

SPECIFICS OF MUTUAL ADMINISTRATIVE ASSISTANCE OF THE UK IN THE PART ON DEBT COLLECTION ARISING FROM THE JOINT TRANSIT PROCEDURE

The article is devoted to the study of foreign experience, in particular, the experience of the United Kingdom, in the implementation of mutual administrative assistance in relation to debt collection arising during or as a result of the joint transit procedure. The purpose of the article is to study the peculiarities of the UK's mutual administrative assistance in terms of debt collection arising during or as a result of the joint transit procedure. In order to achieve this goal, the following methods were used in the course of the scientific research: analysis and synthesis (when developing the empirical basis of the study), induction and deduction, abstract and logical (when generalising about the specifics of mutual administrative assistance in terms of debt collection arising during or as a result of the joint transit procedure in the UK), legal analysis and comparative studies (when analysing the legal framework for mutual administrative assistance in the course of joint transit). Based on the results of the work carried out, it was established that the peculiarities of mutual administrative assistance in terms of debt collection under the joint transit procedure in the UK are the publicity and transparency of the procedure for debt collection arising during or as a result of the joint transit procedure, as evidenced by the preparation and publication of a public notice by the Commissioners for Revenue and Customs of His Majesty's Revenue and Customs; debt collection in court and the inclusion of certain customs officials in this process. The conclusions state that the experience of the UK in the field of debt collection in the process of collecting debt arising in the course of or as a result of the joint transit procedure, as well as the inclusion of individual customs officials in the process of collecting debt, and the vesting of customs authorities with law enforcement powers, which would help to expand the possibilities for mutual administrative assistance by the customs authorities of Ukraine in general and improve the mechanism for collecting debt arising in the course of or as a result of the procedure, may be useful for Ukrainian customs practice

Key words: joint transit, joint transit procedure, mutual administrative assistance, debt, UK.

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Introduction. The Convention on the Common Transit Procedure of 20 May 1987 (hereinafter - the Convention) defined measures for the transit of goods between the European Economic Community and the countries of common transit, including, where appropriate, in respect of goods that are transhipped, forwarded or stored, by introducing a common transit procedure regardless of the type and origin of the goods (Convention on the Common Transit Procedure, 1987). At the same time, this international document establishes that any goods that are not goods of the European Economic Community are subject to the common transit procedure under the T1 declaration; goods of the European Economic Community are subject to the common transit procedure under the T2 declaration (Article 2) (Convention on the Common Transit Procedure, 1987).

By acceding to the Convention, Ukraine has undertaken to comply with all its provisions and recommendations (Law of Ukraine "On Accession of Ukraine to the Convention on the Common Transit Procedure", 2022). However, in the course of practical implementation of the Convention norms, domestic customs officers have faced a number of controversial issues regarding the implementation of the common transit procedure. In particular, the problem of mutual administrative assistance in the joint transit system in terms of penalties for claims arising from the joint transit operation under the T1 declaration has become acute.

Currently, in this context, Ukrainian customs practice requires addressing a wide range of issues: regulating at the legislative level the transition from the collection of customs payments to debt collection, the State Customs Service of Ukraine acquiring the status of an independent entity in the collection of customs debt without applying to the State Tax Service of Ukraine, improving the algorithm for the Ukrainian party's request for guarantees, etc. In our opinion, the search for ways to solve these problems can be implemented, among other things, by studying foreign experience in the implementation of mutual administrative assistance in the joint transit procedure .

One of the countries whose experience in providing administrative assistance under the Common Transit Procedure is worthy of attention is the United Kingdom of Great Britain, Northern Ireland, Scotland and Wales (hereinafter - the UK). The United Kingdom is one of the countries party to the Convention on a Common Transit Procedure (Convention on a Common Transit Procedure, 1987). Ukraine's interest in the practice of mutual administrative assistance under the common transit procedure is primarily due to the fact that the UK, having withdrawn from the European Union, mainly uses the T1 declaration in the transit procedure under study. However, the UK, unlike Ukraine, has been "practicing" the common transit procedure for a long period of time, while Ukraine acceded to this international act only in 2022. This means that the UK has developed an effective and efficient algorithm for mutual administrative assistance under the common transit procedure, some elements of which can be really useful and rational for the domestic customs practice in the field under study.

The purpose of the study is to determine the specific features of the UK's mutual administrative assistance in terms of debt collection arising from the joint transit procedure.

To achieve this goal, the following research tasks need to be completed:

- 1) to describe the principles of mutual administrative assistance in the joint transit procedure in the UK;
- 2) disclose the specifics of mutual administrative assistance in terms of debt collection arising in the course of or as a result of the joint transit procedure.

The research methodology consists of a set of both general scientific and special methods. In particular, the study used the following methods of analysis and synthesis: (when developing the empirical basis of the study) , induction, deduction, abstract and logical (when generalising the peculiarities of mutual administrative assistance in terms of debt collection arising during or as a result of the joint transit procedure in the UK) legal analysis and comparative studies (when analysing the legal framework for mutual administrative assistance under the joint transit procedure in the UK) , dialectical cognition (when formulating the conclusions of the study) , tabular (to form the illustrative component of the article).

The logic of presentation of the material under study implies that the general principles of mutual administrative assistance under the joint transit procedure in the UK will be characterised based on the results of the analysis of the regulatory framework in the area under study; within the framework of characterisation of the algorithm of mutual administrative assistance in terms of debt collection arising during or as a result of the joint transit procedure, the author will indicate the body authorised to collect the debt, and the procedure for actions of the UK customs authorities in the course of

Principles of Mutual Administrative Assistance in Common Transit in the

UK. The main regulatory act governing the implementation of transit procedures in the UK is the Customs Transit Procedures (Exit from the EU) Regulations 2018 (Regulations on the Customs Transit Procedures, 2018) . Its part is Schedule 1 "The common transit procedure", which is aimed at directly regulating the implementation of the common transit procedure (Schedule 1. The common transit procedure, 2018) . In accordance with Catalogue 1 "Common Transit Procedure" , His Majesty's Revenue and Customs (hereinafter - HMRC) provides mutual administrative assistance under the common transit procedure, using its powers to verify information or data, documents, forms, permits relating to the common transit procedure to ensure their accuracy (Article 9(1)). The technical instrument for mutual administrative assistance in the UK is the HMRC electronic transit system, which is understood as any system used by the States Parties to the Convention to perform customs formalities under the common transit procedure (Article 9(10)) (Schedule 1. The common transit procedure, 2018).

The powers of HMRC to carry out the joint transit procedure, according to Catalogue 1 "Joint Transit Procedure", are defined and distributed according to the criterion of the role status (customs of departure, customs of transit, customs of destination) of the UK customs authorities (Table 1).

Table 1

Powers of the UK customs authorities in the implementation of the joint transit procedure*

No.	The role of the customs authority	Powers
1.	<i>Destination Customs</i> (HMRC Customs, where goods moving under the joint transit procedure are presented to complete this procedure)	<ul style="list-style-type: none"> • Notifies the customs office of departure of the border crossing by goods under the joint transit procedure and of their arrival on the day of submission of goods and accompanying documents for inspection at the customs office of destination. • Notifies the departure customs office of the receipt of goods by the authorised consignee. • Receives notifications from the subject of the procedure of all violations and offences that occurred during the joint transit procedure and notifies the customs office of departure. • Responds to any request from the customs authority of another country party to the Convention for information on the joint transit procedure. • Confirms or denies the authenticity and accuracy of the data required to complete the joint transit procedure, in accordance with the request received from the customs office of departure. • Carries out customs control on the basis of data on the joint transit procedure received from the customs office of departure and informs it of the results of such control no later than the third day (in case of receipt of goods by the authorised consignee - no later than the sixth day) from the moment of presentation of goods and accompanying documents to the customs office of destination. • Responds to the request of the customs office of departure within 28 days of its receipt, if the customs office of departure has not received a notification of the arrival of the cargo, a notification of the results of control, or has received such data by mistake.
		<ul style="list-style-type: none"> • Responds to the request of the customs office of departure within 40 days from the date of its receipt, if the customs office of departure has not received sufficient information to complete the joint transit procedure or the subject of the procedure has not provided this information to the customs office of departure.
2.	<i>Transit Customs</i> (HMRC Customs, through which goods moving under the joint transit procedure are imported into or exported from the territory of the UK across the border with another country that is not a party to the Convention)	<ul style="list-style-type: none"> • Sends a request for information about the joint transit procedure to the customs office of departure and informs the latter about the passage of goods through the customs border (if the goods arrive at a customs office other than the declared one).
3.	<i>The customs office of departure</i> (customs HMRC, where the subject of the procedure has submitted a declaration for the joint transit procedure)	<ul style="list-style-type: none"> • Transmits information about the joint transit procedure based on the data in the declaration to the destination customs office and all declared transit customs offices.

*Note: developed by the author at (Schedule 1. The common transit procedure, 2018).

As can be seen from Table 1, mutual administrative assistance under the joint transit procedure is carried out, as provided for by the Convention on the Joint Transit Procedure, in the form of exchange of information on this procedure. At the same time, in accordance with the provisions of Schedule 1 "The common transit procedure", HMRC, acting together with other customs authorities in accordance with and depending on the circumstances, must take all necessary measures within its powers to resolve the

situation with goods in respect of which the common transit procedure has not been completed (Schedule 1. The common transit procedure, 2018), including to ensure the collection of debt arising under the common transit procedure.

Mutual administrative assistance in debt collection. In the UK, the authority authorised to collect debt arising from or during the joint transit procedure is HMRC . It interacts with the competent customs authority, i.e., the customs or the relevant customs authority of the country where the debt arose.

The debt collection procedure begins after the publication of a public notice - a notice published for the purposes of debt collection and in a manner consistent with these purposes (Schedule 1. The common transit procedure, 2018). Responsible for the preparation and publication of a public notice are *Commissioners of Revenue and Customs HMRC* - 7 persons who, among other things, are responsible for the collection and management of revenues, compliance with prohibitions and restrictions established by customs and tax legislation, i.e., essentially perform the functions of the executive body (Key Governing, Executive and Management Bodies in HM Revenue and Customs (HMRC), 2023).

Where the common transit procedure has not been completed and the *debt arose in the UK, i.e. the UK* is the country of destination customs, HMRC must, within three years of the date of the declaration of the common transit procedure, notify the guarantor that he is or may be liable to pay the debt for which he is responsible in respect of the relevant common transit procedure (Schedule 1. The common transit procedure, 2018).

If the UK is the country of departure and the debt arose outside the *UK*, then HMRC , which has not received any information on the results of the control from the destination customs office within 6 days after receiving notification of the arrival of the goods moved under the joint transit procedure, must immediately send a request for the results of the control to the destination customs office. If this request remains unanswered, HMRC has the right to demand that the joint transit entity provide the information necessary to complete the joint transit procedure or collect the debt within 7 days. Such information must be provided by the joint transit entity no later than 28 days after the request is sent to it. If the information provided by the joint transit entity is insufficient, HMRC will again contact the destination customs office .

Provided that all of the above information is not sufficient to complete the joint transit procedure, HMRC must determine whether a debt has been incurred. Once the debt is established, UK Customs must take the following steps:

- Identify the debtor, i.e. obtain evidence that the event giving rise to the debt occurred outside the UK;
- determine the customs authority responsible for informing the debtor of the debt;
- send to the competent customs authority of the country where the debt arose, within 7 months from the date of presentation of the goods at the destination customs office all available information on the joint transit procedure;
- transfer the authority to collect the debt to the competent customs authority of the country where the debt arose;
- to receive a notification of acknowledgement of the information and acceptance (or rejection) of the authority to collect the debt to the competent authority of the country where the debt arose within 28 days from the date of transfer of the debt collection authority. In case of failure to receive such a notification, HMRC will re- send the request or initiate debt collection proceedings in the UK (Schedule 1. The common transit procedure, 2018).

In the UK, the collection of a debt arising from a cause other than an offence is carried out through the courts by way of civil proceedings in which the Commissioner for Revenue and Customs (HMRC) or his representative, as well as the relevant customs officer, may act as attorneys (Article 25) (Law on Commissioners for Revenue and Customs Act, 2005). Criminal proceedings for debt collection fall under the authority of the Tax and Customs Prosecutor's Office (Order on the Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions), 2014) .

Conclusions. Therefore, in our opinion, the most important features of mutual administrative assistance in terms of debt collection under the joint transit procedure by the UK are

- 1) publicity and transparency of the debt collection procedure that arose during or as a result of the joint transit procedure, as evidenced by the preparation and publication of a public notice by the HM Revenue and Customs Commissioners;
- 2) debt collection in court and involvement of certain customs officials in this process, acting as an attorney in court proceedings. Such experience may be useful for the Ukrainian customs practice of

mutual administrative assistance in the part of debt collection arising in the course of or as a result of the joint transit procedure, since the inclusion of customs officials in the procedure for debt collection arising in the course of or as a result of the joint transit procedure would contribute to the improvement of the national mechanism for satisfying claims under the joint transit procedure;

3) the UK customs authorities have law enforcement powers that allow them to conduct criminal proceedings in cases of debt arising during or as a result of the joint transit procedure. Today, the issue of vesting the customs authorities of Ukraine with law enforcement powers is a pressing one, as the absence of such powers prevents the domestic customs authorities from fully implementing mutual administrative assistance at the international level.

Prospects for further research are seen in a comparative analysis of the peculiarities of mutual administrative assistance in debt collection under the joint transit procedure in Ukraine and other European countries.

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ОСОБЛИВОСТІ ЗДІЙСНЕННЯ ВЕЛИКОБРИТАНІЄЮ ВЗАЄМНОЇ АДМІНІСТРАТИВНОЇ ДОПОМОГИ У ЧАСТИНІ СТЯГНЕННЯ БОРГУ, ЩО ВИНИК ПРИ ПРОЦЕДУРІ СПІЛЬНОГО ТРАНЗИТУ

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Стаття присвячена питанням дослідження зарубіжного досвіду, зокрема, досвіду Великобританії, щодо здійснення взаємної адміністративної допомоги стосовно стягнення боргу, що виник під час або за результатами процедури спільного транзиту. Мета статті полягає у дослідженні особливостей здійснення Великобританією взаємної адміністративної допомоги у частині стягнення боргу, що виник при процедурі спільного транзиту або за її результатами. Задля досягнення визначеної мети у процесі наукового дослідження використовувались такі методи, як аналіз і синтез (при опрацюванні емпіричної бази дослідження), індукція та дедуція, абстрактно-логічний (при узагальненні щодо особливостей здійснення взаємної адміністративної допомоги у частині стягнення боргу, що виник під час або за результатами процедури спільного транзиту у Великобританії), правового аналізу та компаративістики (при аналізі нормативно-правового забезпечення здійснення взаємної адміністративної допомоги при процедурі

спільного транзиту у Великобританії), діалектичного пізнання (при формулюванні висновків дослідження), табличний (для формування ілюстративної складової статті). За результатами проведеної роботи встановлено, що особливостями здійснення взаємної адміністративної допомоги у частині стягнення боргу при процедурі спільного транзиту Великобританією, є публічність і прозорість процедури стягнення боргу, що виник під час чи за результатами процедури спільного транзиту, про що свідчить підготовка та оприлюднення публічного повідомлення Уповноваженими з доходів і митних зборів Його Величності Податкової та Митної Служби; стягнення боргу в судовому порядку та включення у цей процес окремих посадових осіб митних органів, які виступають у ролі повіреного в судовому процесі; наявність у митних органів Великобританії правоохоронних повноважень, що дозволяє здійснювати кримінальне провадження у справах про борг, котрий виник під час чи за результатами процедури спільного транзиту. У висновках зазначено, що для української митної практики може бути корисним досвід Великобританії у досліджуваній сфері щодо включення у процес стягнення боргу, що виник у процесі або за результатами процедури спільного транзиту, окремих посадових осіб митних органів, а також щодо наділення митних органів правоохоронними повноваженнями, що сприяло би розширенню можливостей для здійснення взаємної адміністративної допомоги митними органами України в цілому та удосконаленню механізму стягнення боргу, що виник під час або за результатами процедури спільного транзиту, зокрема.

Ключові слова: спільний транзит, процедура спільного транзиту, взаємна адміністративна допомога, борг, Великобританія.