

## FACTORS OF INCREASING THE EFFICIENCY OF AUDIT CONTROL IN THE CUSTOMS SPHERE

**Purpose.** The article is devoted to researching the theoretical economic grounds and understanding of the property right in different directions and conditions in order to use the obtained results for further research, in particular, within the area of the state regulation of foreign economic activity.

**Methods.** The main scientific methods are widely used in the research. Among them the methods of analysis and synthesis, logical search, abstraction and concretization, analogies, modeling are mostly used.

**Results.** The primary essence, key attributes, typical peculiarities and constituent elements of the property right are researched. Herewith, the corresponding concepts of the property itself and the property relations are analyzed and studied in details.

By that means, the basis and reasons for emergence of the property rights are followed by and shown both in theory and in real practical situations.

Use of the classical Honoré's theory of ownership in modern economic life is examined and exemplified.

Particular attention is paid to applying the above-mentioned concepts connected with the property right theory into the area of interaction between the state and the subjects of the foreign economic activity.

Accordingly, some specific features of the concept of property right and concept of property relations are demonstrated in terms of the state administration of foreign economic activity.

**Conclusions.** The modern understanding of the concept of property and the concept of property rights is based on a significant theoretically reasoned foundation, that contains numerous results of research conducted.

The most important aspects regarding the economic perception and use of the concept of property rights should relate to: characteristics inherent in the property right; opportunities that provide the property right; and a set of specific elements of the property right.

When using the concept of full property right, it is advisable to take into account the limits and degrees of access to specific property objects and property rights to them.

In area of the state regulation of foreign economic activity it's not necessary to use the detailed bunch of the property right elements but paying attention mostly to the standard set, i.e. controlling the rights of possession, use and disposal.

**Key words:** ownership; property rights; full property right; attributes and elements of the property right; applying of Honoré's theory of ownership; state regulation of foreign economic activity.

**JEL Classification:** D23, F00, F52, G28, H10, K11, O34, P14, P26, P48.

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### Introduction

Building an effective system of preventing and counteracting threats to economic security is one of the most important tasks of public administration, and the state of security can be achieved only under the conditions of risk management and taking appropriate measures to overcome it: optimization, avoidance, prevention, acceptance. One of the important components of the economic security of the country is an effective customs control. Such threats to customs security as inefficient work of the customs and the corresponding low level of quality of customs control and clearance may adversely affect a number of indicators of the Ukrainian economy: increase the budget deficit, inflation, reduce the solvency of the real sector of the economy, the country's creditworthiness, contribute to devaluation in the foreign exchange market and others. On the other hand, the improvement of economic security of Ukraine depends on the introduction of new mechanisms of public administration, including those in the field of customs control. Therefore, we consider the issue

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of improving the existing mechanisms and finding modern tools for effective customs control, which is focused on the stage after the release of goods, taking into account the best international practices, to be fundamental.

**State of the research.** Modern scientists have devoted scientific works to the analysis of the forms and methods of customs audit activities, as well as the problems of improving the efficiency of its results: L.O. Batanova, I.G. Berezhnyuk, O.M. Vakulchyk, L.V. Gutsalenko, A.D. Voitseshchuk, L.M. Dorofeieva, O.L. Koptseva, V.P. Martyniuk, U.O. Marchuk, I.V. Nestorishen, O.I. Omelchenko, P.V. Pashko, T.V. Ruda, V.A. Turzhansky, M.O. Kharkavy, A.V. Khomutenko, V.P. Khomutenko. Despite a sufficiently large number of developments on the outlined issues, we are convinced that there is still a need for a modern analysis of international and European standards of customs audit, identification of problematic issues of customs post-release control and the search for the main directions of improving the effectiveness of audit control in the customs sphere.

**Summary.** Threats to the economic security of Ukraine are defined as factors that directly or in the future make it impossible or complicate the realization of national economic interests, creating obstacles to the normal development of the economy and a threat to the independent state existence and well-being of the people (Skliar, 2015:53). Threats to the national interests and national security of Ukraine in the economic sphere in recent years are: a significant amount of the state budget deficit, a high level of «shadowing» of the economy, excessive dependence of the national economy on foreign markets, loss of budget revenues due to the widespread phenomena of «gray» imports and smuggling. Thus, according to the information published by the International Association of Certified Public Accountants, five years ago the level of shadow economy of Ukraine amounted to UAH 1.95 trillion or 45.96% of the Ukrainian GDP, which included it in the ranking of countries with the largest share of the shadow economy. According to Transparency International estimates, the level of shadow economy in Ukraine is 30% of GDP. According to the Ministry of Economy, it amounted to 31% of the official GDP in 2020 (Shadow Economy, 2020). The state of foreign economic security during 2010-2019 was assessed as dangerous (On the decision of the National Security and Defense Council of Ukraine of August 11, 2021). Thus, the search for new approaches to the organization of the work of modern customs, focused on the facilitation of international trade, is an important element in the system of minimizing, blocking, preventing and countering threats to economic security.

At the same time, it is also necessary to take into account the threats that have significantly complicated economic security over the past 5 years: military aggression, loss of purchasing power and investment attractiveness of Ukraine, deterioration of macroeconomic indicators, curtailment of industrial production, increased debt pressure (Makarchuk, 2015: 88). One of the main factors for an investor when choosing a country to invest in is the clarity and compliance with international standards of the tax and customs system, including the rules and procedures for conducting inspections by regulatory authorities. Therefore, effective customs control is one of the important components of the economic security of the country, and the improvement of economic security of Ukraine depends on the introduction of new mechanisms of public administration, including in the field of customs audit.

#### ***Customs post-release control***

Within the framework of this study, we consider the issue of improving the existing mechanisms and finding modern tools for effective customs control, which is focused on the stage after the release of goods, taking into account international standards, to be fundamental. Due to a number of changes in the organization and implementation of customs control that have taken place under the auspices of the WCO over the past fifty years, a significant amount of procedures of the controlling authorities has been gradually transferred to the stage after the release of goods and a system of risk management of violations of customs legislation has been created.

In accordance with international standards and successful foreign practices, inspections within the framework of customs post-release control are carried out using a system of selection of entities for inspections based on risk management. The results of the inspections, respectively, are taken into account in the further formation of risk profiles. Scientists give «post-audit» an important place in the application of the risk management system and call it «the main element of further improving the efficiency of customs authorities» (Sheremetynska, 2016), with which we fully agree. Accordingly, the development and implementation of a risk management system for customs post-release control is an important determinant of the development of the customs system, the implementation of international standards and the satisfaction of economic interests.

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Global implementation of the risk management system was introduced by the WCO Framework of Standards to Secure and Facilitate Global Trade and the International Convention on the Simplification and Harmonization of Customs Procedures. In addition, the application of the risk system was provided for by the Community Customs Code.

The WCO defines customs risks as the potential for non-compliance with customs legislation. According to the EU Customs Code, «risk» means the probability and impact of an event that may arise in relation to the import, export, transit, transfer or end use of goods moving through the customs territory or beyond, which may interfere with the correct application of customs control measures, jeopardize the financial interests of the EU and its Member States, and pose a threat to the security and protection of the EU. As for Ukraine, well-known theorists and practitioners of customs affairs Polischuk A., Pashko P., Semka S., Chentsov V. noted that the risk management system allows optimal use of the resources of customs authorities, while not reducing the effectiveness of customs control, including by abandoning excessive bureaucratic control (Risk Management in Customs: Foreign Experience and National Practice, 2014:55-56).

#### ***International standards of risk management in the field of customs control***

The role and place of risk management in the customs control system is regulated by key international documents on customs affairs.

The SAFE Framework of Standards to Secure and Facilitate Global Trade and the Standard Rules of the International Convention on the Simplification and Harmonization of Customs Procedures regulate the application of the risk management system in customs control. It is determined that the risk management system is based on a set of tools for assessing the likelihood of non-compliance with the law, in order to identify potentially dangerous goods and vehicles, includes a mechanism for validating threat assessments, identifying objects of inspections and determining the most effective methods of work (International Convention on the Simplification and Harmonization of Customs Procedures, 1973; WCO Framework of Standards to Secure and Facilitate International Trade, 2005). These international rules are based on the customs risk management standard ISO 31000:2018.

According to Article 46 of the EU Customs Code (The Union Customs Code, adopted as Regulation (EU), 2013), customs control is carried out using a risk management system. The risk management system is based on the introduction of common criteria and standards for risk assessment, control measures, priority areas of control and the exchange of information on risks and the results of risk analysis between customs administrations. It is determined that the criteria can be developed both at the national level and at the international or EU level. The information obtained from the results of inspections should be taken into account in the risk management system for customs clearance and the system of selection of enterprises for customs audit. Standard 14 of the Customs Blueprints duplicates the already mentioned norm and stipulates that the audit of enterprises and operations should be carried out in relation to those with a high level of risk (Customs Blueprints, Pathways to modern customs. Luxembourg: Office for Official Publications of the European Communities, 2007).

In national legislation, there is no interpretation of the «risk management system», while there is a need to unify and define its components for a common understanding of the essence and characteristics in the course of scientific research and practice. The author, taking into account the norisk management system of international documents and research of scientists, proposes to define the «risk management system» in the context of customs control as «a set of tools, methods and actions used to detect, identify, formalize and systematize signs of violation of the legislation of Ukraine on state customs affairs, and ensure the implementation of selectivity of customs control and increase its efficiency».

Considering the experience of other countries in building a risk management system, attention should be paid to the interaction of risk management systems during and after the release of goods. The customs administration of the Federal Republic of Germany has implemented separate risk management systems used during pre-release control, during customs control, clearance of goods, passage of goods, vehicles across the customs border and after release of goods. Subjects of foreign economic activity for customs post-release control, in accordance with international standards, are selected using an automated risk management system: 90% by means of the risk management system and 10% by random selection. At the same time, the number of inspections is selected immediately taking into account the number of employees to form a balanced workload. The formed list of selected entities is adjusted by the employees of audit departments taking into account the relevance of a particular audit. At the same time, such inspections are carried out annually in respect of 2-3% of the entities registered by the customs.

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A unified risk analysis system has been developed for the customs administration of the Republic of Lithuania, which integrates several modules – for risk management during pre-release customs control, during customs control and clearance and after release of goods. The system contains lists of criteria, risk profiles, which are evaluated on a point scale of «significance» and «probability» of risks. In addition, the system has a built-in functionality of automatic updating of the relevant scores of criteria, risk profiles after their development, taking into account the positive or negative results. That is, the information obtained from the results of customs control and clearance is taken into account in the formation of risks for the selection of entities for inspections after the release of goods, and the results of inspections are taken into account in the formation of criteria, risk profiles that are triggered during customs control and clearance. Similar systems for the selection of foreign economic operators for customs post-release control are used in other EU member states.

***Problems of risk management in the field of customs audit in Ukraine***

The Customs Code of Ukraine, according to the author's opinion, gives not enough attention to the issue of risk management, and the definition of the term «risk» available in it, firstly, does not take into account cases of non-compliance with international legislation on customs issues, and secondly, does not cover possible violations of rules, legislation on other branches of law, which may result in violations of customs legislation. Control with the use of the risk management system is limited to risk assessment by analyzing the submitted documents in a particular case of movement of goods, commercial vehicles across the customs border of Ukraine. At the same time, the study of possible risk during customs post-release control is not limited to the analysis of the submitted documents, but also includes the study of all operations and tax history of the entity, comparison of indicators of operations and activities of different entities, assessment of available information and information received from other state and foreign authorized bodies, etc.

In practice, the State Customs Service has no appropriate software and methodology for risk management for customs post-release control, including customs audit. There is no technical possibility to automatically accumulate detailed information on the conditions under which the risks were triggered during customs control and clearance of goods, detected violations or confirmation of the absence of violations established by the results of previous control and verification measures identified by other units or state bodies, the results of the appeal procedure.

The effective operation of the risk management system is the determining basis for reducing the time of customs clearance and passage of goods and vehicles across the customs border. Therefore, the development and implementation of a system for managing risks during post-release control, as well as taking into account the results of post-release control in such an ASUR is an important component in ensuring state control in the modern realities of international trade.

In order to analyze the actual work processes related to risk management and selection of foreign economic operators in the framework of documentary inspections, we applied the modeling method. As a result, it was found that the process of analyzing foreign economic operations and other data is full of subprocesses that are not valuable for the final result. Part of the information is obtained from the risk management system that is triggered during customs border crossing and customs clearance. Another part of the risks is obtained from the Unified Automated Information System and manually processed by the employees of customs audit units using Microsoft Excel product.

In our opinion, in the current conditions, the material and technical base does not allow the state body to carry out a more detailed and in-depth analysis of data for post-release inspections. Thus, there is no separate unit for data analysis, there are no objective tools for monitoring, analysis of work and updating risks, including software. The data cannot be processed fully automatically due to the use of outdated technologies, lack of unified approaches to the analysis of the systems. Taking into account the volume of customs clearance, we are absolutely convinced that high-quality data analysis can be carried out only with the use of modern analysis tools and software.

As a drawback of organizational support, we would like to note that the acts of inspections, which are formed by the audit units, are not currently transferred to the risk management units of the customs authorities. That is, the results of control activities are not actually taken into account in the development of risk profiles, which contradicts international standards for risk management in the field of customs (WCO Customs Risk Management Compendium:11).

It should be noted that today the practice of the State Customs Service provides for the exchange of information in three areas: data exchange between the units of the State Customs Service, with other

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state bodies, with the authorized bodies of other countries. Instead, in the EU, customs offices have established such partnerships with foreign economic operators that allow them to receive documents and information from other countries through branches, representative offices of foreign economic operators in other countries, which is an important information resource in the formation of risks and a source of documentary evidence of violations.

Unfortunately, statistics on the quality of the selection criteria based on the results of inspections by the State Customs Service are not kept. At the same time, as a result of participation in the experiment on updating the criteria, the author collected data that in 2016-2018, the risks of violation of customs legislation, according to which the business entities – legal entities were selected for scheduled inspections, were confirmed during the inspection for about 20% of the selected business entities. At the same time, the risks for which violations of the law were confirmed during the inspection amounted to less than 5% of the total number of risks for which the selection of business entities was carried out. In our opinion, today, in order to improve such control activities, it is necessary to develop more detailed risk indicators and introduce the possibility of their continuous improvement and development depending on trends in foreign economic processes.

The formation of a risk management system during customs post-release control requires a study of the basis for categorizing violations of the law and established rules. Depending on the types of violations of customs rules, the risk areas can be divided into the following: incorrect data on the characteristics/properties of goods; smuggling/hiding from customs control; understatement (overstatement) of the customs value of goods; incorrect classification of goods according to the Ukrainian classification of goods of foreign economic activity; false data on the origin of goods; illegal receiving of tax benefits and exemptions; failure goods declaration; declaration of goods under a different name (Rudnichenko, 2012:17).

At the same time, given that the purpose and peculiarity of post-release control is also due to the study of various aspects of the activities of economic entities, and not only their import-export operations, the list of risk areas for customs post-release control should include: tax burden, profitability; data on the characteristics / properties of goods; data on logistics, storage of goods; counterparties; classification of goods according to the Ukrainian classification of goods of foreign economic activity; origin of goods; customs value of goods; benefits and exemptions from taxation; undeclared goods; undeclared goods; concealment from customs control; subjective circumstances (changes in the industry, market, legislation, etc.).

In general, the risk criteria for such control can be conditionally divided into those that characterize the reliability of the subject of foreign economic activity (duration of the period of work, number of employees, results of previous inspections of regulatory authorities, analysis of counterparties, arrears of customs payments, etc.) and those that characterize the results of customs clearance (comparison of the level of customs value, analysis of classification decisions, route of delivery of goods, volume of balances in the processing mode, risks that were triggered during customs clearance and the results of their development, etc.)

Within the classification of risk factors used in the customs sphere, based on the study of scientific literature, open sources of information, the author has formed the main objective and subjective risk factors during customs post-release control. Objective risk factors (regardless of the actions of customs officials): the level of military and economic security, changes in customs legislation, the level of information support of foreign economic activity entities, established prohibitions and restrictions, the level of tax rate (payment, fee). Subjective risk factors (depend on the quality of the work of the State Customs Service): clarity, transparency, frequency of changes in the rules of customs control technology and work processes, clarity, simplicity of information systems of the State Customs Service; quality of training during employment and throughout the period of work; transparency of the career development procedure, level of information exchange with other state and foreign authorized bodies.

#### ***Mechanisms for guaranteeing the payment of customs duties***

An important component of trade facilitation and the transfer of customs controls to the post-release stage is the guarantee of payment of customs duties. Standard Rule 3.14 of the Kyoto Convention states that, subject to the provision of the necessary guarantees to ensure the collection of any duties and taxes payable, the release of goods shall not be delayed. The legislation defines the list of cases that require the provision of guarantees, the form of presentation of guarantees and the amount of guarantees (Standard Rules 5.1 – 5.3 of the Convention). According to the EU Customs Code (Article 89), the guarantee provided for a certain declaration shall apply to the amounts of customs payments corresponding to the customs

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debt in respect of all goods under such declaration or exempted from payment under such declaration, regardless of whether such declaration is correct. The guarantee shall cover the amounts of payments determined to be payable as a result of control measures carried out after the release of goods.

Thus, the application of simplified procedures during customs border crossing and customs clearance is ensured in the EU by guarantees of payment of customs duties for most customs regimes. In Ukraine, such a system of guarantees is currently absent, but its implementation is appropriate.

Experience of the Customs Administration of the Czech Republic is interesting in the part of guarantee system, where the legislation defines full (for more than one transaction) and individual (for one transaction) guarantees, which meets the requirements of international standards. The forms of guarantee that can be used are: deposit (cash), guarantor's obligation or other forms that provide equivalent security. Guarantees can be provided for 100%, 50%, 30% and 0% of the calculated amount, depending on the type of debt and positive or negative history of the subject of foreign economic activity, subject to the provision of additional information to the customs (Customs Act of the Czech Republic. Dated July, 2016).

The full guarantee is valid throughout the EU and is limited to the dates indicated in the permit. The guarantee of payment of the monetary obligation is provided both for the already accrued customs «debt» during the regimes of release for free circulation, final use, temporary importation with partial exemption from import duties, and for the potential one that may arise in the future, during special regimes: transit (external, internal), storage (in a customs warehouse, temporary storage), special use (temporary importation, final use), processing (in the customs territory). Such guarantees cover almost 100 percent of customs declarations submitted for customs clearance. At the same time, such guarantees apply to additional amounts of customs payments during post-release control, fines and other monetary obligations, debts.

#### ***Conclusions and prospects of the research***

Summarizing the above, we can state that improving the economic security of Ukraine depends on the introduction of new mechanisms of public administration, including in the field of customs control. Therefore, we consider it fundamental to improve existing mechanisms and find modern tools for effective customs control, including after the release of goods, taking into account the best international practice.

Taking into account that the scientific literature has not yet developed a unified approach to the definition, and there is no definition of «risk management system» in the national legislation, there is a need for its unification to simplify and unify the understanding of this term in the course of scientific research and practice. In the context of customs control, the «risk management system» is proposed to be defined as a set of tools, methods and actions that are used to detect, identify, formalize and systematize signs of violation of the legislation of Ukraine on state customs affairs, and ensure the implementation of selectivity of customs control and increase its efficiency.

A real step towards simplification of trade procedures, including by reducing the time of customs clearance and passage of goods and vehicles through the customs border by transferring a significant part of the activities carried out by customs authorities to the stage after the release of goods, may be the development of detailed unique risk indicators to be applied during pre-release, release and post-release customs control, as well as the introduction of a system of guaranteeing the payment of customs duties for most customs regimes based on the EU model.

We are convinced that important components in ensuring state control in the modern realities of international trade are the development of risk (selection) criteria and risk management system for post-release control, as well as taking into account the results of post-release control in the ASUR. The objects of customs risk analysis for post-release inspections are extremely specific, due to a wide range of legal requirements, the control of compliance with which is entrusted to the State Customs Service of Ukraine, processes and factors affecting the economic activities of foreign economic operators. To improve the efficiency of audit control, the List of risk (selection) criteria for customs post-release control, which are comprehensively formed in the context of industries, is proposed.

In the current conditions of the economic and organizational crisis of the customs authorities, their material and technical base does not allow to fully carry out a detailed and in-depth analysis of data for post-release inspections due to the use of outdated technologies, lack of objective tools and methods for data analysis and monitoring, as well as staffing problems. Taking into account the volumes and dynamics of customs clearance, we consider the development of a special software package for the formation of risks (selection criteria) in relation to foreign economic operators during post-release control measures to be a priority.

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## ФАКТОРИ ПІДВИЩЕННЯ ЕФЕКТИВНОСТІ АУДИТОРСЬКОГО КОНТРОЛЮ В МИТНІЙ СФЕРІ

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*Статтю присвячено аналізу ефективності митного контролю після випуску товарів, з'ясуванню місця та значення системи аналізу ризиків у перевірочній діяльності, а також впливу цієї системи та інших факторів на результативність аудиторського контролю. Дослідження проведено з урахуванням міжнародних та європейських стандартів митного пост аудиту, нормативно-правових та організаційних засад такої діяльності в Україні.*

*Метою статті є економічний аналіз результативності аудиторського контролю в митній сфері, порівняння базових засад його здійснення митницями України та зарубіжних країн, відшукування факторів підвищення його ефективності.*

*Методи.* Для підготовки статті використано методи аналізу та синтезу (для виявлення факторів підвищення економічної результативності перевірочної роботи), структурно-функціональний (для виокремлення форм та впливу системи аналізу ризиків), компаративний (для систематизації

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відомостей про характер, завдання та наслідки митного контролю після випуску товарів у різних країнах), моделювання (для проведення аналізу фактичних робочих процесів, пов'язаних з управлінням ризиками та відбором суб'єктів в рамках проведення перевірок), діалектичний (для розуміння взаємозв'язку базових елементів контрольної діяльності митних органів).

**Результати.** В сучасних умовах економічної та організаційної кризи функціонування митних органів їх матеріально-технічна база не дозволяє у повній мірі здійснювати деталізований та глибокий аналіз даних для проведення перевірок після випуску товарів через використання застарілих технологій, відсутність об'єктивних інструментів та методик аналізу й моніторингу даних, а також проблеми кадрового забезпечення.

Для підвищення ефективності митного контролю у тому числі через скорочення часу оформлення та пропуску товарів через митний кордон завдяки перенесенню значної частини заходів на етап після їх випуску, наголошено на необхідності розробки деталізованих індикаторів ризику, що застосовуватимуться під час попереднього, поточного та наступного митного контролю, а також впровадження системи гарантування сплати митних платежів для більшості митних режимів за моделлю ЄС.

З метою впровадження в практичну діяльність митних органів автором розроблений Перелік критеріїв ризик (відбору) для митного контролю після випуску товарів, які комплексно сформовано у розрізі галузей.

**Висновки.** Основні засади митної аудиторської діяльності ґрунтуються на рекомендаціях Всесвітньої митної організації (ВМО) та є уніфіковано впровадженими в практичну діяльність переважної більшості митних адміністрацій країн світу. Важливими складовими у забезпеченні державного контролю у сучасних реаліях міжнародної торгівлі є розробка критеріїв ризику (відбору) та системи управління ризиками для здійснення контролю після випуску товарів, а також врахування результатів контролю після випуску товарів в АСУР. Об'єкти аналізу митних ризиків для проведення перевірок після випуску товарів є вкрай специфічними, що обумовлено широким спектром вимог законодавства, контроль дотримання яких покладено на Держмитслужбу, процесів та факторів, що впливають на господарську діяльність суб'єктів ЗЕД.

**Ключові слова:** економічна безпека, митний контроль, аудит, індикатори ризику, гарантії сплати платежів.