

CUSTOMS AUTHORITIES AS SUBJECTS INVOLVED IN THE MOVEMENT OF GOODS IN INTERNATIONAL POSTAL ITEMS AND INTERNATIONAL EXPRESS MAIL

The article deals with the identifying the scope of powers of the main subjects of customs and legal relations, involved in the moving (sending) goods across the customs border of Ukraine in international postal items and express mail, which are the customs authorities. The customs authorities, taking part in moving (sending) goods across the customs border of Ukraine in international postal items and express mail can be divided into two main groups: subjects that organise and manage the processes of customs control and clearance (e.g. the State Customs Service of Ukraine) and those that directly perform the customs formalities within of customs control and clearance (e.g. customs offices and customs stations).

The purpose of the article is to study the updated scope of powers of customs authorities of Ukraine in terms of fulfilling of customs formalities during customs control and clearance while movement goods across the customs border of Ukraine in international postal items and express mail.

Methods of scientific knowledge and analysis are used to characterise the scope of powers of customs authorities in the context of customs formalities with respect to goods moving (sending) across the customs border of Ukraine in international postal items and express mail.

Results. After the Order of the Ministry of Finance of Ukraine “On Processing International Postal and Express Mail and Approval of Amendments to the Procedure for Filling in Customs Declarations in the Form of a Single Administrative Document” came in force, the customs authorities started to use a wider range of automated procedures and preliminary electronic information which is positive for the automation of customs formalities in the field of postal services.

Conclusions. The analysis of the customs authorities updated powers gives an opportunity to conclude that customs control and clearance of goods in international postal items and express mail have improved with the use of automation and digitalization which speed up customs processes and minimise human involvement into the customs processes. However, customs automation remains one of the state's top priorities today, especially in times of war in Ukraine.

Key words: customs authorities, customs legal relations subjects, customs formalities, international postal items, international express mail, goods in international postal items, goods in international express mail.

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Introduction. 2023 was not only the year of Ukraine's steadfastness in the war against Russian aggression, but also the year of ongoing reforms in the field of automation and informatization of relations, related to customs declaration, customs clearance and control of goods, moving across the customs border of Ukraine in international postal items and international express mail. On 18 January 2023, the Order of the Ministry of Finance of Ukraine "On Processing International Postal and Express Mail and Approval of Amendments to the Procedure for Filling in Customs Declarations in the Form of a Single Administrative Document" came into force (Ministry of Finance, 1). It defined an updated customs formalities procedure for postal operators, express carriers, customs authorities and other subjects of relevant legal relations. According to the provisions of the Order, customs authorities as the main state entities performing customs formalities in respect of the above-mentioned goods, are allowed to use a wider range of automated procedures, preliminary electronic information and prompt digital response. That is why there is a need to examine the scope of powers of the customs authorities in implementation of customs control and clearance procedures which opens up new opportunities for the use of automation and informatization, since the development of Ukraine's international trade with foreign counterparties (including

cross-border e-commerce) primarily depends on the speed, efficiency and transparency of the work of customs authorities.

Literature review. The great variety of subjects of customs legal relations and their distinctive features are researched by Ukrainian authors like O. Bandurka, V. Chentsov, Ye. Dodin, I. Fedotova, V. Harashchuk, A. Hud, S. Kivalov, O. Komarov, B. Kormych, N. Koval, A. Mazur, V. Nastiuk, I. Panov, V. Prokopenko, V. Timashov, V. Vasylenko. Nevertheless, there are still no research works devoted to customs authorities as main subjects of movement of goods in international postal items and express mail across the customs border of Ukraine, especially after latest legislative innovations in this sphere.

Purpose statement is to study the updated scope of powers of customs authorities of Ukraine in terms of fulfilling of customs formalities during customs control and clearance while movement goods across the customs border of Ukraine in international postal items and express mail.

Main part of the research paper. According to the clause 34-1 of the Article 4 of the Customs Code of Ukraine “Determination of basic terms and concepts”, “customs authorities” shall mean a central executive authority in charge of implementing the state customs policy, customs offices and customs stations (Verkhovna Rada of Ukraine, 2012). According to the Article 544 of the mentioned Code, appointment and main tasks of customs authorities are customs control and customs formalities as for goods, commercial vehicles which are moving across the customs border of Ukraine, including on the basis of electronic documents (electronic declaration), using technical means of control, etc. (Verkhovna Rada of Ukraine, 2012). Thus, the customs authorities are the main state entities authorised to carry out customs control and customs clearance of goods transported in international postal and international express mail (herein- after referred to as IPI and IEM) across the customs border of Ukraine.

In the context of performing the functions of customs procedures in relation to goods in the IPI and the IEM, we can divide the customs authorities into those that organise and manage the processes of customs control and clearance (e.g. the State Customs Service of Ukraine) and those that directly perform these functions (e.g. customs offices and customs stations).

It is important to note that the central executive body implementing the state customs policy in Ukraine is the State Tax Service of Ukraine. Thus, according to the Regulation on the State Customs Service of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 227 dated 6 March 2019, the State Customs Service of Ukraine is a central executive body, activities of which are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance of Ukraine. The State Customs Service carries out its tasks in accordance with the tasks, assigned to it:

1) summarises the practice of application of legislation on issues within the competence of the State Customs Service, submits proposals for the improvement of legislative acts, acts of the President of Ukraine and the Cabinet of Ministers of Ukraine, regulations of central executive authorities, orders of the Ministry of Finance of Ukraine; submits its position on draft regulations, developed by other central executive authorities for approval to the Minister of Finance of Ukraine;

2) develops draft laws, acts of the President of Ukraine and the Cabinet of Ministers of Ukraine, orders of the Ministry of Finance of Ukraine on issues within the competence of the State Customs Service and submits them to the Minister of Finance of Ukraine in accordance with the established procedure;

3) ensures and monitors compliance with the requirements of the legislation on customs affairs and, within the powers established by law, legislation on other issues, ensures control provided by the State Customs Service during the movement of goods across the customs border of Ukraine and after completion of customs control and customs clearance operations, etc. (Cabinet of Ministers of Ukraine, 2019). Thus, it is the main executive state body that simultaneously implements the customs policy of the state and controls customs performance by subordinate bodies – customs offices and customs stations. It is worth noting that the State Customs Service of Ukraine also approves regulations on customs and customs stations.

The Article 233 of the Customs Code of Ukraine “General rules for moving (sending) international mail and express mail across the customs border of Ukraine” provides that the customs authority, in whose operation area the checkpoint across the state border of Ukraine is located, shall release the cargo of the express carrier to the customs territory of Ukraine under cover of a single transport document presented by the express carrier, which is also the control document of delivery from the Ukrainian border checkpoint to central sorting station, and shall send it under customs control to the customs authority of destination (Verkhovna Rada of Ukraine, 2012). The customs authority accepts goods in mail (shipments) for the purpose of further customs procedures. The procedure for customs control and clearance of goods moving (sending) across the customs border of Ukraine is determined by the Ministry of Finance of Ukraine (Ministry of Finance, 2023) Thus, according to it, the moving of goods in shipments and dispatches within

the territory of the checkpoint is carried out with the permission and under control of customs officials at the checkpoint on the basis of accompanying postal documents CN37, CN38, CN41. These persons shall apply a risk management system, including an automated risk management system, and may decide on weight control of a vehicle, transporting dispatches or weighing individual dispatches; control with the use of scanning systems (non-intrusive control technologies); mandatory use of identification means; customs inspection of a vehicle with dispatches or individual dispatches (including for counting and weighing); passing or refusing to pass dispatches into the customs territory of Ukraine.

Control with the use of scanning systems may be carried out in respect of postal vehicles or individual dispatches at checkpoints across the state border of Ukraine in accordance with the current legislation. Based on the results of application of the risk management system (including the results of weight control and control with the use of scanning systems), the inspection or re-inspection of dispatches and vehicles, transporting them, may be applied. Customs inspection shall be carried out by customs officials in accordance with the requirements of the Customs Code of Ukraine and orders of the Ministry of Finance of Ukraine. In case of detection of violations of customs rules, the official of the customs office of departure shall immediately draw up a protocol on violation of customs rules in accordance with the procedure, established by law.

The customs clearance of goods in IPI and IEM begins with the fact that upon receipt of an electronic document in the electronic information resources of the customs authorities, format and logical control and filling in of the relevant electronic documents is automatically carried out by: checking the compliance of the format of electronic documents with the established requirements; checking compliance with the procedure for filling in electronic documents; checking whether additional registers to the temporary registers have not been submitted within the statutory period; comparing the details of the authorised bank with the data contained in the list of authorised banks of Ukraine (in case of payment of customs duties); comparison of the exchange rate of the Ukrainian currency to a foreign currency specified in the electronic document with the official exchange rate of the Ukrainian currency to a foreign currency on the day of submission of the electronic document for clearance; comparing information on the accrual of customs payments with information on the availability and amount of advance payments (prepayments) made by the declarant to accounts opened in the name of the customs authority as a preliminary cash security for the payment of future customs payments (in case of payment of customs payments under the additional register, customs declaration CN22, CN23, M-16).

The customs official shall verify the electronic document by checking compliance with the deadlines for submitting the electronic document for clearance; controlling the comparison (automated comparison) of information on the compliance of the electronic document data with other available information on the goods in the shipments, including data in the preliminary information.

The acceptance of an electronic document for customs clearance shall be carried out by entering into this electronic document the information on the number of the stamp "Under Customs Control" and the customs official who will process it. When processing an electronic document, a customs official shall perform the following customs formalities:

1) verification of the documents and information on the goods moving in the shipments submitted by the operator, declarant or their authorised person for customs clearance;

2) control with the use of the risk management system, including the automated risk management system resulting to:

checking the existence of sanctions imposed on a person in accordance with the laws of Ukraine and/or international treaties of Ukraine ratified by the Verkhovna Rada of Ukraine;

selecting shipments for which no customs formalities are required;

making decisions on the need to use scanning systems or conduct customs inspection of goods with the opening of the shipment.

Thanks to the automated systems operation, a notification is automatically sent to the operator, declarant or their authorised person about the need to present the goods for customs control using scanning systems. After scanning, the customs officer examines, analyses and compares (including using electronic information resources) the information declared for customs clearance with the information from the X-ray image and, based on the results, makes a decision either to proceed to the completion of customs formalities or to identify a high-risk consignment. The customs official may also carry out customs inspection of goods in consignments. Customs inspection is carried out in specially designated places equipped with a sufficient number of technical means (weighing devices, inspection tables, equipment for unpacking/packing of consignments, computer equipment, technical control devices, etc.), in the presence

of authorised representatives of the operator. After that, the customs official may check the correctness of the classification of goods; the correctness of compliance with the non-tariff regulation measures established for the declared goods (absence of prohibitions on the movement of goods determined by law; the need to provide relevant documents or information on marks in shipping documents); the value of goods; checking the correctness of the application of tax benefits (if applicable); making a decision on the need to conduct expert research; checking the availability of declared goods in the customs register of intellectual property rights; suspending customs clearance.

If, in the course of customs formalities, there is a need for special knowledge in various fields of science, technology, art history, etc. or a need for the use of special equipment and machinery, a customs official shall decide to appoint expert studies and then involve a special subject of relations indirectly involved in the process of customs control and clearance of goods moving in IPI and IEM.

Upon completion of customs clearance, customs officials perform the following customs formalities:

1) verification of information on the results of customs formalities determined by the results of risk analysis and assessment using a risk management system, including an automated risk management system;

2) verification of the calculation correctness of customs payments for goods subject to taxation (according to the temporary register, additional register, electronic customs declaration M-16);

3) verification of the accrual of customs duties on goods subject to taxation (under the CN22, CN23 customs declaration, M-16 customs declaration in paper form) by entering information in the relevant columns of the electronic copy of the relevant customs declaration;

4) checking the availability of the amount of advance payments (prepayment) made by the taxpayer in accordance with Article 299 of the Customs Code of Ukraine to the accounts opened in the name of the customs authority as a preliminary cash security for the payment of future customs payments and collection of customs payments for goods subject to taxation (according to the additional register and customs declarations CN22, CN23, M-16);

5) entering a note into the electronic document on the completion of customs clearance and information on the number of the personal numbered seal of the customs official who completed the customs clearance.

Customs clearance of goods in consignments when exported from Ukraine is carried out by a customs official in a similar manner, but taking into account the specifics of the direction of such moving. Thus, it is also carried out after the electronic document is received by the electronic information resources of the customs authorities in the automatic mode and after format and logical control, control of automated comparison of the electronic document data, including information on the shipment previously provided by the operator; and control using the risk management system, in particular automated, non-automated and combined control (with preference given to automated control using the risk management system). The customs clearance and inspection of the goods follows after that.

Regardless of the direction of movement of goods in IPI and IEM (import or export), the customs authority has the right to refuse customs clearance by notifying the postal operator if the electronic document on the goods in the shipments does not contain all the information required for customs clearance, mandatory details established by law, or is submitted in violation of the requirements established by law.

Conclusions and proposals. The customs authorities do play a leading role in monitoring compliance with customs legislation when declaring and moving goods across the customs border of Ukraine in IPI and IEM. At the same time, they are responsible for the prompt and correct completion of customs formalities during their customs control and clearance. The overall level of development of foreign trade relations, which are designed to support Ukraine's economy in such a difficult environment, depends on the technological efficiency, effectiveness and promptness of the customs authorities. The analysis of the legal regulation of the scope of powers of the customs authorities suggests that customs control and clearance of goods in IPI and IEM is developing in the right direction, as the legislator places appropriate emphasis on automation and informatization of customs formalities which speed up customs processes, minimise human involvement and increase their transparency and impartiality. At the same time, the need for customs automation remains quite high, as it is the most effective way to innovate customs relations, strengthen their compliance with new objective realities and minimise the human factor in customs control and clearance processes, which will have a positive impact on the quality of work of the customs authorities as the main subjects of relations on the movement of goods across the customs border of Ukraine.

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МИТНІ ОРГАНИ ЯК СУБ'ЄКТИ, ЩО БЕРУТЬ УЧАСТЬ У ПЕРЕМІЩЕННІ ТОВАРІВ У МІЖНАРОДНИХ ПОШТОВИХ ВІДПРАВЛЕННЯХ ТА МІЖНАРОДНИХ ЕКСПРЕС-ВІДПРАВЛЕННЯХ

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Стаття присвячена визначенню обсягу повноважень основних суб'єктів митно-правових відносин, які беруть участь у переміщенні (пересиланні) товарів через митний кордон України у міжнародних поштових та експрес-відправленнях, якими є митні органи. Митні органи, які беруть участь у переміщенні (пересиланні) товарів через митний кордон України у міжнародних поштових та експрес-відправленнях, можна поділити на дві основні групи: суб'єкти, які організують та керують процесами митного контролю та оформлення (наприклад, Державна митна служба України) та суб'єкти, які безпосередньо виконують митні формальності в рамках митного контролю та оформлення (наприклад, митниці та митні пости).

Метою статті є дослідження оновленого обсягу повноважень митних органів України в частині виконання митних формальностей під час митного контролю та оформлення при переміщенні товарів через митний кордон України у міжнародних поштових та експрес-відправленнях.

Методи наукового пізнання та аналізу використано для характеристики обсягу повноважень митних органів у контексті виконання митних формальностей щодо товарів, які переміщуються (пересилаються) через митний кордон України у міжнародних поштових та експрес-відправленнях.

Результати. Після набрання чинності Наказом Міністерства фінансів України « Про оформлення міжнародних поштових та експрес-відправлень і затвердження Змін до Порядку заповнення митних декларацій за формою єдиного адміністративного документа » митні органи почали застосовувати ширший спектр автоматизованих процедур та попереднього електронного інформування, що є позитивним для автоматизації митних формальностей у сфері поштових послуг.

Висновки. Аналіз оновлених повноважень митних органів дає можливість зробити висновок, що митний контроль та оформлення товарів у міжнародних поштових відправленнях та експрес-відправленнях покращився завдяки використанню автоматизації та діджиталізації, які прискорюють митні процеси та мінімізують участь людини у митних процесах. Однак автоматизація митної справи залишається одним з головних пріоритетів держави і сьогодні, особливо в умовах війни в Україні. Ключові слова: митні органи, суб'єкти митних правовідносин, митні формальності, міжнародні поштові відправлення, міжнародні експрес-відправлення, товари у міжнародних поштових відправленнях, товари у міжнародних експрес-відправленнях.

Ключові слова: митні органи, суб'єкти митних правовідносин, митні формальності, міжнародні поштові відправлення, міжнародні експрес-відправлення, товари у міжнародних поштових відправленнях, товари у міжнародних експрес-відправленнях.