

CUSTOMS SERVICE RELATIONS AS AN ELEMENT OF ADMINISTRATIVE-LEGAL RELATIONS

The aim of this article is to investigate customs service legal relations as an important element of administrative-legal relations. The article examines the key aspects of customs service legal relations, their role in ensuring the functioning of customs authorities, as well as the legal regime and legal obligations of the parties involved in these legal relations.

The methodological basis of the research is a systematic and dialectical approach to the study of customs service legal relations within the system of administrative law in Ukraine. In the process of addressing the stated objectives, both general scientific and specialized methods of scientific cognition were employed, including methods of scientific abstraction and generalization, analysis and synthesis, induction and deduction, observation, comparison, and decomposition analysis to refine and deepen the categorical-conceptual apparatus of the service function.

Customs service legal relations constitute an essential component of administrative-legal relations, defining the interaction between customs authorities and subjects of customs processes. They play a crucial role in ensuring the effective operation of customs authorities, compliance with customs regulations, and the regulation of the customs flow of goods.

This research enhances our understanding of the position and role of customs service legal relations within the system of legal relations, particularly by categorizing customs service legal relations as a distinct subgroup within customs legal relations.

Key words: Legal Relations; Customs Authorities; Service; Customs Service Legal Relations; Services.

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Introduction. At the core of any activity undertaken by state authorities lie legal relations. Legal relations are interactions between individuals based on their legal obligations. In these relations, subjects interact guided by legal norms that regulate their behavior and relationships with each other.

Legal relations can be categorized into various types depending on the branch of law that governs them, including civil, criminal, administrative legal relations, and so on. As our research pertains to administrative law, let's delve into it in greater detail.

Administrative legal relations arise between state authorities and citizens. Numerous scholars have already explored the concept of legal relations, including V. B. Aver'yanov, V. V. Galunko, D. V. Priymachenko, Yu. P. Bytyak, Ye. V. Dodin, L. V. Kovely, among others. Let us examine some of their approaches.

V. B. Aver'yanov views administrative legal relations as specific interactions between the state or its entities, endowed with the authority to exercise public power, and citizens or organizations with corresponding rights and duties according to the law (Averyanov, 2004).

The key characteristics of administrative legal relations outlined by V. B. Aver'yanov are as follows:

1. Participants: One of the parties invariably consists of the state or its representatives empowered to exercise public authority, while the other party comprises citizens or organizations with rights and duties defined by legislation.

2. Origin: Administrative legal relations arise in connection with the performance of functions and powers by state authorities.

3. Essence: The primary objective of administrative legal relations is to safeguard the rights and freedoms of citizens and organizations and to advance the interests of the state.

4. Procedural Particularities: Administrative legal relations possess procedural peculiarities that set them apart from other types of legal relations.

Therefore, according to V. B. Aver'yanov, administrative legal relations are specific relationships that arise between the state and its citizens or organizations in the process of state authorities carrying out their duties and are aimed at safeguarding the rights and freedoms of citizens, as well as advancing the interests of the state.

V. V. Galunko defines administrative legal relations as societal relations regulated by administrative law norms. However, in our view, this definition is not fully informative and does not reveal the entire essence of this concept.

D. V. Priymachenko emphasizes that administrative legal relations arise during the exercise of state power, especially in the context of interaction between the state, particularly state authorities, and citizens and organizations (Priymachenko, 2010).

Therefore, while V. V. Galunko defines administrative legal relations as societal relations regulated by administrative law norms, this definition may be insufficient for a complete understanding of the essence of these legal relations. D. V. Priymachenko adds that administrative legal relations arise in the context of state power and the interaction of the state with citizens and organizations.

We agree with the views of V. B. Aver'yanov and D. V. Priymachenko regarding administrative legal relations, considering them as interactions between the state, state authorities, citizens, and organizations.

The most common type of administrative relations is public-service relations, which arise in connection with the provision of various public services to the population and the conduct of state supervision and control. We believe that this type of activity by state authorities should be analyzed in the context of administrative relations (administrative-legal services) and their various forms.

In particular, special attention should be given to specific types of legal relations, such as customs relations, which are directly related to the provision of administrative services. It is important to consider that administrative services in the customs domain have unique characteristics that make them a significant subject of research.

Let's delve further into the activities of customs authorities in the customs field, which can be termed public-service activities. This activity encompasses the actions of customs authorities in management aimed at protecting and implementing the rights, freedoms, and lawful interests of private individuals through the provision of various services to these individuals.

Regarding the concept of customs service relations, there is currently no single definition in legislation or scientific literature. The absence of a unified definition indicates a diversity of viewpoints on the appropriateness of using this specific term. In scientific literature, various terms are used, such as «public-service legal relations», «service-economic relations», «public-service provisions», «administrative-service provisions».

Therefore, in formulating a definition of customs service relations, we can employ a comprehensive approach, taking into account the definitions of the concepts that underlie this term.

I.O. Bondarenko provides an approximate list of actions that can be considered direct manifestations of service functions. Among such actions, the following may be included: providing consultations on legislation and foreign economic activity issues; consulting with individuals on foreign travel matters; expert assessment of documentation for customs clearance of goods and vehicles; drafting foreign economic contracts according to clients' requirements; customs declaration of goods with full customs clearance; storage of goods and vehicles; loading and unloading activities; escort and protection of goods; preliminary decision-making by customs authorities; provision of specialized customs brokerage services (organization of customs inspection, requests for experts from the Chamber of Commerce and Industry, customs security), and other services (Bondarenko, 2009).

Hence, this list of actions can be considered as manifestations of functions related to the provision of various service services.

Customs legal relations are one category of administrative legal relations and are regulated by customs legislation. However, our perspective suggests that customs service relations are not entirely identical to public-service relations because the concept of public-service relations encompasses a broader spectrum of relationships, including customs service relations.

In our legislation, there is no clear definition of the term "customs service relations." However, the absence of a universally accepted approach to defining this term has led to the formation of various scientific approaches to this issue.

For instance, many scholars provide their own definitions of customs legal relations and emphasize their dependence on the process of goods movement. For example, O.M. Kozyrin and M.G. Shulga define customs legal relations as relationships that arise between customs authorities and entities in the process of or in connection with the movement of goods and vehicles across the customs border, as well as the exercise of corresponding control (Shulga, 2014).

We believe that this definition is outdated and directly emphasizes the control function of customs legal relations. However, as mentioned earlier, modern customs require changes, including a shift from control to service provision.

As noted in the academic work of A.V. Makarenko, modern customs face several challenges:

1. Customs have essentially stalled in development and can be considered in stagnation. Modern legislation only concerns customs control and clearance, while in European countries, the concept of service and service function is actively introduced.

2. The negative impact of the fiscal function, which has gained the status of the primary function. Examining the experience of European countries, the primary function is still the protection of the internal market and internal interests.

In our opinion, the ideas of A.V. Makarenko regarding the introduction of a service-oriented approach in modern customs are very promising and require further development and practical implementation. However, due to the absence of a clear, normatively established concept of «customs service relations», we can propose the following definition based on other concepts such as «legal relations», «administrative legal relations», «public-service relations», and «customs relations»

Customs service relations are legal relations that arise in connection with the performance of customs authorities' duties, particularly when they provide services upon consumers' requests, and they are regulated by customs legislation (Makarenko, 2017).

The specifics of customs service relations are conditioned by the unique nature of their emergence. They are governed by the norms of administrative and customs law, leading to similarities in their nature with administrative and customs legal relations.

However, it is important to consider a particular aspect: unlike administrative legal relations where there are elements of «authority-subordination» relationships, customs service relations, despite involving a customs authority as a state body, lack these «authority-subordination» aspects. Instead, customs service legal relations themselves exhibit characteristics more akin to contractual relationships and occur horizontally among various entities.

Let's examine the key characteristics of customs service relations:

1. These relations are formed within the framework of customs law and are associated with the provision of public services or service.

2. One of the participants in such relations is the subjects of state authority, which are customs authorities.

3. They do not involve a unidirectional influence of the subject of state authority on the subordinate entity. Instead, they encompass interactions between both parties, making these relations similar to contractual relationships. The subject of state authority may require specific behavior from a physical (or legal) person, and vice versa.

4. Customs service relations protect the interests of private individuals.

5. They arise based on the adoption of a favorable administrative act by customs authorities, which guarantees the realization of the rights, freedoms, and interests of private individuals.

6. Customs service relations are a part of legal relationships formed within the customs sphere.

Customs service relations emerged in the context of the creation of a new type of state. This type of relationship has become increasingly prevalent and relevant, particularly in the context of Ukraine, which has chosen the path of approximation to the European Union and committed to adapting its legislation to European standards.

Importance of Legislation for the Development of a Service-Oriented State. It is essential to note that for the effective implementation and development of a service-oriented state, the concept of such a state's development must be enshrined in legislative terms. This concept should outline the sequence of reforms to be undertaken, changes to be made in legislation, and the introduction of new institutions, among other things. Such a plan will aid in creating a genuinely service-oriented state in Ukraine, focused on protecting the rights and freedoms of citizens (Maslova, 2019).

Currently, there are individual legal norms aimed at the development of a service-oriented state, but the absence of a unified concept may lead to the chaotic implementation of specific provisions and fail to yield the expected results.

The experience of regulating service activities of customs authorities in European countries shows that their organization may vary depending on the country. Some countries have incorporated provisions into their legislation that allow customs authorities to provide additional customs services in addition to their core duties. Other states are actively exploring new approaches to the organization of their public bodies and already have specialized services and agencies responsible for providing high-quality customs services. Overall, European legislation is continually evolving in this direction, as evidenced by relevant conventions and resolutions.

Therefore, the primary task for reforming the national customs policy should be the realignment of customs functions from solely fiscal to functions aimed at providing quality and necessary customs services. Taking into account the experience of European Union countries and the organization of customs services, there are already certain institutions within existing legal frameworks that can be utilized for this reform. Let's consider these institutions depending on their relationship with customs law.

Customs service relations are a unique institution that assists subjects in conducting foreign economic activities by providing them with services and simplifications. One of the distinctive features of this institution is its focus on service provision and support, as well as the absence of unilateral subordination influence on the subject.

Conclusions. During the study of customs service relations as a component of administrative legal relations, it has been revealed that this institution holds significant importance for the development of a modern state, particularly in the context of its integration into the European space and the protection of the rights and interests of private individuals.

First and foremost, customs service relations arise within the realm of customs law and are linked to the provision of public services - services. Their character and specifics are determined by the nature of this institution, which entails the interaction of customs authorities with subjects of foreign economic activity.

It is noteworthy that customs service relations differ from traditional administrative relations in their non-subordination and horizontal character. They place a greater emphasis on mutual interaction and service provision rather than subordination and governmental control.

This institution serves as a vital means of safeguarding the interests of private individuals and contributes to the development of foreign economic relations. It becomes especially relevant in the context of European integration, where it is necessary to adapt national legislation to European standards and ensure the provision of quality and necessary customs services.

However, a drawback is the absence of a unified definition of the concept of «customs service relations» in national legislation and scholarly doctrine, which may lead to discrepancies in interpretation and application of this institution.

Taking into account the aspects examined, it can be concluded that the development of customs service relations is a current task for a state that aspires to become a genuinely service-oriented state oriented towards securing the rights and freedoms of private individuals. To achieve this, it is necessary to enshrine the concept of a service-oriented state in legislation and actively implement new approaches to customs affairs, prioritizing the provision of quality customs services.

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МИТНО-СЕРВІСНІ ВІДНОСИНИ ЯК ЕЛЕМЕНТ АДМІНІСТРАТИВНО ПРАВОВИХ ВІДНОСИН

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Метою статті є дослідження митно-сервісних правовідносин як важливого елемента адміністративних правовідносин. В статті розглянуто основні аспекти митно-сервісних правовідносин, їх роль у забезпеченні функціонування митних органів, а також правовий режим та правові обов'язки сторін цих правовідносин. Методологічною основою дослідження є системний та діалектичний підхід до дослідження митно-сервісних правовідносин в системі адміністративного права України. У процесі вирішення зазначених завдань застосовано загально наукові та спеціальні методи наукового пізнання: методи наукової абстракції та узагальнення, аналізу і синтезу, індукції та дедукції; спостереження, порівняння, декомпозиційного аналізу - при уточненні та поглибленні категоріально-понятійного апарату сервісної функції; групування, статистичного порівняння.

Митно-сервісні правовідносини є важливим елементом адміністративних правовідносин, які визначають взаємодію між митними органами та суб'єктами митного процесу. Вони відіграють ключову роль у забезпеченні ефективної роботи митних органів, дотриманні митних правил і регулюванні митного обігу товарів.

Удосконалено розуміння та місця в системі правовідносин митно-сервісних правовідносин, зокрема виокремлено в окрему групу митно-сервісні правовідносини як особливу групу митних правовідносин.

Ключові слова: правовідносини, митні органи, сервіс, митно-сервісні правовідносини, послуги.