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WAYS TO IMPROVE CUSTOMS IN CRIME PREVENTION: INTERNATIONAL EXPERIENCE

This article considers the volume of illegal activities in Ukraine and the world and the level of threat to economic security due to lost revenues, which are sometimes even impossible to calculate through the vast black markets or ways of financing terrorism, but also the so-called spontaneous reaction of the people to the inability of the state to meet the basic needs of the impoverished masses. It is precisely because of social and economic problems such as military conflicts, the tax burden, the decline in income, the increase in unemployment and the unjustified increase in State restrictions on business that people are forced to engage in illegal activities that bring them financial benefits. Therefore, in most countries of the world, the fight against illegal economic activities is identified as a separate area within the framework of the general concept of measures to counter organized crime, including at the international level.

It is stated that Ukrainian legislation also does not ignore this important activity of customs authorities, but the current situation in the country actually puts economic activity at the forefront. A large number of violations of customs regulations indicates that the level of customs security of Ukraine is insufficient. Therefore, the complex is not possible to solve problems of ensuring customs security of Ukraine only if measures are taken at the state level aimed at improving the efficiency of the implementation of the state customs case, which include preventive activities to prevent smuggling and violations of customs rules and effective customs control. At the same time, the practice of carrying out checks not only at the moment of crossing the customs border and customs clearance is widely used in the EU countries, but also for a certain time after customs clearance of goods and vehicles.

Keywords: improvement directions, customs service, international experience, smuggling, customs.

Statement of a problem. In the modern economy of Ukraine, the trend of increasing the level of violation of customs rules and the import of smuggled goods continues, poses a real threat to the economic security of the State. The smuggling and export of items such as drugs, weapons, cigarettes, cultural goods is particularly dangerous, as highly organized transnational markets have emerged in connection with the smuggling of these goods.

The public danger is that the illegal movement of goods and objects across the customs border of Ukraine violates the procedure of state regulation of foreign economic activity, which includes general, and for individual goods – special procedure of their movement across the border. At the same time, in the context of the current political situation in the country, the mechanisms of centralized management miss the opportunity to monitor these processes, with which the activities to improve the system of combating customs crime in the context of ensuring the economic security of the State are linked. Evolutionarily, the development of humanity has shaped the development of crime. Any discovery was accompanied not only by progress, but also by a significant boost to crime. This has been most evident in recent years.

Analysis of the last researches and publications. Question of customs crime there were lighting in works of: Bazaryuk I., Bandurin Y., Berezhnyuk I., Bondarenko E., Boroday D., Voitseshchuk A., Gayvoronsky E., Gutsul I., Gutsulyak M., Dodin E., Krysovaty A., Kachan V., Makarenko G., Martyniuk V., Naumenko V., Osmanova D., Pashka P. and others.

Purpose of scientific research is identification of areas of improvement of customs service on the basis of positive international experience.

Statement of the main material. A clear example of international crime is customs crime, which in modern conditions for Ukraine is gaining increasing volumes and, of course, has a negative impact on the economic situation, public life, the authority of the State in the world. This type of crime is and requires continuous improvement of the counter-terrorism system. The essence of the concept of «customs

crime» is interpreted primarily because of the interpretation of the directions of criminal policy of the State, and secondly, because of the understanding of the components of its customs policy. The implementation of customs policy is a constant task of the State and its impact on the State's social relations must be unpredictable, as it can, under the pressure of objective and subjective circumstances, dramatically change its guidelines, as well as the forms, methods and measures of their achievements. Accordingly, this affects the intensity and volume of customs offences¹.

At the legislative level, there is no interpretation of the concept of «customs crime», but the Customs Code of Ukraine discloses the concept of «violation of customs regulations» and the Criminal Code discloses «smuggling». Therefore, in customs crime scientists understand as socially dangerous activities, pose a threat to the economic security of the state is committed by subjects of foreign economic activity (FEA) in order to obtain economic benefits provides for legal responsibility. It is smuggling and violation of customs regulations that is the basis of the existence of customs crime.

Despite the fact that the share of customs crimes in the overall structure of crime in Ukraine is very small, the level of their social and economic danger is very high. This makes it necessary to combat these acts, taking into account all motives (reasons) of commission, threats, emerging and indicators (criteria) of customs crime. The main factors contributing to the existence of smuggling activities are the low level of population security; The high level of smuggling in border areas, where it has become the main source of income for a large proportion of the population; High profitability of this type of criminal business; Imperfections in customs and tax legislation; Insufficient level of customs and border control².

Customs crime and its growth are defined by the following features: insufficient control by law enforcement agencies on the origin and flow of capital across the customs border of Ukraine; Implementation by the State, however, of a customs policy, which is manifested by the imposition of exorbitant import duty rates; Low level of citizens' awareness of customs procedures and rules for foreign economic transactions³.

One of the main means of protecting the customs interests of the State is to prevent violation of customs regulations that negatively affect the social and economic interests of the State and the standard of living of the population. However, the system of counteraction and struggle is imperfect, so the state as a subject of economic relations suffers financial losses. As a result of the measures taken to detect and suppress violations of customs regulations, during 2015 the customs offices of the Federal Service of Ukraine initiated 17,808 cases of violations of customs regulations (18% more than in 2014) in the amount of more than 1,787,190,000 UAN, which is 2.5 times more than in 2014. Of these, 8,529 cases actually seized items of offences worth more than 628,980,000. UAN⁴.

Thus, according to the data published by the non-governmental organization Global Financial Integrity, Ukrainians left in offshore from 117 to 167 billion dollars. Having read the results of the study, it should be noted that the above-mentioned amounts range from one and a half of two-year gross domestic product.

(GDP) of Ukraine. In addition, the total amount of offshore losses corresponds to the last two tranches provided to Ukraine by the International Monetary Fund – \$ 4.58 billion.

Illegal arms trafficking is one of the main components of illegal economic activity, as demand for weapons is increasing significantly, as the number of manufacturers grows, shipments grow. Most countries are forced to export in order to save economies of scale, and some are reselling weapons that are already in use in today's war zones. Trade in small arms alone is estimated at about \$ 4 billion a year, of which 10-20% is in the black and grey markets. The global arms market in 2015 grew to \$ 65 billion, up more than 10% from 2014. The share of the black market is \$ 1500 billion⁵.

According to a Swiss survey conducted by the United Nations-sponsored Small Arms Survey, which studied the situation of small arms and related crimes in most countries of the world, there were about 3.1 million illegal weapons in the hands of Ukrainians. According to estimates of the Ukrainian

¹ Додін, Є. В. (2010). Митна злочинність: поняття та структура. *Митна справа*, 3, 17-29.

² Богданов, М. М. (2011). Організаційно-правові засади боротьби з контрабандою на сучасному етапі. *Митна справа*, 1, 65-70.

³ Додін, Є. В. (2012). Організація заходів протидії митній злочинності та митній делікатності. *Вісник Запорізького національного університету*, 1 (1), 79-85.

⁴ Офіційний сайт Генеральної прокуратури України. <<http://www.gp.gov.ua/ua/stat.html>>.

⁵ Офіційний сайт компанії Bloomberg L.P. <<http://www.bloomberg.com/europe>>.

Association of Weapon Owners, this figure has increased to at least 4.5-5 million. The main reason for this jump is the conflict in the Donbas, which made the weapon accessible not only to those directly involved in it, but also those who want to earn on resale of arms. In the regions that have not been affected by the fighting, 70 percent of the weapons seized by law enforcement are from the Donbas.

It seems that Ukraine in general could become a key illegal arms market in the world not only from the Donbas, but also through a network of companies and persons that supplied weapons from Odessa port to hot spots on the world map. On the border with Poland, Polish border guards seized 53 weapons from smugglers in the 18 months after the conflict began in the Khabarovsk. By comparison, only three units were seized in 2013 during the same period. In Belarus, 2015, border committee officials seized 53 weapons and 500 rounds of ammunition. In 2016-2017 these trends only increase the dynamics¹.

However, drug trafficking is considered the most profitable illegal activity in the world. The estimated annual revenue from the drug trade is between 300 billion and 500 billion dollars².

The problems of combating illicit drug trafficking are relevant both for many countries of the world community and for Ukraine. Criminal routes for the transport of narcotic drugs and psychotropic substances run through the territory of almost all States neighboring Ukraine. Given Ukraine's geopolitical situation, the country through which drugs transit inevitably becomes the country in which these substances are consumed. During 2015, SFS Customs revealed 884 cases of movement of narcotic drugs of psychotropic substances of their analogues and precursors across the customs border of Ukraine in violation of customs legislation. SFS Customs directly identified: heroin – 736.2 kg, hashish – 56 kg, cannabis – 22.9 kg, cocaine – 2.7 kg³.

The World Customs Organization estimates that the global tobacco market is estimated at 5,7 trillion cigarettes per year, and one in 10 cigarettes is either smuggled or counterfeit. In the European Union, forgeries of well-known tobacco brands account for two thirds of all illegal trafficking. Revenues from one container with a capacity of 10 million. Cigarettes sold in EU countries are estimated by analysts at 2,3 million dollars. Taking into account the cost of the goods, the costs of transportation and the payment of illegal customs schemes. 70% of all tobacco smuggling comes from China⁴.

According to the European Commission, EU countries annually lose around € 10 billion in tax revenue through cigarette smuggling, which comes mainly from Ukraine. However, having signed the Association Agreement with the EU, it is hoped to reduce the level of smuggling from Ukraine by gradually raising excise duties on tobacco products, which are several times higher in the EU than in Ukraine. It is clear that countries that acceded to the EU in 2004 and 2007 (Poland, Slovakia, Czech Republic, Hungary, Slovenia, Latvia, Lithuania, Estonia, Romania and Bulgaria) were forced to raise rates of tobacco excise duties quickly. For example, in Latvia in 2006-2009 it increased from 16 to 68 euros, or four times in three years. In Romania in 2004-2007 (before joining the EU) it rose from 14 to 39 euros, or 2.8 times. As a consequence, the budget revenues in these countries from tobacco excise tax for the past 11 years have increased 3.4 times, from 3.7 billion euros in 2001 to 12.5 billion euros in 2012⁵.

So, in pursuing such a policy, Ukraine should draw on the experience of the countries that joined the EU in 2004 and 2007 – it shows the significant advantages of such a rapid increase in excise. At a time when the confrontation of states is most often expressed in the economic sphere, one of the most important components of national security is economic security and its components related to FEA – foreign economic security and customs security. Customs security involves systemic action to establish a mechanism that institutionalizes and focuses on specific objectives. In conflict with the generally recognized worldwide provision on the priority of the law enforcement component of the activities of customs authorities over the fiscal one, it is the formation of the state budget that remains the priority task for the domestic customs authorities. Perhaps these are temporary benchmarks, because developed countries, such as Germany, Great Britain, the United States, Japan and others, direct national customs authorities primarily to combat drug trafficking, illegal arms transactions and other criminal manifestations. Their first duty is law enforcement.

¹ Офіційний сайт некомерційної інформаційної служби РадіоСвобода. <<http://www.radiosvoboda.org/>>.

² Офіційний сайт журналу Тиждень. <<http://tyzhden.ua/>>.

³ Офіційний сайт Генеральної прокуратури України. <<http://www.gp.gov.ua/ua/stat.html>>.

⁴ Офіційний портал Державної фіскальної служби України. <<http://sfs.gov.ua/>>.

⁵ Офіційний сайт Європейської правди. <<http://www.euointegration.com.ua/>>.

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Conclusions. With regard to the experience of the United States of America in the area of customs post-audit, it should be noted that the United States Bureau of Customs and Border Protection has a unique self-testing programme for importers. Importers independently check compliance with customs legislation, their own audit. There are other benefits to the importer, including those related to previous disclosures, meaning the importer can report identified violations of U.S. law requirements to the Bureau. Prior disclosure can mitigate (i.e. reduce) fines².

The problem of dual citizenship remains relevant in the fight against customs crime, when, using gaps in migration legislation, persons violate the customs legislation of Ukraine by manipulating the status of «resident citizen» and «non-resident citizen» in order to avoid payment of customs payments when they temporarily import vehicles. It is now possible to assert without reservations a sustainable mechanism for such persons to evade customs regulations. According to article 380 of the Customs Code of Ukraine, temporary import of vehicles by resident citizens is permitted for a period of up to one year under a written obligation to export them back, provided that they are declared in writing in accordance with the procedure provided for by the legislation of Ukraine for citizens, after payment of all customs payments that are due under the law when importing such vehicles³.

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