

## INTERNATIONAL COOPERATION OF THE REPUBLIC OF AZERBAIJAN ON CUSTOMS AFFAIRS

**Purpose of the article.** *International cooperation in customs affairs is one of the highest priority areas of international cooperation between states. With its help, states are trying to strengthen both individual efforts in the areas of customs that are relevant to them, and to achieve the necessary results in overcoming problems of a regional and universal nature. The purpose of the article is to reveal the foundations of international cooperation of the Republic of Azerbaijan on customs issues. Achievement of the intended goal necessitates the solution of the following tasks: to analyze the normative-legal and organizational foundations of international cooperation on the issues of customs affairs of the Republic of Azerbaijan; to characterize the principles of international cooperation on customs issues of the Republic of Azerbaijan and Ukraine.*

**Methods.** *Achievement of the research goal necessitated the use of various methods of scientific knowledge, including: dialectical method, historical and legal method, comparative method, systemic-structural method, hermeneutic method, method of analysis; method of synthesis; the method of generalization; prediction method and the like.*

**Results.** *The normative and legal foundations of international cooperation on the customs affairs of the Republic of Azerbaijan are the normative legal acts of its legislation, in particular the Customs Code, as well as numerous multilateral and bilateral international customs treaties. Direct implementation of international cooperation on customs issues is ensured by the State Customs Committee of the Republic of Azerbaijan and the Department of International Cooperation acting in its structure. Other government bodies of the Republic of Azerbaijan are also actively involved in this activity. International cooperation on customs issues between the Republic of Azerbaijan and Ukraine has a long history and is carried out at several levels. At the universal and regional levels, it manifests itself in interaction within the framework of the activities of the WCO, the Organization for Democracy and Economic Development – GUAM, during the work of multilateral international conferences, as well as within the framework of multilateral international customs treaties. At the particular level – within the framework of bilateral international customs agreements and direct operational interaction.*

**Conclusions.** *The research, highlighted in the article, is only the first step towards a systematic study of the relations of international cooperation on the issues of customs in the Republic of Azerbaijan. Therefore, further research of the theoretical and applied aspects of international cooperation on the customs affairs of the Republic of Azerbaijan, in particular with Ukraine, is of great importance both for the development of the sciences of national customs and international customs law, and for the practical activities of both states in the international arena.*

**Key words:** international cooperation, international customs conventions, international customs law, customs affairs, customs law.

**JEL Classification:** K33.

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### 1. Introduction

The relevance of the study of relations of international cooperation in customs matters is recognized by both representatives of the doctrine of international law and sectoral domestic sciences, including administrative law, criminal law, customs law. Many aspects of these relations have repeatedly been the subject of research by Ukrainian (Ivan Berezniuk, Olga Votchenikova, Kostyantyn Sandrovskiy) and Azerbaijani (Aliiev A., Aliiev V., Heidarov K., Kasumova U.) scientists. However, a comprehensive, systematic study of theoretical and applied aspects of international cooperation of the Republic of Azerbaijan (AR) on customs issues has not been carried out. Considering the above, the study is timely, and its provisions are of great importance for the theory and practice of both domestic customs law and international customs law.

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The purpose of the article is to reveal the foundations of international cooperation of the Republic of Azerbaijan on customs issues. Achievement of the intended goal necessitates the solution of the following tasks: to analyze the legal and organizational foundations of international cooperation on the customs affairs of the Azerbaijan Republic; to characterize the principles of international cooperation on customs issues of the Republic of Azerbaijan and Ukraine. The methodological basis of the research was formed by various methods of scientific knowledge, in particular: the dialectical method, the historical-legal method, the comparative method, the systemic-structural method, the hermeneutic method, the method of analysis; synthesis method; generalization method; prediction method and the like.

## **2. Legal and Regulatory Framework for International Cooperation on Customs Affairs in the Republic of Azerbaijan**

From the first days of independence, Azerbaijan began to establish relations of international cooperation on customs issues at all its possible levels, from particular to universal. One of the first steps in this direction was the accession on June 17, 1992 to the Convention on the Establishment of the Customs Cooperation Council of December 15, 1950 (WCO, 1950). This step made it possible to start interaction between Azerbaijan and the Customs Cooperation Council (CCC) and join the multilateral international customs cooperation carried out within its framework.

After the creation of the Customs Committee of the Republic of Azerbaijan on January 30, 1992, the implementation of international cooperation on customs issues was attributed to his direct responsibilities. (SCCRA, 2021b). Among the most significant further steps in this direction, it is appropriate to recall the following: the accession in October 1995. Prior to the Agreement on Cooperation and Mutual Assistance in Customs Affairs between the Member States of the Commonwealth of Independent States (CIS) dated April 15, 1994; signed in 1996 Partnership and Cooperation Agreements with the European Union (EU) and its member states and accession to the Customs Convention on International Transport Using BYD; accession in February 2000 before the Protocol of the Agreement on Border Control, and in May 2000. before the International Convention on the Harmonized Commodity Description and Coding System dated June 14, 1983 .; election of AR to the Finance Committee of the World Customs Organization (WMO) accession in February 2002. to the International Convention on the Harmonization of Conditions for Carrying Out the Control of Goods at Frontiers dated October 21, 1982, and in December 2003, to the International Convention on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Violations of Customs Legislation of June 9, 1977; joining in January 2005 before the Customs Convention on Containers of December 2, 1972 .; joining in February 2006 to the International Convention on the Simplification and Harmonization of Customs Procedures of May 18, 1973; election in 2019 of the representative of the Republic of Azerbaijan as the Vice-Chairman of the WMO Council and the head of its European region, etc. (WCO, 2021).

The State Program for the Development of the Customs System of the Republic of Azerbaijan dated February 2, 2007 played a significant role in the formation of the regulatory and legal framework for international cooperation on customs affairs in the Azerbaijan Republic. According to its provisions, it was planned to perform the following tasks:

- a) ensure the acceleration of commodity circulation at the customs border of the Republic of Azerbaijan and create favorable conditions for business entities;
- b) accelerate measures in the field of limiting monopoly activities and preventing unfair competition;
- c) improve the mechanism of regulation in the field of encouraging and expanding exports, protecting the internal market;
- d) to strengthen the material and technical base of the customs system. Regarding the ways of performing certain tasks, they included: 1) improvement of the legislative framework and regulation; 2) bringing customs control methods in line with international standards, as well as automation of customs procedures; 3) strengthening the fight against smuggling and other offenses in the field of customs; 4) development of customs infrastructure; 5) training and expanding international cooperation (SZAR, 2007).

Following the instructions of this program, V. Kasumova notes, the state also took an active part in the activities of international customs structures, their programs of economic cooperation and partnership. One such structure is the Central Asia Regional Economic Cooperation Program on Customs Modernization (CAREC). The main goal of CAREC is to help Central Asian countries realize their economic potential by promoting regional cooperation in four main areas: transport, trade promotion, trade policy and energy.

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To a large extent, its participation in other forms of international customs cooperation influenced the formation of the regulatory and legal framework for international cooperation on customs issues in Azerbaijan. Thus, during the work of the international conference of representatives of the customs services of the countries of Europe, the South Caucasus and Asia, held in October 2011 in the city of Batumi, special attention was paid to the issue of modernizing the customs legislation of the states of the South Caucasus region on the basis of generally recognized norms and standards of international customs law. First of all, this issue concerned the new edition of the Customs Code of the Azerbaijan Republic, in the development of which the experience of many European states, in particular Estonia and Sweden, was taken into account. The initial version of the Customs Code passed the examination of the European Commission in Brussels and was recognized by experts from twenty-four partner states as complying with applicable international standards, in particular the provisions of the International Convention on the Simplification and Harmonization of Customs Procedures of May 18, 1973 and other international customs treaties of the WCO and acts of the World Trade organizations (WTO) (Kasumova, 2015).

Presented standards and norms of international customs law and in the current Customs Code of the Azerbaijan Republic. In particular, it contains numerous provisions on the status and legal personality of authorized economic operators. The attention is repeatedly focused on the need to bring the activities of customs authorities in accordance with the requirements of WTO norms and standards and WTO acts. In accordance with Art. 319 of the Customs Code, the nomenclature of goods for foreign economic activity of the Republic of Azerbaijan must comply with the Harmonized System of Description and Coding of Goods (HS) of World Trade Organization and the Combined Nomenclature (CN) of European Union and the Common Commodity Nomenclature of Foreign Economic Activity of the Commonwealth of Independent States. In addition, the Customs Code states that Azerbaijan participates in international cooperation in the field of customs regulation in order to unify Azerbaijan's legislation and practice in this area with the norms of international law and generally recognized international practice. According to the provisions of Art. 14 of the Customs Code of the Republic of Azerbaijan, customs authorities in the performance of their functions in accordance with international agreements cooperate with customs and other competent authorities of foreign states, as well as with international organizations. In this regard, the relevant executive authority is empowered to appoint its representatives (customs attaché) in states and international organizations. For its part, in Art. 20 of the Customs Code of the Republic of Azerbaijan, it is noted that in order to implement measures to ensure the security of customs authorities, the latter can cooperate with other law enforcement agencies, as well as with customs services of other countries. (SCCRA, 2021a).

### **3. Organizational Bases of International Cooperation on Customs Affairs of the Republic of Azerbaijan**

The direct implementation of international cooperation on customs issues in the Republic of Azerbaijan at the national level is entrusted to the State Customs Committee of the Republic of Azerbaijan (SCC or Committee) – the central executive body with the status of a law enforcement body carrying out state policy and regulation in the field of customs. In its activities, the Committee is guided by the Constitution of the Republic of Azerbaijan, laws of the Republic of Azerbaijan, decrees and orders of the President of the Republic of Azerbaijan, decisions and orders of the Cabinet of Ministers of the Republic of Azerbaijan, international treaties to which the Republic of Azerbaijan is a party.

To ensure the implementation of international cooperation on customs issues, the Committee has the following responsibilities: maintaining and improving customs statistics and special customs statistics of foreign trade in Azerbaijan in accordance with international standards and practice; participation in the development of draft international agreements related to customs, ensuring the fulfillment of international obligations provided for by these agreements; ensuring the application of scientific and technical achievements in the field of customs, taking into account the best international practice; facilitating international trade by exchanging information on the import and export of goods with the customs services of other states in electronic form, minimizing the period of customs clearance and control, participating in the integrated management of international trade and supply chain; ensuring the implementation of international agreements, to which the AR is a party on issues within the competence of the Committee, etc. (SCCRA, 2021c).

As regards the direct organization of the implementation by the Committee of international cooperation on customs issues, the corresponding volume of work in this direction is carried out by the Department

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of International Cooperation of the State Customs Committee of the Republic of Azerbaijan (Department). The Department carries out its activities in cooperation with the structural divisions of the Committee's staff, customs authorities and institutions that are part of its system, law enforcement and other state bodies, as well as local self-government bodies. The activities of the Office are as follows: organization of work in the field of international customs cooperation; supporting the improvement of customs operations using international experience; organization and implementation of protocol events within the framework of international cooperation of the Committee; organization of the work of departments and subordinate structural units and control over their activities; organization of its activities in other areas determined by legislation.

The responsibilities of the Department include: analysis of the results of activities in the direction of studying international experience and making proposals to the management of the Committee on improving the customs service; analysis of international legal documents in the field of customs, preparation of proposals for joining international customs agreements, development of documents submitted to the government on the basis of international customs cooperation; development of bilateral and multilateral cooperation in the field of customs, as well as preparation of draft agreements, protocols and memorandums, letters of intent with the customs services of foreign countries, international organizations and other relevant bodies in order to strengthen the legal framework of agreements; coordination of interaction of structural units of the national customs service with the customs services of other states; analysis of documents and materials received from WCO with the aim of expanding relations with the WCO, active participation in sessions and meetings of committees and departments of the organization and their use in the activities of the national customs service; ensuring the establishment and development of relations with other international organizations and the participation of representatives of the customs service in bilateral negotiations; preparation of action plans between the national customs service and the customs services of other countries, as well as between the structural divisions of the Committee and the relevant structures of the customs services of other countries; negotiating with international organizations, foreign missions, customs services of other countries, as well as with representative offices of the Republic of Azerbaijan abroad, as well as working with representatives of state customs committees of foreign states (customs attachés) within the competence of the Department; informing state bodies and institutions on international customs issues (SCCRA, 2021d).

In addition to the State Customs Committee, other bodies of state power of the Azerbaijan Republic are also involved in international cooperation on customs matters.

#### **4. International Cooperation on Customs Issues of the Republic of Azerbaijan and Ukraine**

One of the international organizations within which Azerbaijan and Ukraine interact on customs issues is established in 2006. Organization for Democracy and Economic Development – GUAM. Within its framework, international cooperation takes place both at the bilateral and multilateral levels and is developing towards the creation of a GUAM free trade zone.

The following international agreements constitute the legal and regulatory framework for international cooperation in customs matters within the framework of GUAM: Agreement on the establishment of a free trade zone between the GUAM member states of July 20, 2002; Agreement between the governments of the GUAM member states on mutual assistance and cooperation in customs matters of July 4, 2003; Protocol between the customs authorities of the GUAM member states on organizing the initial exchange of information on goods and vehicles crossing the state borders of the GUAM member states dated July 8, 2015; Protocol on cooperation between the customs administrations of the GUAM member states in the fight against customs offenses related to the carriage of goods by air from the state borders of the GUAM member states dated October 5, 2018; Protocol of Intent between the customs administrations of the GUAM member states on mutual recognition of authorized economic operators dated December 12, 2019 and other international agreements.

It is important to note that working meetings of experts and heads of customs services of the GUAM member states are held on an ongoing basis to resolve urgent issues of international cooperation on customs issues.

Regarding particular international cooperation on customs issues between Ukraine and the Republic of Azerbaijan, its implementation takes place on the basis of existing bilateral agreements, namely: the Agreement between the Cabinet of Ministers of Ukraine and the Government of the Republic of Azerbaijan on cooperation in customs affairs dated March 24, 1997; Memorandum on the provision

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of mutual assistance between the State Customs Service of Ukraine and the State Customs Committee of the Republic of Azerbaijan dated July 30, 1999; Agreement between the State Customs Committee of the Republic of Azerbaijan and the State Customs Service of Ukraine on cooperation in combating smuggling and violation of customs regulations, as well as illegal circulation of weapons, ammunition, explosives, drugs, psychotropic substances and precursors dated June 3, 2004; Agreement between the State Customs Committee of the Azerbaijan Republic and the State Customs Service of Ukraine on cooperation in the field of vocational training and advanced training of September 7, 2004; Protocol on cooperation between the State Fiscal Service of Ukraine and the State Customs Committee of the Republic of Azerbaijan in the field of combating customs offenses related to the movement of goods by air, dated December 9, 2016.

## 5. Conclusion

The normative and legal foundations of international cooperation on the customs affairs of the Republic of Azerbaijan are the normative legal acts of its legislation, in particular the Customs Code, as well as numerous multilateral and bilateral international customs treaties. Direct implementation of international cooperation on customs issues is ensured by the State Customs Committee of the Republic of Azerbaijan and the Department of International Cooperation acting in its structure. Other government bodies of the Republic of Azerbaijan are also actively involved in this activity. International cooperation on customs issues between the Republic of Azerbaijan and Ukraine has a long history and is carried out at several levels. At the universal and regional levels, it manifests itself in interaction within the framework of the activities of the WCO, GUAM, during the work of multilateral international conferences, as well as within the framework of multilateral international customs treaties. At the particular level – within the framework of bilateral international customs agreements and direct operational interaction.

Further research of the theoretical and applied aspects of international cooperation on customs issues in the Azerbaijan Republic, in particular with Ukraine, is of great importance both for the development of the sciences of national customs and international customs law, and for the practical activities of both states in the international arena.

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## МІЖНАРОДНЕ СПІВРОБІТНИЦТВО АЗЕРБАЙДЖАНСЬКОЇ РЕСПУБЛІКИ З ПИТАНЬ МИТНОЇ СПРАВИ

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**Мета статті.** Міжнародне співробітництво з питань митної справи належить до найбільш пріоритетних напрямів міжнародного співробітництва держав. За його допомогою держави намагаються посилити як індивідуальні зусилля в актуальних для них напрямках здійснення митної справи, так і досягти необхідних результатів у подоланні проблем регіонального та універсального характеру. Мета статті полягає у розкритті засад міжнародного співробітництва Азербайджанської Республіки з питань митної справи. Досягнення окресленої мети зумовлює необхідність розв'язання таких завдань: проаналізувати нормативно-правові та організаційні засади міжнародного співробітництва з питань митної справи Азербайджанської Республіки; охарактеризувати засади міжнародного співробітництва з питань митної справи Азербайджанської Республіки та України.

**Методи.** Досягнення мети дослідження зумовило потребу використання різних методів наукового пізнання, серед яких: діалектичний метод, історико-правовий метод; компаративний метод; системно-структурний метод; герменевтичний метод; метод аналізу; метод синтезу; метод узагальнення; метод прогнозування тощо.

**Результати.** Нормативно-правові засади міжнародного співробітництва з питань митної справи Азербайджанської Республіки складають нормативно-правові акти його законодавства, зокрема Митний кодекс, а також численні багатосторонні та двосторонні міжнародні митні договори. Безпосереднє здійснення міжнародного співробітництва з питань митної справи забезпечує Державний митний комітет Азербайджанської Республіки та діюче у його структурі Управління міжнародного співробітництва. Активну участь у цій діяльності приймають й інші органи державної влади Азербайджанської Республіки. Міжнародне співробітництво з питань митної справи між Азербайджанською Республікою та Україною має тривалу історію та здійснюється на декількох рівнях. На універсальному та регіональному рівнях воно проявляється у взаємодії в рамках діяльності ВМО, Організації за демократію та економічний розвиток – ГУАМ, під час роботи багатосторонніх міжнародних конференцій, а також в рамках багатосторонніх міжнародних митних договорів. На партикулярному рівні – в рамках двосторонніх міжнародних митних договорів і безпосередньої оперативної взаємодії.

**Висновки.** Висвітлене у статті дослідження є лише першим кроком у напрямі системного вивчення відносин міжнародного співробітництва з питань митної справи Азербайджанської Республіки. Тому подальше дослідження теоретичних і прикладних аспектів міжнародного співробітництва з питань митної справи Азербайджанської Республіки, зокрема з Україною, має вагоме значення як для розвитку наук національного митного та міжнародного митного права, так і для практичної діяльності обох держав на міжнародній арені.

**Ключові слова:** міжнародне співробітництво, міжнародні митні конвенції, міжнародне митне право, митна справа, митне право.