

STRATEGY OF CUSTOMS BUSINESS SERVICES BASED ON MARKETING MANAGEMENT

The article substantiates the relevance of developing customs services on the basis of marketing management. The author analyses the available literature and practical materials that reveal the importance and relevance of the issue of customs reform in Ukraine, ensuring the efficiency of customs services for enterprises at different levels, solving existing problems and preventing threats in this area. At present, there are many reasons for the low level of efficiency of customs services operations at different levels, which is caused by a wide range of factors: peculiarities of the construction and functioning of the management system in customs authorities, the level of staffing of customs authorities, software and hardware, infrastructure, financial support; development of the legal framework regulating customs services to enterprises; development of the tools, technologies, systems, institutions of customs services

The interaction of customs authorities with foreign economic operators is becoming a crucial factor in the effective fulfilment of the tasks of the customs service: accelerating trade turnover, replenishing the budget and ensuring the national security of the country.

Based on the results obtained, the article formulates definitions of “customs marketing”, “marketing environment of the customs sphere”, substantiates the strategy of customs business services based on marketing management, and identifies stages of formation of the strategy of customs business services based on marketing management. The proposed strategy of customs business services based on marketing management provides for consideration of the influence of factors of the marketing environment of the customs sphere and interests of foreign economic entities on the effectiveness of customs reform for sustainable economic growth of Ukraine and its positioning as a reliable international trading partner.

The strategy of customs business services based on marketing management: will allow customs organisations to be more efficient and competitive, meet all current and future needs of foreign economic operators, as well as facilitate their adaptation to the conditions and requirements of customs; ensure the most effective interaction between customs authorities and business structures, which will have a positive impact on minimising the time of customs formalities and will reduce the labour costs of counterparties and complete economic transactions in a short time; facilitate

The implementation of the customs service strategy based on marketing management will contribute to the implementation of the main tasks of the State Customs Service: efficient and effective revenue collection, protection and security of society, and creation of favourable conditions for the development of foreign economic activity.

Key words: customs, customs authorities, customs marketing, customs services, marketing environment of the customs sphere, subjects of foreign economic activity.

JEL Classification: M31, M38.

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Relevance of the problem. Customs services are a determining factor in the conduct of foreign economic activity of enterprises. After all, the quality of customs services at various levels (state and local authorities, customs intermediaries, non-profit organisations, foreign economic operators, etc.) determines the smoothness and efficiency of foreign economic operations. Ineffective customs services at any level primarily entail unreasonable additional financial and time costs for the company, which entail the risk of untimely fulfilment of contractual terms and conditions, and a decrease in the reputation of the foreign economic operator in the foreign business community.

This issue is of particular relevance in the current context of Ukraine's European integration, which should be accompanied by the intensification of foreign economic activity of domestic business entities on the basis of efficient and harmonised customs services in line with international standards.

At present, there are many reasons for the low level of efficiency of customs services operations at different levels, which is caused by a wide range of factors: peculiarities of the construction and functioning of the management system in customs authorities, the level of staffing of customs authorities, software and hardware, infrastructure, financial support; development of the legal framework regulating customs services to enterprises; development of the tools, technologies, systems, institutions of customs services

Currently, the potential for interaction between the state and business in the field of customs in Ukraine has not been realised, and customs regulation issues are becoming increasingly important. Ukrainian customs authorities often follow a fiscal approach, which leads to overpayment of significant amounts of customs duties or imposition of penalties. Thus, the development of customs services based on marketing management is critical for doing business in Ukraine.

Analysis of key research and publications. A significant contribution to the development of modern concepts and applied tools has been made by scholars of public marketing: E. Romat (Romat, 2016), K. Romanenko (Romanenko, 2010), M. Ruda (Ruda, 2023), A. Shtyrlina (Shtyrlina, 2016) and customs administration: I. Berezhniuk (Berezhniuk & Pashko, 2017), O. Budz (Budz, 2017-2018), E. Harmash (Harmash, 2019), A. Makarenko (Makarenko, 2017), M. Maksymov (Maksymov, 2022), D. Pryimachenko (Pryimachenko, 2023), V. Chentsov (Chentsov, 2017-2023).

However, these studies relate to the legal aspects of customs and customs administration in public administration, while the use of marketing technologies in customs activities remains an under-researched issue. Today, there are practically no materials that would address the issues of customs marketing and the development of customs services based on marketing management.

The article is aimed at developing and substantiating the strategy of customs services for business (foreign economic operators) on the basis of marketing management.

Based on the purpose of the study, the article solves the following tasks: defines the marketing environment of the customs sphere; reveals the problems of customs business services in Ukraine; and proposes a strategy for customs business services based on marketing management.

Research methods. The object of the study is the process of forming a strategy for customs services for business based on marketing management. The main hypothesis of the study is as follows: the interaction between customs authorities and business structures organised on the principles of marketing should be mutually beneficial for both business and customs authorities: such a relationship will allow business to reduce costs and significantly increase the speed of turnover, which will increase profits, and customs authorities will be able to effectively perform their main function, which is to replenish the state budget revenues.

The research is based on the use of scientifically based approaches formulated by leading scientists in the field of public marketing, public administration and customs organisation, modern principles of marketing management and management strategies, principles of analysis and forecasting.

The paper uses the methods of theoretical and empirical research. The method of observation allowed obtaining primary material for its study; the method of expert survey was used to determine which issues related to customs are important for the business environment; the method of formalisation – to systematise the content of research, interrelationships of its various provisions, to identify and formulate unsolved problems; methods of analysis and generalisation were used to build a strategy for customs services to business based on marketing management.

Results. The interaction of customs authorities with foreign economic operators is becoming a crucial factor in the effective fulfilment of the tasks of the customs service: accelerating trade turnover, replenishing the budget and ensuring the national security of the country.

Customs services for businesses is a multi-subjective process based on the interaction of various entities, including customs authorities, businesses, customs intermediaries, and non-profit organisations. In addition, other entities are also interested in the results of customs services, including the state, society, authorities, customs authorities of neighbouring states, and international organisations.

The World Customs Organisation has formulated the basic principles for improving the quality of customs services for foreign economic operators (Штирліна, 2016). These principles are set out in the International Convention on the Simplification and Harmonisation of Customs Procedures or the Kyoto Convention, which defines the following principles of customs procedures: predictability and transparency of customs procedures; simplification of customs procedures for authorised operators; simplification of goods declaration and supporting documentation; reasonable minimisation of control procedures in compliance with customs rules; maximum possible use of information technology; application of the customs risk management system and customs.

In our opinion, the development of customs services for business requires taking into account the principles of marketing, i.e. the development of «customs marketing», because the socio-economic transformations taking place in Ukraine do not bypass the State Customs Service, i.e. the satisfaction of customs «customers» (foreign economic operators) depends not only on the quality of customs services (quality of customs product), but also on the influence of the factors of the marketing environment of the customs sphere and consideration of the interests of foreign economic operators.

Marketing is a two-way process and properly organised interaction between customs authorities and business structures should be mutually beneficial for both business and customs authorities: for business, such a relationship will allow to reduce costs and significantly increase the speed of turnover, which will increase profits, and for customs authorities – to effectively perform their main function, which is to replenish the state budget revenues.

Customs marketing is the process of establishing, maintaining and expanding close cooperation between customs authorities and foreign economic operators, which involves a focus on quality service for each consumer of customs services (foreign economic operators), taking into account their specific needs and characteristics (Hurdey, 2021).

Customs marketing efforts should be aimed at achieving comprehensive goals:

- Improving the quality and competitiveness of customs administration;
- ensuring the prerequisites and optimal conditions for facilitating international trade;
- accelerating Ukraine’s foreign trade turnover;
- ensuring the comfort of foreign economic activity without reducing the effectiveness of customs control.

The development of this study is that customs services for business depend not only on the quality of work of customs authorities (quality of customs product), but also on the consideration of the influence of factors of the marketing environment of the customs sphere and consideration of the interests of foreign economic operators, so there is a need to consider them in more detail.

The marketing environment of the customs sphere is a set of active subjects and forces that are a source of opportunities and threats for foreign economic operators, under the influence of which the subject and object of customs marketing are formed, a system of means is created and their structure is formed (Fig. 1).

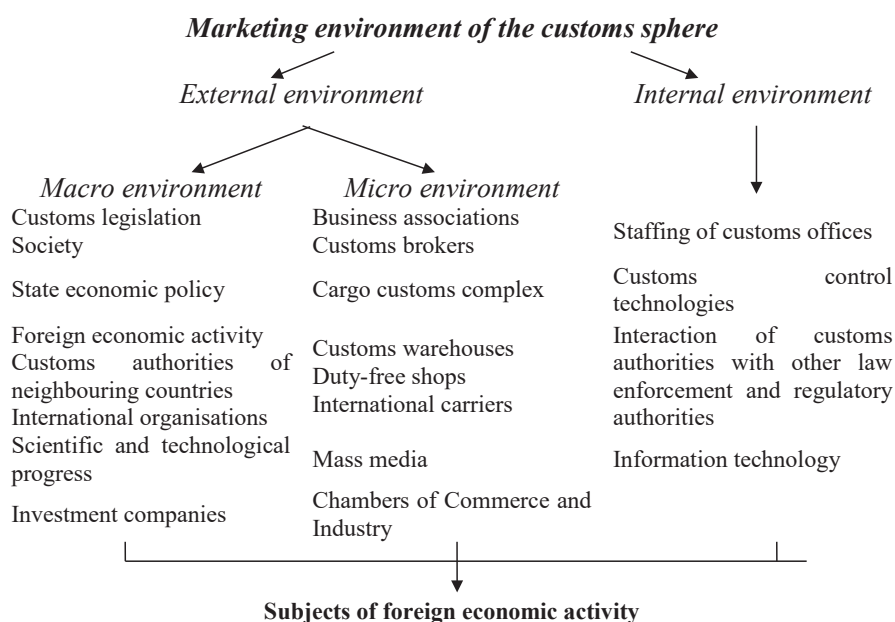


Figure 1. Marketing environment of the customs sector

Source: developed by the authors

Ukraine is obliged to protect the rights and legitimate interests of foreign economic operators (Verkhovna Rada of Ukraine, 1991).

The interests of foreign economic operators in customs services are to obtain high-quality, complete and reliable information on customs issues from the state, simplify customs formalities, etc.

Representatives of legal retailers (foreign trade entities) expect simplified customs formalities for importing original goods that will facilitate free trade. The harmonisation of Ukrainian legislation in this area with EU law will help to improve the regulatory environment and promote trade.

The payment of taxes (customs duties, VAT, excise tax) is an integral part of the customs clearance of goods upon import. The ease of tax administration during customs clearance accelerates the flow of funds to the state budget, optimises time and administrative costs for businesses, and thus improves the country's investment attractiveness as a whole.

Customs is a statistical body. The amount of goods delivered by a business is the amount of taxes and duties that customs must collect. But the government prescribes collection plans for customs, which are often conflicting, but must be fulfilled – and that's when corruption and pressure on business begins. For example, raising the customs value to meet the plan.

Effective customs reform is crucial for Ukraine's sustainable economic growth and its positioning as a reliable international trading partner.

Given the urgency of customs reform in Ukraine, and supporting the Government's efforts to accelerate the reform agenda, the Experts of the American Chamber of Commerce in Ukraine have identified the customs-related issues that are important for the business environment, the current problems of customs regulation, and the ways to solve these problems. For this purpose, a survey was conducted among representatives of companies with foreign capital that are actively engaged in foreign economic activity and are top-ranked in international (e.g. Forbes) and Ukrainian (e.g. Top 100 Taxpayers) company rankings.

The success of the customs reform is primarily attributed by domestic business to two factors: a clear vision of the future of the customs service and the support of the business community. Businesses are particularly interested in the support of the business community, as any positive customs innovations that simplify the conditions for conducting foreign trade and improve the business climate in the country will always be welcomed and supported by business.

For the business community, which interacts with customs on a daily basis, it is especially important to receive high-quality, complete and reliable information on customs issues from the state: explanations, announcements, recommendations, consultations, information on tariff and non-tariff regulation, etc. The availability of such information primarily affects the investment attractiveness of the country as a whole and is a direct obligation of Ukraine under the current WTO agreement on trade facilitation. According to the survey: 81% of respondents expressed the opinion that Ukrainian companies would like to have a permanent and reliable channel of communication with customs (e.g., a special contact number), through which they could receive advice or clarification on the application of customs legislation (Gunder, 2020).

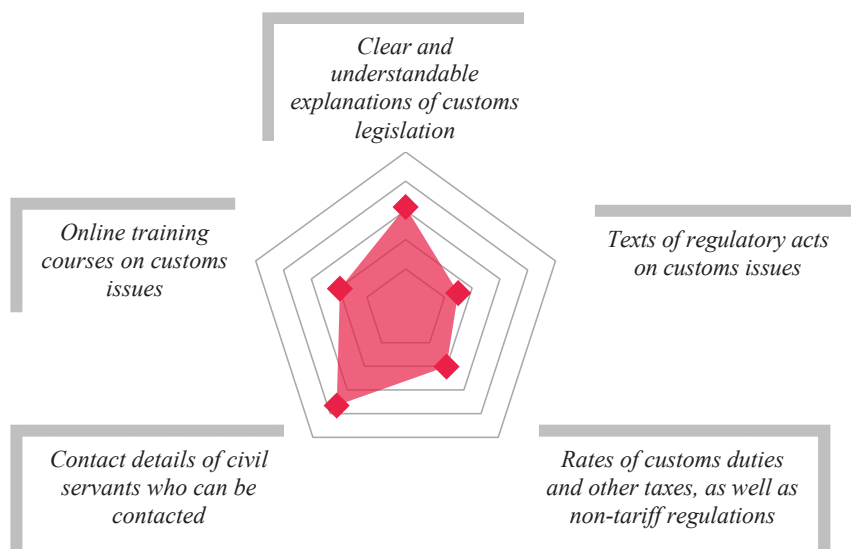


Figure 2. Information support for business on customs issues

In order for the customs authorities to better understand business and be in constant contact, it is advisable to create special officials within the customs authorities responsible for supporting the foreign economic activities of large importers and exporters.

In addition, the format and quality of information posted on the Internet resources of the Ukrainian customs administration needs to be improved, in particular

1) clear and understandable explanations of customs legislation and consultations on frequently asked questions;

2) systematised reference books (taxation, non-tariff measures, rules of origin) on goods by UKT ZED codes (similar to product references in brokerage programmes and the EU Trade Helpdesk information resource);

3) contact details of specific civil servants who can be contacted.

In today's digital era, customs offices in almost all countries of the world are implementing projects aimed at automating management processes and introducing electronic document management. Automation of customs procedures and the use of modern information technology at customs can significantly speed up the release of goods, simplify control during customs clearance, reduce the role of the human factor and reduce opportunities for corruption.

From a business perspective, the most important area of customs reform is the automation of customs procedures and electronic data exchange. 90% of the companies surveyed rated this area as «very important». According to the survey: 85% of the surveyed companies reported that they would be interested in the possibility of customs clearance of goods in full before their actual importation into Ukraine; 75% of the surveyed companies noted that the possibility of filing a customs declaration at the location of the company (regardless of the actual location of the goods) would be very useful for them. Customs formalities in the questionnaire were defined as those types of customs control that companies associate with the most delays, such as requests for additional documents, customs inspection, and sampling. The efficiency of the appointment and execution of customs formalities directly affects the time, administrative and financial costs of importing and exporting goods. More than 80% of respondents identified the issue of customs formalities as «very important» or «important». According to the survey: 60% of the surveyed companies have no complaints against customs regarding the excessive frequency of inspections of their cargo (both inspections and document checks). However, the number of those who are dissatisfied with the increased attention of customs to their goods is also quite significant – 3.5%. According to the survey, the average customs clearance time in cases where no additional control is required is 3 hours. The maximum time for customs clearance in cases where additional documents are requested can be 80 hours, and in cases of sampling and testing – up to 336 hours (Gunder, 2020).

It is worth noting that in the EU, customs clearance takes less than 5 minutes in 63% of cases and only 9% of cases exceed 1 hour (it can take up to 48 hours). Such results cannot be achieved without significant progress in the areas of customs procedure automation and risk management.

Post-audit customs control is a widely recognised tool for facilitating international trade. An efficiently established customs post-audit system allows the customs administration to simplify customs procedures at the time of release of goods and reduce the timeframe for customs clearance, while proper documentary control can be carried out at the stage after customs clearance is completed. The provisions of international agreements (e.g., the EU-Ukraine Association Agreement) also oblige Ukraine to apply modern customs control methods, such as risk analysis, post-release control and company audits.

According to the companies' comments, businesses do not currently see any correlation between the simplification of the release of goods and documentary inspections by the SFS. The companies also claim that the purpose of post-clearance audits is currently to look for opportunities to charge additional taxes on goods released into free circulation. According to the survey results, the problems with the current state of post-audit voiced by companies are obvious. However, the survey data once again shows that post-audit in Ukraine does not currently fulfil its main function, namely, it is not a trade facilitation tool. And until the approach of state authorities to the purpose and purpose of post-clearance inspections changes, post-audit will remain a measure of an exclusively fiscal nature (Gunder, 2020).

However, in the context of Ukraine's European integration, domestic business entities have promising opportunities for progressive development in foreign economic activity. The Association Agreement between Ukraine and the European Union provides for many significant advantages for domestic enterprises to enter and operate in European markets. A significant part of these preferences relates to customs services for foreign economic operators. Thus, Chapter 5 of the Association Agreement between Ukraine and the European Union «Customs and Trade Facilitation» emphasises the importance of high-quality customs services in creating a favourable international trade environment. In particular, the document refers to the need to improve and harmonise national customs legislation with international standards in the context of unification and simplification of customs procedures, cancellation of a significant part of

customs payments, introduction of progressive customs instruments, reduction of financial and time costs for customs services, etc. All such measures should be implemented in compliance with the principles of efficiency, unification, transparency, non-discrimination, and progressiveness (Kuzio, 2018).

The strategy of customs services based on marketing management is that the object of marketing management is the relationship (communication) with participants in customs activities (customers) through the processes of standardisation and unification of customs services. The only way to satisfy foreign economic operators is to individualise relations with them, which becomes possible through the development of long-term cooperation between partners: foreign economic operators and customs authorities.

The main objectives of the customs business service strategy based on marketing management are to improve the customs service sector, enhance the quality of customs services, dominate the market of public services in the customs sector, address important issues of economic security, and facilitate trade through the use of customs instruments in accordance with all international standards.

Thus, the formation of a strategy for customs business services based on marketing management is based on the fact that the goals and objectives of the strategy should take into account the impact of factors on the marketing environment of the customs sector and the interests of foreign economic operators (Fig. 3).

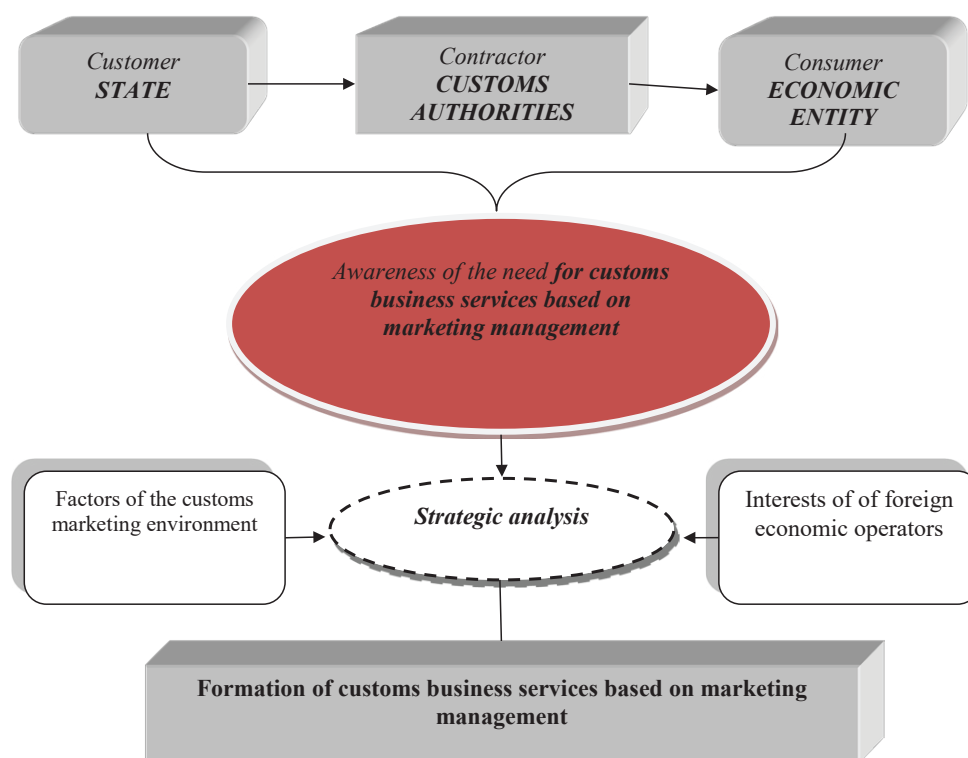


Figure 3. Formation of a customs business service strategy based on marketing management

Source: developed by the authors

The strategy of customs business services based on marketing management:

- will allow customs organisations to be more efficient and competitive, to meet all current and future needs of foreign trade operators, and to assist in the adaptation of foreign trade operators to the conditions and requirements of customs;
- will ensure the most effective interaction between customs authorities and business structures, which will have a positive impact on minimising the time of customs formalities and will reduce the labour costs of counterparties and complete economic transactions in a short time;
- will contribute to a significant acceleration of foreign trade turnover.

Customs services are an essential condition for the market success of importing or exporting goods. In the absence of modern customs services, especially in the case of lengthy customs clearance or poor storage, goods lose their consumer value (or part of it), become uncompetitive and may be rejected by the buyer.

On the basis of the studied specialised literature and regulatory acts, the stages of strategic planning of customs business services based on marketing management are determined (Fig. 4).

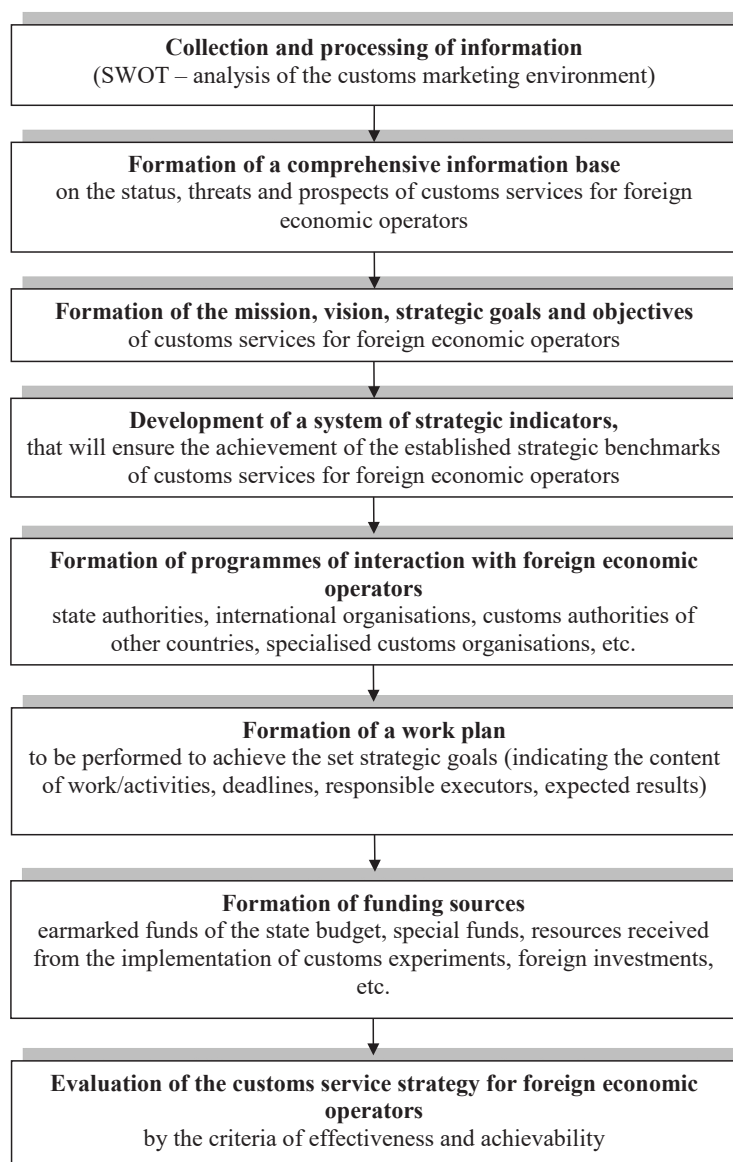


Figure 4. Stages of strategic planning of customs business services based on marketing management

Source: developed by the authors

Conclusions. The implementation of the customs service strategy based on marketing management will contribute to the implementation of the main tasks of the State Customs Service: efficient and effective revenue collection, protection and security of society, and creation of favourable conditions for the development of foreign economic activity. In this case, the customs will actually control goods that are transported in violation of Ukrainian legislation, rather than creating artificial obstacles for business, creating the highest possible tax burden.

Expected result: Development of an algorithm for the successful implementation of the issues raised, which are the basic factors for both the optimal performance of customs functions and successful business.

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СТРАТЕГІЯ МИТНОГО ОБСЛУГОВУВАННЯ БІЗНЕСУ НА ОСНОВІ МАРКЕТИНГОВОГО УПРАВЛІННЯ

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У статті обґрунтовано актуальність розвитку митного обслуговування на основі маркетингового управління. Проаналізовано наявні літературні джерела та практичні матеріали, що розкривають важливість та актуальність питання реформи митної справи в Україні, забезпечення ефективності митного обслуговування підприємств на різних рівнях, вирішення наявних проблем та попередження загроз у цій сфері. Нині причин низького рівня ефективності реалізації операцій з митного обслуговування на різних рівнях досить багато, що обумовлено дією широкого спектру чинників: особливостей побудови та функціонування системи управління у митних органах, рівня кадрового забезпечення митних органів, програмно-технічного забезпечення, інфраструктурного забезпечення, фінансового забезпечення; розвитку нормативно-правової бази, що регулює митне обслуговування підприємств; розвитку використовуваних інструментів, технологій, систем, інститутів митного обслуговування підприємств; міжнародна співпраця митних органів; особливості митного обслуговування підприємств митними посередниками; особливості митного обслуговування підприємств некомерційними організаціями (торгово-промисловими палатами, громадськими об'єднаннями тощо); особливості митного самообслуговування суб'єктів зовнішньоекономічної діяльності, економічний стан країни, військово-політичний стан в країні, географічно-територіальне розташування країни, зовнішня торгівля країни, міжнародне співробітництво країни, державна митна політика тощо.

Взаємодія митних органів з суб'єктами зовнішньоекономічної діяльності стає найважливішим фактором ефективного виконання завдань, які стоять перед митною службою: прискорення товарообігу, поповнення бюджету і забезпечення національної безпеки країни.

На підставі отриманих результатів сформульовано визначення «митний маркетинг», «маркетингове середовище митної сфери», обґрунтовано стратегію митного обслуговування бізнесу на основі маркетингового управління, визначено етапи формування стратегії митного обслуговування бізнесу на основі маркетингового управління. Запропонована стратегія митного обслуговування бізнесу на основі маркетингового управління передбачає врахування впливу факторів маркетингового середовища митної сфери та інтересів суб'єктів зовнішньоекономічної на ефективність митної реформи для сталого економічного зростання України та її позиціонування як надійного міжнародного торговельного партнера. Стратегія митного обслуговування бізнесу на основі маркетингового управління: дозволить митним організаціям бути більш ефективними і конкурентоспроможними, задовольняти всі теперішні та майбутні потреби суб'єктів ЗЕД, а також сприяти їх адаптації до умов і вимог митної справи; забезпечить максимально ефективну взаємодію між митними органами і бізнес-структурами, що позитивно вплине на мінімізацію часу проходження митних формальностей та дозволить знижувати трудові витрати контрагентів і завершувати економічну угоду в короткий термін; сприятиме значному прискоренню зовнішньоторговельного товарообігу.

Реалізація стратегії митного обслуговування на основі маркетингового управління сприятиме реалізації основних завдань Державної митної служби: ефективне і дієве збирання доходів, захист і безпека суспільства, створення сприятливих умов для розвитку зовнішньоекономічної діяльності.

Ключові слова: митна справа, митні органи, митний маркетинг, митне обслуговування, маркетингове середовище митної сфери, суб'єкти зовнішньоекономічної діяльності.