

ANTI-CORRUPTION IN PUBLIC SERVICE: PROBLEMS OF CUSTOMS AUTHORITIES

The article is devoted to the analysis of the system of anti-corruption measures in the customs authorities as a specific segment of the public service. The analysis was carried out taking into account international and European approaches to the anti-corruption strategy by examining the legal framework and organizational means to counteract this phenomenon.

The purpose of the article is a legal analysis of international standards for combating corruption in the public service, highlighting the main approaches to overcoming it in the customs authorities and formulating proposals for improving anti-corruption practices.

Methods. To write the article, a comparative method was used (to systematize information about legal acts on combating corruption in different countries); dialectical (to understand the relationship of the basic); structural and functional (for comparison of foreign experience); analysis and synthesis (to highlight the criteria for the virtue of public service); generalization method (to form the conclusions of the analysis).

Results. The prospect of Ukraine's accession to the European Union requires the accelerated introduction of international standards in the practice of public administration and public service, including in the customs authorities. Both the phenomenon of corruption and the problems of combating it are transnational in nature, requiring the combined efforts of not only numerous national specialized organizations, but also global international institutions that carry out relevant work in this area. In addition to the United Nations and the European Union, these organizations include: the Council of Europe, the World Customs Organization, the Organization for Economic Co-operation and Development (OECD), Transparency International, the Group of States against Corruption (GRECO), divisions of the World Bank, the World Trade Organization and a number of regional associations. The result of the concerted efforts of these organizations was the formation of a system of legal acts aimed at organizing international cooperation in the fight against corruption.

Manifestations of corruption in the bodies of the State Customs Service have a negative impact on the level of receipt of funds to the state budget, the efficiency of the customs authorities, their rating, relations with foreign economic activity entities and citizens. The organizational measures taken in the department are insufficient, and the results so far do not meet expectations.

Conclusions. The main principles of customs ethics are based on the recommendations of the WCO, focused on the implementation of the rule of law, improving the quality of customs services, professionalism and moral qualities of personnel. The formation and control of the virtue of the behavior of officials is a priority activity of the customs administrations of European countries. The introduction of international standards of moral behavior is an integral part of the modernization of the activities of customs authorities. The search for balanced levers of influence on the behavior of customs officials remains relevant.

Key words: virtue, service in the customs authorities, international anti-corruption standards, anti-corruption strategy, responsibility, motivation of officials.

JEL Classification: J24, J44, J45, K30, K33, K40.

Liliya Dorofeieva,

Professor at the Department of
Administrative, Financial and
Information Law
State University «Uzhhorod National
University»,
Doctor of Juridical Sciences,
Professor,
Head of the Legal Department
Zakarpattia Customs of the State
Customs Service of Ukraine
lm_dorofeieva@ukr.net
orcid.org/0000-0002-0585-5927

Introduction. Today, the dominant in European practice of public administration and administration in general is “good governance”. The European Commission calls its principles the main driving forces of the European democratic process, and among the 8 main characteristics of good governance, the minimization of corruption is singled out. The European course of development, which Ukraine has chosen, provides not only for the declaration of prospects - by choosing this vector of development, our country has assumed a number of obligations, due to which it will be possible to bring the conditions for the functioning of state institutions to the requirements of the European community. In the national security strategy of Ukraine, corruption is recognized as one of the urgent threats to the national security of Ukraine, since its presence entails negative

consequences of both property and non-property nature. Corruption affects all spheres and levels of public service. The activities of the customs authorities are not without this problem.

Research status. The scientific works of modern scientists Yu. Bytyak, O. Busol, V. Zhuravskiy, L. Davidenko, Ye. Dodin, A. Dolgova, M. Kamlyk, T. Kolomoiets, O. Kostenko, O. Kulyk, N. Lypovska, M. Melnyk, M. Mykhailychenko, O. Mykhailychenko, Ye. Nevmerzhytskyi, B. Romaniuk, V. Trepak, M. Khavroniuk, Ye. Skulish are devoted to the analysis of the prerequisites for the emergence of corruption and the problems of countering this negative phenomenon.

Despite a sufficient number of developments on the presented issues, we are convinced that there is a need to analyze international and European standards of virtue in the public service, to identify the main directions for modernizing the national civil service in accordance with the basic criteria of the European Union in the field of combating corruption. The focus of the study is on the issue of anti-corruption measures in the customs authorities, which is due to the wave of criticism that the domestic customs authorities have recently received from politicians and businessmen, journalists and citizens, as well as from the government and the President of Ukraine.

The purpose of the article is to study international standards for combating corruption in the public service, highlighting the main approaches to overcoming this phenomenon in the customs authorities and formulating proposals for improving domestic anti-corruption practices.

Presenting main material. In the conditions when European countries have ratified the Association Agreement with the EU, and the political aspirations of the Ukrainian people are clearly focused on the prospect of joining the Community, the issue of accelerating the implementation of international standards in the practice of public administration and public service, including in customs authorities, becomes extremely urgent.

During the modernization of Ukrainian customs, a lot of attention is paid to the study of international standards and the experience of other countries, its analysis and adapted use. Such changes concern not only the unification of the order and procedure for the implementation of customs control and clearance. Given that customs administrations around the world play a key role in facilitating trade, collecting taxes, protecting society and national security, experts conclude that it is the lack of integrity in customs administrations that can create barriers to trade and investment opportunities, destroy public trust in government and endanger welfare of the entire population (Berezhnyuk, 2010: 237).

The requirements of the virtue of public service: background and international standards. Corruption (corruptio) is translated from Latin as bribery, bribery and venality of public and political figures, government officials and officials for personal enrichment. In Roman law, this term was interpreted as: damage, break, violate, bribe, and meant illegal actions in judicial practice. The phenomenon of corruption has been the subject of research many times, and there are endless discussions about its causes and consequences. Some scholars consider this social phenomenon, originating from the birth of statehood, taking into account personal interests, as a reflection of the contradiction between the lack of resources to meet their own needs and the desire of some officials to use their own position in order to better meet personal needs (Seregin, 2003: 3). Others believe that corruption should be considered not only as a manifestation of the negative behavior of a particular official, but as part of the immorality of a certain society and state, the level of which, in turn, is determined by the degree of decline in morality and law (Kurinny, 2014: 73); rightly believe that the fight against corruption is the business of the whole society, the formation of the attitude of citizens to the very problem of corruption, rejection of it in any manifestations (The system of bodies of the executive decline of Ukraine: legal problems of improving organization and activity, 2013: 226), and insist on the obligation of the state to ensure communication integrity of civil servants and the formation of a culture of non-perception of corruption (Um, Shkurenko, 2015:99).

Realizing that, to a certain extent, manifestations of corruption are inherent in all countries of the world, let's listen to the conclusion of American scientists: corruption is not an infection that a healthy society can suddenly "catch". It is a consequence of the phenomena and trends of politics, economics and development of the state (Pundey, 1997:85). We also support Ukrainian scientists who attribute the ineffectiveness of most laws and measures aimed at combating corruption crimes to culture, mentality, and traditions of corrupt activities in public authorities and law enforcement agencies (Busol, 2015: 20). In any case, the true role of corruption is that it leads to the deformation of state institutions, like rust corroding the foundations of society and the state (Sukhonos, 2015:12).

This socially dangerous act accompanies human civilization from the very beginning of the formation of the state and the allocation of a group of persons endowed with their own powers. The existence of corruption was known even in the ancient world; its modern concept began to take shape on the verge of modern times; and alarming trends associated with the international community's awareness of the threat of corruption's impact on world politics and the economy, which were formed at the end of the 20th century, gave an active impetus to the development of regional and intergovernmental organizations to counter this global problem.

In connection with the choice of a course towards European integration, Ukraine has assumed quite objective obligations in this area. In the Association Agreement with the EU, the main principles for strengthening relations between the Parties, along with the rule of law and good governance, include the fight against corruption (Article 3). And among the issues of cooperation in the fight against criminal and illegal organized activities, not only illegal transportation of illegal migrants across the state border, trafficking in people and firearms and drug trafficking, smuggling of goods and economic crimes, but also corruption in both private and public sector. The commitment to such cooperation in the fight against corruption and the implementation of the 2003 UN Convention against Corruption (Article 22) (Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their Member States) on the other hand, was confirmed).

European countries are trying to create a single common system of value orientations and introduce it into the training of civil servants. A search for a unified approach to understanding the conceptual apparatus is being carried out. In the context of integration into the European community, the so-called "three E"s are mentioned - economy, efficiency and effectiveness, that is, economy, efficiency (efficiency) and performance (productivity), to which one more "E" is gradually added - ethics, ethics, responsibility, openness and transparency of the activities of civil servants. Consequently, modern changes in the civil service of Ukraine clearly require the introduction of ethical standards of activity.

Both the phenomenon of corruption and the problems of combating it are transnational in nature, requiring the combined efforts of not only numerous national specialized organizations, but also global international institutions that carry out relevant work in this area. In addition to the United Nations and the European Union, these organizations include: the Council of Europe, the World Customs Organization, the Organization for Economic Co-operation and Development (OECD), Transparency International, the Group of States against Corruption (GRECO), divisions of the World Bank, the World Trade Organization and a number of regional associations.

The result of the concerted efforts of these authoritative organizations was the formation of a system of legal acts aimed at organizing international cooperation in the fight against corruption, most of which Ukraine has joined. Traditionally, among the areas of international cooperation on preventing and combating corruption, there are three main ones: practical, informational and educational, and rule-making, and the Singapore model is called a unique example of the consolidation of society in overcoming this phenomenon (Ilchenko, Denisenko, 2020), (International legal aspects of corruption in customs authorities: experience of Singapore); (Khoma, Moldovan (2013); (Singapore: "dragon" of corruption defeated); (Chepelyuk).

The main international legal sources on the professional activities of employees include: the European Convention on the Extradition of Offenders of 1957 and its Additional Protocol of 1978; 1959 European Convention on Mutual Assistance in Criminal Matters, 1996 UN Declaration against Corruption and Bribery in International Commercial Transactions, 1999 Council of Europe Civil Anti-Corruption Convention, UN Convention; Criminal Convention against Corruption (ETS 173) of 1999, UN General Assembly Resolution 51/59 of 1996, which adopted the International Code of Conduct for Public Officials, UN General Assembly Resolution 34/169 on the maintenance of law and order, Agreement establishing the Group of States Committee of Ministers on Combating Corruption (GRECO) 1998, Statute of the Group of States against Corruption (GRECO) 1998, Resolution No. R (97) 24 of the Committee of Ministers of the Council of Europe "About Twenty" 1997, Recommendation of the Cabinet of Ministers of the Council of Europe "On Codes of Conduct for Civil Servants", which endorses the promotion by governments of all countries of the adoption of national codes of conduct, the basic principles of which are based on the provisions of the Council of Europe Model Code of Conduct for Civil Servants.

The Model Code, in the course of exercising powers, requires civil servants to: conscientiously fulfill their official duties, show initiative and creativity, constantly improve their professional qualifications and improve the organization of their work; perform official duties honestly, impartially, not provide

any advantages and not show commitment to individual individuals and legal entities, political parties, resolutely oppose anti-state manifestations and forces that threaten public order or the security of citizens; observe a high culture of communication, treat citizens, managers and employees, and other persons with respect; prevent actions and deeds that may harm the interests of society and the state or negatively affect its reputation (Corruption risks in the activities of civil servants).

The Model Code of Conduct for Public Officials characterizes public office as a trustworthy one, which includes an obligation to act in the interests of the state, and therefore expects those holding such positions to show absolute devotion to the public interests of their country. Officials are required to perform their duties and functions competently and efficiently in accordance with laws or administrative regulations and with full virtue. It is considered absolutely unacceptable to use official position for unjustified personal benefit or personal and financial benefit for one's families.

In accordance with the provisions of the UN Convention against Corruption, the main goal of the state policy of Ukraine in the field of fight corruption should be the creation of an effective system for preventing and fighting such a negative phenomenon as corruption, identifying and overcoming its social prerequisites and consequences, exposing such illegal acts, the mandatory responsibility of persons guilty of committing them. The laws of Ukraine should provide for the implementation of a number of measures to prevent manifestations of corruption among civil servants and other persons authorized to perform the functions of the state, disciplinary and administrative liability for committing acts of corruption or violation of special restrictions (United Nations Convention against Corruption).

Among the international organizations with which our country actively cooperates in combating corruption is the Council of Europe Group of States to Combat Corruption (GRECO) (Agreement on the Establishment of a Group of States to Combat Corruption), the purpose of which is to improve the competence of its members in the fight against corruption. with corruption to take action through a dynamic process of collaborative evaluation of delivery methods and equal impact. Since 2006, when Ukraine joined the Group, GRECO has carried out several evaluation rounds, during which the main attention was focused on the independence of the judiciary, state administration; prevention of corruption in the context of financing political parties. The report prepared by this institution, along with a positive assessment of the reforms initiated by Ukraine, noted the high level of resistance to change on the part of a large number of representatives of the established system and emphasized that combating corruption should become one of the main tasks of Ukrainian society, and it is proposed to consider the Report in a broader context as a contribution to moving towards a modern, effective democracy where elected representatives and civil servants deserve the trust of their citizens (Evaluation Report).

Legal principles of counteracting corruption in customs authorities. The requirements of international standards for the behavior of civil servants are formed in such a way as not to undermine the public's faith in the impartial performance of their functions and duties. The need to form such an approach applies to all spheres of public administration without exception, not bypassing the activities of customs authorities. That is why the current need is the development and practical implementation of a number of measures aimed at overcoming the negative manifestations of corruption in the customs sphere and raising the moral standards of the professional activities of customs officials. Achieving results in combating corruption is a prerequisite for democratic reforms in the country, strengthening national security, increasing its economic potential and investment attractiveness, building public confidence in government, and improving the welfare of citizens.

In addition to the general standards of proper behavior of civil servants developed by international practice, the World Customs Organization has developed the principles of effective management and business ethics in the customs authorities, formulated the basic principles of good behavior of customs administration employees, which were approved in 1993 in the city of Arusha. international customs law as the WCO Arusha Declaration.

The main focus of the document is the recognition of the extreme importance of the issue of combating corruption for all countries and all customs administrations, its negative impact on the ability of customs to fulfill their mission and the prestige of the state. The general negative consequences of corruption in the customs sphere include: a decrease in the level of national security and protection of society; shortfall or decrease in state budget revenues and fraud; outflow and decrease of foreign investments; increasing the cost burden on society; creating barriers to international trade and economic growth; reduction of public confidence in state bodies; reduced trust and cooperation between customs authorities and other

government agencies; a decrease in the level of voluntary compliance with customs legislation, as well as a low level of morality and honor of the uniform.

Members of the Customs Cooperation Council called on customs administrations to start implementing a comprehensive and long-term plan of action against corruption, and governments, businesses and members of the international community to support customs in its fight against corruption.

The Declaration of Virtue Conduct identifies 10 key factors to be taken into account by customs authorities when developing their national “customs integrity” programs, in particular: 1) leadership and dedication; 2) regulatory framework; 3) transparency; 4) automation or computerization; 5) reform and modernization; 6) conducting investigations (internal audit); 7) adoption of the Code of Conduct; 8) effective management of human resources; 9) support for morale and organizational culture; 10) Building relationships with entrepreneurs and business communities.

In 2003, a new version of the Arusha Declaration was adopted, which created a conceptual legal basis that includes a number of key elements, the implementation of which, although of a recommendatory nature, emphasizes the importance of their consistent implementation in the practice of customs administration.

In 2014, Ukraine committed itself to implement the EU Customs Prototypes in the process of modernization of customs authorities. The objectives of the implementation of the fourth standard of the Customs Prototypes should be: development and implementation of the ethical principles of the customs administration, which provide for mandatory standards of professional and personal conduct that are fully approved, adhered to and supported by management; development and implementation of systems in the field of recruitment, training, internal control and communications that ensure the implementation and recognition of moral principles; development and implementation of a management and organization system that ensures the elimination or reduction of opportunities for misconduct and corruption, as well as a system of internal sanctions for employee misconduct. The achievement of such ambitious goals should be ensured by a comprehensive implementation mechanism, which includes proper legal and material support, a high level of professional training, an efficient and unified system for organizing activities with an emphasis on minimizing the subjective influence of a customs officer and other elements.

Thanks to Ukraine’s choice of the course of European integration, our citizens got a chance for a decent life without corruption, which is often compared to a deadly disease that corrodes society from the inside. And although the fight against corruption is recognized in Ukraine as one of the most urgent problems, which significantly hinders the implementation of socio-economic transformations and the improvement of the efficiency of the national economy, poses a threat to state institutions and creates a negative image of the country in the international arena (Korulya, 2011: 212); (Nevmerzhitsky, 2008) no real results have been achieved yet.

In modern conditions, countering corruption in the bodies of the State Customs Service is based on the implementation of international anti-corruption standards and the requirements of the current legislation of Ukraine (Deineka, Shavlo, 2015), gradually adapting to generally accepted models (On the National Program for Adapting the Legislation of Ukraine to the Legislation of the European Union, 2014); (On the Fundamentals of the State Anti-Corruption Policy in Ukraine (Anti-Corruption Strategy) for 2014–2017). Actual preventive measures in the field of combating corruption in customs include the active introduction of information technologies, a risk analysis system, electronic declaration, and the “single window” principle. Improving legal support has made it possible to simplify customs procedures, automate customs clearance processes and minimize cases where the decision of a customs official is made “at his own discretion”. Taking into account the recommendations of the WCO, the main principles of the implementation of the customs business include publicity and transparency (clause 9, article 8 of the Customs Code of Ukraine).

Organizational means of counteracting corruption in the customs authorities. The formation of the latest requirements for customs personnel causes an urgent need for a more detailed study of international standards and foreign experience, a critical analysis of which will help highlight provisions that may be appropriate for implementation in the domestic customs service system. Yes, one of the basic principles of public service in the EU is personal responsibility for the performance of official duties and discipline. This approach is the basis of the legislation on public service, for example, Lithuania (a public servant must be personally responsible for his decisions and is responsible to the people for them), Germany (an official bears full personal responsibility for the legality of his official actions), Estonia (the implementation of public service is always coming with responsibility). The high level of responsibility of civil servants not

only to the employer, but also to society is demonstrated by the experience of France, where the statesman is obliged to “dedicate himself only to the service”. A civil servant should not be mercenary, does not have the right to carry out his private professional activities aimed at making a profit, a feature of the responsibility of such employees is that it is relatively difficult to dismiss an official. Such a measure is the most severe disciplinary sanction and results in the deprivation of the right to receive a pension in the future, in contrast to dismissal in the event of a reduction in position, when the right to a pension remains (Administrative Law of Ukraine, 584: 7).

Along with the issue of responsibility of customs officials, the issue of material incentives for such employees is no less significant. And here we note the presence of diametrically opposed points of view regarding the ratio of the level of corruption to the level of wages. Some scholars proceed from the fact that the state’s financial capabilities in the transition period are limited, and at present it is unlikely to satisfy the selfish interest of a customs officer, and the creation of separate services with large official salaries did not lead to a decrease in corruption (Lipovskaya, 2007: 433). Others believe that any anti-corruption measures in general will be ineffective if the basic conditions are not observed, which include the possible risk of losing a position, which should prevail over the benefits of receiving a bribe - in other words, an official should lose (Kovalenko, 2011: 132). Today, the general level of salaries of customs officials is insufficient for the independent performance of their official duties. This, as one of the factors in the presence of corruption risks for customs personnel, has long been pointed out by both domestic researchers and foreign scientists.

Despite the relevance of finding ways to minimize corruption risks, we cannot support some of the proposals of foreign researchers to increase the material interest of customs officers in “honesty” through the bonus mechanism, where a formula is derived to determine the amount of such encouragement, taking into account the “bribery” of the position of an employee of the customs clearance unit. And for targeted financial incentives for officials who charge additional charges during desk and field inspections, it is recommended to introduce a system of payments that make up the expected amount of the alleged bribe (Zhuzhoma, 2008: 114). Such an approach, focused on selectively adapting the conditions of remuneration for a specific control operation or individual groups of customs officials, will inevitably complicate the internal communications of customs personnel and, instead of professional growth and collective responsibility for the case, will create the preconditions for the struggle for appointment to positions with a high degree of risk and precisely to those divisions where bribe is “most likely”.

We are more impressed by the position that the state should be interested in stimulating the system, which makes a significant contribution to the state budget, then the customs will work even more efficiently. In turn, the customs officer should know that if he fulfills his duties at a high level, then the state will provide for him and his family members the necessary material conditions for life and he does not need to take the path of an offender (Pysmennyi, 2005: 180).

The practice of anti-corruption measures of the customs administrations of European countries convinces that the achievement of such ambitious goals should also be ensured by a reliable set of implementation mechanisms, including proper legal and material support, a high level of professional training, an efficient and unified system for organizing activities with an emphasis on minimizing the subjective influence of a customs officer and other elements

Ukrainian researchers also consider it unpromising to develop measures aimed at reducing offenses and acts of corruption in which the inspector is their object, and see the complication of such work through the personal nature of the work of inspectors and the remoteness of control objects. Therefore, it is proposed to pay more attention not to the personal limitations of the inspector, but to the problem of the powers with which he is endowed. Since it is precisely the reduction of the latter to the purely necessary that will make it possible to fulfill one of the principles of the fight against corruption: in order to reduce the level of corruption, it is necessary to make it an unprofitable and dangerous business (Lipovskaya, 2007: 427).

Under the influence of European approaches to the formation of partnerships between customs administrations and business entities and citizens over the past fifteen years in Ukraine, in addition to general anti-corruption measures, certain organizational measures have been taken aimed at preventing and combating corruption in the customs authorities, but they cannot be considered neither sufficient nor consistent. Such measures in the overwhelming majority were reduced to the formation of various kinds of prohibitions, restrictions or an increased level of controllability of the behavior of customs officials. Officials who served around the clock at checkpoints on the state border did not have the right to enter

such checkpoints by personal transport, and in some periods, even get to work in their own cars. It was forbidden to carry communication equipment during working hours; at the beginning of the shift, customs officers were required to deposit their mobile phones with the head of the unit, who kept them in a sealed safe. It was not allowed to carry cash in foreign currency while on duty, and the amount of national currency that a customs officer could take with him to work without the risk of being fired from work was significantly limited. In the practice of domestic customs authorities, no special effect was obtained as a result of the introduction of such restrictions, which is also confirmed by the conclusions of scientists.

N. Lipovskaya writes that the development of measures aimed at reducing offenses and acts of corruption in which the inspector is their object is not very promising due to the fact that the number of employees of control units that mainly carry out these activities is much less relative to the number of inspectors they have to supervise. Noting the complication of such work through the personal nature of the activities of inspectors and the remoteness of the objects of control, he suggests paying more attention not to the personal limitations of the inspector, but to the problem of the powers that he is endowed with, since he sees a direct dependence of the level of corruption on the presence of powers (Lipovskaya, 2007).

Realizing that manifestations of corruption in the bodies of the State Customs Service of Ukraine, of course, have a negative impact on the level of receipts of funds to the state budget, on the efficiency of customs authorities, their rating, relations with foreign economic activity entities and citizens, we expect more activity and specificity from the activities of specially authorized divisions: departments of internal security and departments of combating and preventing corruption, fully functioning in all customs and the central office of the State Customs Service.

Conclusions and research perspectives. Summing up the above, we can state that the formation, education and control of the virtue of the behavior of officials is a priority for the activities of the customs administrations of European countries. The introduction of international standards of moral behavior of customs officers is an integral part of the system of measures for the comprehensive modernization of the activities of customs authorities, the mechanism for the implementation of which should be the concept of reform developed taking into account the customs prototypes of the World Customs Organization. The main principles of customs ethics are based on the recommendations of the WMO, focused on the implementation of the rule of law, improving the quality of customs services, professionalism and high moral qualities of personnel.

We hope that the development of foreign and domestic scientists, the recommendations of international organizations and leading professional ones will not only become a catalyst for the organization of countering corruption in customs, but will also help form practical recommendations to overcome this phenomenon.

Today, more than ever, the search for balanced levers of influence on the behavior of customs officials remains relevant, including through the improvement of the motivational remuneration system that can ensure the independent performance of official duties. However, given that the task of forming a customs officer's inner conviction about the inadmissibility of using the opportunities offered by the position for personal purposes is very difficult, its solution requires time, funding and consolidation of efforts not only of anti-corruption bodies, but also of society and business structures and citizens.

The development of modern methods of combating corruption, including among customs officers, requires further improvement and requires the coordinated application of preventive, preventive and legal measures, the comprehensive goal of which should be strict compliance with the norms of the current anti-corruption legislation, as well as the elimination of the causes and conditions that create prerequisites for committing corruption offenses.

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ПРОТИДІЯ КОРУПЦІЇ В ПУБЛІЧНІЙ СЛУЖБІ: ПРОБЛЕМИ МИТНИХ ОРГАНІВ

Лілія ДОРОФЕЄВА,

*професор кафедри адміністративного, фінансового та інформаційного права
ДВНЗ «Ужгородський національний університет»,*

*доктор юридичних наук, професор,
начальник юридичного управління*

Закарпатської митниці

lm_dorofeeva@ukr.net

orcid.org/0000-0002-0585-5927

Статтю присвячено аналізу системи заходів протидії корупції в митних органах як специфічному сегменті публічної служби. Аналіз проведено з огляду на міжнародні та європейські підходи до антикорупційної стратегії, шляхом дослідження правових засад та організаційних засобів протидії цьому явищу.

***Метою статті** є правовий аналіз міжнародних стандартів протидії корупції в публічній службі, виокремлення основних підходів до її подолання в митних органах та формування пропозицій до вдосконалення антикорупційної практики.*

***Методи.** Для написання статті використано компаративний метод (для систематизації відомостей про правові акти з питань протидії корупції в різних країнах); діалектичний (для розуміння взаємозв'язку базових); структурно-функціональний (для порівняння зарубіжного досвіду); аналізу та синтезу (для виокремлення критеріїв доброчесності публічної служби), метод узагальнення (для формування висновків проведеного аналізу).*

***Результати.** Перспектива вступу України до Євросоюзу вимагає прискореного впровадження міжнародних стандартів у практику державного управління та проходження публічної служби, у тому числі – в митних органах. Як саме явище корупції, так і проблеми боротьби з нею, носять транснаціональний характер, що вимагає об'єднання зусиль не лише численних національних спеціалізованих організацій, а й глобальних міжнародних інституцій, що проводять відповідну роботу в цій сфері. Крім Організації Об'єднаних Націй та Європейського Союзу, до таких організацій належать: Рада Європи, Всесвітня митна організація, Організація економічного співробітництва і розвитку (ОЕСР), Transparency International, Група країн проти корупції (GRECO), підрозділи Світового банку, Світової організації торгівлі та ряд регіональних об'єднань. Результатом узгоджених зусиль цих організацій стало формування системи правових актів, спрямованих на організацію міжнародної взаємодії у боротьбі з корупцією.*

Прояви корупції в органах Держмитслужби мають негативний вплив на рівень надходження коштів до державного бюджету, на ефективність діяльності митних органів, їх рейтинг, взаємовідносини з суб'єктами ЗЕД та громадянами. Організаційні заходи, що вживаються у відомстві, є недостатніми, а результати поки що не відповідають очікуванням.

***Висновки.** Основні принципи митної етики ґрунтуються на рекомендаціях ВМО, орієнтованих на реалізацію принципу верховенства права, підвищення якості митних послуг, професіоналізму та моральних якостей персоналу. Формування та контроль доброчесності поведінки посадовців є пріоритетним напрямком діяльності митних адміністрацій країн Європи. Впровадження міжнародних стандартів етичної поведінки є складовою частиною модернізації діяльності митних органів. Актуальним залишається пошук збалансованих важелів впливу на поведінку посадових осіб митних органів.*

***Ключові слова:** доброчесність, проходження служби в митних органах, міжнародні стандарти протидії корупції, антикорупційна стратегія, відповідальність, мотивація посадових осіб.*