation must be considered by the Customs authorities on a case-by-case basis, taking into account the individual set of facts on which the application is based and the specific value element for which the authorization is applied. For example, if the authorization concerns the determination of the amount of transport costs from a third country to a certain point of entry into the customs territory of the EU, it is clear that the simplification granted is in principle only valid for the Member States concerned, and only for goods destined for a given border crossing point [8-15]. If the authorization relates to cost elements such as distribution of aid, the definition of which is independent of geographical/national restrictions, the EU general rule applies.

Customs authorities are obliged to control the conditions to be met by the owner of any decision and compliance with the obligations arising from this decision. Thus, customs value simplification is subject to such monitoring. If the owner of the simplification fails to comply with the obligations arising from the decision, or where the simplification was granted on the basis of incorrect or incomplete information, the authorization may need to be suspended, revoked or revoked. This may also result in changes to the relevant customs declarations.

In order to support and facilitate the decision-making process regarding the application of customs legislation, a central customs decision system (CDS) has been established. It is an IT platform and traders portal that is used for all applications and decisions that may have an impact in more than one Member State, as well as for any subsequent event that may affect the original application or decision. The CDS includes Customs Value Simplification Authorizations and operators should have access to it to submit their requests.

Over the past 25 years, the WCO Customs Valuation Agreement (hereinafter referred to as the CVA) has been in place, aimed at eliminating customs clearance delays resulting from valuation verification and ensuring that the customs value of goods entering the market is properly assessed to reflect the actual price of goods agreed between buyer and seller. This is not the first multilateral valuation regulation, as the first attempt was made under Article VII of the General Agreement on Tariffs and Trade (GATT), which came into force in 1948. Since the negotiations were leading to tariff cuts, the negotiators wanted to address the existing customs practice of assigning arbitrary or fictitious values to goods that could destroy tariff incentives.

Article VII of the GATT introduced the notion that the value of imported goods for customs purposes should be based on the actual value of the imported goods. However, it did not include definitions of the customs value, nor did it provide details on how to calculate the "real" value of the goods. This left customs administrations with considerable discretion when it came to valuation.

In an attempt to improve regulation, EU members entered into a second, separate customs agreement, which became known as the GATT Evaluation Code during the Tokyo Round of Negotiations (1973-1979). This agreement, which was actually the GATT Customs Code, introduced new rules for valuation. It was intended to establish a proposed system that would reflect the true value of goods and exclude arbitrary or fictitious valuation. The result was the first detailed regulation of customs value. However, it was adopted as a Code under the GATT only by a number of GATT signatories.

It was eventually superseded by the current Customs Valuation Agreement, which was negotiated under the Uruguay Round (1986-1994) and entered into force for all WTO members in 1995. The purpose of the CVA is to ensure a fair, unified and a neutral system for determining the customs value of goods, excluding the use of arbitrary or fictitious customs value. At the same time, it aims to eliminate underbilling.

The CVA defines the initial basis, in fact the default mechanism, to be used for valuation as the "transaction value", which it defines as "the price actually paid or payable for a good when it is sold for export to the country of import" (Article 1). Therefore, the cost must be based on the selling price agreed between the buyer and the seller as presented on the invoice [16-18]. The agreement also includes in the value of the transaction other elements that affect the value of the goods, not included in the invoice (Article 8).

Deviations are allowed only when it is not possible to use the value of the transaction (for example, related parties influencing the price, cases where there are no sales, unreliable supporting documentation). Any deviation from the use of the transaction value increases the degree of discretion that customs authorities can exercise, and each subsequent alternative method further increases this level of discretion. The hierarchical structure of the Agreement aims to limit these possibilities, reflecting the goal of eliminating the use of arbitrary or fictitious customs values. According to a WCO survey conducted in the 1990s, over 90% of goods were valued using the transaction value method.

Administrations must also have the appropriate infrastructure in place. Establishing separate customs divisions to deal with valuation issues is effective for customs infrastructure development, as is the establishment of national technical committees and customs valuation policy committees to enforce legislation and implement regulation. These committees have a role to play in strengthening the capacity and experience in valuation and ensuring national uniform interpretation, application of laws and regulations on valuation [4-5].

In addition to the need to reform their customs administrations, developing countries and least developed countries also face the challenge of encouraging widespread informal traders to adhere to CVA. Many informal traders lack the infrastructure, knowledge and skills, often resulting in a lack of reliable import and export documentation. Customs requires special programs and infrastructure to bring these traders into line.

The requirements for effective CVA implementation cut across the political, legislative and technical realms. There is an overarching need for political will to take the steps necessary to achieve a high level of wealth. There is also a need for government and customs administrations to understand the scope of the administrative, legislative and managerial changes that need to take place [6].

CVA is indeed a highly technical, complex agreement requiring expertise in technical valuation rules ranging from basic transaction value implementation requirements to complex issues such as transfer pricing, royalties and license fees, and e-commerce business models. Therefore, there is a need for a sustainable mechanism to provide continuous capacity building for both Customs and the private sector, including through the development of training courses.

The valuation rules and related issues should not only be clear, but also applied in a consistent and standardized manner [19-20]. The adoption of measures aimed at developing an informed and engaged private sector is also important, as this will facilitate and encourage voluntary compliance with the evaluation rules. Regular dialogue with representatives of trade and industry associations is important, as it will increase the level of communication of their members. This would also be beneficial for Customs as regular and open communication improves understanding of the challenges faced by the private sector on certain aspects of the valuation.

From a transparency perspective, it is also important to note that WCO members are required to report their customs legislation to the Customs Valuation Committee. This is considered an essential condition for the implementation of the CVA and allows the Committee to review legislation to ensure that existing laws and regulations comply with the terms of the Agreement. In particular, it is checked whether the laws are implemented in such a way as to ensure the predictability and consistency of trade across national borders [21-22]. In addition to legislative review, the Committee provides members with an opportunity to raise questions and discuss the functioning of the Agreement in all WCO members.

Customs administrations often lack knowledge of the content of the CVA and have difficulty understanding it. The resource problem is exacerbated by high turnover of trained customs personnel and insufficient regular CVA training. The result is a

discrepancy between the level of knowledge and technical capabilities between customs authorities. Some developing countries also do not have the necessary supporting legal framework and administrative capacity to implement the Agreement. Inefficient information technology and computerized processes, including assessment risk management, are additional deterrents [23-27]. As a consequence, the private sector may experience overuse of the descending method with overuse of reference prices and valuation databases.

In addition, there is an uneven level of cooperation between member authorities and the private sector. These circumstances lead to a lot of misinformation about the effectiveness of the Agreement in both the customs and private sectors. The presence of a significant informal sector creates serious problems with verification and imposes a large administrative burden on customs administrations. For them, it is often not possible to apply the transaction value method, or indeed any of the alternative valuation methods [28]. The situation is further exacerbated by the fact that in most countries with a large informal sector there are no mechanisms to allow the exchange of information between importing and exporting countries.

Conclusions. For 25 years, CVA has been making international trade more efficient, regulated and fair. This contributes to the providing a secure business environment for economic development, retaining the benefits of low tariffs and reducing trading costs. CVA is of particular benefit to SMEs as they are disproportionately affected by customs clearance delays and high trade costs. This approach also refers to the fact that some countries still continue to face implementation problems, which are analyzed in the article. However, the Trade Facilitation Agreement offers WCO members a significant opportunity to strengthen CVA implementation. Both transactions are closely related. The TFA includes provisions for all elements of customs modernization that are necessary for effective CVA implementation: publication of customs laws and regulations, requirement for consultation with the private sector, implementation of preliminary rulings (encouraged to evaluate), risk management, including the cost of goods, appeal or review procedures, release of goods after the guarantee, post-customs audit and customs cooperation. In order to be able to implement TFA, a country must be able to implement CVA.

Technical assistance and capacity development support is available to developing countries and least developed countries that are unable to implement TFA. It is also a practical means of accessing the necessary support for evaluation purposes.

The implementation of the Agreement requires a shift to focus on the formalization phase and requires modernization of both processes and systems. The innovative activities required for the implementation of CVA are those included in the revised WCO Kyoto Convention: simplification of procedures, computerization, strengthening of internal controls and management systems, provision of advance assessment decisions, introduction of risk assessment management and capacity building.

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