

RISKS IN CUSTOMS LOGISTICS

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Economic development depends primarily on the integration of the country's foreign economic policy with the world economy; active involvement of public and private business entities in international trade; state regulation of foreign trade; active export-import activity; creation of favorable conditions aimed at accelerating foreign trade turnover and creating conditions favorable to legal trade, it becomes obvious that a significant role in the implementation of this direction is played by monitoring compliance with the provisions of customs legislation, which is carried out using a risk management system.

The provisions of the first article. 361 of the Customs Code stipulates that risk management is the work of SFS customs to analyze risks, identify and assess them, develop and implement measures to minimize risks, assess the effectiveness and control the application of these measures.

In general, risks are a complex dynamic category, so they need to be studied in all types of activities: economic, political, social, etc. In turn, economic risks are also manifold. They usually include financial, currency, business, investment and other types of risks.

At the same time, the risk should be understood as the probability of non-compliance with the requirements of the legislation of Ukraine on state customs [1].

Customs risk depends on whether the customs duties are paid correctly to the budget. According to the legislation, each participant of foreign economic activity who imports goods, pays customs duties to the budget.

The amount of fees depends on the value of the goods specified in the customs declaration. Customs risks depend on whether all parties involved in foreign economic activity comply with customs legislation. It happens that the importing company indicates a lower value in the customs declaration, therefore, will pay a smaller amount of customs duties and taxes [2].

The automated risk analysis and management system, which is built and applied by Ukrainian customs, is based on the international experience of many countries, has a number of unique approaches and is updated with new information about the experience of other countries. The system was approved by international experts (EU, US) and presented at the invitation of the World Customs Organization in Brussels in 2013 as an example of best practice.

On the part of the state, as the main types of risks, one can single out changes in any types of legislation directly or indirectly related to the activities of customs authorities, structural transformations of the FCS of Russia, regulation of information flows, the ability of customs officials to access innovative developments to improve customs processes and procedures, etc.

On the part of business entities, the list of customs risks is quite extensive: incomplete information and documents provided during customs clearance; inaccuracy of information in documents and oral statements during customs clearance; presentation of forged documents to replace the missing ones; the use of illegal schemes for evading customs payments; use of illegal schemes to extract income from customs procedures, etc.

The main problem in the identification of risks is the question of the reliability of the information declared. It is important to consider the difference between an imprecise declaration and a non-declaration here.

Non-declaration is not a declaration by the declarant or customs representative of actual information on the quantitative characteristics of goods (pieces, weight, volume of goods), i.e. all goods or part of them are not declared [3].

Inaccurate declaration - a declaration of a declarant or a customs representative in a customs declaration that does not correspond to reality (false or false) information about the quality characteristics of the goods (the total number and general name of the declared goods corresponds to reality).

Inaccurate declaration and non-declaration is often based on the provision of invalid documents, which implies substantiation of false information.

It should be noted that the solution of the main part of the problems associated with the reduction of undesirable consequences in the case of the occurrence of customs risks will significantly increase the efficiency of the activities of customs authorities. In turn, this will lead to the improvement in the state of the country's economy, an increase in the main economic indicators and an increase in the quality of life of the population. In addition, the efficiency of the customs authorities can lead to changes in the structure of exports and imports in favor of Ukraine, significant support of national entrepreneurs who export their products. There is also a high probability of reducing the level of fraudulent schemes associated with foreign exchange transactions.

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