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INSIGHTS INTO CONTEMPORARY ISSUES OF CUSTOMS LOGISTICS

The article seeks to explore modern approaches to managing customs logistics in Ukraine which is regulated by the current customs legislation in Ukraine, the Resolution of the Cabinet of Ministers of Ukraine "On the list of documents required for customs control and customs clearance of goods and vehicles moving across the border of Ukraine", regulations of the State Customs Service of Ukraine and other normative regulatory documents. It is argued that the logistics system should coordinate all processes of movement of goods across the customs border of Ukraine, regulate the conclusion of foreign economic contracts and customs clearance of foreign economic transactions. Besides, effective customs logistics contributes to boosting all customs related processes and provides rationale for further strategic forecasting and planning. The use of international (customs) logistics involves crossing national borders, costs resulting from the reduction of customs clearance time and simplification of costly customs procedures. The keen interest of transport companies, owners of temporary storage warehouses, customs brokers and other agents in the effective logistics performance is underpinned by rapidly increasing export-import flows and their revenues growth, respectively. The study findings have provided argument for the critical need and relevance to address the customs logistics issues in the frameworks of an integrated approach, in particular, this close coordination of actions should refer to such operations as goods transportation in individual links of the supply chain, transshipment, warehousing and storage of goods, cross-border cargo control, declaration, specifics of import, export and transit of goods procedures, ensuring the supply chain security, simplified movement of goods in the supply chain, etc.

Keywords: *customs; supply network; customs logistics; logistics framework.*

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АНАЛІЗ СУЧАСНИХ АСПЕКТІВ МИТНОЇ ЛОГІСТИКИ

У статті досліджено сучасні підходи до організації митної логістики в Україні. Виявлено, що особливості функціонування митної логістичної системи регулюються чинним в Україні митним законодавством, Постановою Кабінету Міністрів України «Про перелік документів, необхідних для здійснення митного контролю та митного оформлення товарів і транспортних засобів, що переміщуються через кордон України», нормативними актами Державної митної служби України та іншими нормативними документами. Встановлено, що логістична система має погоджувати всі процеси руху товарів через митний кордон України, регулювати укладення зовнішньоекономічних контрактів і митних оформлень зовнішньоекономічних операцій, значно прискорювати цей процес, а також бути основою при подальшому стратегічному прогнозуванні і плануванні. Застосування міжнародної (митної) логістики передбачає перетин національних меж, витрати в результаті скорочення часу митного оформлення і спрощення витратних митних процедур. Зацікавленість транспортних підприємств, власників складів тимчасового зберігання, митних брокерів та інших посередників у реалізації логістичного підходу обумовлено перспективами зростання обсягів експортно-імпорتنних потоків і, відповідно, зростанням їх доходів. Зроблено висновок про те, що аспекти митної логістики бажано розглядати комплексно, зокрема такі, як переміщення вантажів в окремих ланках ланцюгу поставок, перевантаження, складування, зберігання вантажів, контроль вантажів на кордоні,

декларування, особливості ввезення, вивезення, транзиту товарів, безпека ланцюгу поставок товарів і спрощення переміщення вантажів в ланцюгу поставок товарів.

Ключові слова: митниця; мережа постачання; митна логістика; логістична система.

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АНАЛИЗ СОВРЕМЕННЫХ АСПЕКТОВ ТАМОЖЕННОЙ ЛОГИСТИКИ

В статье исследованы современные подходы к организации таможенной логистики в Украине. Выявлено, что особенности функционирования таможенной логистической системы регулируются действующим в Украине таможенным законодательством, Постановлением Кабинета Министров Украины «О перечне документов, необходимых для осуществления таможенного контроля и таможенного оформления товаров и транспортных средств, которые перемещаются через границу Украины», нормативными актами Государственной таможенной службы Украины, а также другими нормативными документами. Установлено, что логистическая система должна согласовывать все процессы движения товаров через таможенную границу Украины, регулировать заключение внешнеэкономических контрактов и таможенных оформлений внешнеэкономических операций, значительно ускорять этот процесс, а также быть основой при дальнейшем стратегическом прогнозировании и планировании. Применение международной (таможенной) логистики предусматривает пересечение национальных границ, затраты в результате сокращения времени таможенного оформления и упрощения расходных таможенных процедур. Заинтересованность транспортных предприятий, владельцев складов временного хранения, таможенных брокеров и других посредников в реализации логистического подхода обусловлено перспективами роста объёмов экспортно-импортных потоков и, соответственно, ростом их доходов. Сделан вывод о том, что аспекты таможенной логистики желательно рассматривать комплексно, в частности такие, как перемещение грузов в отдельных звеньях цепи поставок, перегрузки, складирование, хранение грузов, контроль грузов на границе, декларирование, особенности ввоза, вывоза, транзита товаров, безопасность цепи поставки товаров и упрощение перемещения грузов в цепи поставки товаров.

Ключевые слова: таможня; сеть снабжения; таможенная логистика; логистическая система.

Formulation of the problem. Logistics of customs, ie the introduction of logistics techniques and tools into its set of instruments, is a continuous process that covers all components of this diverse type of state activity, primarily customs control procedures. However, the implementation of a logistical approach to customs regulation of foreign economic activity, enshrined in the Customs Code of Ukraine, is possible only if there is a proper regulatory framework [4]. Customs authorities should cooperate (in various forms) with business partners in order to determine the common benefits that can be obtained through joint participation in a secure supply chain. Also, the customs authorities must document the tangible benefits that they intend to provide (within their powers) to their interested business partners in the secure supply chain [2].

One of the tools for doing business and improving efficiency is the introduction of an effective logistics component in the production and sale of goods. The main principle of the logistics system is the delivery of goods to the consumer on time and with optimal financial and material costs. When it comes to foreign economic activity and the movement of goods across borders, then, clearly, in the logistics system, aspects of customs become important.

Literature review. Such scientists and practitioners as M.M. Kalensky, M. Christopher, O.I. Platonov, A.P. Sheiko, D.V. Stakhanov, V.N. Stakhanov, E.A. Smirnova devoted their works to customs aspects in logistics. M.A. Sorokin, R.V. Fedorenko, N.V. Ponomareva, T.V. Stolyar, I.V. Mishchenko, L.A. Guzhevskaya and other. However, if M.M. Kalensky draws attention to the organization of the cargo customs complex using the mechanism of "single window", considering a separate customs component in the logistics system, the other authors listed above distinguish customs logistics as a separate science [1].

Thus, E.A. Smirnova draws attention to customs logistics as the latest scientific and practical direction that connects the two public economic spheres – logistics and customs activities, while highlighting 6 levels of regional customs and logistics systems, which carry out various operations on the flow of customs processing of goods according to customs regimes, as well as functional components of customs logistics (implementation of customs and other types of control, their financial, informational, logistical support) [6].

Considering the customs and logistics systems, M.A. Sorokin argues that the condition for the successful organization of foreign economic activity is the integration into a single complex of customs authorities, enterprises participating in foreign economic activity and customs infrastructure facilities that form the customs and logistics systems.

The author presents the following hierarchical structure of customs and logistics systems: micro level (structural subdivisions of enterprises (departments of foreign economic activity), customs posts), meso level (regional and local customs, objects of customs infrastructure), macro level (customs service of the country), interstate level (customs unions) states), mega level (World Customs Organization) [7].

Christopher M. defines customs logistics as an integral part of the logistics chain of cargo delivery in international traffic and reveal the purpose of the process of customs processing of goods and talk about the regional, component and functional structure of customs logistics, as well as its relationship with transport and logistics activities, determining the time for customs procedures for different types of customs regimes [2].

T.O. Kolodizeva considers customs logistics as a fairly new scientific and practical direction, which in the most general sense is a theory and practice of improving the efficiency of customs affairs of Ukraine through the optimization of management of foreign economic (export-import) flows. The author notes that the logistics of customs, ie the introduction of its tools of logistics techniques and tools – a continuous process that covers all components of this diverse type of government activity, especially customs control procedures and customs clearance [3].

Taking into account the analysis of domestic and foreign literature in the field of logistics and customs and agreeing to some extent with M.M. Kalensky in relation to the object, subject, purpose and tasks defined by him, at the same time we believe that the term "customs logistics" is artificially created in the Russian educational space and picked up by Russian and Ukrainian scientists and educators and is not commonly used. All publications on customs logistics can be divided into those where customs logistics is defined as a branch of customs, and, accordingly, separate customs issues are considered, and those where customs logistics is considered as an area of logistics and attention is paid to rational ways of promoting material and related flows. production to consumption.

The aim of the study are modern approaches in the organization of customs logistics in Ukraine.

Results of the research. As a retrospective of the properties of logistics shows, it has always found its place in difficult times of human life. This allowed then and allows now to use the principles and concepts of logistics on the largest scale, with greater complexity and

systematization, specificity and depth of penetration into the essence of the processes themselves [8].

The introduction of logistics management in foreign economic activity and, especially customs processes, is associated with the involvement of as many types of resources as possible, namely: financial, material, informational, labor, intellectual. Many logistics operations and services, namely: warehousing, transportation, freight forwarding, consulting, information, etc. – contribute to a significant expansion of the capabilities of commercial intermediaries to service foreign economic relations of participants [2].

The concept of logistics and logistics management of foreign economic activity and customs operations aims to: first, reduce total transportation costs; secondly, increasing the level of service of FEA participants and providing them with a more complete offer of services; thirdly, the growth of effective activity through the reduction of the accumulation of goods and vehicles at customs borders, accompanying documents, accelerating their turnover. Automation of customs formalities, minimization of human impact, elimination of unauthorized interference, staffing of the IT component of customs will create a basis for simplifying trade procedures and ensuring transparent customs operations [5].

As declared in the reforms of the customs system of Ukraine, the modernization of the automated system of risk analysis and management deserves special attention. One of the main tasks of the reform of the risk system will be the introduction of new sources of information, integration of databases, introduction of prior notification of arrival of goods, risk assessment before crossing the border, control over the implementation of automatically generated control tasks, to automate customs formalities. The customs IT system should collect and process information from all regulatory authorities required for customs control and customs clearance of goods [4].

The main direction of introduction of logistic systems in customs activity is rationalization and optimization of streams of customs processing of cargoes. This will optimize the flow of goods and vehicles across the customs border in order to reduce time and resource costs in the process of moving goods. This is the goal of the reforms envisaged in the state customs service [1].

According to experts and specialists, the reform of the customs valuation system is one of the most significant and complex areas of customs reform. The implementation of an integrated approach will enable Ukrainian customs to reach a new level of valuation, which will ensure a balance between the interests of the state and business.

The construction of a new customs valuation system should provide customs with a set of the following factors:

- new sources of price information, risk analysis system, customs control before arrival of goods, release of goods under guarantees, customs post-audit, mutual administrative assistance, using which the customs will not detain goods at the border, but will be able to complete within a certain time after release verification of the correctness of the declared customs value;

- the hierarchy of logistics systems for customs processing of goods is defined by the current hierarchical management system of the customs authorities of Ukraine, it cannot be violated in the process of logistics of customs processing of goods;

- the presence of certain features of the logistics system: system integrity and the presence of the flow process, which are present in each of the proposed systems of customs processing of goods [7].

In the most general form, the boundaries of the micro-logistics system of customs processing of goods can be described as the area of competence of the regional customs as the main link of the logistics network. The environment of the regional customs logistics system consists of the system of customs authorities of Ukraine, a set of customs intermediaries and economic,

political, social and geographical conditions of the region. The general purpose of the logistics system of customs processing of goods is the condition of minimizing the cost of time and other resources of participants in foreign economic activity in the process of moving material flow across the customs border in strict compliance with customs legislation. In the presence of contradictions between the individual elements of the system, the task of customs is to ensure the combination of interests of participants in foreign economic activity in the process of customs processing of goods. The structure of the logistics system of customs processing of goods and its elements is determined by the nature of export-import operations, applied customs regimes and other factors [8].

The boundaries of the regional customs logistics system are determined by the legislation in force in Ukraine, regulations of the State Customs Service of Ukraine and regulations for customs processing of goods established by regional customs, as well as the nature of relations between participants in foreign economic activity. Relationships of participants in foreign economic activity depend not only on the foreign economic policy of Ukraine, but also on the effective demand of participants in foreign economic activity [4; 5].

The macro-logistics system of customs processing of cargo in the region is more connected not with their physical flows, but with the flows of information that ensure the physical movement of material flow across the customs border. Therefore, the basis for the formation of such a logistics system will take the logistics networks of information flows that serve the process of physical movement of goods across the customs border, as well as other customs processing of goods. The movement of flows in the logistics network is impossible without their concentration in certain places, which in the customs logistics systems are presented in the form of customs warehouses: customs free warehouses, customs licensed warehouses. The nature of the warehouse has a significant impact on the rationalization of material flows, the use of vehicles and the formation of turnover costs, and in customs logistics systems also on the possibility of high-quality and effective customs control of goods to be declared [2].

Full cooperation with customs administrations of other countries, international customs organizations, cooperation with European customs institutions will be the basis for significant improvement of customs control and customs clearance. The development of a contractual framework for mutual administrative assistance in customs will reduce opportunities for unscrupulous businesses to evade compliance with the law and prevent fraud, which for honest traders will primarily mean the restoration of competition, elimination of illegal advantages, trade facilitation. The next step, which will be given considerable attention in international cooperation, will be the establishment of a full exchange of information between customs administrations [7].

The need to focus production on demand in the "buyer's market" prompted producers to seek new forms and methods of doing business. Currently, under the pressure of practical business requirements, there is a need for integrated management of material and related information, service and financial flows, which are associated with the movement of goods in the supply network from raw material to the final consumer. In this case, integrated management should cover all stages of the product life cycle, all stages of its manufacture and movement in the physical distribution network, all stages of turnover "money – goods – money" and all stages of sequential transfer of ownership on the way to the final consumer. For the company, this means the need to integrate the management of the flow of goods from the entrance to the exit of the company through the areas of supply, production and marketing. The result of such searches was the unification of all participants in the movement of goods in the supply network [10].

In our opinion, when considering the logistics system and distinguishing customs issues in it, instead of the concept of "customs logistics" it is better and more correct to use the concept of "aspects of customs in logistics" or "customs aspects in logistics". At the same time, for a

comprehensive consideration of aspects of customs in logistics, we propose to highlight the following issues:

1. Logistics: concepts, functions, types. Logistics system and its components. Customs aspects of logistics: includes consideration of objects and subjects, management of cargo movement in the supply chain, complex management of the supply chain;

2. Movement of goods in the supply chain of goods. Elements of cargo movement control in the supply chain: includes consideration of international freight as a basic logistical function related to the movement of individual links in the supply chain, including the movement of road, rail, sea and air transport, as well as methods of transporting goods, in particular unimodal transportation and mixed or combined transportation;

3. The links in the supply chain of goods are not related to the carriage of goods: includes consideration of terminals, temporary storage warehouses, customs licensed warehouses, checkpoints, where there is a change of mode of transport;

4. Control of goods at the border: international standards: includes consideration of international conventions and agreements governing the specifics of border control of goods moving by road, rail, sea and air, which include such as: International Convention on the Harmonization of Control Conditions of Freight at Borders, Convention on the Contract for the International Carriage of Goods by Road (CICR), Convention on Temporary Admission (Istanbul Convention), Convention on International Carriage by Rail (CIM / COTIF), Agreement on International Carriage of Goods by Rail to unify certain rules relating to international carriage by air, the United Nations Convention on Contracts for the International Carriage of Goods by Sea, in whole or in part, 2008 (Rotterdam Rules);

5. Declaration, features of import, export, transit: includes consideration of notifications of intent to import goods, declaration, types of declarations, customs regimes, features of import, export and transit of goods, as well as control of delivery of goods and delivery guarantees;

6. Simplification of cargo movement in the supply chain: includes consideration of simplification of international trade procedures for the purpose of speeding up and security of cargo movement in the supply chain, public-private partnership and implementation of a single window in Ukraine and the world.

Security of supply chains: includes consideration of the Framework Standards for Security and Facilitation of World Trade of the World Customs Organization, AEO, as an entity ensuring security in the supply chain, goods whose movement in the supply chain requires certain security measures (fuel, gas, food), packaging for safe movement of goods in the supply chain (containers, pallets, running bags, refrigerated containers, etc.) and sealing of containers and cargo compartments as a means of ensuring the safety of goods in the supply chain [6; 9].

Aspects of customs may relate to most components of the international supply chain, namely, the exporter (forwarder or agent, which may be an additional link between the exporter and the carrier), the carrier (this also includes logistics centers that can provide a range of services, including including cargo handling and customs clearance services, customs clearance, information services), the importer or the owner of the warehouse where the goods are stored under customs control, except for such links in the international supply chain as the producer of goods and the consumer of the domestic market. At the same time, when it comes to simplifying the movement of goods in the supply chain and the security of international supply chains, these customs issues concern all parts of the international supply chain, including the producer of goods and the consumer of the domestic market.

Conclusions and suggestions. Summarizing the analysis and assessment of the current level of development of the market of logistics services in Ukraine, we can identify the main problems that hinder its development and growth:

- Insufficient renewal of fixed assets in the fields of production infrastructure, inconsistency of their technical level with modern and future requirements;
- backwardness of transport infrastructure and low level of intersectoral coordination in its development, which leads to the separation of a single transport space, irrational use of resources and reduced efficiency of transport;
- low level of development of warehousing, mechanization and automation of warehousing services;
- insufficient efficiency of financial and economic mechanisms that stimulate investment in logistics development in Ukraine;
- insufficient amount and level of staff training;
- high cost of logistics services, which is approximately 15–25% of the cost of goods.

Thus, we have outlined a range of issues that should be considered for a comprehensive study of aspects of customs in logistics, in particular the movement of goods in individual links in the supply chain, transshipment, warehousing, storage, control of goods at the border, declaration, import, export, transit of goods, security of the supply chain of goods and simplification of movement of goods in the supply chain of goods.

The prospect of further exploration in this direction is the creation of customs logistics systems in the region to expand the processes of streamlining and optimizing not only the flow of goods and vehicles, but also information flows, as well as flows of citizens crossing the customs border for various purposes.

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