

MAIN DIRECTIONS OF THE ORGANIZATION OF THE WORK OF THE CUSTOMS SERVICE IN MODERN CONDITIONS

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Customs authorities are considered as institutions focused on the provision of quality customs services, both the state and participants of foreign economic activity, the main purpose of which is the effective assistance of foreign trade activities, leading to the acceleration and simplifying customs procedures.

The organization of customs regulation and control in the form of service is considered as a priority nationwide task, and the terms «Customs», «Customs Regulation» are used as synonyms for the term «customs services».

A customs service is a socio-economic benefit, in the form of customs activities, provides special kind services related to the protection of the economic security of the state, with ensuring the interests of the national economy and aimed at the development of foreign economic relations.

According to this approach, there are identification of such concepts as «customs activities» and «customs services», and the functions of customs authorities, manifest themselves through the goals and objectives in the realization of public services.

This approach is not unequivocal. Especially in the realization of the customs authorities to control the completeness and reliability of the declaration of goods, the production of goods in accordance with the declared customs procedure as a special type of public service.

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Ensuring regulation of foreign economic activity, including through customs regulation, is an objective necessity and the most important function of the state.

Customs regulation of foreign economic activity is aimed at neutralizing negative trends in the development of the national economy due to negative trends in the development of the global economy.

Protection of national interests, ensuring the country's competitiveness, the implementation of state economic and trade policy is in direct correlation dependence with customs regulation of foreign economic activity.

Unification and harmonization of customs regulatory procedures are aimed at improving the transparency of customs legislation, reducing the timing of customs control, the introduction of modern information and communication technologies, minimizing administrative interference in the processes of import-export operations, reducing the costs of participants in foreign economic activity.

Customs control is an administrative-legal method of regulation (the relationship of power and subordination of the parties) at the same time is a tool for customs regulation of foreign economic activity, and non-compliance with persons moving goods, legislative requirements entails attracting administrative or criminal liability.

The creature of services regardless of the source of its provision is expressed in voluntary and orientation on the end user in order to meet the interest of the latter.

According to Samuelson's theory [1, p. 388], customs regulation – is a pure public benefit provided by the state and has signs of indivisibility of customs services as private goods provided by customs authorities and representatives near customs infrastructure and characterized by signs of volunteering, orientation of consumer interests, pronounced external effect.

This approach implies the assignment of the permitting order (maintenance of registers) of the activities of customs representatives, customs carriers, temporary storage warehouse owners, the adoption by the customs authorities of preliminary solutions to the classification of goods, issuing qualification certificates of specialists in customs operations, customs escort, to the category of public goods.

The implementation of these functions gives customs authorities with authority and administrative powers due to the requirements of compliance with customs legislation, minimizing risk for the state and participants of foreign economic activity.

Separate elements of these functions of customs authorities, such as electronic informing about the progress of the application for the inclusion in

the registry, the provision of educational services, consideration of the appeals of citizens, etc., are related to private benefits [2, p. 349].

At the same time, the specified distinction does not prevent the detailed regulation of the procedures for the implementation by the customs authorities of established powers, including in the interests of applicants and participants in foreign economic activity.

Thus, the development of customs services should not be made to the detriment of customs regulation. Orientation to the client when implementing the customs authorities of their powers should have limitations.

The limitation indicator is strictly compliance with the participants in the foreign economic activity of customs legislation, compliance with prohibitions and restrictions when moving goods across the customs border, paying customs payments, identifying and preventing customs offenses.

However, in the realization of service powers of customs authorities should be shifted towards improving the quality and increase in the spectrum of information services and the introduction of modern information and communication technologies. Currently established the procedure for providing public services by customs authorities due to its inflexibility and volume is not able to meet the strict requirements of the developed information society.

The main problematic issues of interaction between customs authorities and participants in foreign economic activity within the framework of this area include:

- the need for applicants by applicants, issuing results for the provision of public services exclusively on paper carriers, personally or by mail;
- inefficiency, insufficient automation of interdepartmental interaction processes.

The concept of «service customs» on the position of the theory of public benefits requires substantial adjustment in the direction of a clear distinction between the functions of customs authorities related to the commission of customs operations, customs declaration and customs control of goods, controlling persons carrying out activities in the field of customs, and directly service functions, associated with the increase in the transparency of customs legislation, informing and advising legal and individuals [3, p. 141].

In the field of customs services, the activities of customs authorities should be based on a differentiated approach to assessing the quality of the provision of public services by the customs authorities.

Priority criteria for the quality of customs services, should be:

- ease of receipt;
- the speed of providing services;
- the degree of customer satisfaction services;

- evaluation of the effectiveness of customs regulation of foreign economic activity;
- fullness of compliance with the participants of the foreign economic activity of customs legislation, compliance with prohibitions and restrictions when moving goods across the customs border;
- payment of customs payments;
- detection of customs offenses.

To priority areas for the development of the service system by customs authorities at the present stage should be:

- the introduction of information and communication technologies. The expected result is a reduction in the timing of the provision of services, automation of services for the provision of services, the organization of interdepartmental interaction;

- modernization of information and software. The expected result is to improve the reliability of a unified automated information system of customs authorities.

The introduction of information and communication technologies and modernization of information and software will allow to achieve an increase in the economic efficiency of the activities of customs authorities through an increase in labor productivity, reduce information processing costs, expand access to information on the activities of customs authorities, ensuring the effective use of information and communication technologies.

Thus, the system of customs activities correlates its functions with the concept of public goods in the provision of public services to society and, taking into account modern conditions, requires further perfection. To determine the ways to further improve the efficiency of managing the process of granting customs services, it is advisable to study foreign and applying the concept of «Service Customs» in practice, as well as legal regulation and coordination of the system of providing services by customs authorities through international economic organizations, such as World Trade and World Customs Organizations.

References:

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