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Nina Rohatynska,

*Candidate of Law Sciences, Associate Professor,
Head of the Department of Criminal Law and Procedure
Ternopil National Economic University*

INTERACTION OF STATE BODIES AND OTHER INSTITUTIONS IN THE FIELD OF COMBATING VIOLATIONS OF CUSTOMS RULES

This article is devoted to cooperation between state bodies and other institutions in the field of combating violations of customs regulations. It is stated that the implementation of international cooperation is a specific attribute in combating violations of customs regulations, allows to effectively collect the evidence base for the commission of offences and skillfully apply it in practice. It has been established that the reasons for the increase in the commission of offences in the customs sphere are the fact that this activity has become one of the main sources of earnings for a large part of the citizens of Ukraine, a powerful element of the economic basis of the activities of organized groups, which widely apply schemes of evasion from taxation and payment of customs payments. The following methods of implementing methods of international cooperation in the customs sphere have been identified: 1) development and implementation of agreed interdepartmental measures to prevent, detect and solve offences in the sphere of implementation of the state customs case; 2) implementation of a comprehensive impact on social factors contributing to the commission of offences in the customs sphere; 3) mutual exchange of information on intentions and methods of committing violations of customs regulations; 4) to submit to the relevant bodies of state power and local self-government, enterprises, institutions and organizations proposals to eliminate the identified causes and conditions contributing to violations of customs regulations, and proposals to amend and supplement the current legislation. Attention is drawn to the fact that there is cooperation between state authorities in Ukraine, Local self-government, other actors in the fight against offences are quite low, Taking into account the level of social and economic security of the population and the high profitability of the results, the commission of offences at the customs border is Noted, That the cooperation of State bodies and other institutions in the field of combating violations of customs regulations should be of a substantive nature, Which should generate specific forms of joint managerial, administrative, social and other activities. The methods of combating violations of customs regulations are part of a single set of measures to combat offences and contribute to the effective implementation of State customs policy and to the growth of the State economy.

Key words: customs sphere, interaction, state bodies, state institutions, law enforcement agencies.

Statement of a problem. The social and political changes that took place in early 2014 were accompanied by the Concept of Implementation of the State Policy on the Prevention of Criminal Offences for the period up to 2015, which already pointed out that there were trends towards increasing criminalization of the main spheres of activity of the population. At the same time, in addition to the decrease in the number of crimes of moderate gravity, serious and particularly serious crimes committed, the number of offences in the customs sphere has increased.

It should be noted that for the periods after 2015 the corresponding Concept was not developed by the Government, despite the strengthening of the criminal situation in the state, including in the customs and tax spheres.

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lecting evidence for the commission of offences and skillfully applying it in practice.

Analysis of the last researches and publications. Some aspects of offenses in the sphere of customs regulation of foreign economic activity are reflected in the researches of E.V. Dodina, O.P. Grebelnik, V.P. Pashka, S.S. Tereshchenko, M.T. Belukhi and others.

Purpose of scientific research – is the systematization of types of offenses in the sphere of customs regulation of foreign economic activity and determination of the reasons for their commission.

Statement of the main material. Article 565 of the Customs Code stipulates that, in accordance with international treaties concluded in accordance with the law, the revenue and fee authorities of Ukraine, together with the customs authorities of neighboring States, may exchange

information, including through the use of information technologies and systems [1].

The main such documents are the International Convention on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Customs Law Violations (d. Nairobi, 09.06.1977) International Convention on Administrative Mutual Assistance in Customs Relations (d. Johannesburg, 27.06.2003), regulating the organization of implementation of the mutual administrative aid between the Public fiscal service of Ukraine and foreign customs administrations.

At the present stage of world socio-economic development, offences committed in the field of customs relations have become so large that the problem of their elimination is considered not only within individual States or a certain region, but also at the world level. In order to create obstacles to their spread and eliminate the negative impact on the economy, each country carries out a set of measures aimed at the development and implementation of programmes, the improvement of national legislation and the application of practices to combat violations of customs regulations [2].

Ukraine for the commission of offences in the sphere of state customs by the scale and methods of commission, in our opinion, takes one of the first place. This, in particular, is confirmed by the development by state bodies of a number of organizational and practical measures in cooperation of all state bodies to find new methods of combating violations of customs rules and strengthening state influence in this sphere.

Today, the reasons for the increase in the commission of offences in the customs sphere are the fact that this activity has become one of the main sources of earnings for a large part of the citizens of Ukraine, a powerful element of the economic basis of the activities of organized groups, which widely apply schemes of evasion from taxation and payment of customs payments [2].

In order to establish risky foreign economic operations, SFS and its territorial bodies widely use the capabilities of the Unified Automated Information System of the State Service – Multifunctional integrated automated system providing information support and support of customs business in Ukraine and is a set of several interconnected information systems, in particular, automated information system “Center”, automated system of customs clearance, information and telecommunication system “E-mail” and other systems, software and information complexes. One of its main functions is to automate the application

of the risk management system, in particular the implementation of electronic risk profiles to generate instructions on the application by revenue and fee authorities of certain forms of customs control of goods and vehicles based on the risk management system [3].

The risk indicator, which is formed by the Only Automated Information System of the State Service, ensures the functioning of the risk management system during customs clearance of goods imported into the customs territory of Ukraine. This risk indicator is characterized by a system of indicators that allow revenue and fee authorities to determine the probable customs value of goods. They are used by revenue and fee authorities as part of the information and reference support of the automated system of customs clearance of goods using the cargo customs declaration when controlling the declared customs value of such goods. At the same time, the risk indicator does not set the minimum customs value of goods, but is an estimated value, is determined in accordance with the data recorded in the Unified Automated Information System of the Support Service when calculating the indicator [2].

Comprehensive solution of problems arising in the sphere of implementation of state customs affairs will have the right to life provided that appropriate methods are applied at the state level aimed at improving the effectiveness of prevention of violations of customs regulations. The prevention of customs violations is carried out through a set of methods, of which methods of targeted influence on a particular person – a potential offender – are of great importance. This is one of the types of prevention and an important form of combating violations of customs regulations [2].

State customs activity covers the entire sphere of foreign economic activity, but in the population is primarily associated with detained drugs and weapons, cash seizures, trucks with hidden vodka, tobacco, amber and the like. The fight against smuggling and customs violations has been and is the most important and most complex area of work of customs officials.

The current legislation of Ukraine does not clearly and fully define the characteristics of such activity as combating violations of customs regulations and organizing to counter them, nor does it outline its main forms, forces, methods and means aimed at achieving compliance with a certain procedure for implementing legal relations in the customs sphere. In order to define the concept of countering violations of customs regulations and its basic principles, it is necessary to appeal to the requirements

of legal and by-laws, which in general regulate law enforcement.

Methods of combating offences in the customs sphere are formed and improved by employees who are involved in state customs activities from different spheres of activity with their experience, knowledge and skills. At the same time, in fight against violations of customs rules, as well as in any other spheres, methods and means are used as open (legal, public), and secret (confidential, secret). They can be divided according to the following criteria:

- 1) prevention of offences (continuous monitoring of the market, preventive measures, awareness-raising campaign in the media);
- 2) recording of offences (inspection by supervisory authorities, conduct of proceedings, administrative detention, conclusion of a settlement agreement (compromise)
- 3) cooperation with authorized state authorities to trace and destroy illegal customs violation schemes;
- 4) implementation of decisions of customs authorities (court decisions) [2].

One of the components of the organization for combating customs violations is the development and use of methods for detecting such violations. A characteristic method of detecting offences in the customs sphere is customs control when passengers cross the border and move goods, vehicles and other items. Operational information (tentatively) provided by law enforcement agencies or received from operational units of revenue and fees authorities is also used quite efficiently [4].

In law enforcement, one of the main methods of combating offences is operational investigation, which is a type of State activity and is carried out in a transparent and tacit manner in order to document offences of criminal content by conducting operational investigation and operational and technical measures using special equipment and special equipment [2].

In the State Fiscal Service of Ukraine and its territorial bodies, the powers to carry out operational and search activities have been granted to operational units (tax militia) and units engaged in combating smuggling (part of the Department of Organization of Combating Customs Offences and International Cooperation of the State Fiscal Service of Ukraine and corresponding units within Customs) [4].

It should be noted that, in violation of customs regulations, investigative activities are not distributed, as they can be carried out solely to document serious and particularly serious crimes, which involve temporary restrictions on human rights and freedoms.

However, violations of customs regulations are widely used in criminal schemes of tax evasion, fees, other mandatory payments in particularly large amounts, because these schemes widely use goods illegally moved across the customs border.

In our view, the method of conducting investigations to document customs crime would be one of the most effective. The question immediately arises as to the appropriateness of criminalizing commodity smuggling, for example for sub-excite and highly liquid goods in significant amounts.

At the same time, the granting of powers to units of revenue and fees bodies to carry out investigative activities on crimes not investigated by investigators of revenue and fees bodies is a large gap in law. It is the criminalization of goods smuggling and search activities in crimes of this category that will effectively counter the illegal movement of goods across the customs border of Ukraine and their use in the commission of offences related to taxation [2].

In order to combat commodity smuggling, various methods will be effective: detention at the border, mass operations, creation of special units in places of commission of violations, supervision of persons suspected of illegal activities, per lustration of correspondence, agent penetration, etc. [5].

In addition to methods of combating violations of customs regulations, it is necessary to pay attention to forms of combating these offences. In the theory of management, the main forms of combating violations of legal norms are mainly grouped into the following fundamental blocks, as information exchange, joint development of management decisions, their implementation, carrying out other conciliation measures not provided for in management decisions [6, p. 509].

Customs authorities actively cooperate with each other, with law enforcement agencies, other state authorities, as well as with competent authorities of other States in the organization of combating violations of customs rules. The main criterion for determining the forms of interaction of state authorities in the direction of combating violations of customs rules should be the functional aspect of joint activity, in which the effectiveness of interaction of subjects in combating violations of customs rules depends on the nature of the measures. The identification of specific forms of interaction between the subjects involved in combating customs violations also requires the establishment of a relationship with the main areas of their joint activities, as this allows for a deeper study of their content and the determination of their

effectiveness. Moreover, the classification on the basis of a certain criterion contributes to the clarification of the specialization of the activities of the subjects against violations of customs rules of the relevant direction [5].

The main areas of cooperation in the field of combating violations of customs regulations may be the set of measures taken by entities to combat violations of customs regulations, implemented through cooperation of these entities. In a broad sense, the directions of such interaction can be divided into law-making; preventive; law-enforcement.

Based on the main directions of cooperation in the field of combating violations of customs regulations, the scientific literature identifies the following ways of their implementation:

1) development and implementation of coordinated inter-agency measures to prevent, detect and solve offences in the field of State customs activities;

2) a comprehensive impact on the social factors contributing to customs offences;

3) mutual exchange of information on the intentions and methods of committing customs violations;

4) submission to the relevant bodies of state power and local self-government, enterprises, institutions and organizations of proposals to eliminate the identified causes and conditions contributing to violations of customs regulations, and proposals to amend and supplement the current legislation.

Taking into account the provisions of the management theory regarding the forms of interaction, as well as the main directions of interaction between the subjects of fight against violations of customs rules within the limits of law enforcement communication, specific forms of such interaction can include:

1) realignment of the state customs policy in terms of combating violations of customs regulations;

2) prevention of social prerequisites for the commission of violations of customs regulations, elimination of causes and conditions contributing to it;

3) detection of violations of customs regulations, their termination, execution of proceedings in cases of violation of customs regulations;

4) improvement of legal and regulatory acts regulating the legal basis for combating violations of customs regulations [5].

At the same time, the above-mentioned forms of interaction are currently used only by law enforcement agencies. This is clearly evidenced by the results of joint actions

of units to combat smuggling and customs offences of the State Fiscal Service of Ukraine with units of the tax militia, units of the State Border Service of Ukraine, the Security Service of Ukraine and the National Police in the detection of offences in the customs sphere. It seems that such results are achieved as a result of joint planning of measures to prevent and suppress offences in the customs sphere, exchange of information at the closure of criminal proceedings, in which there are signs of violations of customs rules, development of interagency normative and legal acts to combat offences in the sphere of implementation of state policy in the customs field, and the like.

Conclusions

Thus, cooperation between State bodies and other institutions in the field of combating violations of customs regulations should be of a substantive nature, which should generate specific forms of joint managerial, administrative, procedural, social and other activities. The methods of combating violations of customs regulations are part of a single set of measures to combat offences and contribute to the effective implementation of State customs policy and to the growth of the State economy.

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Ця стаття присвячена взаємодії державних органів та інших інституцій у сфері боротьби з порушеннями митних правил. Зазначено, що здійснення міжнародного співробітництва є специфічним атрибутом боротьби з порушеннями митних правил, яке дозволяє ефективно збирати доказову базу щодо вчинення правопорушень та вміло застосовувати її на практиці. Встановлено, що причинами збільшення вчинення правопорушень у митній сфері є той факт, що ця діяльність стала одним із головних джерел заробітку для значної частини громадян України, потужним елементом економічної основи діяльності організованих груп, які широко застосовують схеми ухилення від оподаткування та від сплати митних платежів. Виділено такі способи реалізації методів міжнародного співробітництва в митній сфері: 1) розроблення та виконання узгоджених міжвідомчих заходів щодо запобігання, виявлення і розкриття правопорушень у сфері реалізації державної митної справи; 2) здійснення комплексного впливу на соціальні чинники, які сприяють вчиненню правопорушень у митній сфері; 3) взаємний обмін інформацією про наміри і способи вчинення порушеннями митних правил; 4) внесення до відповідних органів державної влади і місцевого самоврядування, підприємств, установ і організацій пропозицій щодо усунення виявлених причин та умов, які сприяють порушенням митних правил, та пропозицій щодо змін та доповнень чинного законодавства. Звернено увагу на те, що наявна в Україні взаємодія органів державної влади, місцевого самоврядування, інших суб'єктів у боротьбі з правопорушеннями є досить низькою, зважаючи на рівень соціально-економічного забезпечення населення та високу рентабельність результатів вчинення правопорушень на митному кордоні. Зазначено, що взаємодія державних органів та інших інституцій у сфері боротьби з порушеннями митних правил повинна мати предметний характер, який повинен генерувати конкретні форми спільної управлінської, адміністративної, процесуальної, суспільної та іншої діяльності. Методи боротьби з порушеннями митних правил є частиною єдиного комплексу заходів боротьби з правопорушеннями та сприяють ефективності проведення державної митної політики та сприяють зростанню економіки держави.

Ключові слова: митна сфера, взаємодія, державні органи, державні інституції, правоохоронні органи.