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DEVELOPMENT OF UKRAINE'S CUSTOMS POLICY IN EUROPEAN INTEGRATION CONDITIONS TAKING INTO ACCOUNT THE NEED TO CONFRONT THREATS TO GLOBAL FOOD SECURITY

РОЗВИТОК МИТНОЇ ПОЛІТИКИ УКРАЇНИ В ЄВРОІНТЕГРАЦІЙНИХ УМОВАХ З УРАХУВАННЯМ НЕОБХІДНОСТІ ПРОТИСТОЯННЯ ЗАГРОЗАМ ГЛОБАЛЬНІЙ ПРОДОВОЛЬЧІЙ БЕЗПЕЦІ

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Подольчак Н.Ю., Дзюрах Ю.М., Галанець В.В. Розвиток митної політики України в євроінтеграційних умовах з урахуванням необхідності протистояння загрозам глобальній продовольчій безпеці. Науково-методична стаття.

Функціонування глобальної торговельної системи та митної політики в сучасних умовах стає ефективним механізмом сприяння розвитку національних економік і торговельно-економічних відносин. Митна та торговельна політика України не повною мірою відповідає сучасним умовам глобалізації економіки та потребам протистояння загрозам глобальній продовольчій безпеці. Політичний вибір євроінтеграційного напрямку економічного розвитку та перспективи членства в ЄС сприяють спрямуванню розвитку митної політики України у відповідне русло, що передбачає адаптацію національного законодавства не лише до законодавства ЄС, а й міжнародним нормам і стандартам. При розробці митної політики в Україні належну увагу необхідно приділяти не лише функціональній складовій, яка має ґрунтуватися на рекомендаціях Всесвітньої митної організації та передовому досвіді європейських митних адміністрацій, а й формуванню ефективної організаційної структури, що може забезпечити належне управління.

Ключові слова: митна політика, митний контроль, лібералізація, світові тенденції, трансформація, євроінтеграція, продовольча безпека, державне управління, митне оформлення

Podolchak N.Yu., Dziurakh Yu.M., Halanets V.V. Development of Ukraine's Customs Policy in European Integration Conditions Taking Into Account the Need to Confront Threats to Global Food Security. Scientific and methodical article.

The functioning of the global trade system and customs policy in modern conditions becomes an effective mechanism for promoting the development of national economies and trade and economic relations. The customs and trade policy of Ukraine does not fully correspond to the modern conditions of the globalization of the economy. The political choice of the European integration direction of economic development and the prospects of membership in the EU contribute to the development of the customs policy of Ukraine in the appropriate direction, which involves the adaptation of the national legislation not only to the EU legislation of this country. Union, but also international norms and standards. When developing customs policy in Ukraine, due attention should be paid not only to the functional component, which should be based on the recommendations of the World Customs Organization and the best experience of European customs administrations, but also to the formation of an effective organizational structure, that can ensure good governance.

Keywords: customs policy, customs control, liberalization, world trends, transformation, European integration, food safety, state administration, customs clearance

The international openness of markets, as one of the main features of the liberal economic development model, can mean losses for most countries with weak economies and advantages for a minority with developed economies. To avoid negative consequences when liberalizing the world economy, especially in international trade is necessary to balance the interests of all countries. International trade policy and its most crucial tariff policy subsystem should perform such a function using the latest liberal and traditional protectionist measures. In the modern conditions of the functioning of the global trade system, customs policy becomes an effective mechanism for promoting the development of not only trade and economic relations but also national economies. In this regard, the trade policy of Ukraine, particularly the customs policy,

in most specific measures, still needs to fully meet the challenges of trade and economic globalization, as it does not ensure adequate protection of national economic interests within the framework of WTO agreements. In addition, the need to ensure the effective functioning of the customs policy within the trade and economic relations of different states is also connected with other problems of state administration, in particular, such strategically important ones as food security, the level of which is sharply reduced as a result of armed conflicts and poses a threat on a global scale.

Analysis of recent researches and publications

Ukraine's current level of development, primarily related to the choice of the vector of European integration, requires not only radical changes in the political, economic, legal and social spheres of the state's life but also new approaches to the formation of the system of state administration bodies.

Methodological problems of the liberalization of the economy and international trade in their global context, the development of customs policy were considered by S.I. Dorotych, G.Yu. Kulyk, O.K. Tkachova, O.P. Grebelnyk, P.V. Pashko, I.O. Ivashchuk, S.I. Pakhomov.

The aim of the article is to show the need for practical, comprehensive planning and control of the state's customs policy to achieve positive internal and external effects in the context of European integration processes and consider the need to counter threats to global food security.

The main part

The main advantages of European integration as a priority of the state's foreign policy course are the creation of reliable mechanisms of security, political stability and democracy, and the prospect of membership in the European Union is determined by the strategic direction of the transformation of national aspirations and the main goal to achieve which reforms are carried out.

The catalyst for the systemic restructuring of state bodies was the ratification of the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their member states, on the other hand. The history of customs affairs shows that for many centuries, customs have been an integral part of statehood and a sign of sovereignty: they appear at the early stages of the development of society and accompany all forms of government; it is a source of income for the household and a means of protection. And although the role and place of customs in the system of state bodies, its tasks and internal organization are determined by the national legislation of each country, the trend towards international unification of customs administration methods is gaining more and more influence.

Mechanisms of state management of the processes of adaptation of the customs system of Ukraine to European requirements, in particular trends in the evolution of customs services, were studied by S.I. Dorotych [1], and the problems of state regulation in specific issues of the customs sphere by G.Yu. Kulyk [2], O.K. Tkacheva [3].

The formation of the customs and tariff policy of Ukraine under the conditions of market transformation became the subject of scientific interests of O.P. Grebelnyk [4], and the organizational and economic mechanism of ensuring the customs security of Ukraine was studied by P.V. Pashko [5], the customs doctrine of the global space – I.O. Ivashchuk [6]. A key element of customs activity – customs control, which has repeatedly become the subject of scientific research – is always attractive for study. N.M. Parkhomenko studied the administrative and legal aspects of customs control to ensure customs affairs [7].

There need to be comprehensive studies of the mechanisms, prerequisites, consequences and problems of the transformation of the customs policy regarding its practicality in international trade liberalization in the domestic unique literature. The defining component of international trade policy is customs policy, a purposeful introduction of tariff and non-tariff mechanisms and tools to protect and balance the interests of international trade subjects (companies, states, regional groups) in the global trade system. Customs affairs, like international trade policy, has four subject levels: global, supranational, international, and state, which specify its object and goals and have specifics of development and implementation.

Categorical features of customs policy allow us to clearly outline its place, subject and functional areas, and institutional hierarchy as a subsystem of international trade policy.

The impact of liberalization on customs policy at all levels leads to a general decrease in tariff rates, a decrease in the autonomy of national customs policy, a strengthening of their coordination between countries within the framework of regional trade agreements or the creation of a standard customs policy in customs and economic unions.

Many countries have officially liberalized national customs policies as part of their WTO commitments, which can only be effective if national customs systems are liberalized.

Although the liberalization of customs policy is considered a defining trend of its development, several current circumstances can slow down this process: the war, the long-term crisis of the world economy and numerous predictions about its future will lead to the strengthening of protectionist tendencies, especially on the part of developing countries, as a desire to reduce the interdependence of markets and to slow down the spread of crisis phenomena.

However, such interdependence between food markets today endangers global food security, mainly due to the intensification of military conflicts in states with excellent food potential, such as Ukraine. Therefore, the fact that the war significantly impacted the development of customs policy and ensured global food security is

undeniable. In particular, this concerns the need for changes in customs rules and procedures, the introduction of security customs restrictions that are aimed at protecting national security, increasing customs rates on specific goods or even banning the export of certain goods to ensure internal food security, avoiding shortages of certain products and rising prices.

In addition, it is crucial to take into account changes in trade agreements, in particular in the part of cancelling and revising trade agreements, in particular with countries with which there were partnership relations in the food market.

Another essential point in customs policy to counter threats to global food security is to consider the need to introduce more stringent customs checks and inspections and customs clearance to prevent illegal trade in prohibited goods, such as weapons or materials for the production of weapons, which can lead to delays in the movement of food goods across the border and negatively affect their quality.

Contradictions between countries in the WTO system are quite large and will probably increase due to dynamic changes in the geo-economic landscape. The WTO needs changes related to considering the interests of new economies and stimulating the economic development of third countries. The initiators will be the BRICS countries and their allies in regional trade agreements.

Against the urgency of restructuring the customs policy of Ukraine, a characteristic feature of the modern multilateral trade system is the conclusion of regional trade agreements, their number, and the share of preferential trade in the total volume of international trade; cooperation is constantly growing.

The main problem in concluding a regional trade agreement is the design of optimal tariff and customs relations between the participating countries. These agreements can be defined as meeting each partner's current and strategic goals, and it will only be beneficial for both parties to enter into it with the partners' consent at any stage of the agreement. At the same time, optimal tariff rates are considered the result of negotiations, and the optimal state of the contract is interpreted as an equilibrium. Therefore, the principle of optimal compensation from the parties proposed in the cooperation process is the basis of the mechanism of formation of tariff rates.

The purpose of determining the optimal tariff is to establish rates that would be acceptable to both parties and the subsequent change of which would be disadvantageous for one or another country in a certain period.

Optimal tariffs in the regime of a free trade zone are in the interval between zero taxes (the result of the creation of a fully functioning free trade zone, free trade zone) and the tariffs that were in effect before the signing of the agreement. The specified interval is subject to commercial negotiations between the parties, each trying to offer and maintain its version of the tariff that meets its commercial interests.

Customs, as a structurally independent institution of the state mechanism, certainly has a long history. Still, much earlier, long before the state itself, the practice of paying for goods, or the right to move them through a particular territory, or trade opportunities in general arose. Since the customs business had a fiscal nature, it co-occurred with the development of trade relations.

The history of tariff regulation is quite old. Scientists find prototypes of modern customs regulation not only in the written evidence of a large number of taxes and fees of antiquity (6th century BC) but also in the fees levied by the rulers of Ancient Egypt, Phoenicia and Babylon in the III-II millennia BC, which merchants and trade caravans paid in exchange for protection from raids and even in the form of gifts to tribal chiefs for the patronage of trade and security of property.

Let's analyze the historical experience of many developed countries. We can conclude that the presence of a national system of customs services is an integral feature of state sovereignty, one of the essential prerequisites for its political and, most importantly, economic independence, a mandatory factor for the existence of a coherent, self-sufficient state territorial unit. European countries have achieved great success in forming their customs policy, the origin of which is closely related to the emergence and development of foreign trade relations between peoples and states.

The activities of the customs service are organically and directly related to the formation, development and regulation of foreign trade. The seeds of customs affairs as a mechanism for regulating the economy and foreign trade arose at this stage of the development of civilization, when spontaneous market relations and commodity-money exchange began to take shape [8, p. 32].

Scientists, without exaggeration, call the period after the Second World War a turning point in the development of humanity. The most vivid example of the formation of integration groups, the main goal of which was the liberalization of mutual trade conditions, is the European Economic Community, which led to the customs union of European states and became one of the foundations of the modern EU [9, p. 80].

The history of the emergence of the national customs system and the development of its elements and customs and tariff regulation have been highly relevant for over a hundred years.

The history of customs shows that for many centuries, customs have been an integral part of statehood and a sign of sovereignty: they appear at the early stages of the development of society and accompany all forms of government. Despite the various tasks, internal organization, role and position of customs in the system of state bodies, which are determined by the national legislation of each country, the trend towards international unification of customs administration methods is gaining more and more influence.

The customs body is expected to take appropriate measures to combat smuggling and other forms of illegal behaviour while moving goods, objects and substances across the border, to fulfil our state's international obligations and appropriately interact with authorized bodies abroad and at the international level. Specialists

from various fields dealt with the issue of the origin and development of customs affairs: historians, economists, lawyers, sociologists, and specialists in public administration and international law. Accordingly, each separate and sectoral direction of research formed a unique system of methods of its implementation and influenced the volume of theoretical and empirical foundations of scientific developments. Most authors considered the formation and functioning of the customs system in the context of state formation and the international political or socio-economic history of specific periods of Ukrainian state formation. There is no single approach to the periodization of the history of the construction of customs bodies, which for each scientist was associated with various vital events or social phenomena, the importance of which depended on the direction of research. Considering the state-building significance of the domestic customs service, its reform is an area of increased attention from both the authorities and society.

It is essential today to create an effective organizational model of customs authorities, which will guarantee the filling of the state budget and reliably protect the interests of businesses and citizens, create favourable conditions for simplifying trade, increase turnover, etc.

The development of the system of customs bodies of independent Ukraine is an integral part of the state's history. Therefore, the analysis of organizational, structural and functional changes in the national customs system should begin on July 16, 1990, when state sovereignty was proclaimed the supremacy, independence, completeness and indivisibility of the country's power within its territory and freedom and equality in external relations.

The decree of the President of Ukraine, dated December 11, 1991, established the State Customs Committee of Ukraine as the central body of state administration, the main task of which was to ensure the protection of Ukraine's economic security, compliance with customs legislation, and customs control and clearance.

The Customs Code of Ukraine, adopted on December 12, 1991, defined the principles of the organization of customs affairs to create conditions for the formation of a market economy and the growth of the activity of foreign economic activity based on the unity of the customs territory, duties and customs fees [10]. Its main task was to ensure compliance by customs, other state bodies, subjects of foreign economic activity and citizens of rights and obligations in the customs sphere.

Adopted in 2012, the Customs Code of Ukraine [11] became the document that finally established the implementation of international standards in the activities of customs authorities in Ukraine; it was the third in twenty years of independence. Its main provisions were primarily aimed at ensuring the international integration of the country and the formation of an effective system of economic security, paying particular attention to improving the interaction of customs authorities with business entities.

The main task of the developers of the new Customs Code of Ukraine was to bring national customs legislation into compliance with the International Convention on Simplification and Harmonization of Customs Procedures and the Convention on Temporary Importation and to introduce them into federal legislation. Measures have been taken to eliminate discrepancies in the procedure for applying customs control and customs clearance procedures for goods moving across the customs border between Ukraine and other states that are parties to the International Convention, taking into account international experience. Modern methods of customs control were introduced into the practice of customs authorities of Ukraine; the work of customs officers was focused on risky transactions with goods, and the influence of the "human factor" on the processes and results of customs clearance was reduced. The level of factors contributing to corruption was also reduced.

The customs legislation of Ukraine was developed based on the Kyoto Convention and the Convention on Temporary Importation, taking into account the provisions of the Tax Code of Ukraine and the Laws of Ukraine "On Central Bodies of Executive Power" [12] and "On Access to Public Information" [13]. Its main innovations were norms that introduced elements of international customs standards and advanced customs clearance tools. In contrast to the previous version of the Code, the scope of rights of declarants concerning customs authorities has been significantly expanded; it contains clear reasons for refusing customs clearance and duties of customs authorities to explain the reasons for such refusal fully.

The systematization of existing organizational models of customs administrations functioning in the EU makes it possible to divide them into four groups:

- Customs administrations are not subordinate to any ministry or agency and are independent state structures for managing customs affairs.
- Customs administrations whose functions are also separated from all other state institutions but organizationally part of the Ministry of Finance.
- Customs administrations act as integrated financial departments.
- Customs administrations, which, together with tax administrations, are part of their country's financial (fiscal) departments as a structural unit.

Most European customs authorities (almost 40%) are formed under conditions of sufficient autonomy and carry out customs affairs under the direction and control of the Ministry of Finance. Such a model makes it possible to concentrate efforts and increase the efficiency of the functioning of a specialized nanostructure without affecting its manageability by the central state body that forms customs policy. Therefore, this experience can undoubtedly be developed and used in the next steps of reforming the State Fiscal Service of Ukraine for the development of mechanisms for the functioning of the national customs administration in the form of a separate institute subordinate to the Ministry of Finance or the Cabinet of Ministers of Ukraine.

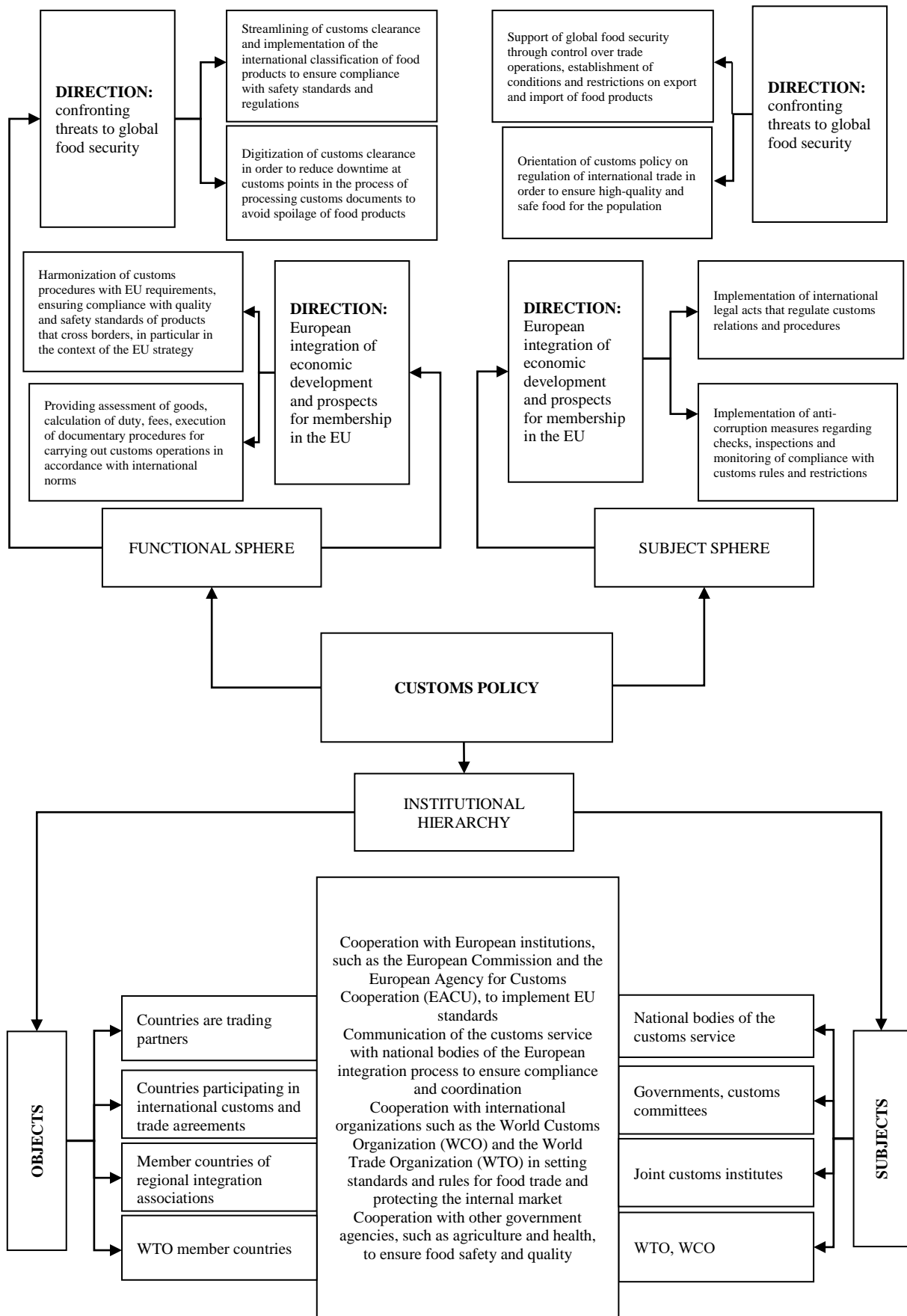


Figure 1. Categorical model of customs policy development in terms of European integration and countering threats to food security

Source: authors' own elaboration

For citizens, the norms for the movement of goods have been significantly increased, a list of personal belongings that are not subject to declaration and not subject to taxation has been drawn up, and the marginal value of tax-free import of goods has been increased. Elements of mediation through the conclusion of a settlement agreement in cases of violation of customs rules have been introduced.

A practical and stable legal framework that meets international requirements and standards is one of the elements of European integration processes. Ukraine took an active part at the end of the last century. To improve the customs policy, regulate the directions of European integration and counter threats to food security, and a categorical model was developed that describes the functional and subject sphere, as well as the institutional hierarchy in terms of objects and subjects of the implementation of the development of the customs policy (Fig. 1).

Conclusions

Against Ukraine's active participation in international cooperation and the deepening of European integration processes, there was an urgent need to create a single, transparent and understandable legal framework for all participants in customs relations. To date, several insufficiently systematized sources of law only sometimes have a practical impact on the activities of customs and other regulatory bodies and society.

International treaties ratified by Ukraine become norms of national law, and the chosen course of European integration obliges to bring other federal legislation into line with international standards. The most important achievement here was the implementation of the international standards of the Kyoto Convention on the simplification and harmonization of customs procedures through the adoption in March 2012 of a new edition of the Customs Code of Ukraine, which contains the maximum number of direct norms adapted to its requirements.

However, the change in customs policy priorities is a cause for concern: ten years ago, the regulatory function was the main one, and then in 2013-2014, the tax function began to dominate. Experts consider the need to eliminate such a tax to be of primary importance since the leading indicator should not be the amount of taxes collected but the integrity and completeness of their calculation, and not the number of open cases of illegal smuggling and violations of customs rules, but the elimination of undetected customs offences.

It is undeniable that the war had a significant impact on the development of customs policy, in particular, in terms of changes in customs rules and procedures related to ensuring the functioning of the international food market, increasing tariff rates for certain goods, cancelling or revising trade agreements or banning the export of certain goods to ensure domestic food security.

When developing customs policy in Ukraine, it is essential to pay due attention not only to the functional component, which should be based on the recommendations of the World Customs Organization and the best experience of European customs administrations but also to the formation of an effective organizational structure that ensures proper management and can withstand the challenges provoked by crises, in particular, the consequences of the war, which pose a threat to food security, as a strategically important area of public administration.

Abstract

As in the whole world, the direct implementation of customs affairs in Ukraine is entrusted to customs authorities, which ensure compliance with customs legislation. These bodies have exclusive jurisdiction over their performance and responsibility for fully implementing customs legislation in Ukraine. At the same time, customs bodies function as an object of management in customs matters; this management is the state and legislation on state customs matters is a means of control.

In the context of the European integration direction of our country, the main focus of the development of customs affairs is the accession to the EU, which involves the adaptation of national legislation not only to the legislation of this Union but also to international norms and standards, based on which it carries out its activities.

A practical and stable legislative framework that meets international requirements and standards is one of the essential elements of the European integration processes, in which Ukraine took an active part at the end of the last century.

The more than a thousand-year history of the Ukrainian customs service's creation, development, and activity allows us to assert that it has always been an integral state institution: it protected economic interests, ensured the state's security and replenished its budget. Thanks to the ratification of the Association Agreement with the EU, restructuring processes of almost all state bodies have begun in Ukraine, considering the best experience of European countries.

When developing customs policy in Ukraine, it is essential to pay due attention not only to the functional component, which should be based on the recommendations of the World Customs Organization and the best experience of European customs administrations but also to the formation of an effective organizational structure that ensures proper management and can withstand the challenges provoked by crises, in particular, the consequences of the war, which pose a threat to food security, as a strategically important area of public administration.

The proposed model contributes to the delineation of current guidelines of customs policy and allows building the development of state administration in the direction of solving modern problems of the national economy and trade and economic relations.

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