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CUSTOMS AUTHORITIES IN THE SYSTEM OF ENSURING ECONOMIC SECURITY

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SUMMARY

This article is devoted to the study of customs authorities, their place and role of customs authorities in the system of ensuring economic security. The problems and concepts of customs, foreign economic security are investigated.

Key words: customs, customs security, foreign economic activity, economic security.

ТАМОЖЕННЫЕ ОРГАНЫ В СИСТЕМЕ ОБЕСПЕЧЕНИЯ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ

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АННОТАЦИЯ

Данная статья посвящена исследованию таможенных органов, места и роли таможенных органов в системе обеспечения экономической безопасности. Исследована проблематика и понятие таможенной, внешнеэкономической безопасности.

Ключевые слова: таможня, таможенная безопасность, внешнеэкономическая деятельность, экономическая безопасность.

Introductory part (introduction). The security needs are related to the state's desire to achieve a stable and safe state and includes the need for protection from economic, environmental, technological, socio-economic and other threats, and the confidence that the priority needs of the state and man will be satisfied. Thus, the purpose of security is the comprehensive and systematic impact on the potential and real threats, the achievement of stable functioning in unstable external and internal conditions, ensuring the reduction, detection and neutralization of risk factors that directly affect both the activity itself and its specificity [1].

The presentation of the main material. Foreign economic security and customs security are aimed at satisfying the economic interests of the state, and they are an important part of its economic security. Foreign economic and customs security are concepts that intersect, but are not mutually absorbed. Customs security means the state of protection of the economic interests of the state in the customs sector, which, regardless of any threats, provides an opportunity to ensure in various external and internal conditions: a) movement of goods and vehicles across the customs border; b) the implementation of customs regulation related to the establishment and collection of taxes and duties; c) application of customs control and customs clearance procedures with the use of measures of customs-tariff and non-tariff regulation; d) conduct control of smuggling and violations of customs rules, as well as fulfillment of other tasks entrusted to the customs authorities by the effective realization of customs business [2]. In order to fulfill the functions of the state in the framework of customs policy, there are measures of influence on the appropriate group of social relations (measures of tariff and non-tariff regulation), and a specific institute of the state, which is defined by the notion of "customs". Article 3 of the Customs Code of Ukraine (ICU) [3] defines a customs affairs, as a procedure of the movement of goods and other objects across the customs border of Ukraine, customs regulation related to the establishment of duty, customs con-

trol procedures and other means of implementation of customs policy. The customs affairs also includes the organizational and legal issues of the functioning of the customs authorities, which, according to Part 1 of Art. 11 MCU is responsible for the direct execution of the customs business. The establishment of customs-tariff and non-tariff measures is an integral part of the actions that ensure foreign economic security, while the implementation of customs rules, processes and procedures, the collection of taxes and duties, the organization of counteraction to customs violations, i.e. the implementation of customs business, is one of the measures that ensure the customs security of the state [3; 4].

Customs policy, which is an integral part of the internal and external state policy, is formed and implemented based on objective analysis. The definition of the concept of customs security and its related categories (customs hazards, threats, calls, influences, risks and harm) causes the possibility of more detailed disclosure of the system of concepts related to foreign economic and economic security, as well as to define a clear system of actions of the actors involved in providing customs security, namely, the customs service of Ukraine and other public authorities in the direction of prevention and elimination of the causes of the emergence of customs threats. The development of criteria for evaluating customs security should become an important scientific task. During the implementation of customs policy it is necessary to consider the activities of public authorities within the framework of a single institutional mechanism, directing them to perform specific tasks in this area, with the sole purpose of ensuring national security and protecting national interests of Ukraine [1].

With a clear definition of the assessment of the activities of customs authorities in the implementation of customs, it is possible to determine the state of customs security, which is achieved through the effective implementation of customs in the country as a whole. This assessment can become the basis for the development of a customs administration action plan

and the preparation of analytical materials and proposals by the government to adjust its activities. Quantification of the level of customs security require the use of a large set of indicators, which give grounds for conclusions regarding the satisfaction of the above criteria. The specific set of these indicators should be determined in the process of economic analysis within each of the areas [5; 6]. In order to determine the criteria for assessing customs security, it is necessary to approach the risk issue as an objective phenomenon. Risk is an event with negative economic consequences that can occur at any time and in unknown sizes. The exact measurement of risk is possible using the methods of quantitative analysis. Quantitative value of customs risk can be considered as a quantitative assessment of the current danger and the probability of the realization of potential customs hazards in foreign economic activity, customs ratios, external conditions and the effects of their negative consequences; a conscious possibility of occurrence of an event with undesirable consequences. Risk as a multicomponent value can be predicted and calculated using statistical and simulation models, analytical method, expert judgment, sensitivity analysis (critical values) and other methods. The notion of "risk" is closely linked to the notion of "damage". If the risk is only a possible negative deviation, then the damage is a valid, actual negative deviation. The risk is realized through the damage, acquiring specific measurable economic features. Damage is defined as an economic, quantitative category that expresses value of the loss, harm, activities or works, etc. In general, damage can be defined as estimated effects [1].

Under article 7, paragraph 4, of the Customs Code of Ukraine, central executive authority responsible for formulating and implementing the state tax and customs policy shall be directly engaged in governance of state customs affairs. Currently, the Ministry of Finance of Ukraine is the responsible body. Thus, the Decree of the President of Ukraine dated April 8, 2011 № 446/2011 approved the Statute of the Ministry of Finance of Ukraine. In accordance with clause 1 of this Statute, Ministry of Finance shall be principal authority among central executive authorities forming and implementing the financial, budget, tax and customs policy of the State (except for the administration of taxes, customs duties and sales, tax and customs policy) [7]. On the basis of Art. 545 of the Customs Code of Ukraine Ministry of Finance of Ukraine shall direct, coordinate and supervise the activities of customs offices, exercise other powers provided by the Code and other laws of Ukraine, issue orders, facilitate and oversee their implementation within the authority delegated. It can be argued that customs relations arise simultaneously with the state and pass all stages of its development. In the early stages of its development, the customs business had a rather primitive nature and consisted in collecting customs duties as security guarantees on the roads. Later, the customs business began to regulate trading activity deliberately by restricting or allowing the import or export of certain goods. Customs relations became much more complicated due to the development of economic relations and the growth of manufacturing, when money entered the turnover of commodities. Facilitating the conduct of economic policy within the state, the customs authorities simultaneously provided protection of their country from financial and economic encroachments of other states through various customs measures, had a direct impact on the development of the foreign economic sphere and filled the state treasury with money. Historical analysis shows that the customs activity of the state is connected not only with the narrow problem of fulfilling the fiscal task, but also solves a significant set of socio-economic issues of development. Nowadays, the customs authorities deal with various issues of public life, alongside with the fulfillment of their own functions, defined by the customs legislation. Bodies of income and charges are directly involved in the formation

of the revenue part of the state budget. They protect national heritage in the field of culture, fight against economic crime, stimulate the development of international relations and trade, etc. These bodies are called to protect the economic interests of the actors in the national economy at all levels, from the national level to the economic security of the individual.

Paying attention to the fiscal function, the activities of the customs service have a significant impact on the social sphere, since the opportunity to cover social costs depends on the level of replenishment of the state budget with taxes, fees and other receipts, sending funds from the budget for appropriate grants, subsidies, programs, payment of salaries and pensions, etc. If we take into account the opposition of the bodies of incomes and charges to the illegal movement of prohibited items, for example drugs, questionable medical products, it can be argued that the protection of the life and health of the nation by the customs authorities is an indisputable fact [8, c. 104–105]. The multiplicity of activities of the customs authorities and the scope of coverage of spheres of public life has a large number of examples, but, probably, the most important among others is the protection of the economic interests of the state by customs officers. The peculiarities of the current internal and external situation of Ukraine, the economic decline, military actions and the political crisis make it impossible to transfer to the national conditions those trade and economic mechanisms that are constructed in other countries according to their conditions and place in the world economy. However, the principles of "constructing" these mechanisms, especially their harmonization on a multilateral international basis, and the norms that have emerged on this basis, should be taken into account during the process of creation, development and updating of the customs policy mechanism in Ukraine. During its implementation it is also necessary to take into account the experience of post-socialist countries. Therefore, it is necessary to organize the work on the development of customs policy deliberately. It must be remembered that the philosophy of foreign policy should be that all political issues must be considered through the prism of national economic interests. The priority of foreign economic policy is the interests of domestic producers. They are the largest taxpayers, guarantors of a healthy economy, a source of employment in a market economy. Of course, the interests of producers from different sectors of the economy are different, so the relevant government agencies should make efforts to provide equal opportunity for all economic entities to apply for protection to the state authorities. In turn, the influence of the economic forces of society on the adoption of legislation and executive decisions determines the development of various branches of Ukrainian law on the regulation of foreign economic activity. Bodies of income and charges should focus on upgrading the skills of their employees, the ability to serve citizens competently, quickly and in accordance with the law, and be able to follow the processes taking place in the country. At the same time, it is very important to approach the issues carefully in order not to overestimate, but not to underestimate their power on the ground. It is also necessary to work in close contact with local authorities. Professionals should be engaged in the protection of economic interests, and not all sorts of political populists and extremists. Until the authorities understand this, domestic businessmen and producers will not feel protected not only on external but also on domestic markets [9].

In the future, customs security will remain an integral part of the economic security of the state. In this context, the key tasks are the implementation of international instruments for regulating international trade by complying with the Framework of Standards to secure and facilitate global trade developed by the World Customs Organization in order to identify and prevent internal and external threats. In other words, customs security of Ukraine should be based on the accumulated

experience of functioning of the customs systems of the world and be a holistic dynamic system.

Conclusions. The priority task of the customs authorities is to protect national interests. It is advisable to take into account the experience of the leading countries of the world and provide a detailed legal elaboration of all customs regulation tools and formulate clearly the main procedural aspects. The definition of priorities in the activity will provide an opportunity for effective interaction of customs authorities with law enforcement agencies of the country and maximize the efficiency of filling the state budget. Thus, rather complicated tasks need to be resolved by the customs authorities in the field of customs security and protection of national economic interests that require rapid response.

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