

## **CUSTOMS RESTRICTED FACILITIES WITHIN THE LOGISTICS TRANSPORT AND CUSTOMS COMPLEX**

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### ***Abstract***

*This article provides the analysis of functioning of Customs restricted facilities and their classification by type, sets their relationship, offers the optimal structure of a logistics transport and Customs complex, analyzes the ways to optimize the interaction of all the regulatory authorities in the process of Customs clearance.*

*The necessity of using the up-to-date modern information technologies is proved. As a result of the statistical analysis it is determined that the introduction of electronic services in the process of Customs clearance and warehousing of cargoes (including the ones transported in containers) makes it possible to streamline the movement of cargo flows, reduce the processing time and improve the quality of Customs control of goods.*

*It is shown that the organization of logistics transport and Customs systems ensures all the necessary resources and environment for the development and successful integration of the transport and logistics system of Ukraine into the European transport and logistics system. In this regard, the typical technological scheme of functioning of a logistics transport and Customs complex is suggested in the scientific paper.*

*The approaches proposed in the paper are modular in nature and can be generalized in order to be used as some standard design solutions to modernize the technologies of the functioning of Customs restricted facilities within the logistics transport and Customs complex.*

*Keywords: logistics transport and Customs complex, Customs restricted facilities, Customs control zone, the place of delivery of goods by vehicles, temporary storage warehouses, bonded warehouses.*

### **Introduction**

Efficient movement of material flows in the logistics network is not possible without the complexation (storage) of required stocks in certain specialized areas, the provision of intermediate services for storage and Customs clearance of goods or providing related logistic services. The implementation of these functions can be ensured with the help of the capacities of relevant logistics transport and Customs complexes. The movement of a cargo

flow through such logistics centers is associated with material and labor costs, which consequently increase the final costs of goods.

The structure of the logistics transport and Customs complexes provides for the creation of facilities within which the operations with goods under Customs control are carried out. Customs legislation establishes the requirements for the arrangement and technical equipment of such facilities in order to provide the control of goods which are being stored or placed in the territory of such facilities as well as their operation rules and rules for Customs officers and other regulatory authorities about staying within them. The successful solution to the problems associated with the opening of such facilities within the logistics complexes, their equipping and functioning has a significant impact on the timing of material flows in the logistics center, the rational use of transport and handling costs.

Another important issue is to optimize the flow of information accompanying the movement of goods in foreign economic operations. To solve it, it is necessary to provide effective coordinated interaction of all relevant regulatory authorities taking into account the availability of certain requirements of legislation for the implementation of control over the movement of goods across the Customs border.

Issues concerning the optimization of the national network of logistics facilities are covered in a number of scientific papers. So in the papers of A. Pasichnyk (2016, 2012) the analysis of the current state of transport and logistics infrastructure of Ukraine is carried out and the directions for its further development in order to improve the efficiency of using the transit potential of the Ukrainian transport system are defined. The main reasons of the gradual reduction in international traffic volumes through Ukraine are discovered. The low development of the system of multimodal transport and logistics centers, long time of Customs clearance in Ukraine are identified as the main reasons for this reduction and therefore the loss of competitive advantage of Ukraine. In the paper of M. Danko (2011) the current state of transport and logistics infrastructure in Ukraine as a whole is reviewed. The advantages for the state which can be given by a purposeful and systematic work on the development of transport and logistics system of Ukraine are proved. In the paper of V. Dikan (2011) the classification of the conditions for the formation of multi-modal transport hubs is shown, the impact of the creation of such facilities for the development of international transport corridors is analyzed. In the scientific research of V. Zubenko (2011) the intensification of the construction of major international transport and logistics centers in Ukraine in order to attract foreign investment is proposed as well as the recommendations for optimizing the supply chain management of the delivery of international cargo within the framework of logistics centers are formulated. Problems of creation and functioning of regional transport and logistics centers are covered in the papers of M. Koren (2011) and I. Tokmakova (2011). Priorities in the reform of the existing system of logistics centers in Ukraine based on the analysis of regional economic development are discovered. In the scientific paper of V. Kutyrev (2010) the problematic issues related to the state of the transport and logistics and Customs services in Ukraine, as well as prospects for the development of transport and logistics and cargo service centers in Ukraine are considered. The comparison of logistic indicators of Ukraine with the most developed European countries is made. Recommendations to improve Ukraine's logistics rating are given. The issues of using advanced experience in applying modern technologies for the functioning of the international systems of transport and Customs control are considered in the paper of OSCE (2012).

At the same time, the questions of coordination of normative documents regulating the procedure of establishment and functioning of Customs restricted facilities, as well as the purpose and principles of their functioning are studied less. The studies of this problem aim at the formation of the science-based proposals on the optimal structure of the logistics

transport and Customs complexes, as well as the optimization of goods and information flow movement within such complexes.

Therefore, the purpose of this article is to carry out the classification of Customs restricted facilities to be formed within the structure of the logistics transport and Customs complexes for optimal processing of export and import cargo flows. The paper aims at the study of the principles of their functioning, the requirements for their technical equipment as well as the rules established by the legislation of the access to their territory and to the goods stored there. The analysis of work of regulatory authorities in the process of Customs clearance, identifying the effective ways of interaction of these authorities with a view to reducing the time and simplifying the procedure of Customs clearance of foreign goods are considered in the article.

## 1. Classification of Customs restricted facilities

The structure of the logistics transport and Customs complexes involves the creation of facilities within which operations with goods under Customs control are carried out.

To enable carrying out operations with goods under Customs control in the territory of the logistics transport and Customs complex, the following Customs restricted facilities should be created:

- Customs control zones;
- place of delivery of goods by vehicles;
- bonded warehouses;
- temporary storage warehouses;
- cargo Customs complex.

The classification of Customs restricted facilities with regard to their relationship is shown in fig.1.

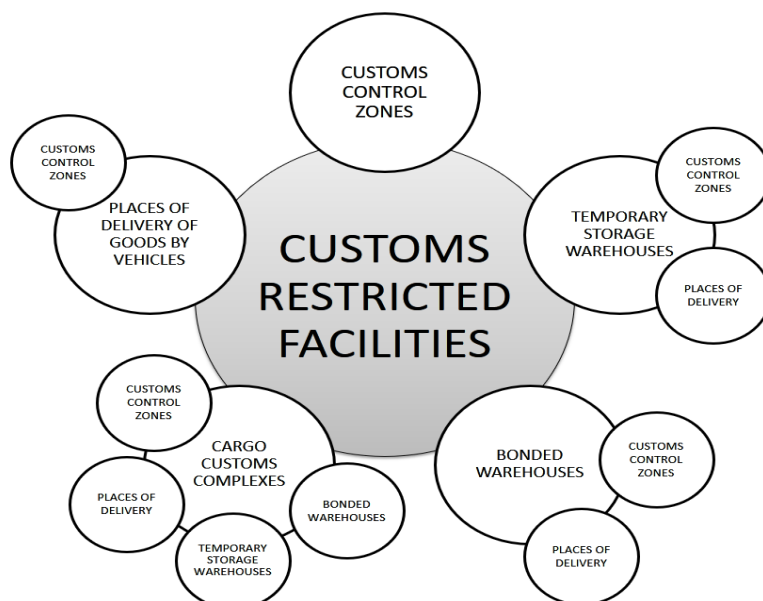


Figure 1. Classification of Customs restricted facilities.

**Customs control area zone** is a place determined by the revenue and duties authorities at the checkpoints across the state border of Ukraine or in other areas of the Customs territory of Ukraine within which the revenue and duties authorities carry out Customs formalities (Decree of the Ministry of Finance of Ukraine from 22.05.2012 No 583).<sup>1</sup>

<sup>1</sup> <http://zakon.rada.gov.ua>

Customs control zones may be permanent, in case of a regular placement of goods which are subject to Customs control within their territory, or temporary, which are established for the time of Customs control. Permanent Customs control zones are established on the territories and premises of enterprises, cargo Customs complexes, bonded warehouses or temporary storage warehouses.

Within the Customs control zone, the rules of Customs control zone are established (official regulations, prohibitions and restrictions, established by the legislation, applicable to goods or means of transport being in the area, buildings and facilities placed in the area, as well as maintenance activities conducted in it). Control over compliance with the procedure, law and order in the Customs control zone is carried out by the officials of Customs in whose area of activity it is established. Access to the zone is granted only to the officials of the Customs authority that are directly involved in the implementation of Customs formalities, the officials of public authorities who carry out types of control provided for in Section 1 of Article 319 of the Customs Code during the movement of goods and means of transport across the Customs border of Ukraine, and the declarants at the time when Customs authorities perform Customs formalities for goods and vehicles which are presented by them for Customs control. Admission to the Customs control zone to other persons is provided by the Customs authority in whose area of activity it is established, with observance of the requirements of the Customs Code of Ukraine and other legal acts. The officials who are granted access to the Customs control zone can be present in it only to carry out their direct duties. Such officials must not be in possession of the goods whose export or import into the Customs territory of Ukraine is prohibited or restricted by the legislation of Ukraine.

Maintenance activities in the Customs control zone as well as movement across and within the Customs control zone of goods, means of transport, citizens that do not cross the Customs border of Ukraine, or public officials who do not carry out the controls set out in Section 1 of Article 319 of the Customs Code of Ukraine, take place in compliance with the rules of the Customs control area and are allowed only with written authorization of then-current or acting head of the relevant Customs office (Customs station).

The relevant Customs offices (or Customs stations) are to ensure the safety of goods, means of transport for commercial use which are moved across the Customs border of Ukraine, observance of the Customs control zone rules, citizens' security, enforcement of law and order in the area of Customs control.

Customs control zones and their boundaries are indicated with signs of a rectangular shape with a blue background and the inscription in white in Ukrainian and English respectively – “Зона митного контролю ” and “Customs control zone”. These signs are the primary means of marking Customs control zones. Placement of the signs at the points of entering the area is required.

In addition, the boundaries of the Customs control zones may be designated by the inscription “Customs Control Zone” directly on the enclosing structures and walls of buildings which make up the perimeter of the zone. At the checkpoints the inscription can be added in the language of the bordering country. In the designation of Customs control zones, there may be installed additional panels with the information on its boundaries, points of crossing the Customs border, the list of people who have access to its territory, symbols and other circumstances related to its functioning. The signs that indicate the Customs control zones on the roads, in the streets of settlements are established in accordance with the legislation of Ukraine.

**Place of delivery of goods by vehicles** is a certain Customs territory (or its part) of the checkpoint across the state border of Ukraine, the sea or river port, airport, railway station, free Customs zone, the department of Customs in which the Customs clearance is carried out, enterprises with continuous production cycle, cargo Customs complexes, the

territory adjacent to the yard of the complex sorting stations, regional sorting stations, a point of international postal exchange, a temporary storage warehouse or a bonded warehouse (Decree of the Ministry of Finance of Ukraine from 30.05.2012 No 646, <http://zakon.rada.gov.ua>).

On the territory of the place of delivery of goods by vehicles the Customs control zone is created in the manner prescribed by the legislation of Ukraine.

According to the Customs Code of Ukraine after granting the permission for admission of goods across the Customs border of Ukraine by the Customs, the owner of the goods or the authorized person is obliged to deliver goods and documents to them without any change in their status in a defined by Customs authority place of delivery of goods by vehicles and to ensure their stay in this place before the arrival of the Customs officials. The goods and vehicles by which they are transported upon arrival at the place of delivery are located in the Customs control zones. At the place of delivery these goods and vehicles are presented and the documents are transferred to the Customs authority at the earliest opportunity after their arrival, and in case of arrival in non-working hours established for the Customs authority - in the shortest possible time after resuming work of this Customs authority.

In determining the place of delivery by the Customs office it should be considered that the territory of the place of delivery of goods by vehicles should be provided with lighting and fencing around the perimeter of the territory of the place of delivery; round-the-clock security and availability of firefighting equipment; the availability of ramps, platforms, observation decks; sufficient quantities as well as functioning of the loading and unloading equipment and mechanisms for conducting the necessary operations on the territory of the place of delivery; the availability of channels and means of communication, including the Unified Automated Information System of the State Fiscal Service (SFS) of Ukraine, enabling the Customs officials to perform their duties.

In the case of determining the place of delivery as the territory (or part of it) of the cargo Customs complex, the area adjacent to the temporary storage warehouse or a bonded warehouse, the requirements to the arrangement of the place of delivery are established by the legislation of Ukraine to the functioning of these facilities.

Requirements for the place of delivery for the air, water and rail transport are set similarly to the requirements to the Customs control zones established by the legislation of Ukraine.

**Bonded warehouses** are appropriately equipped warehouses, reservoirs, cooling chambers or freezers, indoor and outdoor areas for the storage of goods under Customs control. A bonded warehouse can be private (used by the warehouse keeper) or public (available for all entities on a payment basis). On the territory of the bonded warehouse it is required to create a permanent Customs control zone. If a bonded warehouse is a part of the cargo Customs complex, the technical equipment, infrastructure, and security that ensure the functioning of the Customs cargo complex can be used for the equipment of the bonded warehouse (Decree of the Ministry of Finance of Ukraine from 16.07.2012 No 835).<sup>2</sup>

One or more storage facilities may be considered as a bonded warehouse provided they are located at the same address or within the territory of the inseparable fenced perimeter.

The keeper of the Customs warehouse provides:

- availability of the territory with hard surface adjacent to the warehouse, equipped for parking of cargo vehicles. If several storage facilities are used as a bonded warehouse, the territory adjacent to one of those storage facilities may be used on request of the warehouse keeper;

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<sup>2</sup> <http://zakon.rada.gov.ua>

- availability and functioning of the gating system at the entrance adjacent to the warehouse territory, which provides registration of vehicles that deliver goods to the bonded warehouse. If a bonded warehouse has the status of delivery of goods by road, the checkpoint system should provide automatic recording (reading) of data on registration plates of vehicles, vehicle weight and entering this information in an electronic record system;

- round-the-clock security or operation of security and fire alarm systems (except fire alarm systems in open air areas), availability of fire extinguishers;

- lighting of a bonded warehouse and the surrounding area according to the sanitary norms and regulations;

- a certified (verified) special equipment for weighing goods (taking into account their specific features), and at the bonded warehouse for storing liquid or dry bulk goods, availability of a certified recording system of such goods, and control over them;

- availability of a ramp, a viewing platform, loading and unloading equipment (taking into account the specifics of the bonded warehouse);

- carrying out handling (loading and unloading) operations at the bonded warehouse or in the territory adjacent to the Customs warehouse;

- availability and functioning of surveillance systems to monitor the entry and exit to the adjacent territory of the warehouse, gate and door openings of the bonded warehouse through which the placement of goods in a warehouse or the release of goods from the warehouse can be done, recording the image to detect unauthorized access to goods and transport that are under Customs control, as well as maintaining the appropriate archive;

- free access for Customs officials to the surveillance system;

- the possibility of installing at least two means of security on the gates and doors of the Customs warehouse;

- installation of the barred windows (if there are any), if premises are used as the bonded warehouse;

- availability of channels and means of communication for Customs officials and other authorities (in the case of their placement);

- the keepers of a bonded warehouse should equip such warehouses with surveillance systems. The layout and the number of the cameras should be agreed on by the head of Customs.

An economic entity, which intends to open a Customs warehouse, should submit an application for the opening of a bonded warehouse to the Customs office.

The following documents are to be attached to the application:

- 1) certified copies of documents confirming the ownership of storage facilities or the right to use them;

- 2) certified copies of: the act of acceptance for operation of the system of alarm notification transmission (fire alarm); the order of the company to establish its own security department and the regulations of this subdivision; the permission to start work for the newly established enterprises, the permission about new and reconstructed production facilities and facilities for other purposes; the state sanitary and epidemiological examination of existing facilities; the general plan of the territory with the facilities that will be used as a bonded warehouse, showing the location and the linear dimensions of these storage facilities, the arrangement of video surveillance system, access to roads, traffic patterns of vehicles and the plan for each object of the warehouse (indicating the placement of the windows, doors, gates, internal equipment and the like); the flow sheet indicating the control and accounting means (for the bonded warehouse intended for storing bulk products); technical certificates for surveillance system equipment;

3) the project of procedure for operation of the bonded warehouse.

Permission for the opening and functioning of the bonded warehouse is made by the order of the Customs, after which the data on the opening of a bonded warehouse shall be entered in the register of bonded warehouses, which is maintained by the SFS in electronic form in the unified automated information system of the SFS. The keeper of the bonded warehouse receives an extract from the register of bonded warehouses. The results of the data analysis of the development of bonded warehouses in accordance with their types in the period of 2014-2016 are the evidence of certain stabilization in their number (fig. 2).

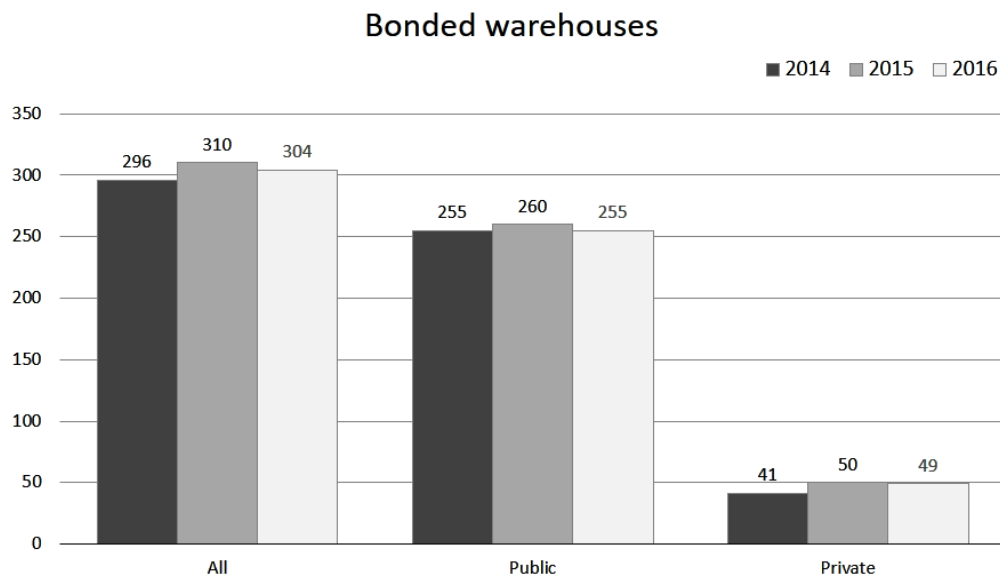


Figure 2. Dynamics of bonded warehouses in Ukraine.

**Temporary storage warehouses** are properly equipped premises and/or indoor or outdoor areas, reservoirs, refrigerators or freezers intended for temporary storage of goods under Customs control before placing them under the Customs procedure. Temporary storage warehouse can be private (only used by the owner) or public (available for all entities on a payment basis). On the territory of the warehouse of temporary storage it is required to create a permanent Customs control zone (Decree of the Ministry of Finance of Ukraine from 28.05.2012 No 613).<sup>3</sup>

A temporary storage warehouse is to be located in the Customs territory of Ukraine. A temporary storage warehouse can have one mail address if it consists of one or several storage facilities, and multiple mail addresses if it consists of a number of storage facilities which have different addresses and fenced inextricably around the perimeter of a temporary storage warehouse. In the case when the temporary storage warehouse consists of several storage facilities, it is allowed to use the territory adjacent to one of those storage facilities as an adjacent area to the temporary storage warehouse.

The keeper of a temporary storage warehouse should provide:

- availability of the territory adjacent to the storage area with a hard surface, equipped for parking of vehicles;
- round-the-clock security of storage facilities or the operation of burglar alarm;
- installation of bars on the windows (if there are any) at the storage facilities;

<sup>3</sup> <http://zakon.rada.gov.ua>

- operation of fire alarm systems at the storage facilities (except for the operation of such a signal in the open air), availability of firefighting means;
- a certified (verified) special equipment for weighing goods (taking into account their specific features), and for the warehouse for storing liquid or dry bulk goods – a certified (verified) accounting system of such goods, and control over them;
- availability of a ramp, a viewing platform, loading and unloading equipment (taking into account the specifics of the warehouse);
- carrying out loading and unloading operations at the warehouse or territory adjacent to the Customs warehouse;
- availability and operation of surveillance systems in order to monitor the entrances to the adjacent territory of the warehouse, barriers of the warehouse through which the placement of goods in a warehouse or the release of goods from the warehouse can be done, recording of the image in order to detect unauthorized access to goods and transport that are under Customs control, as well as keeping of the relevant archive;
- free access to the surveillance system for Customs officials;
- availability and functioning of the gating system at the entrance adjacent to the warehouse territory, which provides registration of vehicles that deliver goods to the warehouse; if a warehouse has the status of delivery of goods by road, the checkpoint system should provide automatic recording (reading) of data on registration of plates of vehicles, vehicle weight and entering this information in an electronic recording system;
- lighting of a warehouse and the surrounding area according to the sanitary norms and regulations;
- equipping work places for officials of Customs clearance units according to normative legal acts, sanitary norms and rules (if necessary – accommodation of the units in the territory of a temporary storage warehouse of open type);
- availability of channels and means of communication for Customs officials and other authorities (in the case of their placement);
- possibility of installing on the gates and doors of the Customs warehouse at least two means of security (one of which must be in charge of the Customs, the second one – under the supervision of the keeper of a temporary storage warehouse);
- availability of the information boards on storage facilities;
- the keeper of the temporary storage warehouse of public type is to build a warehouse surveillance system. Temporary storage warehouses of private type can be invested in video surveillance at the request of the holder. In the case of keeping live animals in the private warehouses the installation of the surveillance system is necessary. The layout of the placement of cameras and their number are agreed upon with the head of the Customs authority. The number of cameras should be sufficient to record: all entrances and exits from the warehouse of temporary storage; all gate or door openings through which the import or export of goods is carried out; places of putting (removal) of the Customs seals at a temporary storage warehouse. Video cameras should be connected to motion detectors.

If a temporary storage warehouse is a part of the cargo Customs complex, it is possible to use the technical equipment, technology, infrastructure and security that ensure the functioning of the Customs cargo complex.

The company which intends to obtain permission for the opening and functioning of a temporary storage warehouse should submit an application for permission to open and operate a temporary storage warehouse to the Customs.

The following documents should be attached to the application:

- 1) the list of persons who will have the right to access the territory of the warehouse;



2) certified copies of documents confirming the ownership of storage facilities or the right of their use;

3) certified copies of: the act of acceptance of the technical means of fire alarm system; alert transmission system (in case of their installation); applicant's order to establish its own security department and the regulations of this unit; permission to start work of newly established enterprises, the permission about new and reconstructed production facilities and facilities for other purposes; the state sanitary-epidemiological examination of existing facilities; the general plan of the territory where there are facilities that will be used as a temporary storage warehouse, showing the location and the linear dimensions of the storage facilities, with video surveillance system arrangement, access to roads, traffic patterns of vehicles and copies of plans for each object in the warehouse (indicating the placement of the windows, doors, gates, internal equipment and the like); flowsheet indicating the control and recording means (for the warehouse for storing liquid and bulk products); technical certificates for surveillance system equipment; technical certificates for electronic scales and means of automatic recording of license plate numbers of vehicles with the function of automatically entering the data on registration number of the vehicle and its total weight, the system of electronic goods accounting in the warehouse (for temporary storage warehouses, the import or export of goods from which is carried out by road transport).

Permission for the opening and functioning of a temporary storage warehouse is to be issued by the order of the Customs, after which the data on the opening of a temporary storage warehouse should be entered in the register of temporary storage warehouses maintained by the SFS in electronic form in a unified automated information system of the SFS. The holder of a temporary storage warehouse receives an extract from the register of temporary storage warehouses.

The results of the data analysis of the development of temporary storage warehouses in accordance with their types in the period 2014-2016 are the evidence of a certain stabilization of the number of temporary storage warehouses of public type and a trend of 15% reduction in their number for private type warehouses, fig. 3.

**Cargo Customs complex** is an area with a complex of buildings, structures, engineering equipment and communications necessary for carrying out Customs control and Customs clearance of goods, means of transport for commercial use, which are moved across the Customs border of Ukraine. In the territory of the cargo Customs complex it is required to establish a permanent Customs control zone (the Customs Code of Ukraine).

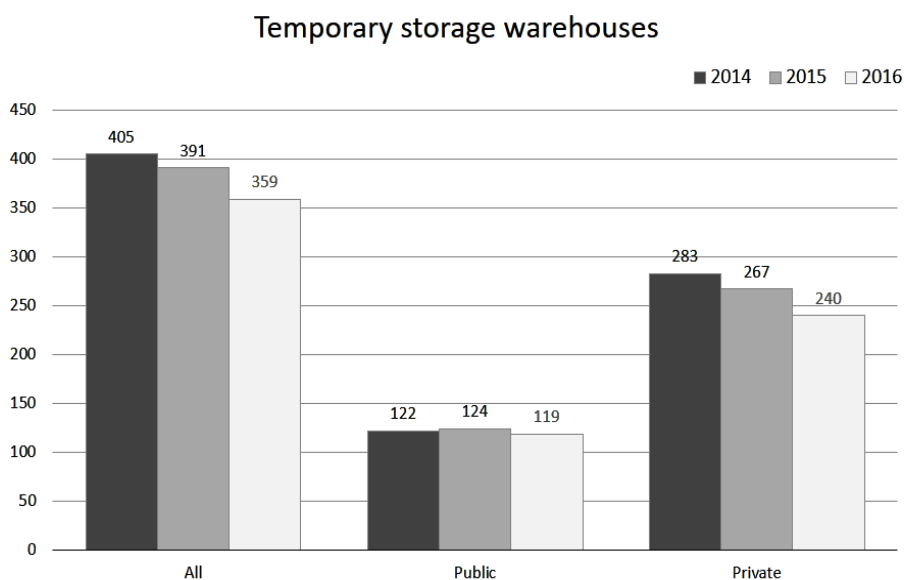
The keeper of the cargo Customs complex ensures the provision of intermediary services for the declaration of goods moved across the Customs border of Ukraine, provision of services for the storage of goods which are moved across the Customs border of Ukraine, and means of transport for commercial use, as well as the performance of handling. The cargo Customs complex can also be equipped with facilities for providing additional services.

Analysis of the Customs legislation with respect to the opening and functioning of these facilities demonstrates the need for harmonization of their technical equipment and procedure rules and the simultaneous creation of multiple facilities within a single logistics cargo Customs complex.

When creating a logistics transport and Customs complex, one should be aware that it simultaneously carries out transactions with foreign goods and "internal" goods that are not under Customs supervision and moved within the country. Therefore, to satisfy the legislation rules of Ukraine concerning the impossibility of simultaneous staying at the Customs of goods under Customs control and the goods that are not under Customs control, as well as access by third parties (which do not carry out foreign trade operations) on the territory of such facilities, it is necessary in the process of creating the logistics transport and

Customs complex at the planning stage to clearly identify which of the facilities will be used for the processing of “internal” goods, and which for the processing of goods under Customs control, and to develop schemes of optimal movement of cargo flows within the the logistic transport and Customs complex and provide access of the interested people to relevant types of cargo. This issue is of particular importance in the process of planning and creating facilities such as depots, railroad terminals and storage facilities.

The solution to this issue should be worked out on the basis of a separate analysis of the internal and external cargo traffic, available in the area of activity of the logistics transport and Customs complex.



*Figure 3. Dynamics of temporary storage warehouses in Ukraine.*

## **2. The cargo Customs complex as the structural element of the transport and Customs logistics complex**

The strategic aim of the functioning of the transport and Customs logistics complex in the region serves to ensure interaction between all participants of the transport (transportation) process in order to provide consumers with comprehensive transportation services and achieve holistic development of transport and logistics infrastructure in the region.

Implementation of the strategic aim set by the functioning of the transport and Customs logistics complex in the region is caused by its functional structure.

Development of transport and Customs logistics complex is aimed at building partnerships between producers and consumers with a flexible system of interaction among different modes of transport.

In order to organize efficient transport, Customs and logistics service of freight traffic on the basis of interaction of different means of transport; introduce modern transportation, logistics and information technologies in the organization of transportation process; attract international transport flows; develop trade and inter-regional relations; increase the competitiveness of Ukrainian transport and logistics companies in the market of transport and logistics services, and on the basis of its functional composition, the logistics transport and Customs complex in the region should have a structure shown in fig. 4.

An important and distinctive element in the composition of the logistics transport and Customs complex is a cargo Customs complex.

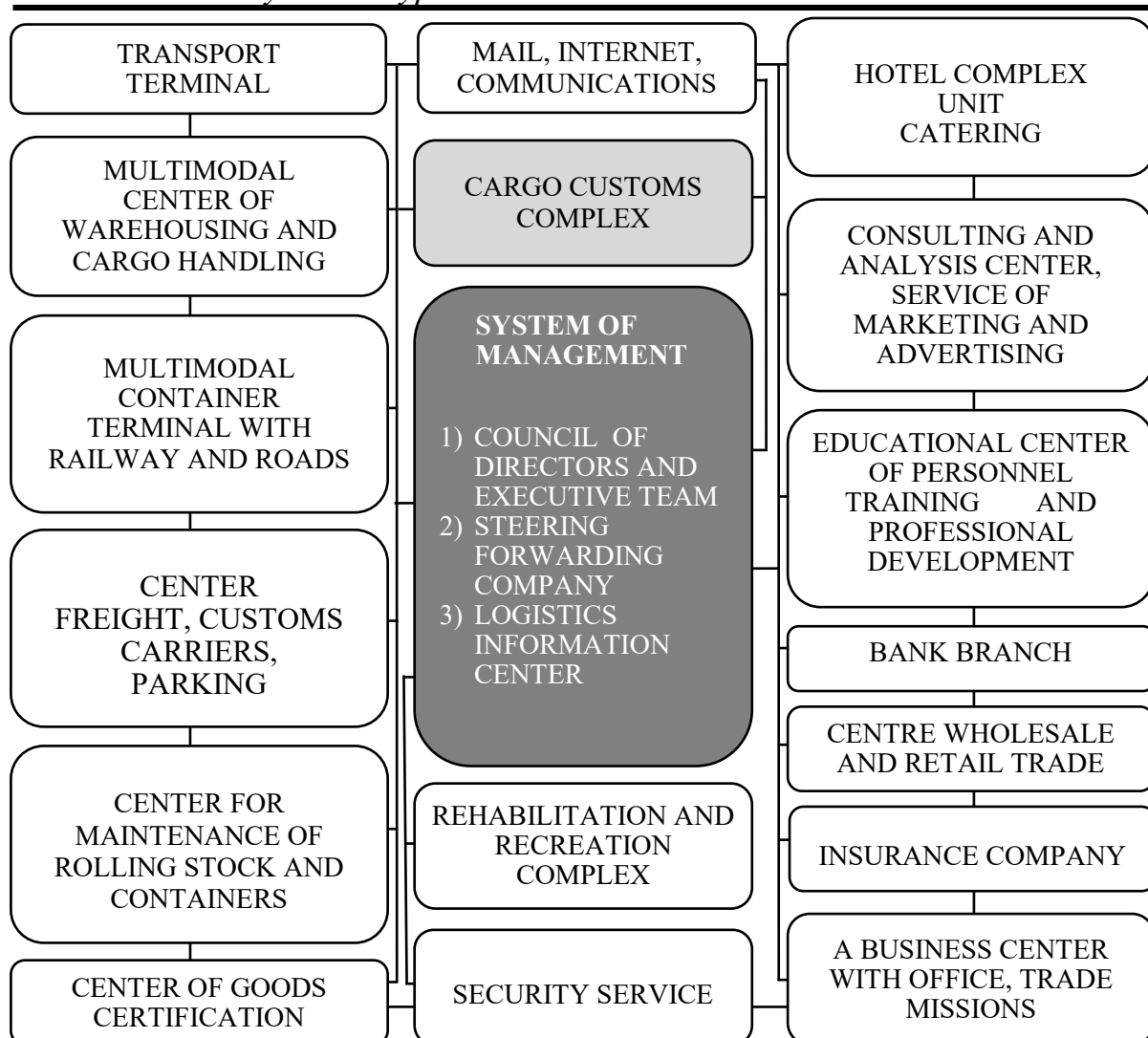


Figure 4. Block diagram of the logistic transport and Customs complex.

A cargo Customs complex is an area with a complex of buildings, structures, engineering equipment and communications necessary for the implementation of Customs control and Customs clearance of goods, vehicles for commercial use, which are moved across the Customs border of Ukraine.

The keeper of the cargo Customs complex must necessarily ensure:

- 1) the provision of intermediary services for the declaration of goods moved across the Customs border of Ukraine;
- 2) the provision of services for storing goods moved across the Customs border of Ukraine, and vehicles for commercial use;
- 3) the loading and unloading operations.

The relations between the keeper of the cargo Customs complex and persons who use the services of the complex, and the revenues and duties authorities are determined by the relevant contracts.

The requirements for the arrangement of the cargo Customs complex are set by the collegial executive authority which provides formulating and implementing the state tax and Customs policy.

The keeper of the cargo Customs complex is obliged:

1) to comply with the provisions of the Customs Code of Ukraine, fulfill the conditions of the permission to open and operate the cargo Customs complex and requirements for design, development and operation of the complex;

2) to ensure free entry to the complex and free stay on its territory during the first four hours;

3) to eliminate the possibility of unauthorized access of any third parties to the premises, as well as the removal from its territory of goods which are under Customs control and means of transport for commercial use;

4) to ensure unimpeded access of Customs officials to goods, vehicles for commercial use which are under Customs control on the territory of the complex, and documents for such goods, create the appropriate conditions of work for these officials;

5) to provide free use, on a contract basis, of equipped premises for Customs officials and equipped workplaces for the officials of all public authorities that carry out other types of controls;

6) to keep records of goods, vehicles for commercial use which are served by the complex, and submit a quarterly report on such goods, vehicles to the relevant revenue and duties authorities in the form and manner prescribed by the collective executive authority responsible for formulating and implementing the state tax and Customs policy;

7) to ensure the availability and functioning of electronic record-keeping of goods and vehicles for commercial use that move within the cargo Customs complex territory, and unimpeded access of the officials of revenue and duties authorities to the records;

8) to ensure the availability and functioning of the gating system at the entrance to the territory of the cargo Customs complex and at the exit from it, equipped with barriers, automatic data recorders of number plates of means of transport and electronic scales enabling the automatic entry of information about the number plates of the vehicle and its total weight in the electronic record of goods and means of transport;

9) to ensure the availability and functioning of surveillance systems for the entry to the complex and the exit from it, the procedure of Customs control with video recording of the image to maintain the appropriate archive, and unimpeded access of the revenue and duties officials to the surveillance system.

The cargo Customs complex can also be equipped with areas for additional services.

Creation of cargo Customs complexes allows:

- minimizing the cost of Customs clearance of goods under Customs control;
- minimizing the risks when deciding on the application of goods under Customs control to the appropriate Customs rules;
- if necessary, placing the goods in the warehouses of cargo Customs complex (temporary storage warehouses, Customs warehouses);
- intensifying efforts to identify cases of violations of Customs rules;
- creating conditions for rapid release of goods from vehicles;
- increasing the volume of foreign trade operations;
- minimizing the existing external and internal threats of foreign economic activity;
- increasing the receipt of payments to the state budget;
- relieving the city from the movement of large vehicles.

### **3. Customs control and other types of state control**

Goods that are moved across the Customs border of Ukraine, except Customs control, may be subject to the state sanitary and epidemiological, veterinary and sanitary,

phytosanitary, environmental and radiological control. The revenue and duties authorities are to interact with the public authorities empowered to apply those kinds of controls, coordinate their application at the state border checkpoints and at the Customs control areas within the Customs territory of Ukraine. The scheme of the interaction is shown in fig. 5.

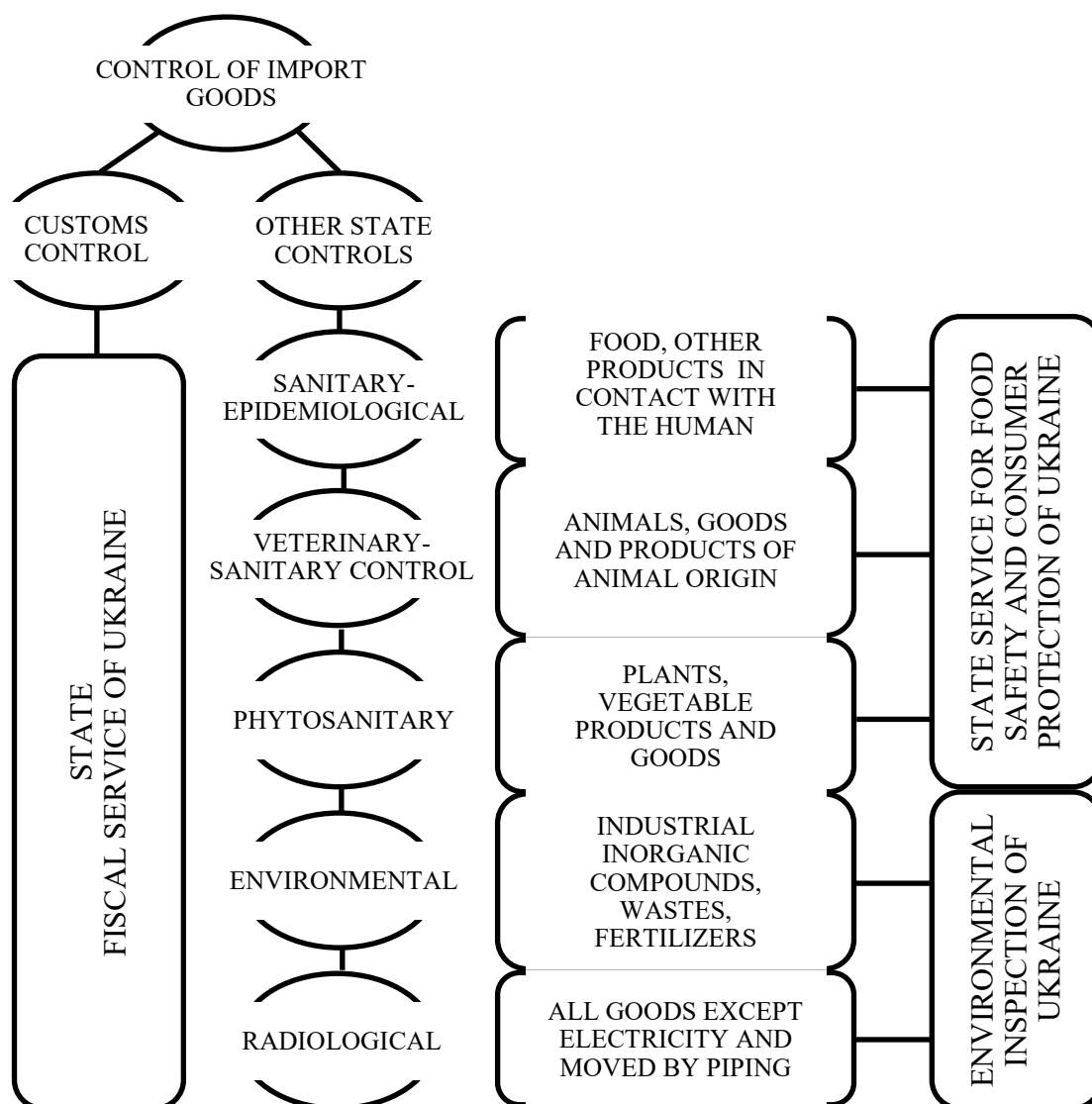


Figure 5. Types of state control and state authorities in Ukraine.

Customs control and Customs clearance of the goods moved across the Customs border of Ukraine end only after completing the necessary types of controls, established by the laws of Ukraine for each item. The list of goods which are subject to a particular kind of the state control, in the case of moving them across the Customs border of Ukraine, was approved by the Cabinet of Ministers of Ukraine <sup>1</sup> 1031 of 05.10.2011 (Cabinet of Ministers of Ukraine from 30.05.2012 No 1031).<sup>4</sup>

State control of the goods is carried out by officials of regulatory authorities in the areas of Customs control on the Customs territory of Ukraine (except for checkpoints across the state border of Ukraine) in the case when the checkpoint controls of these types have not been completed by the relevant authorities.

<sup>4</sup> <http://zakon.rada.gov.ua>

**Sanitary-epidemiological control** is carried out in order to prevent the importation of infectious diseases into Ukraine, viruses and diseases that can cause epidemics. Sanitary-epidemiological control is carried out by the quarantine unit of Ukraine in accordance with the requirements of the International Health Regulations 2005, the Laws of Ukraine “On ensuring sanitary and epidemiological welfare of the population”, “On Protection of Population from Infectious Diseases” and the Rules of sanitary protection of the territory of Ukraine, approved by the Cabinet of Ministers of Ukraine dated August 22, 2011 № 893 (hereinafter – the Rules of sanitary protection of the territory of Ukraine).

On the basis of receiving data on evident risk to public health, obtained with the above measures or other means, the additional health measures can be used in each specific case, in accordance with the International Health 2005 Rules that will allow ensuring the aim of the public healthcare, which is to prevent the international spread of diseases.

**Phytosanitary control** is carried out in order to protect the territory of Ukraine from the penetration of foreign regulated pests and other dangerous pests, plant diseases and weeds which can cause considerable damage to the national economy of Ukraine. The objects of regulation of phytosanitary control include: seeds and planting materials, forest and ornamental plants, plants and their parts (cuttings, bulbs, tubers, fruits, etc.), food stocks for domestic and foreign vessels, as well as other products of plant origin. The phytosanitary control is carried out according to the Decree of Cabinet of Ministers № 705 of 13.05.2007 and the Order of the Ministry of Agrarian Policy of Ukraine № 414 of 23.08.2005.

**Veterinary-sanitary control** is carried out to monitor the protection of the territory of Ukraine from entering from the territory of other countries of infectious animal diseases, as well as verification of the veterinary status for export, import and transit of animals, raw materials and products of animal origin in accordance with the Law of Ukraine “On safety and quality of food” of article 18 of the Law of Ukraine “On veterinary medicine”.

**Environmental and radiological control** is carried out in accordance with the requirements of the Law of Ukraine “On Environmental Protection of Ukraine”, the regulations on the State Environmental Inspection of Ukraine approved by the Decree of the President of Ukraine of 13.04. 2011 № 454/2011 and PKMU number 269 of 19.02.1996 to ensure environmental safety in the importation of materials, raw materials and other items into the territory of Ukraine. When goods are exported outside the Customs territory of Ukraine radiological control can be performed in the Customs of departure while finishing Customs clearance or at checkpoints across the state border of Ukraine.

The specific number of goods transported across the Customs border of Ukraine, and their distribution according to the appropriate types of state control are shown in fig. 6-9. It should be noticed that the radiological control is required for all goods of groups 1-97 according to the Ukrainian goods classification of foreign economic activities except electricity and goods transported by pipelines.

These types of controls are carried out with the use of information technologies, including electronic database on goods, the movement of which is controlled by other state authorities in terms of compliance with the prohibitions regarding the movement of goods across the Customs border of Ukraine. State authorities that perform the mentioned types of control must provide the necessary information of such control in electronic form to the Customs.

The Customs should inform the relevant state authorities of Ukraine on the results of Customs control and Customs clearance of goods under the control of these authorities, including by electronic means.

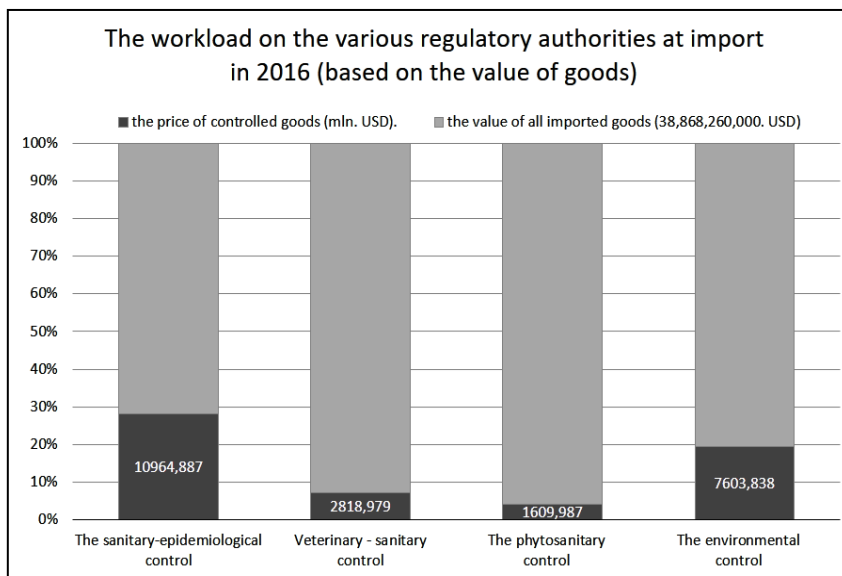


Figure 6. Distribution of goods transported across the Customs border of Ukraine within import mode (based on the value of goods).

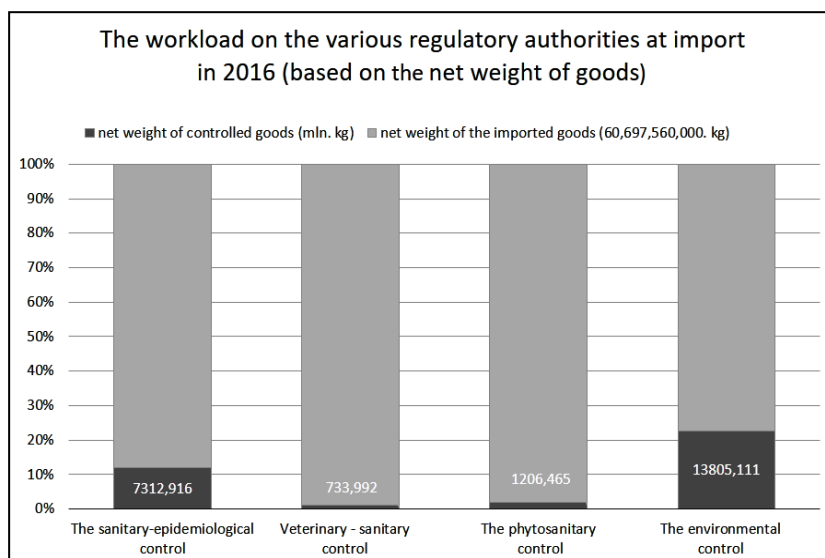


Figure 7. Distribution of goods transported across the Customs border of Ukraine within import mode (based on the net weight of goods).

#### 4. Access to the Customs restricted facilities and the interaction of regulatory authorities

In the process of the formation of technological schemes of interaction of regulatory authorities at the Customs clearance of goods in the transport and Customs logistics complexes, an important issue is the organization of access of the officials to the territory of such Customs restricted facilities. The analysis of the Customs restricted facilities shows that all of them necessarily include Customs control zones, which are the basic condition of placing the goods under Customs control in a certain area of the Customs territory of Ukraine. The rules of Customs control zone are observed in the Customs control zones.

Unimpeded access to Customs control zones, according to the law, is provided to such officials and citizens:

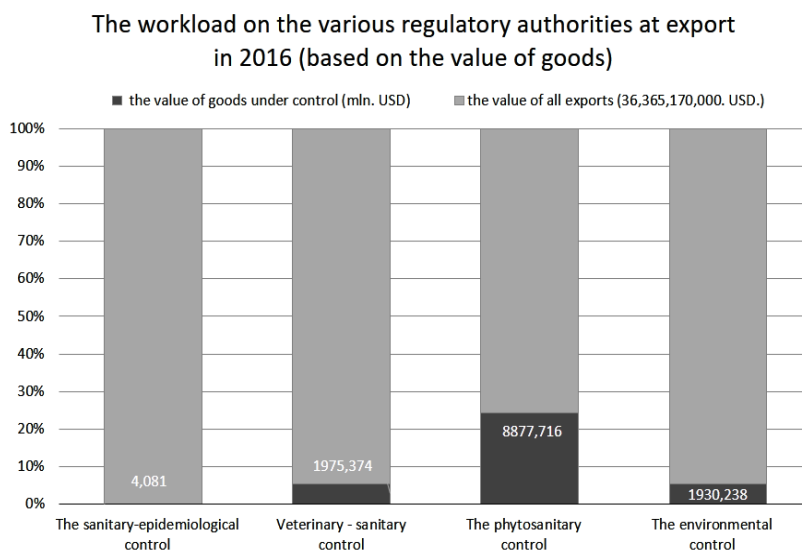


Figure 8. Distribution of export products transported across the Customs border of Ukraine by types of state control (based on the value of goods).

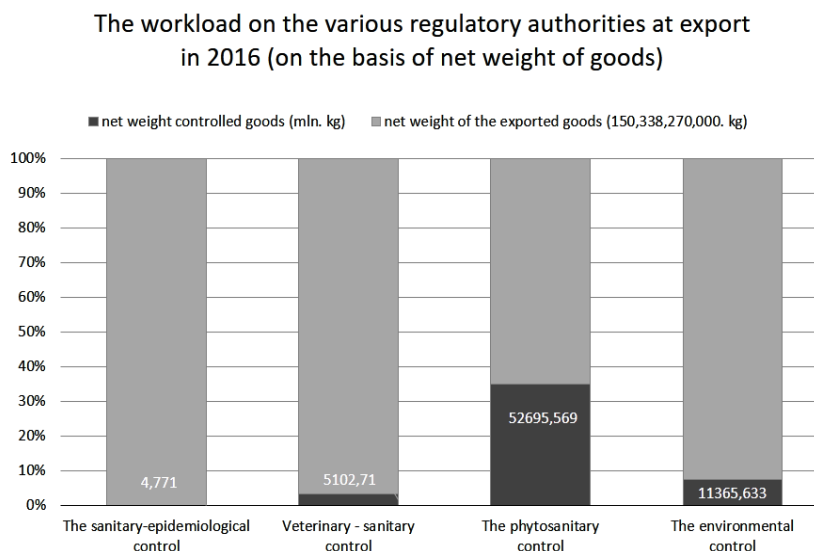


Figure 9. Distribution of export products transported across the Customs border of Ukraine by types of state control (on the basis of net weight of goods).

- Customs officials of the State Fiscal Service, their structural divisions, departments and specialized agencies of the SFS on Customs issues that directly take part in the implementation of an organization of Customs formalities;
- officials of public authorities, who carry out controls described in article 319 of the Customs Code during the movement of goods and vehicles across the Customs border of Ukraine;
- officials of the relevant authorities of the state border protection (in the case of Customs control zone location at a checkpoint at the Customs border of Ukraine and within the strip border);
- the declarants for the time of the Customs formalities by the Customs authorities on goods and vehicles which are presented for Customs control (only in accordance with



statements made to the boxes 14 “declarant” and 54 “Place and date” of the Customs declaration);

- persons who move goods and vehicles for commercial use across the Customs border of Ukraine;
- persons who store goods under Customs control in the respective warehouses (exclusively in accordance with the statements contained in box 49 “Details of the warehouse” of the Customs declaration), the list from the company of the owner of the warehouse of persons who have access to the territory of a temporary storage warehouse in the form of a list as one of the necessary documents when opening a warehouse, and the list of persons who have access to the territory of the bonded warehouse is to be pointed in the procedure of the operation of the bonded warehouse, which is approved by the head of Customs.
- employees of the internal security units of the SFS, the SFS internal audit to carry out their duties.

In addition to these persons, in the process of Customs clearance, in some cases it is necessary to provide access to the territory of the Customs restricted facilities of other officials: the law enforcement agencies involved in criminal investigation and operational-search activities, counterintelligence activities (in the case stipulated in paragraph 14 of the Decree of the Cabinet of Ministers of Ukraine number 467 of 23.05.2012), government agencies of market supervision over the circulation of non-food products, state certification authorities. These officials may remain in the Customs control zones only in order to fulfill their direct duties with the written permission of the head of Customs (Customs station), on the basis of written orders of the heads of the relevant government authorities, appeal of citizens and on the grounds specified by law.

Staying of the listed persons in the zones of Customs control is carried out as a rule for the purpose of inspection of goods, sampling, commissioning of warehouse and other operations provided for in legislation with goods under Customs control.

At the same time officials and other persons who have access to Customs control zones may stay there only if they have representative cards manufactured in accordance with the Procedure of the manufacture of representative cards and provision with them the employees of supervising authorities (services) that operate in the border checkpoint (internal Customs, other places specified by the laws of Ukraine for the implementation of state controls during crossing the state border by persons, vehicles, goods and other property) approved by the joint order of the Administration of the State Border Service of Ukraine, State Customs Service of Ukraine, Ministry of Transport and Communications of Ukraine, Ministry of Environmental Protection of Ukraine, Ministry of Health, Ministry of Culture and Tourism of Ukraine, Ministry of Agrarian Policy of Ukraine of 16.05.2005 <sup>1</sup> 370/396/208/173/219/294/205.

## **5. E-services in the process of Customs clearance**

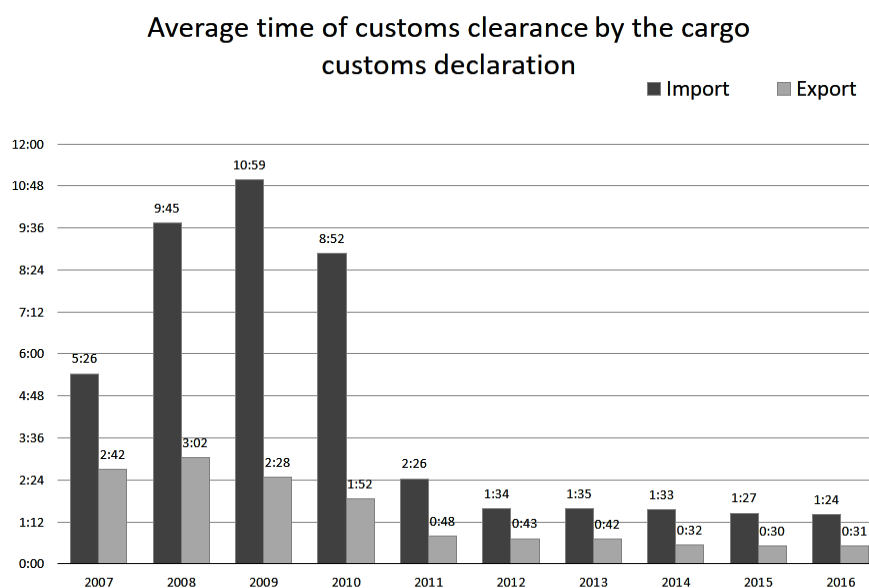
The most effective mechanism for optimization of Customs procedures and reduction of document processing time during Customs clearance is the application of the modern information technology into Customs clearance processes. Today, the vast majority of Customs declarations are submitted to Customs authorities in electronic form without a paper copy (as well as accompanying and additional documents), which significantly accelerates the processes of Customs clearance.

The Customs Service of Ukraine began to introduce actively an electronic declaration of goods in January 2009. Today the Customs clearance of goods in electronic form for all Customs procedures has been fully implemented. Almost 95% of all goods are checked by Customs using electronic Customs declarations. At the same time the remaining 5% of

declarations tend to be the Customs clearance of goods that are moved across the border by citizens (during Customs clearance citizens themselves are the declarants of goods transported and cannot file a declaration electronically due to lack of access to the necessary software complexes and lack of skills to use them), or require authorization documents that cannot be granted (presented to the Customs authority) in electronic form. The Customs Code of Ukraine provides for a full transition to electronic registration starting with 2017.

In accordance with the Law of Ukraine “On electronic digital signature” a document signed with a digital signature is completely equivalent to a document signed personally by an authorized person. Therefore, the electronic Customs declaration by its legal force is identical to the Customs declaration drawn up in a “paper” form. In the case of the Customs clearance of goods with electronic Customs declarations a scan copy of a “paper” document signed with the electronic digital signature of the declarant is attached to it.

Thanks to the introduction of electronic declaration procedure, it became possible to achieve the forecast levels of Customs clearance average time on imports at 1 hour and 55 minutes, and on exports at 45 minutes. In addition, in the case of applying the procedure of e-declaring the presence of a declarant when submitting the declaration is not required, and the E-declaration system allows the declarant to control clearance processes at all stages, as well as the exchange of electronic documents with Customs without leaving the office. However, such simplification concerns the cases for which the required inspection procedures of the goods by the Customs inspector are not generated by the automatic risk management system. The dynamics of the reduction in the average time of Customs clearance in connection with the introduction of electronic declaration procedure can be seen in Donetsk Customs office of the DFS in figure 10.



*Figure 10. The average time of Customs clearance by the cargo Customs declaration.*

The introduction of information technology in Customs clearance processes allows to minimize contact with the declarant, Customs officials and to reduce the level of corruption risks.

From the point of view of the Customs system, the introduction of E-declaration provides significant benefits for the functioning of the system and improves the quality of

Customs control, in general, enabling the effective use of the automatic system of risk analysis, including the formation of more complex risk profiles both on the system and regional levels (Decree of the State Fiscal Service of Ukraine dated 20.10.2016 No 880).<sup>5</sup>

The continuous improvement of electronic declaration procedures, including through the introduction of the automatic distribution mechanism for the electronic Customs declarations among officials of Customs clearance units is being implemented.

One of the problems that slows down the processes of implementation of full procedures for electronic clearance of goods from the moment they cross the border to the moment of their release for free circulation is the need for additional forms of control under Article 319 of the Customs Code of Ukraine.

The SFS of Ukraine and other regulatory authorities actively work on the implementation of the interaction of all control services on the principle of “one-stop shop”. The tangible results have been achieved in this direction with the launch of E-module of information exchange among the revenue and duties authorities, other state public authorities and the enterprise “one-stop shop” (“Single Window”), which is a part of the Customs clearance automation system “Inspector”, introduced by the SFS of Ukraine in 2016. Interaction of the revenue and duties authorities, regulatory authorities and enterprises is conducted in accordance with the international practice and the recommendations of international organizations using the information and telecommunication system of the revenue and duties authorities and after completion and integration of information systems – using the electronic system of interaction of the executive authorities and electronic interaction system of the state electronic information resources. Officials of the supervising authorities interact with the information system using special software and information complex, which is being developed by SFS and is available for free use by regulatory authorities.

Electronic signature facilities and the right to use the software required for the use of such facilities are provided by SFS to supervising officials authorized to use the information system for free if applied for by such regulatory authorities.

The information system allows authorized officials to perform activities stipulated by the law, and to keep the documents and records of actions of its users within 1095 days. Interaction of the entities with the information system is carried out with the use of information, telecommunication and information technology systems and tools to support them, which are used by entities for supplying the Customs documents and information stipulated by the Customs Code of Ukraine, through the automated system of Customs clearance. The information system sends a message to the entity with electronic digital signature of the Customs officer.

Scanned copies of the documents required for the completion of the relevant type of state control, with electronic message and the electronic digital signature of the entity’s official, are sent through the information system for the relevant type of state control by the time of arrival of the goods at the destination Customs or after their arrival. In the email, the company points out the details of the preliminary Customs declaration and the date and time when the goods arrive at the Customs and, in the presence of a representative of the company, may be presented to the supervisory authority for inspection (in the case of such a decision from supervisory authority). Time of inspection is agreed with the Customs official and supervisory authority.

The positive results of the accomplishment of all types of control, including inspection of goods (if needed) are logged in by officials of regulatory authorities in the information system. In this case, stamping shipping (transport) documents by regulatory authorities is not required, which eliminates the need to visit the places of location of such authorities and, therefore, accelerates the processes of filling the full Customs declaration

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<sup>4</sup> <http://zakon.rada.gov.ua>

and Customs clearance in general. Besides, regulatory authorities are able to log in the electronic system the information about the ban on import to Ukraine of certain groups of goods, as well as information about the granted documents confirming compliance with the restrictions concerning the movement of goods across the Customs border of Ukraine.

With the aim of simplifying procedures and reducing the time of clearance of goods at the ports the SFS of Ukraine and the Ministry of Infrastructure signed a Memorandum on cooperation in the field of information technologies for improving procedures at seaports concerning goods transported in containers. The memorandum makes it possible to make a decision to release the goods to the Customs territory of Ukraine prior to the arrival of ships at the sea port – based on preliminary information and taking into account the results of the application of analysis and risk management systems.

At the first stage of this technology implementation, the integration of information databases of the SFS and the Ministry of infrastructure of Ukraine is planned.

The second stage involves the pilot operation of an integrated system with an automated system of analysis and risk management based on the software and information complex WCO CTS. WCO CTS – Cargo Targeting System – is developed by the World Customs Organization program-information complex, which is used by Customs authorities to obtain preliminary information from the sea lines and then to analyze risks.

This complex will allow the SFS to obtain more structured and unified preliminary information on goods that enter the ports of Ukraine in containers, which will accelerate the implementation of Customs formalities in the ports and will enhance the efficiency of container traffic through the use of analysis and risk management systems.

Such technologies are implemented in the framework of the Concept of the implementation of the SFS multifunction complex system “Electronic Customs” and are aimed at the further development and adaptation of the SPS information system to the standards of the World Customs Organization, as well as help to ensure Customs security of Ukraine.

### **Summary and concluding remarks**

The analysis of the Customs legislation for the opening and functioning of the Customs restricted facilities indicates harmonization of the requirements to their technical equipment and procedure rules, as well as the opportunity of simultaneous creation of multiple facilities within a single Customs and transport logistics complex. The formation of the Customs restricted facilities as a part of the logistic transport and Customs complex, which would have the status of the cargo Customs complex, proves to be optimal because such Customs restricted facilities can comprise the places of delivery of goods by vehicles, temporary storage warehouses and bonded warehouses with appropriate zones of Customs control.

At this stage of the development of the logistics transport and Customs infrastructure there can be seen low quantitative indicators of establishing cargo Customs complexes in Ukraine. This situation is due to the fact that obtaining the status of cargo Customs complexes by the entities that already have a place of delivery of goods by vehicles with a warehouse of temporary storage or a bonded warehouse at their disposal confronts the owner with the need to fulfill additional requirements relating to the registration and equipping of the facilities without apparent financial gain hereinafter.

When creating a transport and Customs logistics complex it is necessary to solve the problem of differentiation of facilities that provide operations with “external” goods and “internal” goods that are not subject to Customs control and are subject to movement within the country. As Ukrainian legislation sets strict rules about the impossibility of simultaneous storage on Customs restricted facilities of goods under Customs control and goods that are

not subject to Customs control, as well as access by unauthorized persons (not carrying out foreign economic operations, or state control) to the territory of such facilities.

The analysis of Customs clearance procedures has shown that the presence in the Customs control zones of persons who conduct controls referred to in Article 319 of the Customs Code, as well as other persons (in cases stipulated by the law) is as a rule for the purpose of inspection of goods, sampling, storage and other operations with goods under Customs control. At the same time officials and other persons who have access to Customs control zones may stay in them only if they have representation cards manufactured in accordance with the law.

An important aspect of the full functioning of the transport and Customs logistics complex in terms of processing foreign goods is the need to create on the territory of complex an equipped area for Customs officials, as well as persons engaged in controls stipulated in Article 319 of the Customs Code, depending on the type of processed goods. Providing these officials with premises and communications equipment necessary to perform their duties in the established Customs restricted facilities is the responsibility of the owner of such facilities.

In view of the above, in the process of creating a transport and Customs logistics complex at the stage of industrial capacity planning it is necessary to define the purpose of the facilities and scope of their use, as well as to develop a scheme of optimal distribution of documentary and cargo flows within the transport and Customs logistic complex and provide access for interested parties to the relevant types of goods. The most effective mechanism for optimization of Customs procedures and reduction of document processing time during Customs clearance is the application of modern information technologies in the Customs clearance process. The solution to the problem of optimization of documentary and cargo flows within the logistic transport and Customs systems should be worked out on the basis of an analysis of the current legislation, the range of processed goods and the volume of internal and external cargo traffic.

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