

I. Mykhailovskiy, Student
O. Mykhaylovska, Lecturer
Zhytomyr Polytechnic State University

EUROPEAN EXPERIENCE IN CUSTOMS RISK MANAGEMENT IN IMPROVING THE EFFICIENCY OF THE CUSTOMS AUTHORITIES OF UKRAINE

The purpose of the study is to consider the experience of some EU countries and how European customs authorities in their practice use modern technologies in the process of customs control, which meet international standards in the field of risk management and recommendations of the World Customs Organization.

We emphasize that a necessary condition for increasing the efficiency of the work of the customs authorities of Ukraine is the use and adaptation of foreign experience, in particular European experience, in the development of the customs risk management system. We will prove that the introduction of the main principles of the European customs risk management system into the activities of the customs authorities of Ukraine will allow to increase the efficiency of customs procedures, reduce the time of passing customs formalities, and timely identify unscrupulous subjects of foreign trade.

The purpose of the risk management system in the German customs service is primarily automatic risk assessment using data aimed at minimizing the tax risks of non-payment of payments to the state budget. Such a risk management system allows for the distribution of risks according to their nature, the origin of the goods, the participants of the FEZ, as well as to make decisions about the inspection of goods and vehicles even before crossing the customs border, which facilitates the simplification of customs formalities. The structure of the risk management system in Germany has a three-level system - central, regional and local. Risk management strategies are adopted at the first level and are related to tax transactions. At the regional level, a direct assessment of the scheme of the risk management system is carried out, its refinement, if necessary, revision at the federal level. At the local level, risk management is used by tax authorities, who can audit a case selected for an external tax audit. In addition to the centralized risk analysis, there is also a decentralized evaluation of the participant of the ZED (Dezentrale Beteligtengewertung – DEBBI). Such assessment significantly affects the processing of information about a new trade participant. However, such work can further provide guidance for risk profiling.

The experience in building the customs risk management system of Poland is very useful for Ukraine, because the principles on which the activities of the customs authorities of Ukraine and Poland are based are very similar. Like most of the countries of the European Union, the customs authorities of Poland are part of the Ministry of Finance. A feature of the risk management system is the development of customs risk profiles and indicators, mainly at regional levels. In Poland, only the central register of risks is developed centrally, which is the basis for the development of work plans of customs authorities, which are aimed at minimizing the identified risks. Successful filling of the risk management system in the customs administration of Poland is facilitated by access to specialized EU databases, as well as close cooperation, both at the level of EU member states and at the level of structural subdivisions of customs

institutions of the Republic of Poland. During customs control and customs clearance, the customs authorities of the Republic of Poland use several databases: separately for import, export and transit; when passing goods and passengers through the customs border.

Thus, the European experience shows that customs risk management must be considered primarily as a continuous process that requires the realization of information and operational risk data from various sources and an assessment of their quality and reliability, including an assessment of the risk that the data may be compromised. This process can be effective only under the condition of continuous information updating and prompt response to the identification of potential risks.

The implementation of the main principles of the European customs risk management system in the activities of the customs authorities of Ukraine will allow to increase the efficiency of customs procedures, reduce the time of passing customs formalities and timely identify unscrupulous subjects of foreign trade.

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