

EFFECTIVE SYSTEM OF CUSTOMS CONTROL AS A COMPONENT OF ANTI-CORRUPTION MANAGEMENT IN THE SYSTEM OF ENSURING FINANCIAL AND ECONOMIC SECURITY OF UKRAINE

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An important aspect of the study of the essence of customs control and customs clearance of goods is the consideration of its organization. Effective organization and distribution of functions in the implementation of customs control is the key to ensuring the protection of the customs border of Ukraine and ensuring the financial and economic security of the state. It is worth noting that the directions of the organization of customs control should ensure the continuous development of regulatory mechanisms of control and improvement of the procedure of customs control in Ukraine.

Customs control is a set of measures carried out by the customs authorities within their competence in order to ensure compliance with the norms of national regulatory legal acts on customs affairs, international treaties of Ukraine concluded in accordance with the procedure established by law. At the same time, the form and scope of control shall be determined independently by the customs authorities [1].

It is known that today the means and technologies of customs control in Ukraine lag behind the modern needs of capacity and world standards of goods control. Control actually consists in comparing the data declared by the declarant about the goods, items, vehicle with the actual data. Therefore, the starting point for customs control is the submitted documents. According to Art. 56 of the Customs Code of Ukraine for the implementation of customs control, the necessary documents are submitted to the customs authority [2]: when crossing the customs border of Ukraine by goods and vehicles; when declaring goods and vehicles; when notifying the customs authority of the intention to move goods and vehicles across the customs border of Ukraine; when the customs authorities carry out other control functions in accordance with customs legislation.

The customs control procedure is carried out in the following stages (Table 1).

Depending on the type and nature of cooperation between customs authorities of neighboring countries, the following types of customs control are distinguished:

unilateral customs control (carried out only by one party, as a rule, before crossing the customs border. The customs authorities of one party trust the other party and do not conduct repeated customs control. This control system is also called simplified);

bilateral customs control, which is carried out independently by the customs of the two countries;

joint customs control, which is carried out simultaneously by the customs authorities of the two countries.

Additionally, there are single customs control and repeated customs control, which are carried out, as a rule, in respect of vehicles or goods, when the customs authorities have sufficient grounds for this. Single customs control is carried out when the customs border is crossed in one direction, and repeated - when vehicles cross the customs border twice within a short period [3].

Table 1 – Stages of customs control in Ukraine

Stages	The process of customs control
Stage I	Formal and logical control of the information declared in the documents using computer programs. Also, the correctness of filling in the shipping documents for compliance of the data specified in them with the provisions of the contract and other documents is checked
Stage II	Verification of the legality of payment and settlement transactions in foreign currency by the banking institutions specified in the declaration, compliance with foreign exchange legislation by participants of foreign economic activity
Stage III	Verification of the correctness of the calculation of customs payments and the provision of customs tariff preferences, the actual receipt of the declared payments to the relevant customs accounts
Stage IV	Checking the correctness of filling in the relevant columns of the customs declaration, on the basis of which customs statistics is formed
Stage V	Decision-making on customs inspection of goods by special customs officers for compliance with the information declared in the documents

Passing customs control is a necessary but not sufficient condition for completing customs clearance, because, in addition to customs control, goods and items transported across the customs border of Ukraine may also be subject to sanitary, veterinary, phytosanitary, radiological and environmental control. The main and most common form of customs control is the verification of documents and information required for such control - documentary control. During the implementation of such control, documents and information necessary for customs control are checked [4]. It establishes the availability of documents necessary for customs control of goods in accordance with the declared regime and names of goods, checks the correctness of filling in the shipping documents, the compliance of the information contained in them with the information contained in the foreign economic activity agreement and other documents submitted for customs control and customs clearance, checks the information and documents related to non-tariff regulation measures (licensing, certification, permits of other state bodies), payment documents, certificates of compliance with the requirements of the customs legislation, etc.

The customs authorities of Ukraine also are able to carry out actual control. The forms of such actual control are customs inspection and re-inspection of goods, hand luggage, luggage, vehicles, as well as personal inspection of citizens. Customs inspection and re-inspection of goods and vehicles is carried out by opening cargo premises, vehicles, containers and packaging. During the customs inspection, the name and quality of goods are established, their quantity is determined. Customs inspection is also used to detect the hidden movement of goods. A separate form of customs

control is the inspection of the reporting and accounting system of goods transported across the customs border of Ukraine, and inspection of the territories where goods and vehicles under customs control may be located. This provides for customs authorities to carry out actions at the enterprises to establish the compliance of documentation on these goods and vehicles.

When providing customs control, customs authorities have the right to orally question all individuals, including officials of enterprises, declarants and carriers, who transport goods and vehicles across the customs border of Ukraine or directly cross it at checkpoints on the customs border of Ukraine. Oral questioning may be carried out by customs officials in order to obtain information necessary for customs control and customs clearance.

Inspection of the territories and premises of temporary storage warehouses, customs warehouses, duty-free shops, territories of free customs zones and other places where goods, commercial vehicles subject to customs control are located, or activities are carried out, the control of which is entrusted to customs authorities (except for the housing of citizens), may be carried out by customs officials upon a written decision of the head of this body or the person performing his/her duties [3].

To sum up, customs control is a significant instrument of state security, including financial and economic security, which prevents the import of prohibited goods, products or substances. The main problem is the imperfection of customs legislation, as well as the lack of a regulatory framework in terms of customs control after the release of goods. The practical novelty is to highlight the components of customs reform to overcome the existing problems, including: adoption of new legislative acts; implementation of anti-corruption measures; automation of customs procedures; implementation of the «electronic customs» system; improvement of the existing risk management system, as well as providing users with up-to-date information on customs issues. Furthermore, the process of integration with the European customs system remains relevant, which should be accompanied by appropriate changes in the current legislation, reorganization of the work of customs authorities and provision of customs with the necessary technical and qualification equipment.

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