

## The ways to improve customs support of economic operators of foreign economic activity

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The organizational and legal issues regulating the movement of goods through the Ukrainian border by the business entities are described in the article. The practical implementation of foreign economic activity of business entities within the Customs Code of Ukraine contributed to increasing the volume of exports and imports to Ukraine to 57.2 billion US dollars and to 69.9 billion US dollars respectively for the ten months of 2012. It is proved that during the five years after Ukraine's accession to the WPA, an increase of import and a reduction of export in the domestic production are observed on the domestic market of the state. The positive implementation of customs clearance documents in an electronic way is emphasized, the simplified organizational and technical components of customs operations, the examples of companies, and customs documents in electronic form are given as examples. The ways of further improvement of customs enforcement activities of business entities in the connection with the increasing possibility of Ukraine international contracts, which are aimed at improving transport and other infrastructure in border areas of the state are suggested. The questions of the protection of national interests in the determination of the time and conditions at the end of import operations, the strengthening of the control over compliance with the currency legislation and completeness of tax declaration by the importing companies are put.

*Keywords:* foreign trade operations, border, code, customs, commodity, export-import.

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**Statement of the problem.** Residents of Ukraine, both businesspersons and ordinary citizens are engaged in foreign economic activity according to the rules written in the appropriate legislation. The process of transporting goods across the border is regulated by the state by means of laws and regulations in which the regulatory aspects of export and import operations and the rights and obligations of economic operators are defined. A successful performance of economic operators is based on the legal regulation of the transport of goods across the Ukrainian border, mandatory declaration of goods, vehicles and other items through the customs border, customs valuation of goods.

Customs regulation of foreign economic activity is carried out according to the Law of Ukraine "On Foreign Economic Activity" (1991), the Customs Code of Ukraine (2012) and other laws on customs regulations and international agreements. Customs supervision is a series of activities carried out by the customs authorities within their jurisdiction to ensure compliance with the rules set out by the Customs Code of Ukraine, laws and other normative legal acts of the customs legislation. Control is required for all goods and vehicles crossing the state border.

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The development of foreign economic relations, the increase of exports and imports volume of goods and sustainable, economic relations with foreign partners set up are extremely important for the system development of Ukraine in accordance with the globalization of the world economy [7]. The number of scientific works is devoted to the theoretical and practical aspects of providing foreign economic activity by the business entities, including their customs support. Our previous researches have established the role of Mykolayiv customs in the ensuring of foreign economic activities by the business entities and identifying the components of the organizational and administrative support of the activity by the customs authorities [4; 5].

The researches of O. Amosha, V. Lyashenko, N. Osadcha, T. Kornyeva and others are devoted to the problems of simplification of tax and customs administration and improvement of the efficiency of the regulatory customs regime for the subjects of foreign economic activity. The scientists confirm that the problem for further reform of the tax administration system, which requires getting rid of the complexity of regulatory norms, different interpretations of laws, improvement of the relations between taxpayers and tax service is vital for the state [1; 6].

According to our understanding the customs regime must take into account the interests of entrepreneurs-subjects of foreign economic activity and those of the state. In practical terms, the association of these competing interests is very problematic because they do not always coincide. **The relevance of the research** is caused by the increasing role and the importance of implementation of foreign economic activity by the subjects of Ukraine that needs to improve the procedure of clearance of goods and vehicles.

The rational model of relations between the state and a businessman should provide the satisfaction of the subject of the foreign economic activity by the favourable conditions for the realization of customs regimes and ensuring economic interests.

**The aim of the research** is to identify and analyse the administrative and legislative influence and practical components aiming to improve customs support activities of international business.

**Information presentation.** International cooperation in the field of customs affairs in Ukraine is one of the main objectives of the customs authorities of Ukraine, which are subordinated to the specially authorized central body of executive power in customs matters - former State Customs Service of Ukraine. As a result of the reform of public administrations in the country, the Ministry of income and charges Ukraine is established, which combined the functions of the State Tax Service of Ukraine and the State Customs Service of Ukraine regarding the administration of taxes and fees. The Ministry is empowered to control the calculation and payment of taxes and fees, compliance with license conditions, the state sanitary-epidemiological, veterinary, phyto-sanitary and environmental characteristics of goods that are made to cross the border.

Available territorial and geographical potential and infrastructure of the state in the process of economic and industrial activity allows entrepreneurs to realize their right in the field of foreign economic activity. Foreign economic relations appear between economic operators in carrying out a foreign economic activity, defined as an economic activity that in the process of its implementation requires the crossing of property and (or) labour across the customs border of Ukraine. Customs procedures are the operations connected with the implementation of customs control of goods and vehicles across the customs border of Ukraine, their customs clearance, charged under the legislation of taxes and fees. Customs inspections are carried out according to the Customs Code of Ukraine, and the result of customs control procedures is the

fullness of revenue customs fees, which are the basis for the customs value of goods and vehicles. The presence of an appropriate legal and regulatory framework that regulates foreign economic relations provides grounds for entrepreneurial export and import activities by economic operators.

In the progress of historical and economic development within five years after Ukraine's WTO accession an increase in imports and reduction of domestic products is determined on the domestic market of the state. This is confirmed by the fact that at the beginning of the 2000s 70–72% belonged to the domestic products and 28–30% belonged to the imported products. In modern times the domestic production does not exceed 54% and import production is 46%, and in the segment of consumer goods and light industry import production is up to 80–90% [3].

For ten months of 2012, exports and imports of goods of Ukraine amounted to 57.2 and 69.9 billion dollars U.S. correspondingly and increased compared to the same period in 2011 by 2.8 and 4.4%. The negative balance of foreign trade was 12.8 billion dollars U.S. (for comparison it was 11.4 billion dollars U.S. in 2011), and export-import coverage ratio was 0.82 (for comparison it was 0.83 in 2011).

The achievements of these indicators of foreign trade were provided by the results of the state activity with the partners from 212 countries of the world [4].

According to the laws of the Customs Code of Ukraine (2012) each economic operator of a foreign economic activity may submit declarations in electronic form that, on the one hand, reduces the potential for corruption of customs workers and, on the other hand, is a convenient and accessible form of customs documents for economic operators. As for 01.09.2013 the share of customs declarations in electronic form was 84% of the total amount (in 2012 it was only 2%). Generally, declarations in electronic form are used by the enterprises in their practices that are significant in terms of taxpayers, for example, by Mykolaiv region State Enterprise Training and Production Complex of Gas and Turbine Building "Zarya–Mashproekt", subdivision united company "Rusal", "Mykolaiv Alumina Plant", limited liability company "Sandora" and others.

The positive components of a number of simplifying customs procedures for monitoring and clearance of goods at customs include:

1. Simpler placing of goods at temporary storage.
2. Reducing the number of documents for customs transactions.
3. Improvement of the customs value of goods procedure (calculating).
4. The interpretation of the disputed regulations of the Customs Code of Ukraine in favour of the declarant.
5. The right of self-selection of the customs clearance place by the declarant without presentation of the letter of detachment.
6. Setting a maximum time for customs clearance that should be not more than 4 hours.
7. Presence of possibility to challenge the inactivity of the customs authorities by the declarant (actions and decisions to simplify customs procedures).
8. Consideration of important regulations of the International Convention on the Simplification and Harmonization of Customs Procedures, the International Convention on the temporary entry and others.

In this context, it is important that the improvement of customs procedures is mentioned by both proper economic operators of entrepreneurial activity and representatives of law firms ("Fem-Fart", "Sim-Practitioner", "Soul Group"), that provide foreign trade [2].

The reducing of the administrative barriers, the services upgrading and the implementing of information technology for customs posts have a positive effect on reducing the time of customs clearance and reduction of paper documents. In particular, during 2013 the customs post in Chop issued more than 74,000 customs declarations, 67,000 of them were in electronic form (91% of the total number). The positive attitude of businesses to the modern format of customs procedures is caused by the reduction of time and financial costs of conducting foreign economic activity by the business entities: it took from 50 to 70 minutes to register the customs declaration in 2012. Every day the improving customs procedures allow replenishing the country's budget up to 6 million hrivnas (9% more than in 2012) according to the results of the Chop Customs in Transcarpathia [8].

Along with the further improvement of customs support businesses need:

1. Reasoning for the adjustment of value of goods by the customs authorities.
2. Introduction of international standards of customs valuation.
3. Implementation of a complete system Computerization of customs valuation.
4. Guidance on the standards of the World Customs Organization and the World Bank's recommendations in this area.
5. Active development of electronic customs declaration with a view to strengthening the position in the ranking of the easy conducting of international trade Trading Across Borders.

The Supplementary Agreement signed in November 2012 between Ukraine and the European Union to the Treaty on the financing of joint operational programs "Hungary–Slovakia–Romania–Ukraine 2007–2013", "Poland–Belarus–Ukraine 2007–2013" and "Romania–Ukraine–Moldova 2007–2013" provides the possibility to extend the duration of the contract that allows to sign contracts for new projects involving Ukrainian beneficiaries and partners, including large-scale projects and infrastructure projects and to finish the implementation of existing projects.

In the current period 145 projects under the three programs of cross-border cooperation are being implemented and are in the pipeline with the participation of Ukraine. The results of these projects will be the modernization of checkpoints across the state border, the improvement of border areas transport and energy infrastructure.

Along with the improvement of the customs support the movement of goods across the border of Ukraine demanded in 2012 the introduction of amendments to the " Procedure for determining the terms and conditions of completion of import operations without importing the goods into the territory of Ukraine", because in 2012 about 10.0 billion dollars was taken out of the state as payment for imported goods that were not actually set in the country. The amendments provided for the exclusion of the rule that instead of promoting foreign trade and increasing revenue payments to the budget were used by entrepreneurs to unjustified withdrawal of currency abroad, to strengthen the monitoring of the currency legislation and full declaration of taxes by the importing companies.

**Conclusions.** All mentioned before suggest progressive nature of the Customs Code of Ukraine by its content that meets the requirements of the global community in international relations in general and provide safety activities of economic operators in the field of foreign economic activity. This in turn strengthens Ukraine as a country that is capable for the activity in the global economy and acts as a guarantor for domestic enterprises and foreign partners in the process of international economic activity. Organizational and administrative measures, being implemented into practical activities of customs authorities, provide the simplification of customs support of the subjects' activity in the foreign trade and its modernization.

**Prospects for further research.** The issue of improving customs procedures need further regulation in organizational and technological aspects, as dynamic processes of their technological implementation require systemic analysis and adequate response to them by the state customs authorities.

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#### Пути усовершенствования таможенного обеспечения деятельности субъектов внешнеэкономической деятельности

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Рассмотрены организационно-правовые вопросы регулирования процессов перемещения грузов через границу Украины субъектами хозяйственной деятельности. Практическая реализация внешнеэкономической деятельности субъектов хозяйствования в рамках Таможенного кодекса Украины способствовала наращиванию объёмов экспорта и импорта товаров Украиной до 57,2 и 69,9 млрд дол. США соответственно за десять месяцев 2012 года. Обосновывается, что на протяжении пяти лет после вступления Украины в ВТО на внутреннем рынке государства наблюдается увеличение импортной и сокращение части экспортной отечественной продукции. Подчёркивается положительное осуществление таможенного оформления документов электронным способом, наведены упрощающие организационно-технологические составляющие деятельности таможенных органов, примеры предприятий, оформляющие таможенные документы в электронной форме. Предложены пути дальнейшего совершенствования таможенного обеспечения деятельности субъектов предпринимательской деятельности в связи с возрастающей возможностью Украины заключения международных контрактов, которые направлены на улучшение транспортных и других инфраструктур приграничных территорий государства. Рассмотрен вопрос защиты национальных интересов в части определения времени и условий окончания импортных операций, усиления контроля за соблюдением валютного законодательства и полнотой декларирования налогов компаниями-импортёрами.

*Ключевые слова:* внешнеэкономические операции, граница, кодекс, таможня, товар, экспорт-импорт.

**Шляхи вдосконалення митного забезпечення діяльності  
об'єктів зовнішньоекономічної діяльності**

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Досліджено організаційно-технологічні засади регулювання процесів переміщення вантажів через кордон України відповідно до вимог Митного кодексу України та повноважень митних органів. Встановлено тенденцію скорочення частки вітчизняної продукції в експорті та збільшення імпортової, зокрема в сегменті товарів споживання і легкої промисловості складає 80–90%. Обґрунтовано, що зниження адміністративних бар'єрів, модернізація послуг та впровадження інформаційних технологій на постах митниць позитивно впливає на скорочення часу митного оформлення та зменшення паперового документообігу. Вдосконалення митних

процедур за рахунок впровадження електронного варіанту їх оформлення дозволяє щодня поповнювати бюджет країни на 6 млрд. грн. Чопською митницею на Закарпатті.

Наголошено, що міжнародне співробітництво у галузі митної справи в Україні належить до основних завдань митних органів України. А наявний територіально-географічний потенціал та інфраструктура держави у процесі здійснення економічно-виробничої діяльності дозволяє суб'єктам підприємницької діяльності реалізувати своє право у сфері зовнішньоекономічної діяльності.

Вищерозглянуте дозволяє стверджувати про прогресивний характер положень Митного кодексу України за його змістом, що відповідає вимогам світової спільності у сфері міжнародних відносин загалом та забезпечує безпечність діяльності господарюючих суб'єктів у сфері зовнішньоекономічної діяльності. В свою чергу це утворює Україну як державу, яка здатна до діяльності у світовій економіці - та виступати гарантом для вітчизняних підприємств та їх закордонних партнерів у процесі здійснення міжнародної господарчої діяльності.

Наведені складові подальшого вдосконалення митного супроводження діяльності суб'єктів підприємницької діяльності у відповідності до світового досвіду у цій сфері та приклади підприємств-суб'єктів зовнішньоекономічної діяльності, які оформляють митні документи електронним варіантом. Розглянуто стан та перспективи фінансування спільних міжнародних програм та укладання нових контрактів по реалізації великомасштабних інфраструктурних проектів, спрямованих на модернізацію пунктів пропуску через державний кордон, покращення транспортної та енергетичної інфраструктури, прикордонних територій. Звернуто увагу на необхідність захисту національних інтересів в частині визначення часу та умов закінчення імпорتنих операцій, посилення контролю за дотриманням законодавства і повнотою декларування податків компаніями-імпортерами.

*Ключові слова:* зовнішньоекономічні операції, експорт-імпорт, кодекс, кордон, митниця, товар.

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