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## **FISCAL EFFICIENCY OF ADMINISTRATION OF DUTIES UKRAINE**

**Abstract.** In the current conditions of development of European integration processes and strengthening of role of international economic relations, a significant role is played by customs policy and its effective implementation in the context of administering duties. The fiscal and regulatory component of customs duties plays an important role in shaping the financial resources of the state and enhancing the customs security of Ukraine. The theoretical and organizational principles for administering duties have been outlined in the article. Fiscal analysis of the formation of budgetary resources at the expense of import and export duties has been carried out. The article states that import duty is a common tool for regulation of foreign economic activity, along with this it increases the price of goods and reduces its competitiveness. The forecasting of budget revenues from the duty for the near future has been performed. The coefficient of collection of import and export duties has been calculated and its dynamics has been highlighted. It has been found that customs payments are characterized by a regularity of revenues, as the population often needs the consumption of goods and services. The monitoring of the taxation of foreign economic activity in Ukraine made it possible to find out that the fiscal function of custom duty appears to be insignificant in relation to other tax payments, but the nature of customs administration is manifested in its regulatory influence. It should be noted that the policy in the field of customs taxation of consumption should be flexible and take into account the peculiarities of socio-economic development and the state of the consumer market in Ukraine.

On the basis of identification of positive and negative features of the customs tax, measures to increase the efficiency of administration of customs duties to the budget have been formulated, among which, the main attention should be paid to simplifying customs clearance procedures, counteracting contraband and corruption facts, enhancing professional skills of the personnel capacities customs units of SFS of Ukraine and automating customs administration and regulation procedures.

**Keywords:** fiscal policy, customs administration, import duty, export duty, foreign economic activity, tax collection coefficient.

**GEL Classification:** O23, E62, H2.

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## **ФІСКАЛЬНА ЕФЕКТИВНІСТЬ АДМІНІСТРУВАННЯ МИТА В УКРАЇНІ**

**Анотація.** У сучасних умовах розвитку євроінтеграційних процесів і посилення ролі міжнародних економічних зв'язків значну роль відіграє митна політика та її ефективна реалізація в контексті адміністрування мита. Фіскальна та регулятивна компоненти мита відіграє важливу роль у формуванні фінансових ресурсів держави та посиленні митної безпеки України. Висвітлено теоретичні та організаційні засади адміністрування мита. Проведено фіскальний аналіз формування бюджетних ресурсів за рахунок адміністрування ввізного і вивізного мита. Зазначено, що імпортне мито є поширеним інструментом регулювання зовнішньоекономічної діяльності, поряд з цим, воно збільшує ціну товару і знижує його конкурентоспроможність. Здійснено прогнозування бюджетних надходжень від мита на найближчу перспективу. Розраховано коефіцієнт збираності ввізного та вивізного мита і висвітлено його динаміку. Виявлено, що митним податкам властива постійність надходжень, зважаючи на наявність сталої потреби населення у споживанні товарів та послуг. Моніторинг оподаткування зовнішньоекономічної діяльності в Україні дав можливість з'ясувати, що фіскальна функція мита проявляється в незначних обсягах щодо інших податкових платежів, однак природа адміністрування мита проявляється в його регуляторному впливі. Варто констатувати, що політика у сфері митного оподаткування споживання має бути гнучкою і враховувати особливості соціально-економічного розвитку і стан споживчого ринку в Україні.

На основі ідентифікації позитивних і негативних властивостей митного оподаткування сформульовано заходи підвищення ефективності адміністрування мита до бюджету, серед яких основну увагу слід приділяти спрощенню оформлення митних процедур, протидії контрабандним і корупційним явищам, підвищенні фахових навичок кадрового потенціалу митних підрозділів ДФС України, автоматизації процедур митного адміністрування і регулювання.

**Ключові слова:** фіскальна політика, митне адміністрування, ввізне мито, вивізне мито, зовнішньоекономічна діяльність, коефіцієнт збираності податків.

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## **ФИСКАЛЬНАЯ ЭФФЕКТИВНОСТЬ АДМИНИСТРИРОВАНИЯ ПОШЛИНЫ В УКРАИНЕ**

**Аннотация.** В современных условиях развития интеграционных процессов и усиления роли международных экономических связей значительную роль имеет таможенная политика и ее эффективная реализация в контексте администрирования пошлины. Фискальная и регулирующая компонента пошлины играет важную роль в формировании финансовых ресурсов государства и усилении таможенной безопасности Украины. Освещены теоретические и организационные аспекты администрирования пошлины. Проведено фискальный анализ формирования бюджетных ресурсов за счет администрирования ввозной и вывозной пошлины. Отмечено, что импортная пошлина является распространенным инструментом регулирования внешнеэкономической деятельности, наряду с этим она увеличивает цену товара и снижает его конкурентоспособность. Осуществлено прогнозирование бюджетных поступлений от пошлины на ближайшую перспективу. Рассчитан коэффициент сбора ввозной и вывозной пошлины, а также освещено его динамику. Выявлено, что таможенным налогам свойственна стабильность поступления, несмотря на наличие постоянной потребности населения в потреблении товаров и услуг. Мониторинг налогообложения внешнеэкономической деятельности в Украине дал возможность выяснить, что фискальная функция таможенных платежей проявляется в незначительных объемах по отношению к другим налогам, однако природа администрирования пошлины проявляется в его регуляторном влиянии. Следует констатировать, что политика в сфере таможенного налогообложения потребления должна быть гибкой и учитывать особенности социально-экономического развития и состояние потребительского рынка в Украине.

На основе идентификации положительных и отрицательных свойств таможенного налогообложения сформулированы меры повышения фискальной эффективности администрирования пошлины, среди которых основное внимание следует уделять упрощению оформления таможенных процедур, противодействию контрабандным и коррупционным явлениям, повышению профессиональных навыков кадрового потенциала таможенных подразделений ГФС Украины, автоматизации процедур таможенного администрирования и регулирования.

**Ключевые слова:** фискальная политика, таможенное администрирование, ввозная пошлина, вывозная пошлина, внешнеэкономическая деятельность, коэффициент сбора налогов.

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**Introduction.** The social transformations that have been carried out in Ukraine in recent years are accompanied by the reform of all spheres of state functioning, influencing the internal and external economic processes. As a result of this impact, not only the social ideology and the philosophy of public administration, but also the construction of the domestic institutional model of foreign economic relations in the system of global economic interactions have been modified.

So far, the full functioning of the economy of any state, is directly dependent on the level of its participation in the system of world economic relations in the field of international trade, capital flows, labour, information technologies, development of innovative projects of new technological structures, characterizing not only the level of development of foreign economic activity, but also the degree of satisfaction of national interests, priorities for the development of regions, industries, economic stability and the financial security of the state.

In this context, the achievement of a number of desired effects of transformational reforms, in particular raising the technical level of production, attracting additional sources of investment, increasing the level of competitiveness of domestic enterprises, restructuring the economy, raising the standard of living of the population, maintaining state fiscal security is directly dependent on the level of efficiency of the state regulation of foreign economic activity. In this perspective, the regulatory mechanisms of customs taxation play an important role. The special sharpness and urgency of the problem of searching for new principles and bases for taxing foreign economic processes, determining the ways and prerequisites for using their economic and fiscal potential, necessitate an in-depth analysis of the fiscal efficiency of administering duties as a regulator of foreign economic activity.

#### **Analysis and statement of the research problem.**

Many works of classics have been devoted to the study of customs duties and customs policy, among which there are J. Keynes, P. Krugman, S. Linder, A. Marshall, J. Mill, D. Ricardo, A. Smith and other researchers. Among contemporary Ukrainian scientists, it is necessary to highlight the works of such scientists and specialists as N. Arkhireiska, I. Berezhniuk, A. Voitseshchuk, O. Hrebelynyk, O. Zaporozhets, Yu. Ivanov, I. Ivashchuk, A. Krysovatyi, V. Naumenko, O. Novik, P. Pashko, V. Khomutenko, and others.

However, despite a great number of works and significant achievements in this field, as a result of the constant shifts in geopolitical policy, the continual implementation of the standards and norms of the European Union, the customs policy, in particular the administration of customs payments, requires refinement and improvement. The methodology for assessing the fiscal effectiveness of taxation of foreign economic activities should take into account the actual changes in the tax and customs process in accordance with the current conditions. In terms of European integration processes the prospects for the effective development of regulatory systems of foreign economic activity demand further study. It is important to identify the factors of favourable and unfavourable influence on the effectiveness of administering duties.

Therefore, the purpose of the work is to ground the procedures for collecting customs duties to the budget and identify the factors of influence on the efficiency of administering duties in modern and promising conditions.

**Results of a research study.** The issue of the effectiveness of administering customs payments by the customs departments of the State Fiscal Service of Ukraine, despite the external simplicity and speed of the implementation of customs procedures (set of customs formalities) and customs control, has an extraordinary impact on the dynamics of growth of the country's economic potential and regulation of exports and imports of goods.

The duty is interpreted through the prism of the instrument for regulating foreign economic activity (FEA) as a compulsory special type of customs revenue collected by the customs authorities

of the country when the goods are imported into or exported from its customs territory and is an integral condition for such importation or exportation in accordance with the law. The amount of the duty is determined by the customs tariff [1], containing lists of goods subject to duty, and duty rates.

Despite the fact that the main purpose of the duty is to protect the domestic producer nowadays the fiscal role of customs duties is positioned as a result of artificial increase in the cost of imported goods, which is also a source of replenishment of budgetary funds. In Ukraine, such types of duty rates are applied [2, p. 41]:

- ad valorem duties (set as a percentage of the customs value of the goods);
- specific duties (fixed as a fixed fee (in monetary terms) per 1 unit of the product or its weight)
- combined duties (combination of the first and second methods of customs taxation).

The considered customs rates have both inherent advantages and disadvantages. Let's consider this issue from a fiscal point of view. Ad valorem duty at first glance guarantees the elasticity of receipt, depending on fluctuations in prices in foreign markets. However, it increases both fiscal and regulatory risks (in cases when goods at dumping prices fall into the domestic market), if the customs does not correctly determine the tax base - the customs value of the goods. To reduce these risks, a specific duty is used, which at any customs value of the goods does not allow reducing the income per unit below a certain level.

In our opinion, an increase in the specific rates of duty over ad valorem duty indicates a significant level of government distrust to the customs authorities, and, consequently, their corruption and low professional activity of customs officials and low technical equipment of customs posts.

In addition, when establishing specific rates, the social justice of customs policy is lost, and accordingly, the tax burden on less well-off increases. For example, if a specific duty rate is set for one category of goods of various price groups (economy class, business class, premium class) this leads to a much greater relative increase in prices for cheap goods than for expensive ones.

As far as combined duty rates are concerned, they are intended to reduce the risks of fluctuations in prices and ineffective customs operations, since they are based on an indicator that is more fiscally effective at the present time.

In order to protect the economic interests of the country and its domestic market from non-quality goods or unfair competition (as well as in other cases stipulated by law), goods imported or exported may temporarily be subject to special types of duties: special, anti-dumping and countervailing duties [3].

One of the most common instruments for regulation of foreign economic activity is the import (import) duty. In accordance with the proposed classification of the customs tariff, the import duty and entrance duty on their economic nature are equivalent concepts. It is charged on goods and other items when they are imported into the customs territory of the country. Although the import duty is the most popular way of the system of economic instruments for regulating foreign economic activity, its share in the structure of customs payments often is not the most significant part; so, the charges for the value-added tax significantly exceed the income from duties when importing goods. Determining the impact of customs duties on the overall level of commodity prices in the country is much more difficult than calculating the rise in prices for imported goods. However, some authors [4, 5], having carried out such calculations, prove that the losses of consumers from the general increase in domestic prices, which was the result of the application of the import duty in economically developed countries, were 4-5 times higher than the amount of the mobilized duty.

Returning to the definition of fiscal effectiveness of the duty, we note that for the period from 2011 to 2017, the dynamics of the entrance duty to the budget of Ukraine was characterized by ambiguity, having an increasing character in 2011-2013, 2015, 2017 and a drop-down in 2014 (minor), as well as in 2016 (significant - almost 2 times compared to the previous year). In total, in 2017, the state budget raised 23.9 billion entrance duties or 3.81% of the total amount of tax

revenues, which indicates an insignificant fiscal role of the entrance duty in the structure of tax revenues. However, the increase in revenues from the entrance duty in 2017 compared with the previous period indicates by 1.2 times an increase in the fiscal function of the duty in this period (see Figure 1) [6].

Based on the data presented, we will try to predict the entrance duty rate for 2018. To do this we use the approach of forming a trend mathematical model, which is carried out on the basis of the least squares method. The user chooses the type of trend (type of function), and the program synthesizes the trend equation of this type, which gives the smallest sum of the squares of the difference between the experimental data and the values calculated according to the synthesized equation. According to the constructed trend equation, interpolation and extrapolation (forecast calculation) of data can be performed [7, p. 86].

Substituting the time value (t) in the mathematical model, we get the forecasted value of the entrance duty for 2018. So for the forecasted expected value of the budgetary entrance duty for a period of time - 2018, the trend equation will take the form:

$$y = -0,4461x^2 + 6,4575x + 2,0843$$

If  $R^2 = 1$ , then the regression line for 100% explains the variation in Y. If  $R^2 = 0$ , the model does not explain anything in variation Y. However,  $R^2$  is usually between these limits. It is believed that fitting the model is better the more  $R^2$  is closer to 1.

The insignificant value of the criterion  $R^2 = 0.39$  is probably connected with the dynamic jump of the indicator in 2015, in the final forecasted expected entrance duty for 2018 will be 25,2 billion UAH.

Figure 1 graphically depicts the empirical and calculated series of data on the amount of entrance duty to the state budget.

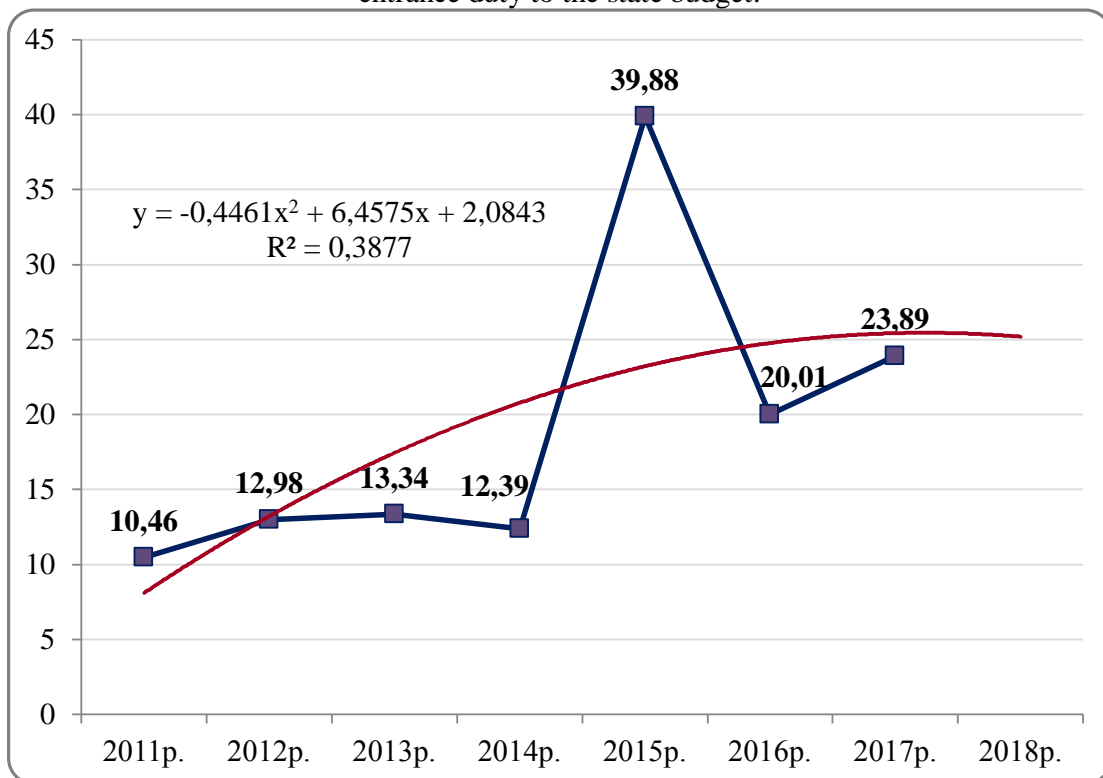


Fig. 1. Dynamics of entrance duty import to the State budget, UAH billions.  
Source: constructed on the basis of [6, 7]

As for the dynamics of export duty revenues in 2011-2017, we note that fiscal efficiency is insignificant in relation to total tax revenues, but there is a growing trend in 2014-2017, after a rapid decline in 2011-2013. In particular, in 2017 the amount of export duty in the structure of the State

Budget was 0,64billion UAH. (See Figure 2). For the forecasted expected value of the budget revenue of the export duty for a period of time - 2018, the trend equation will look like:

$$y = 0,0877x^2 - 0,7494x + 1,7057$$

The increase in the value of the criterion  $R^2 = 0,69$  strengthens the dependence of the projected variables, and the revenue from the export duty in 2018 is more likely to amount to UAH 1.33 billion. (see Figure 2).

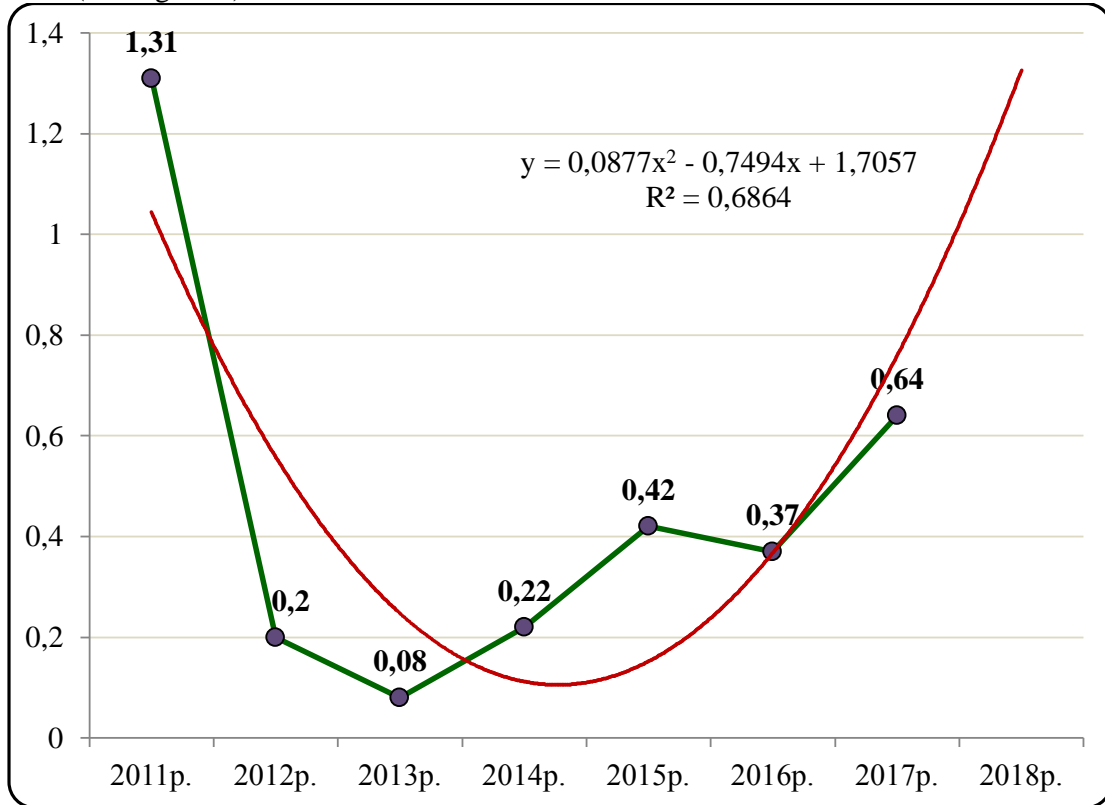


Fig. 2. Dynamics of entrance duty import to the State budget, UAH billions.

Source: constructed on the basis of [6, 7]

Traditionally, analyzing the state of receipts in the State Budget of Ukraine, they always compare “planned” and “actual” indicators. However, it is extremely important that the planned accomplishments are carried out in a legitimate way. If, according to legislative norms, only UAH 100 billion is to be received, for example, and the plan is UAH 150 billion, then all possible ways to achieve the plan should not be sought. It is through the establishment of reliable income indicators that it is possible to effectively analyze the results of their fluctuations, while relying on changes in the economy [8, p. 965].

In this aspect, an important role is played by the Tax Collection Coefficient (TCC), which characterizes the trend of implementing a tax collection plan [9]:

$$TCC = \frac{P_{\Pi}}{\Pi_{\Pi}} \quad (1)$$

where  $P_{\Pi}$  - the amount of taxes that actually is going and comes to the corresponding budget, UAH,

$\Pi_{\Pi}$  - the planned or estimated amount of tax revenues to the corresponding budget for the similar period, UAH.

With this approach, if analyzed in 2011-2017, the collection rate for import duties was less than one in 2013 and 2014, while in other periods it exceeded the unit that is a positive phenomenon. The export duty collection rate was less than one unit in 2011-2013, and starting in 2014, it is more than one, with the highest indicator of 2.75 in 2014 (see Figure 3).

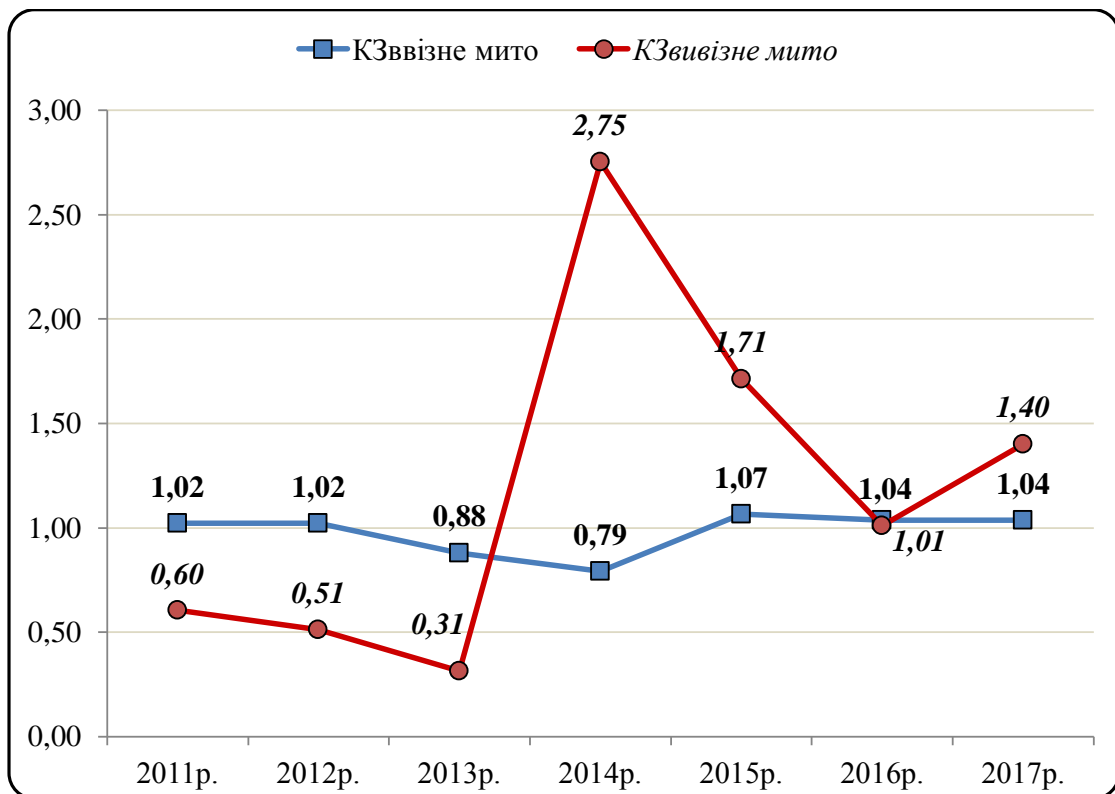


Fig. 3. Dynamics of the coefficient of collection of import and export duties in 2011-2017  
Source: constructed on the basis of [6, 8, 9]

Thus, the analysis of the taxation of foreign economic activity in Ukraine made it possible to find out that the fiscal function of customs duties manifests itself in insignificant amounts in relation to other tax payments, but the nature of administering the duty manifests itself in its regulatory influence. Along with this, it is necessary to identify the main positive and negative properties of the import and export duties.

The positive features of administering duties can be attributed to the following:

- duty as well as the excise tax on imported goods and VAT from imported goods is characterized by a high rate of receipt to the budget, as their transfer occurs before or immediately after the submission of the customs declaration for customs clearance;
- duty is insured against the risk of non-payment in the case of unprofitable activities, since it does not depend on the profit of the enterprise. Existing cases of significant amounts of actual non-payment of duties are more due to a deliberate violation of customs rules and actual understatement of the customs value of exported (imported) goods;
- taxes are characterized by the consistency of revenues, taking into account the constant need of the population in the consumption of goods and services. Certain structural shifts in the sources of their receipt can arise only from the reasons that form the structure of individual and group consumption (change in the level of solvency of the population, price distortions under the influence of internal and external factors, etc.);
- the duty is characterized by the independence of the revenues in the territorial aspect, since the goods moved across the customs border of can be delivered to any point of the customs territory of Ukraine, and payments to be fully allocated to the State Budget of Ukraine, although the main amount of customs clearance is carried out in large customs authorities (for example, a larger volume of import flow and corresponding amounts of customs payments comes from the customs offices of the SFS of Ukraine in the Kyiv and Odesa oblast);
- the state is able to regulate the level of consumption by the population of certain groups of goods imported (exported) from (into) the customs territory of Ukraine via customs taxation of



foreign economic activity and carry out the protection function of certain sectors of the national economy that produce these goods;

- duty as an indirect tax does not form the end-user of the imported product of the so-called “fiscal” syndrome, that is less noticeable for it, since it is not paid as a tax, but by the inclusion in the price of the goods being bought. On the subject of the same FEA the syndrome is distributed practically to the full extent, as payment of the duty takes place before or at the moment of submission of the Customs declaration to the customs clearance, and exerts direct pressure on the financial status of the payer - the subject of foreign economic activity, especially if the duty has a prohibitive and protectionist nature.

It should be noted that the level of positive manifestation of one or another feature of duty is not a stable value, but determined by the degree of development of the socio-economic system in a specific period of time. Moreover, what was an advantage in some conditions may be a disadvantage in others, and vice versa.

Analyzing negative features of the duty, first of all it is necessary to single out the following:

- payment of the duty is based on the correct definition of the tax base, that is the customs value of goods. In many cases, this amount is understated by the subjects of foreign economic activity, and therefore the State Budget of Ukraine receives less than a certain amount of customs payments (including a large amount of duty). The correct definition of customs value is one of the problems of customs and tariff administration at the present stage;

- direct evasion from payment of customs duties in the form of such a destabilizing phenomenon of foreign economic activity as smuggling. Actually, therefore, customs authorities, together with other competent state authorities, carry out activities aimed at combating smuggling and violating customs regulations;

- other drawbacks of customs duties include: relatively high cost of their administration (in comparison with direct taxes), insufficient efficiency in improving the structure of consumption, etc. [10, p. 125].

However, these shortcomings in the conditions of effective organization of the activities of fiscal authorities, aimed at creating favourable conditions for the development of foreign economic entities and accumulation of budgetary resources can be eliminated and warned, but to enhance this effect advisable lessons in the effective taxation of foreign trade operators in world practice.

**Conclusions.** There is no doubt that the current mechanism of the system for administering customs payments is an important tool that should ensure the timely filling of the state budget, promote the development of foreign trade and the conduct of honest business within its territory and within the limits of the current legislation.

The realities of globalization processes set before Ukraine the actual and difficult task of modernizing the customs service in general and improving the tools and mechanisms for administering the duty. Among the measures of such improvement it is expedient to distinguish the following: the establishment of customs rates for the maximum reduction of the share of raw materials in the structure of exports; further development of the partnership relations of the controlling bodies with citizens and subjects of foreign economic activity; simplification of customs procedures and regulation; implementation of effective methods for counteracting smuggling and corruption phenomena; ensuring the possibility of using the simplified customs clearance procedure for goods by trusted foreign trade operators; improvement of customs mediation; the formation of an effective system of staffing of the customs authorities with a decent pay.

As well as improving the activities of customs authorities in the direction of automation of processes by directing all efforts to simplify and create favourable conditions for foreign trade operators, development of own e-customs and rational use of the best world experience from the implementation of the latest information and innovative technologies in the customs business.

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