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IMPROVING THE PROCESSES FOR PROVIDING CUSTOMS AND LOGISTICS SERVICES IN UKRAINE

The paper offers insights into the specifics of customs regulation in the area of logistic supply networks in Ukraine. The Ukrainian customs regulation framework should provide favourable environment for the adaptation of the national economy to a more intense international competition driven by joining the system of global regulation and free movement of resources and gradual integration of its economy into global and European economic processes. The purpose of this study is to suggest pathways to enhance customs regulations in logistics supply networks in Ukraine. It is argued that the implementation of the logistic approach to the customs regulation of foreign economic activity envisaged by the Customs Code of Ukraine is possible only within relevant legislative and regulatory framework. Customs authorities must cooperate (in a number of ways) with their business partners to identify the common benefits that can be gained through joint participation in a safe supply chain of goods. Customs authorities must also record the entire set of benefits they intend to provide (within their mandate) to their business partners in a safe supply chain of goods. The application of logistics guidelines in company foreign economic activities contributes to providing material, financial and information support for the supply of goods along with cost optimization and efficiency increase for foreign trade operations. The above objectives are directly related to forecasting, risk assessment in the area of foreign economic activity, supplies and stocks optimization, information and financial support issues, customs clearance and control procedures, etc. Apparently, the implementation of customs regulations in the global logistics supply networks is affected by the degree of countries integration. There are three options for customs regulation within the global supply networks: in the absence of economic integration; in a free trade zone settings; within a common customs space. It is emphasized that the creation of a free trade zone and a common customs union simplify customs procedures dramatically. The growing trade volume, the increasing international terrorism and international organized crime hazards challenge effective national and international interaction between public authorities and businesses. This can be achieved through establishing free trade zones and customs unions which will ultimately contribute to reducing logistics risks by joint efforts of nations.

Keywords: *customs regulation; global logistic supply networks; regional economic integration; free trade zone; customs union.*

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УДОСКОНАЛЕННЯ ПРОЦЕСУ МИТНО-ЛОГІСТИЧНОГО ПОСТАЧАННЯ В УКРАЇНІ

У статті проведено аналіз особливостей митного регулювання в логістичних мережах поставок в Україні. Система митного регулювання України має забезпечити сприятливі умови для адаптації національної економіки до більш гострої міжнародної конкуренції внаслідок приєднання до системи глобального регулювання і вільного переміщення ресурсів та поступове включення її економіки до глобальних та європейських економічних процесів. Метою статті є аналіз шляхів вдосконалення митного регулювання в логістичних мережах поставок в Україні. Реалізація логістичного підходу до митного регулювання зовнішньоекономічної діяльності, закріпленого в Митному кодексі України, можлива лише за наявності належної нормативно-правової бази. Митні органи повинні

співпрацювати (в різних формах) з бізнес-партнерами з метою визначення спільних вигід, які можуть бути отримано за рахунок спільної участі в безпечному ланцюзі поставок товарів. Також митні органи повинні в документальній формі викласти ті відсутні пільги, які вони мають намір надати (в рамках своїх повноважень) зацікавленим бізнес партнерам по безпечному ланцюгу поставок товарів. Застосування засад логістики в зовнішньоекономічній діяльності підприємств гарантує вирішення проблем забезпечення матеріальними, фінансовими та інформаційними ресурсами, поставок товарів з одночасною оптимізацією витрат та підвищення ефективності зовнішньоекономічних операцій. Це безпосередньо пов'язано із завданнями прогнозування, оцінки ризиків зовнішньоекономічної діяльності, оптимізації поставок і запасів, з проблемами інформаційного та фінансового забезпечення, опрацювання питань митного оформлення та митного контролю тощо. Зазначено, що особливості здійснення митного регулювання в глобальних логістичних мережах поставок залежать, насамперед, від ступеня інтеграції країн. Можливі три варіанти митного регулювання в контексті глобальних мереж поставок: за умов відсутності економічної інтеграції; в умовах дії зони вільної торгівлі; за умов створення єдиного митного простору. Так, при створенні зони вільної торгівлі та митного союзу митні процедури значно спрощуються. Зростаючий обсяг торгівлі, посилення загрози міжнародного тероризму та міжнародної організованої злочинності потребують ефективної національної та міжнародної взаємодії між державними службами та представниками бізнесу. Це може бути досягнуто саме через формування зон вільної торгівлі та митних союзів, що сприяє вирішенню проблеми подолання логістичних ризиків спільними зусиллями країн.

Ключові слова: митне регулювання; глобальні логістичні мережі поставок; регіональна економічна інтеграція; зона вільної торгівлі; митний союз.

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УСОВЕРШЕНСТВОВАНИЕ ПРОЦЕССА ТАМОЖЕННО-ЛОГИСТИЧЕСКИХ ПОСТАВОК В УКРАИНУ

В статье проведен анализ особенностей таможенного регулирования в логистических сетях поставок в Украине. Система таможенного регулирования Украины должна обеспечить условия для адаптации национальной экономики к острой международной конкуренции в результате присоединения к системе глобального регулирования и свободного перемещения ресурсов с последовательным включением экономики в глобальные и европейские экономические процессы. Цель статьи состоит в анализе путей совершенствования таможенного регулирования в логистических сетях поставок на Украине. Реализация логистического подхода в таможенном регулировании внешнеэкономической деятельности предусмотрена в Таможенном кодексе Украины. Таможенные органы должны работать (в разных формах) с бизнес-партнерами с целью обозначения совместных выгод, которые могут быть получены за счет совместного участия в безопасной цепочке поставке товаров. Таможенные органы должны в письменной форме изложить все льготы, предоставляемые (в рамках своих полномочий) бизнес-партнерам по безопасной цепочке поставки товаров. Применение основ логистики во внешнеэкономической деятельности предприятия гарантирует решение проблем обеспечения материальными, финансовыми и информационными ресурсами поставки товаров с одновременной оптимизацией затрат и повышением эффективности внешнеэкономических операций. Это непосредственно связано с задачами прогнозирования, оценки рисков внешнеэкономической деятельности, оптимизации поставки и запасов, с

проблемами інформаційного і фінансового забезпечення, питаннями таможенного оформлення і таможенного контролю. Зазначено, що особливості здійснення таможенного регулювання в глобальних логістических мережах поставок залежать, в першу чергу, від ступеня інтеграції країн. Можливі три варіанти таможенного регулювання в межах глобальних мереж поставок: при умові відсутності економічної інтеграції; в умові дії зони вільної торгівлі; при умові створення єдиного таможенного простору. При створенні зони вільної торгівлі і таможенного союзу таможенні процедури значно спрощуються. Зростаючий обсяг торгівлі, посилення загрози міжнародного тероризму і міжнародної організованої злочинності вимагають ефективного національного і міжнародного взаємодія між державними службами і представниками бізнесу. Це може бути досягнуто через формування зон вільної торгівлі і таможених союзів, що сприяє вирішенню проблеми подолання логістических ризиків спільними зусиллями країн.

Ключевые слова: *таможенное регулирование; глобальные логистические сети поставок; региональная экономическая интеграция; зона свободной торговли; таможенный союз.*

Problem statement and its connection with important scientific and practical tasks.

Formation and improvement of the customs system of the state is a long-term social process that is organically linked with changes in all other spheres of life of the state. It is impossible to artificially accelerate this process, but it is necessary to create the most favored regime, since adaptation of the customs policy of Ukraine and, in the long run, the whole customs system to the norms and principles dictated by the conditions for the liberalization of world trade, is a prerequisite for the successful realization of the integration aspirations of Ukraine.

The system of customs regulation of Ukraine should provide favorable conditions for the adaptation of the national economy to a more intense international competition as a result of joining the system of global regulation and free movement of resources and the gradual inclusion of its economy into global and European economic processes.

Analysis of recent publications on a given problem. Problems of customs regulation and development perspectives are given much attention in the writings of such well-known scholars and practitioners as S. Baramzin, V. Vashchenko, A. Voitschek, O. Grebelsnik, A. Granger, V. Demchenko, D. Priimachenko, K. Sandrovsky, P. Seth, J. Sokol, I. Tymoshenko, S. Tereschenko, A. Shaiko and others. International aspects of economic regulation are studied in the works of such domestic scientists as O. Bilorus, I. Burakovsky, V. Vergun, Y. Zhalilo, A. Zadoy, A. Moky, V. Kopyyka, A. Kredisov, Yu. Makogon, Yu. Pakhomov, S. Peripolkin, A.V. Polischuk, A. Rummyantsev, A. Filippenko, V. Chentsov, A. Shnirkov, A. Yatsenko and others. The publications of these authors cover the issues of the development of the customs regulation system in terms of implementing the European integration strategy of Ukraine, including national, institutional, security and international peculiarities. However, there is a need to study customs regulation in the light of world experience.

Unresolved parts of the study. Customs regulation as a function of the state in the conditions of globalization undergoes internal transformations, the factors of which are both national and supranational processes. They have been taking place for several decades. Firstly, with the help of customs regulation, there is a certain overcoming of uncertainty and reduction of risks. Second, customs regulation goes beyond national boundaries and becomes an instrument of globalization. Thirdly, elements of the customs regulation of the supranational level sometimes

come into conflict with national interests. Undoubtedly, these questions require both a theoretical and a practical solution.

The purpose of the study is to highlight ways to improve customs regulation in logistics supply networks in Ukraine.

Presentation of the main results and their justification. Customs regulation in the conditions of economic globalization becomes an instrument of protection of states of their national interests. However, at the same time, customs regulation may face a number of contradictions and threats [3].

The controversy first. Carrying out the responsibilities assumed by the states within the framework of integration unions and the World Trade Organization (WTO). At present, the states of the world, which are engaged in intensive trade exchanges, are parties to a large number of agreements and conventions. But when joining the WTO, not only the terms of bilateral and multilateral agreements, but also universal commitments that are accepted within the framework of the WTO are beginning to operate.

The controversy is the second. At the institutional level, customs regulation is a list of rules that are legally enshrined in government documents. These rules cause the corresponding reaction of business structures.

So, whatever the rules would be, their execution depends on the human factor. National customs control systems, as a rule, do not completely take into account the mentality of counterparties from other countries.

The third contradiction. It is about the purpose and nature of customs regulation, which varies from country to country. Even the conditional division of countries into two types - market and redistributive [4] – generates completely different goals of customs regulation. In the first case, this is the liberalization of world trade, in the second case it is the administration of customs payments and filling the revenue part of the state budget.

The fourth controversy. It consists in the lack of transparency of customs rules, despite the apparent understanding of the need for transparency as a principle of regulation of international trade. Contradiction fifth. Arises when certain elements of the customs regulation are transitioned from the national to the supranational level and the interests of the national business. Such a move not only increases the length of the "feedback" (provided it exists), but it also makes it impossible in many cases to defend its own interests by business.

Consequently, these contradictions lead to certain contradictions between the interests of the customs authorities representing the state and the national business structures.

Customs regulation is related to the application of customs control rules. Customs control is applied to goods and vehicles that are transported across the customs border; persons transferring these goods and vehicles through the customs border; documents provided for in the conduct of customs operations. Chains of logistics represent a set of consistently interacting suppliers and consumers: each consumer then becomes a supplier for the next, and so happens until the finished product reaches the end user. The supply chain includes a parent company, suppliers, consumers, as well as various intermediaries. By geographical and geographical features, that is, depending on the limited supply chain within the territory of one state or several states, it is possible to allocate national (internal) and global (international) supply networks. National supply networks are limited to the territory of one state. All links of this network are within the same country, including suppliers and consumers. This means that the goods and services produced by contractors of the national supply chain are made of raw materials and materials obtained or received in the territory of the country. All consumers are also found in this country.

Global supply logistics networks are not limited to one state, different links in such a chain may be located in one or more countries. At the same time, the goods may be produced in places

close to raw material sources and cheap labor. In the future, the goods are transported to distribution centers, and from here it is supplied to different countries, where through distribution networks goes to the end user. Thus, commodity flow can cross borders across borders, the links of the global supply chain can be located in many countries and even continents [5].

The formation and development of such supply chains has a significant impact on the process of globalization, which is the creation of a single world economic space. The main features of globalization are: increased interaction and mutual influence of the world, the formation of systems of supranational regulation of the world economy, the use of world currencies in the implementation of international payments, implementation of the mechanism of formation of world prices, the creation of regional integration associations of countries, activation of transnational corporations, etc.

When designing and managing global supply chains, it is necessary to take into account the necessity of crossing the commodity flows not only of the state but also of the customs borders with the proper observance of the norms of customs regulation.

Customs regulation – is a legal regulation of relations related to the movement of goods across the customs border; their transportation on a single customs territory under customs control; temporary storage; customs declaration; use in accordance with customs procedures; carrying out of customs control; payment of customs payments, as well as power relations between customs authorities and persons who exercise the right to own, use and dispose of the specified goods [6].

The activities of customs authorities are regulated both by internal and external customs legislation. In Ukraine, the Customs Code of Ukraine [7] is a priority in the legal regulation of the customs sphere.

Specifics of customs regulation in global supply chains are related to the use of customs control standards for commodity and associated flows.

An important aspect of the study of the essence of customs control and customs clearance of goods is to consider the issue of its organization. In our opinion, effective organization and distribution of functions in the implementation of customs control is a guarantee of the protection of the customs border of Ukraine. It should be noted that the directions of the organization of customs control should ensure the continuous development of regulatory control mechanisms of control and improvement of the procedure for customs control in Ukraine. The stated goal is achieved through a detailed analysis of not only the current customs legislation, but also by means of the generalization of the practice of customs control, customs clearance and world experience in customs regulation.

All goods transported through the customs border of Ukraine are subject to customs control. It provides for the customs authorities to minimize the customs procedures necessary to ensure compliance with the legal norms in the field of customs and tariff relations. Thus, customs control is a set of measures carried out by the customs authorities within its competence in order to ensure compliance with the norms of the national regulatory legal acts on customs matters, international treaties of Ukraine, concluded in the manner prescribed by law. At the same time, the form and scope of control are determined by the customs authorities themselves [7].

It is known that today the means and technologies of customs control in Ukraine are lagging behind modern requirements of capacity and world standards of commodity control.

It should be noted that each year the state allocates considerable funds for the development of the customs service and the development of the customs infrastructure, but these measures do not have time to increase the volume of foreign economic activity and the ingenuity of some foreign trade actors in developing schemes and means of avoiding proper settlements with the state. . Studies have shown that the growth of foreign trade turnover highlights the following main problems of customs control: significant time expenditures on customs procedures, obsolete mechanisms of technological passage of goods, impossibility to comply with the current legislation on the physical control of all goods moving across the border of Ukraine, etc. The imperfection of

the customs control system is also evidenced by a significant share in the total volume of goods trafficked by smuggling goods, the preservation of a threatening situation with the smuggling of narcotic drugs and weapons, and the commission of offenses in the field of intellectual property. At the same time, the growth of the volumes and rates of growth of settlements for export-import operations through offshore zones creates wide opportunities for manipulations with the prices of contracts aimed at the elimination of income and tax evasion, which poses a significant threat to stable economic growth and satisfies the national interests of the state [7]. Delay in solving these problems, even if the dozens of established structural divisions in the system of customs authorities function, complicates the provision of full and high-quality execution of the indicators of revenues to the state budget, increasing the controllability of international trade and does not contribute to the protection of Ukrainian economic interests.

As we see, the global development of foreign economic relations, and as a consequence, a significant increase in foreign trade flows, have become the reason that customs offices located along state borders have become unable to carry out customs clearance of cargoes crossing the border. Therefore, a significant number of these are engaged in domestic customs, located within the customs territory of the country. Such a move of the place of customs clearance has set the task of customs authorities to comply with customs legislation at the stage of movement of goods from the border to the internal customs, where the final customs clearance of goods is carried out. Thus, officials of the customs are obliged to take measures to ensure the implementation of the current legislation during the period of goods in the so-called customs control. These measures should ensure the preservation of goods and vehicles, promote the continued observance of all essential qualitative and quantitative characteristics of goods, and prevent any unlawful acts against objects moved under customs control [7].

Consequently, one of the main principles of the functioning of the global logistics network is the principle of security, which is based on risk assessment. The application of risk management in customs operations was originally set out in the Kyoto Convention [8].

Quite often there are situations where one part of the links of the global supply chain operates within a single customs territory, and the other part – in different customs territories. Many international companies place a production and sales network within a single customs territory. At the same time, in order to provide the necessary level of quality of raw materials and materials, as well as high level of logistics service at their deliveries, purchases are made from suppliers from different countries of the world. In this case, the procurement of global logistics supply networks is carried out in different customs territories, and sales activities - within a single customs territory. The possibility of carrying out customs control is ensured by the creation of a customs control zone – the zone where goods, vehicles and documents containing information about them are found, including in electronic form. Areas of customs control are the places of movement of goods through the customs border, warehouses of temporary storage, customs warehouses and specially equipped for this place [7].

When importing goods into the customs territory, they consider them to be under customs control, until they are issued in accordance with the declared customs procedure, that is, after the completion of the customs declaration process and payment of full customs duties accrued. Until this moment, the storage and movement of such goods may only be carried out under customs control. The rules of customs regulation differ in various forms of integration associations. Economic integration is a process of strengthening the interaction and interpenetration of the economies of countries. Within the framework of the integration association, interstate integration takes place in order to strengthen and develop trade and other relations on the basis of intergovernmental agreements. The following forms of integration are distinguished: free trade zone; customs union; common market; economic union; "Full economic integration" [13]. This typology was developed on the basis of criteria for the elimination of discrimination between companies of different nationality and the degree of liberalization of the movement of factors of

production. Each next stage differs from the previous higher degree of the liberalization of the movement of factors of production.

Trade and economic integration takes place precisely at the stages of establishing a free trade zone and a customs union, when free movement of goods and services between countries takes place. Thus, the free trade area provides for the granting of preferences in the mutual trade of the participating States. Under the conditions of the creation of a customs union, trade and economic integration is manifested not only in the provision of free movement of goods and services and the provision of customs preferences in mutual trade, but also in the implementation of a single trade policy towards third countries. This policy is based on the introduction of a single customs tariff for goods imported from third countries. In the absence of trade and economic integration, the rules of customs regulation are used to the full: customs control of goods, their declaration with the payment of the corresponding customs payments, temporary storage of goods and their transportation by customs control, and also the rules of non-tariff regulation may be applied. Under the conditions of creation of a free trade zone, a simplified regime of customs regulation is implemented: goods are not subject to customs duties, hence the free movement of goods through state borders occurs. From January 1, 2016, the Deep and Comprehensive Free Trade Area Agreement (DCFTA) [14] exists between Ukraine and the European Union. The annexes to the Agreement fully describe the tariff regulation of trade between Ukraine and the EU. The system of regulation concerns customs duties, tariff quotas and input prices. This is the first step in Ukraine's integration into the European Union, which is now a leading trading partner of our country.

It should be emphasized that the European Union attaches great importance to the management of risks in international supply networks. In January 2013, the European Commission published a Communication on risk management and security of the supply chain [16]. In October 2013, a new EU Customs Code was approved, which consolidated the principles of functioning of a unified electronic risk management system and pan-European requirements for the customs clearance process of an authorized economic operator. In this code, the role of customs services is defined as leading in the supply chain within the framework of reducing barriers to world trade, ensuring the security of the external borders of the European Union. This allows us to consider customs limits as catalysts of the competitiveness of countries and companies.

Conclusions and suggestions. Consequently, customs regulation is a function of the state, which undergoes significant changes in the conditions of globalization. Features of the implementation of customs regulation in global supply networks depend, first of all, on the degree of integration of countries. There are three options for customs regulation within the framework of global supply networks: in the absence of economic integration, under the conditions of the free trade zone, in the conditions of creation of a single customs space. So, when creating a free trade zone and a customs union, customs procedures are much simplified. It should be emphasized that the growing volume of trade, the growing threat of international terrorism and international organized crime require effective national and international interaction between public services and business representatives. This can be achieved precisely through the formation of free trade zones and customs unions, which contributes to solving the problem of overcoming logistic risks by joint efforts of countries.

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