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У журналі здійснюється публікація наукових і оглядових праць з основних проблем зовнішньоекономічної діяльності, партнерства митних адміністрацій та бізнес-структур, професійної освіти в галузі митної справи, впровадження та реалізації стандартів Всесвітньої митної організації, оглядові статті про досвід реалізації стратегій інституційного розвитку митних адміністрацій країн-членів Всесвітньої митної організації, публікації молодих науковців у галузі митної справи та зовнішньоекономічної діяльності, реферативні матеріали та анонси.

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RESPONSIBILITY FOR EXCEEDING THE TERM OF TEMPORARY IMPORT OF GOODS, INCLUDING VEHICLES FOR PERSONAL USE, COMMERCIAL VEHICLES OR THE TERM OF TEMPORARY EXPORT OF GOODS OR LOSS OF VEHICLES AT CUSTOMS CODE OF UKRAINE

Ukraine, even in the conditions of martial law, which has repeatedly been forced to continue, performs its main functions, the defense of its borders, the protection of life, health, freedom and other rights and freedoms of a person and a citizen from the aggressor – the russian federation, and also continues to engage, including, and preventive activities regarding the observance and protection of established customs rules. The article is devoted to the analysis of the content of Art. 281 of the Customs Code of Ukraine at the current stage.
The ***purpose*** *of the article is to analyze the composition, type and amount of fines for exceeding the term of temporary importation of goods, including vehicles for personal use, commercial vehicles or the term of temporary export of goods or loss of vehicles under the customs legislation of Ukraine. The specifics of the specified type of offense are specified. The source of the establishment of such responsibility was analyzed, the object of protection, the objects of the offense, the purpose of such protection of relations, its objective side, the subjective side of the offense, the subject of the specified offense, as well as the types and amounts of fines for its commission were determined. The* ***methods*** *used are dialectical, which is a methodological basis, a general scientific method of a systematic approach, dogmatic, formal-legal. The* ***results.*** *A general description of the norm provided for in Article 281 of the Criminal Code of Ukraine is given, a systematic analysis of penalties for committing the specified offense, its type and size is carried out. The provisions of the law, the practice of the application of the norm are analyzed with examples of refusal in appeal proceedings and leaving the penalty on the guilty party, as well as recognition of the person as innocent of the committed acts at the time of the decision by the relevant authorities.* ***Conclusions****. The norm regarding the establishment of responsibility for exceeding the period of temporary importation of goods, including vehicles for personal use, vehicles of commercial purpose or the period of temporary export of goods or loss of vehicles, is not always correctly interpreted in practice, and therefore the theoretical acquisitions of science and the experience that is being formed as a result of consideration of cases on the merits, will help to avoid mistakes by the law enforcer and ensure the principle of legality regarding the application of the provisions of the specified article, may be useful for saving legal protection measures, so that courts do not consider identical cases with the same result – leaving the case in the same framework , which were also before its review.*

Key words: exceeding the term of temporary importation of goods, composition of the offense, recovery.
JEL Classification: K 23

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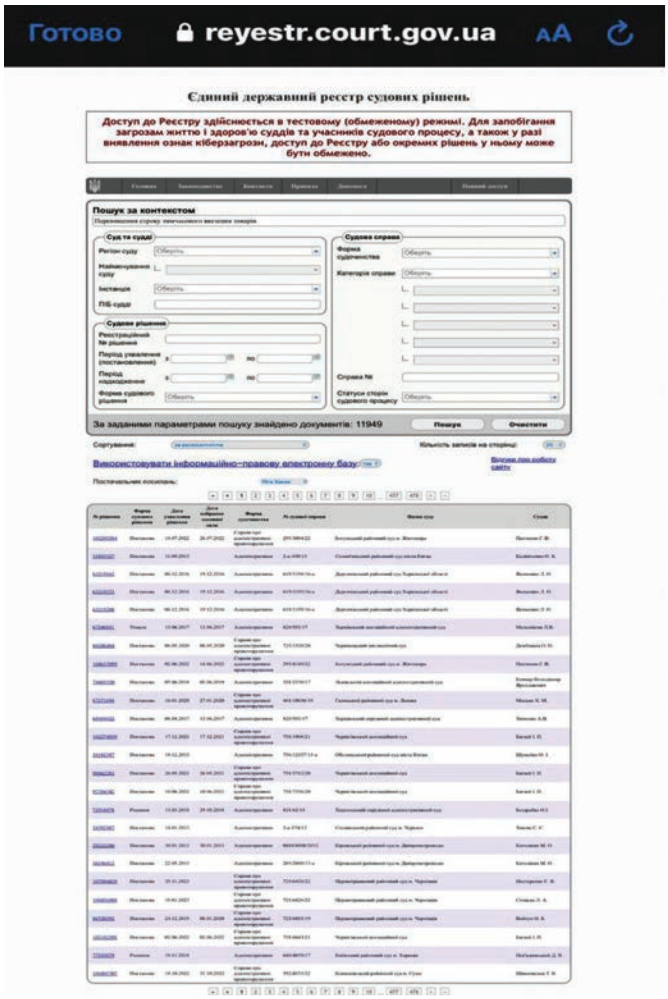
Introduction. The country does not live an isolated life, life activities, as a rule, are ensured by the presence of international relations, including in the field of economy. States evaluate the benefit from the use of labor by spheres of activity and enter into interstate relations, which, on the one hand, can minimize the costs of wages or raw materials, on the other hand, it makes the state dependent on the presence or absence of a certain supply of goods. The rate of increase of productive forces requires an appeal to the customs rules, related to them social relations. The study of customs affairs continues to be a relevant topic, the subject of consideration of the theory and practice of Ukraine's foreign economic activity, recognized as an independent institute in the field of management with the aim of establishing benefits for the state, society, man, economy and related spheres of social life (Berezovska, 2022).

The purpose of the article is to analyze the composition, type and amount of fines for exceeding the term of temporary importation of goods, including vehicles for personal use, commercial vehicles or

the term of temporary export of goods or loss of vehicles under the customs legislation of Ukraine. The tasks are to indicate the specifics of the specified type of offense. To analyze the source of establishing such responsibility, to determine the object of protection, the objects of the offense, the purpose of such protection, its objective side, the subjective side of the offense, the subject of the specified offense, as well as to establish the types and amounts of fines for its commission. The methods used are dialectical, which is a methodological basis, a general scientific method of a systematic approach, dogmatic, formal-legal.

The source of establishing responsibility for the offense provided for in Article 481 of the Customs Code of Ukraine. Article 281 of the Customs Code of Ukraine (Customs Code, 2012) has been in effect since 2018 (ZU "On Amending...", 2018), but until now, with rare exceptions, it has not been subject to the close attention of scientists, although the search in The register of court decisions on the phrase "exceeding the term of temporary importation of goods" contains 478 pages with 27 decisions on each (Unified State Register of Court Decisions, November 30, 2023):



Therefore, the disclosure of the content of the specified offense indicates the novelty of the topic and the relevance of scientific solutions, the importance of the interpretation of provisions for practice.

Exceeding the period of temporary importation of goods, including vehicles for personal use, commercial vehicles or the period of temporary export of goods or loss of vehicles is considered illegal according to the current Customs Code of Ukraine. All violations of customs rules are provided for in the Customs Code of Ukraine.

The Customs Code of Ukraine in Chapter 68 "Types of violations of customs rules and liability for such offenses" provided for Article 481 "Exceeding the term of temporary importation of goods, including vehicles for personal use, commercial vehicles or the term of temporary export of goods or loss of vehicles" (Customs Code, 2012).

Object of protection. The object of protection against the offense provided for in Article 281 of the Customs Code of Ukraine is relations regulated by legislation in the field of customs regulations. Customs

rules are established by the Customs Code of Ukraine and other normative legal acts, represent the established procedure for moving certain items across the customs border of Ukraine, which are often specified in the norm itself, and the disclosure of the meaning of concepts in Art. 4 of the Customs Code of Ukraine "Definition of basic terms and concepts" (Customs Code, 2012).

Subjects of the offense. The subject of the offense provided for in Article 481 of the Customs Code of Ukraine is goods, including vehicles for personal use and commercial vehicles. Clause 57 of Article 4 of the Customs Code establishes that goods are any movable things, including those to which the law applies the regime of immovable property (except commercial vehicles), currency values, cultural values, as well as electricity, which is moved by power lines. Article 60 of Article 4 of the Customs Code of Ukraine established that vehicles for personal use are land vehicles of commodity items 8702, 8703, 8704 (with a total weight of up to 3.5 tons), 8711 in accordance with UTK ZED (Customs Tariff of Ukraine, 2022) and their trailers of commodity item 8716 according to the UCT of the ZED, watercraft and aircraft registered in the territory of the relevant country, owned or temporarily used by the relevant citizen and imported or exported by this citizen in the amount of no more than one unit per commodity item exclusively for personal use, and not for industrial or commercial transportation of goods or passengers for a fee or free of charge Article 59 4 of the Customs Code of Ukraine defines commercial vehicles as "any vessel (including self-propelled and non-self-propelled lighters and barges, as well as hydrofoil vessels), hovercraft, aircraft, motor vehicle (motor vehicles, trailers, semi-trailers) or railway rolling stock used in international transport for the carriage of persons for a fee or for the industrial or commercial carriage of goods for a fee or free of charge, together with their normal spare parts, accessories and equipment, as well as lubricants and fuels contained in their normal tanks during their transportation together with commercial vehicles" (Customs Code, 2012).

Purpose of protection. Regarding the purpose of protection against the specified offense, the protection of customs rules should be highlighted; education of the participants in relations in the spirit of respect for established customs rules; prevention of the commission of the specified offense by all participants of relations in the field of customs law, both by persons who have already been brought to justice, and by those persons who will not commit acts in view of bringing others to justice.

The objective side of the offense. The objective side of the offense is provided for in Article 481 of the Customs Code of Ukraine and includes 6 parts.

Thus, part 1 provides for "Exceeding the term of temporary importation of goods, including vehicles for personal use, vehicles of commercial purpose into the customs territory of Ukraine, or the term of temporary export of goods, except vehicles for personal use, outside the customs territory established in accordance with this Code of Ukraine for no more than three days."

Part 2. Article 281 of the Customs Code of Ukraine provides for actions in the event of the commission of an offense provided for in part one of this article by a person who, within a year, was prosecuted for committing such an offense, as well as exceeding the term of temporary importation of goods, including vehicles for personal use, vehicles means of commercial purpose to the customs territory of Ukraine or the period of temporary export of goods, except vehicles for personal use, outside the customs territory of Ukraine for more than three days, but not more than ten days.

The existence of a time interval in the prescribed cases is a sufficient condition for recognizing the guilt of a person.

Thus, on August 15, 2022, Case No. 607/3596/22 prov. No. A/857/8819/22, where it was stated that the culprit "exceeded the term of temporary importation of the commercial vehicle imported by him into the customs territory of Ukraine by more than three days, but not more than 10 days. The specified actions have signs of violation of the customs rules provided for in Part 2 of Article 481 of the Customs Code of Ukraine. Yu.B. Prykhodko, head of the Department of Combating Contraband and Customs Offenses of Lviv Customs. 01.02.2022 issued a resolution on violation of customs rules No. 0134/20900/22, by which PERSON_1 was found guilty of committing a violation of customs rules, provided for in part 2 of Article 481 of the Customs Code of Ukraine, and an administrative fine in the amount of UAH 5,100 was imposed. According to Part 2 of Article 481 of the Customs Code of Ukraine, administrative responsibility for exceeding the term established in accordance with this Code for the temporary import of goods, including vehicles for personal use, commercial vehicles to the customs territory of Ukraine or the term for the temporary export of goods, except for vehicles for personal use, for border of the customs territory of Ukraine for more than three days, but not more than ten days. According to Part 1, Article 108 of the Cus-

toms Code of Ukraine, the term of temporary importation of goods is established by the customs authority in each specific case, but must not exceed three years from the date of placing the goods under the customs regime of temporary importation. The term of temporary importation of vehicles for commercial purposes is established by the customs authority, taking into account the fact that these vehicles must be exported outside the customs territory of Ukraine after the end of the transport operations for which they were imported. Therefore, the customs authority in each specific case must establish the term of temporary importation of a commercial vehicle and its final date and prove such established term to the person who imports the vehicle in a way available to him, which must be confirmed by evidence, and after determining such a term and in case of its violation, this person may be liable under Art. 481 of the Customs Code of Ukraine. The defendant did not provide any evidence of the establishment by the customs authority of the term of temporary importation of the vehicle of the brand "VAN HOOL", r/n NUMBER_1 ("Stebnyk - Poznań" shuttle bus) to the plaintiff. The statement in the disputed resolution that the bus was imported under the customs regime of "temporary importation for up to 20 days" and had to be delivered by it to the customs authority at the border by January 14, 2022, is not supported by any evidence (College of judges of the Eighth Administrative Court of Appeal , 2022).

Part 3 of Art. 481 of the Customs Code of Ukraine provides for actions in the form of exceeding the term of temporary import of goods, including vehicles for personal use, and vehicles of commercial purpose into the customs territory of Ukraine or the term of temporary export of goods, except for vehicles of personal use, outside the customs territory of Ukraine by more than for ten days, but not more than twenty days.

Part 4 of Article 481 of the Customs Code of Ukraine provides for actions in the form of exceeding the term of temporary import of goods, except vehicles for personal use, into the customs territory of Ukraine or the term of temporary export of goods, except for vehicles of personal use, outside the customs territory of Ukraine by more than twenty days

Part 5 of Art. 481 of the Customs Code of Ukraine provides for actions in the form of exceeding the term of temporary import of vehicles for personal use and vehicles of commercial purpose into the customs territory of Ukraine by more than twenty days, but not more than thirty days.

Part 6 of Article 281 of the Criminal Code of Ukraine provides for actions in the form of exceeding the term of temporary importation of vehicles for personal use and vehicles of commercial purpose into the customs territory of Ukraine by more than thirty days, as well as the loss of these vehicles, including their disassembly.

So, for example, the Bohunsky District Court of Zhytomyr in case No. 295/5004/22; 3/295/2203/22 dated 07/14/2022 indicated: "The fault of PERSON_1 in committing an administrative offense provided for in Part 6 of Article 481 of the Customs Code of Ukraine, namely exceeding the term of temporary importation of vehicles for personal use and vehicles of commercial purpose at customs the territory of Ukraine for more than thirty days, confirmed by: protocol on violation of customs regulations No. 0169/101000/22 dated 01.06.2022; by report note acting the head of the Department of Combating Contraband and Violation of Customs Rules; certificate of registration of the vehicle series NUMBER_4; customs declaration; an extract from the database of the ZMK dispatcher and the passenger checkpoint, according to which the vehicle specified above was imported on 04.12.2021 in the mode of "temporary import for up to 60 days" and was not exported outside the customs territory of Ukraine; written explanations of PERSON_1, in which he specifically stated that he is asking to accept from him for the needs of the Armed Forces of Ukraine a vehicle - a passenger car of the brand "RENAULT" of the model "MEGANE", Polish registration number plate NUMBER_2, body No. NUMBER_3, manufactured in 2004, imported by him to the territory of Ukraine under the "Temporary importation for up to 60 days" regime, however, due to a number of reasons, including family ones, he was not taken out of the territory of Ukraine in time; vehicle registration documents - RENAULT passenger car, MEGANE model, Polish registration number plate NUMBER_2, body No. NUMBER_3, year of manufacture, 2004, green color, engine cylinder volume 1461 cm3; with a photo plate of the seized vehicle" (Case No. 295/5004/22, 2022), that is, he indicated the disposition of the article and the factual data that prove the commission of the offense.

But not always in practice, the case of exceeding the term of temporary importation of vehicles is considered in accordance with the requirements of the legislation of Ukraine, which subsequently leads to the abandonment of the appeal without satisfaction.

Thus, the Chernivtsi Court of Appeal in Case No. 725/7176/22 of January 16, 2023 stated that "According to the protocol on violation of customs rules No. 0559/40800/22 of November 9, 2022, during

customs control, in accordance with information of the software and information complex "Accounting of vehicles at checkpoints for automobile traffic" EAIS SFS established that PERSON_1, who entered the territory of international automobile checkpoint "Mamalyga" of Chernivtsi customs on 06/24/2018, entered the territory of customs on 06/24/2018 the territory of Ukraine through the international automobile checkpoint of the Sumy Customs, a car of the brand "VW Golf", registration plate of Poland "NUMBER_1", in the customs regime of temporary import for a period of up to 1 year. However, as of November 9, 2022, the vehicle of the VW Golf brand, Polish registration number plate "NUMBER_1", is not considered exported outside the customs territory of Ukraine and continues to be in the territory of Ukraine after exceeding the period of temporary importation. The appellate court takes into account that at the time of import of the vehicle on June 24, 2018, the disposition of Art. 481 of the Criminal Code of Ukraine provided for liability for exceeding the term of temporary import of goods into the customs territory of Ukraine or the term of temporary export of goods outside the customs territory of Ukraine established in accordance with this Code. The sanction of any of the three parts of this article in that edition was milder than the sanction of Part 6 of Art. 481 of the Criminal Code of Ukraine in the current edition. 481 of the Criminal Code of Ukraine was amended on November 8, 2018, and currently this article contains 6 parts. The revision of Part 6 481 of the Criminal Code of Ukraine entered into force on August 22, 2019. According to the provision of Part 6 481 of the Civil Code of Ukraine, liability is established for exceeding the term of temporary importation of vehicles for personal use and commercial vehicles into the customs territory of Ukraine by more than thirty days, as well as the loss of these vehicles, including their disassembly. Such violations are subject to a penalty in the form of a fine in the amount of ten thousand tax-free minimum incomes of citizens or confiscation of such vehicles. According to Art. 58 of the Constitution of Ukraine (Constitution, 1996), laws and other normative legal acts do not have retroactive effect in time, except for cases when they mitigate or cancel the responsibility of a person. No one can be held responsible for actions that were not recognized by law as a crime at the time of their commission. In accordance with Article 3 of the Customs Code of Ukraine, when carrying out customs control and customs clearance of goods, vehicles for commercial purpose moving across the customs border of Ukraine, exclusively the norms of the laws of Ukraine and other normative legal acts on customs issues, valid on the day of their adoption, are applied customs declaration by the revenue and duties authority of Ukraine. In the event that the legislation of Ukraine provides for the possibility of performing customs formalities without submitting a customs declaration, the norms of the laws of Ukraine and other normative legal acts on state customs affairs, valid on the day of performing such formalities, shall apply. The norms of the laws of Ukraine, which mitigate or cancel the responsibility of a person for violating customs rules, provided by this Code, have a retroactive effect in time, that is, their norms also apply to offenses committed before the adoption of these laws.

Norms of the laws of Ukraine, which establish or strengthen responsibility for such offenses, do not have retroactive effect. The Constitutional Court of Ukraine in its decision No. 1-рп/99 dated February 9, 1999 in the case of the retroactive effect of laws and other regulatory legal acts indicates that the law or other regulatory legal act is applied to the event, fact, during its validity which they occurred or took place. Acts of administrative legislation regulate relations that have arisen since the date of their entry into force. According to Part 6 of Art. 481 of the Criminal Code of Ukraine provides for liability for exceeding the term of temporary importation of vehicles for personal use and commercial vehicles into the customs territory of Ukraine by more than 30 days, as well as the loss of these vehicles, including their disassembly. At the same time, at the time of importation of the specified vehicle, such actions as a separate offense were not provided for by law. Considering that, on 24.06.2018, the citizen of India PERSON_2 imported into the customs territory of Ukraine through the "Yunakivka" port of the Sumy Customs a car of the brand "VW Golf", registration plate of Poland "NUMBER_1", under the customs regime of temporary import for a period of up to 1 year and after did not take the specified car out of the customs territory of Ukraine within a period of more than ten days, his actions could constitute an administrative offense provided for in Part 3 481 of the Criminal Code of Ukraine in the version that was in force at the time of the car's importation, therefore grounds for qualification his actions under part 6 481 of the Criminal Code of Ukraine, as requested by the appellant, are absent" (Case No. 725/7176/22, 2023).

Subjective signs of a crime. Subjective features include the subjective side and the subject, which are not directly prescribed by the norm. It seems that with a clearly established period of stay of the property, a person can commit it intentionally, when he was aware of the socially harmful nature of his action, and

anticipated the occurrence of socially harmful consequences and desired or consciously assumed their occurrence. Or also due to carelessness, when a person foresaw the possibility of such consequences, but frivolously hoped for their aversion or did not foresee them, although he should and could have foreseen them.

As for the subject of the violation, it is general, since the legislator did not see the signs of the special in the norm, they do not follow from the content of the norm.

Types and amounts of fines. The second paragraph of the sixth part of Article 481 is recognized as being in accordance with the Constitution of Ukraine (constitutional), according to the Decision of the Constitutional Court No. 6-p(I)/2023 dated 06.09.2023 (Decision of the Supreme Court, 2023).

Regarding the types and amounts of fines, it is better to convey information by placing it in a table:

.1 481 CC of Ukraine	.2 481 CC of Ukraine	.3 481 CC of Ukraine	.4 481 CC of Ukraine	.5 481 CC of Ukraine	.6 481 CC of Ukraine
warning or imposition of a fine in the amount of fifty tax-free minimum incomes of citizens	a fine in the amount of one thousand tax-free minimum incomes of citizens	a fine in the amount of two thousand tax-free minimum incomes of citizens	a fine in the amount of three hundred tax-free minimum incomes of citizens	a fine in the amount of five thousand tax-free minimum incomes of citizens.	a fine in the amount of ten thousand tax-free minimum incomes of citizens or confiscation of such vehicles

Therefore, among the types of charges provided for in Art. 481 of the Criminal Code of Ukraine, the legislator provided only three types: warning, fine, confiscation. The amount of the fine varies depending on the part of the article that applies to a specific person.

The norm regarding the establishment of liability for exceeding the term of temporary import of goods, including vehicles for personal use, vehicles of commercial purpose or the term of temporary export of goods or loss of vehicles is of interest to people's deputies and in terms of modernity.

Thus, Mykhailo Mykhailovych Laba (IX convocation), Dmytro Valeriyovych Lyubota (IX convocation), Oleksiy Oleksandrovich Kuznetsov (IX convocation) submitted "Draft Law on Amending Article 481 of the Customs Code of Ukraine" No. 7583 of 07/25/2022, which is included in of the agenda under No. 3369-IX dated 05.09.2023 (Project, 2022).

Conclusions. The rule on establishing responsibility for exceeding the term of temporary importation of goods, including vehicles for personal use, vehicles of commercial purpose or the term of temporary export of goods or loss of vehicles is relevant for research, as it is not always correctly interpreted in practice, and therefore theoretical assets science and experience formed as a result of consideration of cases on the merits will help to avoid mistakes of the law enforcer and ensure the principle of legality regarding the application of the provisions of the specified article, may be useful for saving legal protection measures so that courts do not consider identical cases with the same result - leaving the case in the same framework as before its revision.

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ВІДПОВІДАЛЬНІСТЬ ЗА ПЕРЕВИЩЕННЯ СТРОКУ ТИМЧАСОВОГО ВВЕЗЕННЯ ТОВАРІВ, У ТОМУ ЧИСЛІ ТРАНСПОРТНИХ ЗАСОБІВ ОСОБИСТОГО КОРИСТУВАННЯ, ТРАНСПОРТНИХ ЗАСОБІВ КОМЕРЦІЙНОГО ПРИЗНАЧЕННЯ АБО СТРОКУ ТИМЧАСОВОГО ВИВЕЗЕННЯ ТОВАРІВ ЧИ ВТРАТУ ТРАНСПОРТНИХ ЗАСОБІВ ЗА МИТНИМ КОДЕКСОМ УКРАЇНИ

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Україна навіть в умовах воєнного стану, що неодноразово вимушено продовжується, виконує свої основні функції, оборону своїх меж, захист життя, здоров'я, свободи та інших прав і свобод людини і громадянина від агресора – російської федерації, також продовжує займатися, в тому числі, і превентивною діяльністю щодо дотримання та захисту встановлених митних правил. Стаття присвячена аналізу змісту ст. 281 Митного кодексу України на сучасному етапі.
Метою статті є аналіз складу, виду та розмірів стягнень за перевищення строку тимчасового ввезення товарів, у тому числі транспортних засобів особистого користування, транспортних засобів комерційного призначення або строку тимчасового вивезення товарів чи втрату транспортних засобів за митним законодавством України. Вказані особливості вказаного виду правопорушення. Проаналізовано джерело встановлення такої відповідальності, визначено об'єкт захисту, предмети правопорушення, мету такого захисту відносин, його об'єктивну сторону, суб'єктивну сторону правопорушення, суб'єкта вказаного правопорушення, а також встановлені види і розміри стягнень за його вчинення. Використовуються методи діалектичний, який є методологічною основою, загальнонауковий метод системного підходу, догматичний, формально-правовий. Результати. Дається загальна характеристика норми, передбаченої ст.281 МК України, проводиться системний аналіз стягнень за вчинення вказаного правопорушення, його виду і розмірів. Аналізуються положення законодавства, практики застосування норми з прикладами відмовлення в апеляційному проваджені і залишення стягнення на винному, так і визнання особи невинуватою у вчинені діяння на момент постановлення рішення відповідними органами. Висновки. Норма щодо встановлення відповідальності за перевищення строку тимчасового ввезення товарів, у тому числі транспортних засобів особистого користування, транспортних засобів комерційного призначення або строку тимчасового вивезення товарів чи втрату транспортних засобів, не завжди правильно трактується на практиці, а тому теоретичні надбання науки та досвід, що формується в результаті розгляду справ по суті, допоможе уникнути помилок правозастосувача і забезпечити принцип законності щодо застосування положень вказаної статті, може стати в нагоді для економії заходів судового захисту, щоб суди не розглядали тотожні справи з одним і тим же результатом – залишенням справи в тих самих рамках, які були і до її перегляду.

Ключові слова: перевищення строку тимчасового ввезення товарів, склад правопорушення, стягнення.

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LAND LEASE IN THE USSR: ORGANISATIONAL AND FINANCIAL ASPECTS OF IMPLEMENTATION

The aim of this paper is to study the issue of organisation and financial support of the lend-lease as a form of military-economic cooperation between the Allies of the Anti-Hitler Coalition during the Second World War. The results of the study were obtained by applying the dialectical method of cognition of phenomena of a legal and economic nature and relating to the study of the phenomenon of land lease as an integral element of the State's foreign economic activity and a method of providing military and economic assistance. In addition, the author used statistical methods to summarise, systematise and analyse the material; tabular methods to visualise the analysed data; and abstract and logical methods to substantiate theoretical positions and formulate conclusions.

At the beginning of the Second World War, the Soviet government conducted its procurement operations in the United States through the Amtorg Trading Corporation. Due to the civilian nature of its activities, Amtorg was replaced in early 1942 by the newly created Government Procurement Commission, which was responsible for organising supplies from the United States until the end of the war. An analysis of the sources of financing for allied supplies shows that 0.91% of all purchases from the US were made with cash; 0.65% of the goods received from the UK and 0.006% of the supplies from Canada. If the sources of financing include the loans received by the USSR from these countries at the beginning of the war, the share of payment will reach 0.96%, 30.3%, and 7.27%, respectively. All shipments of goods under the lend-lease system were insured by the Foreign Operations Department of the USSR State Insurance. The insurance operations themselves were carried out by engaging the Black Sea and Baltic General Insurance Company Limited, a Black Sea and Baltic insurance company. The role and importance of the customs authorities grew in the context of the implementation of the land lease. The main burden of customs clearance and control fell on the customs offices in the northern (Arkhangelsk and Murmansk), southern (Baku, Dzhulfinsk, Gaudan) and Far Eastern (Vladivostok) regions. With the outbreak of hostilities on the territory of Ukraine, customs were liquidated, but in January 1944, the process of their re-establishment in the liberated port cities began. The problem of paying for supplies under the lend-lease arose after the end of hostilities. It concerned not only the USSR, but all the countries receiving American aid. Each of them had its own approach to determining the amount of debt and the specifics and procedure for paying it. The last payment to repay the debt for Soviet supplies under the lend-lease was made on 21 August 2006.

Amtorg and the Government Procurement Commission were responsible for organising the supply under the lend-lease. The financial aspects relate to procurement financing, cargo insurance, customs and debt repayment.

Key words: foreign economic activity, imports, lend-lease, supplies, World War II, USSR, USA.

JEL Classification: F51, F53, N44.

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Introduction. Studying the national information field dedicated to the assistance provided to Ukraine by other countries in the fight against the Russian aggressor, it is not difficult to come to the conclusion that the term "lend-lease" means the entire spectrum of military and economic cooperation between our country and foreign partners. A similar picture is observed among scholars who have studied the land-lease of the 1941-45 period, when this concept includes all types of assistance provided, without taking into account the country of origin, the specifics of the commodity-money relations that arose in the process of its implementation, etc.

In fact, initially, since its introduction in the spring of 1941, the land-link had a slightly different content, legal and economic nature. Its main features that allow us to distinguish this phenomenon from other forms of military-economic cooperation are as follows

– It was carried out only by the United States in relation to its allies in the fight against a common enemy;

– It was introduced on the basis of the Lend Lease Act, a specially adopted legislative act by the US Congress on 11 March 1941;

– It was funded by the US budget, i.e. it was free of charge for the recipient country;

– the aid was provided until the end of hostilities and could not be transferred to third parties without the consent of the donor country (the United States);

after the end of hostilities, the goods and materials had to be returned to the United States or paid for at their residual value by the recipient country.

The recipients of the Lend-Lease were 42 countries in Europe and Asia, Central and South America, Africa and the Pacific, and the USSR was not a leader in this process either in terms of the volume of supplies or their value. The lion's share of American aid went to the UK, and it is safe to say that it was only thanks to the Lend-Lease that it managed to survive the struggle against Germany and its satellites, as well as the USSR.

In fact, using the term «landlease» in its broadest sense, we are now dealing with an appellation, when a narrower meaning of the term is eventually used to refer to a whole group of objects. To simplify the understanding of this phenomenon, it is worth citing the example of Holland-Netherlands, when the name of the most economically developed province of the state (Holland) became the name of the entire country (the Netherlands).

The **purpose** of this study is to examine the organisation of supplies under the lend-lease system in the USSR during the Second World War in the context of their implementation and the specifics of financial support.

Analysis of the latest research and publications. Summarising and analysing the source base on the implementation of the USSR's land-lease, one is forced to conclude that its issues were of little concern to Ukrainian researchers, and their entire body of work is limited to two or three dozen scientific papers, several articles in reference and encyclopaedic editions, and various newspaper and magazine publications. To achieve this goal, it is necessary to analyse the array of background information presented by the statistical guide on foreign trade of the USSR and the lend-lease during World War II (*Vneshnyaya torgovlya Soyuza SSR*, 1946), scientific publications by foreign (Jones, 1969) and domestic researchers (Fradynskyi, 2020).

Summary of the main material. It is appropriate to compare a freeze-dried cargo to an iceberg, which has a visible surface and a much larger invisible underwater part. This surface part includes what has always been "on the lips" when people talk about lend-lease cargo transported across the oceans; supply routes; the use of lend-lease equipment in military operations, etc. But few people think that all of this was preceded by a whole range of lengthy and exhausting activities for its participants, including the formation of applications by commodity group, processing of applications and their execution in the United States, organisation of a payment system for purchased goods and materials, transportation of goods to ports, port transshipment, search for transport vessels and their chartering, involvement of insurance institutions to minimise risks during the transportation of goods, the activities of the Soviet customs system and the fight against smuggling during the transportation and receipt of imported goods, etc. All of this forms an invisible part of the supply chain, so to speak, the underwater part of the Lend-Lease iceberg.

At the beginning of the war, all procurement issues in the United States were handled through Amtorg Trading Corporation, a Soviet-American joint-stock company established in New York in 1924 as a trade mission and intermediary between Soviet associations and American businesses. Structurally, Amtorg consisted of 6 departments: administrative, export, import agricultural, financial and economic, and its staffing structure varied in different years from 350 to 500 employees who were sent to the United States from their Soviet foreign trade associations to carry out export-import operations.

It is clear from the very structure of Amtorg and its staffing that its successful operation is possible only in a peaceful environment. And when the task is to select and promptly purchase and deliver arms, military equipment and strategic materials to the USSR, it requires, first and foremost, military representatives who have a better understanding of the needs of a warring army and the tactical and technical performance of military equipment. Despite the dedicated work of Amtorg representatives in developing the basic principles of wartime procurement and new logistics routes, it became clear that the Soviet side needed to create a new special body that would be more effective in the area of land leases.

On 21 February 1942, People's Commissar for Foreign Trade of the USSR A. Mikoyan sent a memo to J. Stalin and V. Molotov on the expediency of establishing a Government Procurement Commission in the United States. The memo stated that Amtorg, which organised supplies from the US to the USSR, was legally an American business company, which led to a number of complications in its work. In addition,

the NCCT has to pay it a commission for the services rendered, which, in turn, is taxed under US law, resulting in the loss of several hundred thousand US dollars. Therefore, it is considered expedient to create a Government Procurement Commission (GPC) on the basis of Amtorg's apparatus, which would manage the supply of goods from the United States. It was also noted that US representatives involved in the Lend-Lease programme have repeatedly called for the creation and inclusion in the Lend-Lease system of a Soviet organisation established at the government level. The Government Procurement Commission was tasked with making purchases, placing orders and entering into other commercial, financial and transport transactions in the United States with both government agencies and organisations and private individuals and legal entities. The Commission's work was carried out under the control of the People's Commissar of the NCCT.

More than 30 industry divisions were established within the UCC, which included military representatives of the NCCT. The main divisions, in addition to those dealing with arms supplies, were: industrial plants, electrical power equipment, machine tools, forging and pressing equipment, metals, motor vehicles, chemicals, communications, petroleum products, railway equipment and materials. UPC was headquartered in Washington, D.C., with a number of representative offices and subsidiaries in key procurement and logistics cities in the United States and Canada, including New York, Seattle, Baltimore, Philadelphia, Portland, Tacoma, Fairbanks, Los Angeles, San Francisco, Miami, Montreal, and Vancouver.

If we look at the value structure of the list itself (Figure 1), we see that the largest share of the list – 40% – is in the arms and military equipment product group; food products account for 20%; industrial equipment and technical supplies – 12%; and the metals and metal products and other goods groups account for 9% each. Oil products and rubber and technical rubber products accounted for the smallest share of 2% each.

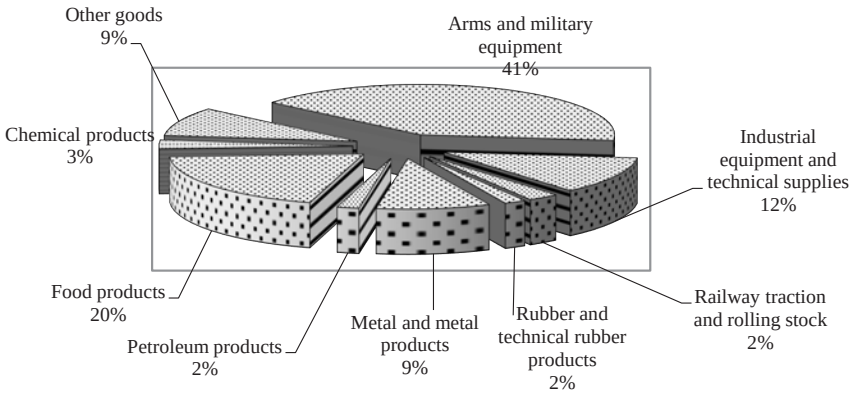

Fig. 1. The cost structure of the lend-lease with the USSR in 1941–1945 (Vneshnyaya torgovlya Soyuza SSR, 1946)

Among biased researchers and in popular historical journalism, there are repeatedly unsubstantiated claims that the USSR paid for the lend-lease supplies with gold and the lives of its soldiers. It should be acknowledged that the USSR paid for imported goods not only in gold, but also in other goods, such as chrome and manganese ore, iridium, platinum, palladium, silver, timber, chemical products, barrel caviar, canned crab, whale whiskers, and even rags, bristles and horsehair.

And while the issue of payment in gold will be discussed below, I would like to ask the question about payment in the lives of Soviet soldiers: how many people would have been lost at the front and in the rear if the Lend-Lease for the Soviet Union had not worked? And would this country even exist, and if it did, where would its current borders be? Researchers and publicists who insist on the facts of payment in gold, consciously or unconsciously forget (or are unaware of) at least several cases when payment was supposed to be made:

1. When making deliveries in the period prior to the start of the USSR's Lend-Lease (the so-called «pre-Lend-Lease»), i.e. before October 1941, when the Soviet government was purchasing US arms and strategic materials and raw materials with funds and credit resources.
2. Purchases were made not only through the intermediation of US government agencies, but also directly, when a Soviet business entity purchased goods from a US commercial entity (or vice versa). In this case, the payment was also made on the basis of money, and the purchased goods were not considered Lend-Lease goods, but were considered imported.

3. Part of the cargo, especially in late 1945, was received from the United States on the basis of the Loan Agreement of 15 October 1945, which provided for the supply of various industrial equipment and materials necessary to restore the destroyed Soviet economy.

It should be recalled that, according to the principles of the Lend-Lease, if the recipient country wished to keep the delivered goods, it had to pay for their cost, including depreciation. The USSR, which had to rebuild its economy, needed American machine tools and industrial equipment, cars and tractors, etc. Accordingly, it was necessary to pay for them, but not their full cost, but the cost including depreciation, i.e. their actual physical condition.

Napoleon Bonaparte is credited with the aphorism that to wage war you need: first, money, second, money, and third, money. The Soviet Union was no exception: in the first days of the war, it began actively seeking long-term foreign loans to purchase arms and strategic materials abroad. The United Kingdom and the United States were considered as the main creditors, and negotiations on this topic began in late June 1941.

On 16 August 1941, the USSR and the UK signed an Agreement on Trade, Credit and Clearing, under which the UK lent the USSR £10 million at 3% per annum for a period of 5 years. Payments between the parties were regulated on the basis of clearing (non-cash settlement, which involved mutual consideration of counterclaims). The issue of prompt disbursement of loans by the US was more complicated, as it required approval by the Congress and the formation of a positive view in American society. Therefore, at a meeting between President Roosevelt and Soviet Ambassador K. Umansky, when the latter stated the need for a loan of USD 140 million to pay for the most important orders, it was decided that the US government would buy Soviet gold, manganese, chromium, asbestos, platinum and other available materials through Amtorg and pay Amtorg an advance of USD 50 million for future purchases (Jones, 1969). In November 1941, the US provided the USSR with an interest-free loan of USD 1 billion, which was to be repaid 5 years after the end of the war. These funds were spent on the purchase of necessary weapons and raw materials by the end of January 1942. Therefore, in February of the same year, the Soviet government received a proposal from the United States to provide another billion dollars under the same conditions. After the signing of the Agreement on Principles Applicable to Mutual Assistance in the Waging of War Against Aggression on 11 June 1942, the USSR was legally included in the Lend-Lease programme, and the loans received in 1941-42 were nullified, becoming part of it.

In order not to be unfounded, let us present in Table 1 the data on how supplies to the USSR were paid for in 1941-45. These statistics are Soviet, prepared immediately after the war, so there can be no accusations of bias. As we can see, supplies were financed by cash, credit resources, or through the lend-lease system, which provided for cash payment only for those goods that the USSR retained at its disposal after the end of hostilities.

Thus, it can be concluded that 0.91% of all purchases from the United States were made in cash; 0.65% of the goods received from the United Kingdom and 0.006% of the supplies from Canada. Taking into account the credit resources received in these countries at the initial stage of the war, the share of payments for arms, industrial equipment, strategic raw materials, food, dual-use goods, and petroleum products will reach 0.96%, 30.3%, and 7.27%, respectively.

Table 1

Structure of supplies to the USSR by allied countries and payment methods in 1941-1945, (Vneshnyaya torgovlya Soyuza SSR, 1946)

Indicator	USA (in millions of US dollars)	United Kingdom (in millions of pounds sterling)	Canada* (in millions of Canadian dollars)
Cost of supplies, total, incl:	9327,3	363,6	294,3
– for monetary payment	85,4	2,37	0,2
– under loan agreements	3,7	107,8	21,2
– on the basis of the landing list system**	9238	253,4	272,9
Share of cash payments in total value	0,91%	0,65%	0,06%
Share of cash and credit settlements in total value	0,96%	30,3%	7,27%

** – Includes the cost of deliveries against liabilities of the UK in the amount of USD 130.55 million. Canada;*

*** – for the United Kingdom and Canada, a landing list means free supplies in the form of military assistance*

– The United States was the main supplier of cash to the USSR, shipping goods worth USD 85.4 million. US DOLLARS. The lion's share of such shipments fell on July-September 1941. The following groups of goods are worth highlighting among the delivered goods:

– weapons and military equipment – 10.4 thousand aircraft bombs, 73 tonnes of aviation equipment, marine equipment weighing 86 tonnes, 4,000 Reising machine guns and 3 million rounds of ammunition; 1,000 Thompson machine guns and 1 million rounds of ammunition; 1,000 protective goggles for tankers;

– communications equipment – 832 radio stations, 11,800 radio tubes, 4,6900 km of field telephone wire, 4,400 field telephone sets, 3,000 manually operated power generators;

– vehicles – 6931 trucks, 541 reconnaissance vehicles, 17 passenger cars;

– industrial equipment – 1780 machine tools, 117 electric furnaces, 58 electric motors, 257 presses, 68 industrial hammers, 29 cranes, 33 electric and motor vehicles, 29 oil drilling rigs, 99 compressors, 80 pumps, 15 industrial refrigeration units; 205 dump trucks, 6400 bearings, 9147 tonnes of duralumin, 6059 tonnes of molybdenum concentrate, 2002 tonnes of brass strip, 1014 tonnes of nichrome, 37937 tonnes of ferrous metallurgy products (pipes, sheets, cables, barbed wire), 225812 tonnes of petroleum products, 7933 tonnes of chemical products, etc;

– food with a total value of USD 1,438 million. The main products included lard, spigot, eggs, live chickens, orange and grapefruit oil, edible fats, concentrated soups, saccharin, spices, cocoa beans, pineapples, bananas, etc.

Against this backdrop, the UK's supplies, which were paid for in cash, look rather poor: 150 sets of Sperry searchlights, 117 Colt machine gun barrels, 3 million 30-calibre rounds, 350,000 50-calibre rounds, 359 industrial machines, 1348 tonnes of ethyl liquid, 606 tonnes of diesel oil, 124 lubricating oils, 94 tonnes of drying oil, 4486 tonnes of jute.

The company received 60,000 overalls, 25.4 thousand tonnes of wheat, hammer crushers, agricultural machinery and drawing rooms from Canada as cash payment.

The loan agreement of 15 October 1945 provided for a loan of USD 213.386 million to the USSR to pay for equipment and materials totalling 273.4 thousand tonnes, which the Soviet Union decided to retain from the Lend-Lease supplies after the war. Under the terms of this agreement, the loan was granted for 30 years, until 1975. The annual loan payments were 23.8% and started to accrue on 1 July 1946. The agreement was signed on behalf of the USSR by the head of the UZK, Lieutenant General L. Rudenko, and on behalf of the US government by the head of the Foreign Economic Administration, Leo Crowley. At the end of 1945, according to Soviet data, the amount of goods imported into the USSR under this agreement was 3.698 million US dollars.

Through the Loan Agreement, the USSR planned to order equipment and materials for the most important facilities: the Saratov-Moscow gas pipeline, Dniproges, automotive enterprises, the Chelyabinsk-Zlatoust railway, the reconstruction of Far Eastern ports, and the oil and coal mining industries.

The Soviet-Russian myth about the self-interest of the United States and Great Britain in providing military and economic assistance to the USSR, including through the lend-lease system, and paying for this assistance with gold, is based on the story of the British light cruiser HMS Edinburgh, which, with about 5.5 tonnes of Soviet gold on board, was sunk on 2 May 1942 in the Barents Sea by a German submarine. Indeed, this gold was a partial payment for Allied assistance to the USSR, but not for supplies under the Lend-Lease system, which came into effect for the USSR on 1 October 1941, but for imported goods delivered from the United States and Great Britain between 22 June and 30 September 1941 – the so-called «pre-Lend-Lease». To understand the value of 5.5 tonnes of gold at that time: at that time, the price of 1 troy ounce of gold in the United States was $35. The gold cargo of HMS Edinburgh totalled 176.4 thousand troy ounces, which in monetary terms was about USD 6.189 million.

Understanding the dangers of sea transport between the Allied countries and in order to minimise the risk of loss of cargo as a result of hostile action, all shipments were subject to insurance. The gold on board the HMS Edinburgh was no exception. As a result of the insured event, the USSR Gosstrakh paid the USSR State Bank an insurance payment of USD 6.3 million, i.e. compensated for the entire value of the gold. The State Insurance of the USSR paid the State Bank of the USSR an insurance payment of USD 6.3 million, i.e. compensated for the entire value of the gold on board the sunken cruiser. At the same time, it received USD 2 million in reinsurance proceeds. He also received USD 2 million in reinsurance from the British War Risk Insurance Bureau.

All insurance operations in the sphere of foreign economic activity, including the land-list system, in the USSR were handled by the Foreign Operations Department of the USSR State Insurance. The

insurance operations themselves were carried out by engaging the BlackBalsa insurance company, the Black Sea and Baltic General Insurance Company Limited. The main types of marine risks in wartime, against which Blackbalsa provided insurance, were: grounding, collision with a sunken object, storm, breakdown of ship's equipment, missing ship, arrest, seizure, mine explosion, torpedoing, collision with military objects (aircraft, other ships), sinking. Speaking in general about insurance payments during the war, the Soviet Gosstrakh and its subsidiary Blackbalsy Insurance Company paid insurance indemnity in more than 600 cases under insurance and reinsurance contracts in the field of maritime transport.

Apologists for paying for the Lend-Lease with gold forget that the cargo of the cruiser HMS Edinburgh was in payment for British, not American supplies. At the same time, the UK itself had been at war with Germany since 03 September 1939, and its economic and industrial potential was directly dependent on imports, due to its island location and lack of large reserves of natural resources (except for coal, iron ore and tin). At the same time, the USSR was an active supplier and friend of Germany, strengthening the potential of its military-industrial complex by supplying coal and ore, oil products and wheat, etc. Therefore, any help from the UK, even for money, to its ally in the East deserved full approval and respect, as it reduced the kingdom's own defence potential, which could only be restored through sea transport, which, at that time, was under threat of being hit by the German air and naval forces.

As imports of goods increased, the role and importance of customs authorities as one of the main bodies of state control over foreign economic activity grew. All customs offices in the western part of the USSR, with the exception of Leningrad, Murmansk and Tuapse, were captured and destroyed at the initial stage of hostilities: border customs offices – in the first hours and days of the war; customs offices located inland – during the first year.

A feature of the Soviet Union's foreign economic activity in 1941-45 was a significant reduction in commercial trade and imports of critical weapons, equipment, strategic materials, food, fuel and oil products into its territory as part of mutual assistance to the member countries of the anti-Hitler coalition. Such mutual assistance is known in the professional literature as a lend-lease. Due to martial law and the start of military supplies under the lend-lease, the importance of customs offices in the Northern (Arkhangelsk and Murmansk), Southern (Baku, Dzhulfa, Gaudan) and Far Eastern (Vladivostok) regions increased dramatically, as they bore the lion's share of the burden of customs clearance.

Starting in mid-1944, after the Allied landings in Normandy and the transfer of hostilities to Central and Eastern Europe, the importance of the southern route through Iran declined significantly, as it became possible to transport military cargo to the Black Sea ports of the USSR through the Dardanelles and the Bosporus.

The main external factors that determined the activities of customs authorities in 1941-45 were military operations; multiple reductions in foreign trade; changes in the structure of exports and imports (reorientation to military and strategic goods and cargo); a decrease in passenger traffic; and the organisation of supplies under the lend-lease system. Based on the specifics of the situation, the main tasks of customs were (Fradynskyi, 2020):

- control over imports of goods under the lend-lease system and customs clearance of exports of goods under the reverse lend-lease system;
- control over the movement of goods, vehicles, passengers, and mail across the customs border;
- fight against smuggling and losses in foreign trade;
- withholding of customs payments.

After the end of World War II, the problem of paying for supplies under the lend-lease arose. It concerned not only the USSR, but all the recipient countries of American aid. Each of them was treated individually in determining the amount of debt and the specifics of its payment. For example, France signed a package of bilateral agreements with the United States under which, in order to pay for the lend-lease, it made a number of trade concessions to the United States and significantly increased quotas for the screening of American films on the French film market. The amount of debts for the UK was estimated at USD 4.33 billion and for Canada at USD 1.19 billion, taking into account the fact that the lease of air bases in the UK and the Commonwealth countries alone was estimated at USD 6.8 billion. The last payment under the lend-lease by the UK and Canada was made on 29 December 2006 in the amount of USD 83.25 billion and USD 22.7 billion, respectively.

The United States estimated the value of military supplies that could be used in the USSR's industry and agriculture at USD 2,600 million, with a reduction to USD 1,300 million after taking into account depreciation. This value was reduced to 1,300 million US dollars, taking into account depreciation. The

Soviet side insisted on the need to buy the equipment. The Soviets insisted on applying the same principles of debt determination to themselves as the United States used in relation to the United Kingdom, which was asked to pay 2% of the total value of American supplies, or 8.5% of the value of the remaining lend-lease goods. Therefore, the amount of debt announced by the Soviet side, which it agreed to pay, was $240 million.

In 1948, this amount was reduced by the US side to USD 1,000 million. The Soviet side responded by agreeing to repay $170 million in debts. In 1951, the US reduced its demands to USD 800 million, and the USSR agreed to increase the amount of debt. The USSR agreed to increase the debt to USD 300 million. According to the bilateral agreement of 18 October 1972, the debt obligations under the USSR's land-list were reduced to USD 722 million, and the maturity was extended. The Soviet Union paid 3 tranches of the debt in the amount of USD 48 million, and the maturity date was extended to 2001. However, with the introduction of the Jackson-Vanik amendment in 1974 in the US, the repayment of the debt was suspended. After negotiations between the US and USSR presidents in June 1990, the amount to be repaid was set at USD 674 million, and the maturity date was set at 1 January 1990. The repayment period was set at USD 674 million and the maturity date was 2030.

With the collapse of the USSR, the Russian Federation became its successor, which assumed the obligation to repay the existing debt obligations, including those under the lend-lease. The last instalment of the debt was transferred on 21 August 2006.

Conclusions and prospects for further research. Lend-Lease was a form of military and economic assistance to the Allied countries, primarily from the United States, which included the supply of military equipment, vehicles, machinery and equipment, technologies, materials, fuel, and food necessary for the conduct of hostilities in World War II. In its economic essence, it was a system of non-currency, non-equivalent mutual exchange of goods and services during the period of hostilities with final settlement after their completion. The Lend-Lease played a significant role in the course of hostilities, allowed the Soviet Union to survive the most difficult period of the war – 1941-1942, ultimately contributed to shortening the duration of hostilities and saving lives, and gave the USSR an impetus to the development of military equipment and technologies.

At the beginning of the war, Amtorg was in charge of organising the lend-lease, but due to the predominance of non-military functions in its trade activities, it was replaced by the USSR Government Procurement Commission in the United States in 1942.

In the context of the financial aspects of the Lend-Lease, it is necessary to highlight the issues of granting loans to the USSR at the beginning of the war for the purchase of arms and strategic raw materials; payment for the supply of goods; insurance of goods during their sea and air transportation to the Soviet territory; activities of customs authorities in the course of customs control and customs clearance of Lend-Lease goods; repayment of the debt incurred as a result of the loans received and the USSR's desire to retain some of the goods received under the Lend-Lease

Further research in this area of study is seen in deepening studies related to the activities of the Government Procurement Commission; the activities of customs officials in the course of performing their professional duties; the issue of diplomatic support for intergovernmental negotiations between the United States and the USSR on the determination of debts under the lend-lease system.

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ЛЕНД-ЛІЗ В СРСР: ОРГАНІЗАЦІЙНІ ТА ФІНАНСОВІ АСПЕКТИ ЗДІЙСНЕННЯ

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У роботі за мету поставлено дослідження питання організації та фінансового забезпечення ленд-лізу, як форми військово-економічного співробітництва союзників по Антигітлерівській коаліції у роки ІІ Світової війни.
Результати дослідження було отримано в ході використання діалектичного методу пізнання явищ, що мають правову і економічну природу та стосуються дослідження феномену ленд-лізу як невід'ємного елементу зовнішньоекономічної діяльності держави та способу надання військово-економічної допомоги. Окрім того, було використано методи статистичний – для узагальнення, систематизації і аналізу матеріалу; табличний – для наочного відображення проаналізованих даних; абстрактно-логічний – при обґрунтуванні теоретичних положень і формулюванні висновків.
На початку ІІ Світової війни закупівельні операції у США радянським урядом проводилися через Амторг (Amtorg Trading Corporation). В силу цивільного спрямування своєї діяльності Амторг на початку 1942 року був замінений новоствореною Урядовою закупівельною комісією, яка і займалася організацією поставок зі США аж до закінчення війни. Аналіз джерел фінансування союзних поставок дозволяє зробити висновок, що за грошові кошти було здійснено 0,91% усіх закупівель у США; 0,65% отриманих вантажів від Великої Британії та 0,006% – від поставок Канади. Якщо до джерел фінансування включити кредитні ресурси, отримані СРСР від цих країн на початку війни, то питома вага оплати сягне, відповідно, 0,96%; 30,3%; 7,27%. Усі перевезення вантажів за системою ленд-лізу страхувалися Управлінням іноземних операцій Держстраху СРСР. Самі страхові операції здійснювалися шляхом залучення до страхування страхової компанії «Блекбалсі» – Чорноморсько-Балтійського генерального страхового товариства («Black Sea and Baltic General Insurance Company Limited»). В умовах здійснення ленд-лізу зростали роль і значення митних органів. Основний тягар митного оформлення та контролю припав на митниці північного (Архангельська і Мурманська), південного (Бакинська, Джульфінська, Гауданська) та далекосхідного (Владивостоцька) регіонів. З початком військових дій на теренах України митниці були ліквідовані, проте, починаючи із січня 1944 року, розпочався процес їх відновлення у звільнених портових містах. Проблема оплати поставок за ленд-лізом постала після закінчення військових дій. Вона стосувалася не лише СРСР, але усіх країн-отримувачів американської допомоги. Для кожної із них застосовувався свій окремий підхід в процесі визначення величини боргу та особливостей і порядку його сплати. Останній платіж на погашення боргу за радянськими поставками по ленд-лізу було перераховано 21 серпня 2006 року. Організацією поставок за ленд-лізом займалися Амторг та Урядова закупівельна комісія. Фінансові аспекти стосуються питань фінансування закупівель, страхування вантажів, діяльності митних органів та погашення боргів.

Ключові слова: зовнішньоекономічна діяльність, імпорт, ленд-ліз, поставки, ІІ Світова війна, СРСР, США.

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INTERDEPARTMENTAL INTERACTION FOR THE RECOVERY OF CLAIMS IN THE COMMON TRANSIT PROCEDURE

The purpose of the article is to study the peculiarities of interagency cooperation in the field of claims (debt) collection in the course of the joint transit procedure. The study was carried out using the methods of synthesis and analysis, deduction and induction, comparison (to review the existing conceptual framework, to establish the prerequisites and approaches to debt collection in the context of the common transit procedure), comparative analysis (to identify problematic aspects of implementation of certain provisions of customs and tax legislation), and generalization (to formulate the conclusions of the study).

The following results were obtained in the course of the study. There were identified the main aspects of the formation of a debt collection mechanism in the joint transit procedure in accordance with international standards. The author notes that it is advisable to consider a model of the debt collection mechanism under Annex IV of the Convention, which will be based on the interaction of customs and tax authorities. In this regard, it seems appropriate to approve the provision on the interaction of these authorities during the debt collection procedure in accordance with international standards. The author also considers the need to adopt a regulatory act approving the said regulation, to decide on the structural units of the customs and tax authorities that will be responsible for contacts with other Member States in relation to mutual assistance for other categories of taxes and duties, as well as to determine the central executive authority to which the main responsibility for contacts with other Member States in the field of mutual assistance regulated by Directive 2010/24/EU will be delegated. The author suggests that it is necessary to approve the form of tax notification in international legal relations and to provide for the provisions that will allow resolving organisational and technical issues of interaction between customs and tax authorities, and, consequently, to introduce appropriate amendments to the Procedure for sending tax assessment notices to taxpayers by controlling authorities, approved by Order of the Ministry of Finance dated 28.12.2015 № 1204, registered with the Ministry of Justice of Ukraine on 22 January 2016 under № 124/28254. The author points out that it is advisable to entrust the customs authorities of Ukraine with the authority to send tax notices to debtors within the framework of international legal relations, and in case of non-payment of monetary obligations in international legal relations, to inform the State Tax Service of Ukraine of the need for enforcement. The issue of amending certain provisions of the Tax Code of Ukraine is also being considered.

The study allows to conclude that it is necessary to take into account the peculiarities of interagency cooperation between the State Customs Service of Ukraine and the State Tax Service of Ukraine when developing a model of the mechanism for recovery of claims under Annex IV of the Convention on a Common Transit Procedure.

Key words: recovery of claims, debt, joint transit procedure, interagency cooperation, administrative assistance, customs legislation, tax legislation.

JEL Classification: F15, H63, K33, K34.

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Introduction. Accession to the Convention on the Common Transit Procedure (hereinafter – the Convention) and the use of the NCTS system provided Ukraine with a number of opportunities that will undoubtedly facilitate international trade and improve customs operations. These opportunities include, in particular: real-time exchange of information on goods in transit with 35 customs administrations; use of one declaration and one guarantee for the movement of goods between the Contracting Parties to the Convention; introduction of special transit simplifications (general guarantee, general guarantee with a reduction in the amount of security for the reference amount, exemption from guarantee, authorised shipper/consignee, independent sealing). The development of the common transit procedure requires continuous improvement of the legal, information technology and methodological components. Currently, the following issues are being addressed: increasing the number of operations in the common transit system, granting authorisations and simplifications, implementing NCTS Phase 5 and testing the system,

preparing for the introduction of NCTS Phase 6, developing the CDS (Customs Decisions System), and updating the guidelines for companies on entering information in transit declarations, taking into account the specifics of NCTS Phase 5. At the same time, the issue of the debt collection mechanism for claims remains important.

The issues of the common transit procedure (prerequisites and foreign experience of implementation, adaptation of national legislation, application of the NCTS, the Support Service, mutual administrative assistance under the Convention, etc: V.V. Zaiats, V.I. Tytor, V.A. Kurylov (Zaiats, Tytor, Kurylov, 2022), T.V. Ruda (Ruda, 2022), O.A. Fradynskyi (Fradynskyi, 2023), S.V. Kapitanets, A.I. Brendak (Kapitanets, Brendak, 2022), I.G. Berezhniuk (Kapitanets, Berezhniuk, 2022) and others. At the same time, the issue of recovery of claims in the context of the common transit procedure has not been sufficiently studied in the scientific community. The purpose of the article is to study the peculiarities of interagency cooperation in the field of claims (debt) collection under the joint transit procedure. The methodology of this study is based on the methods of synthesis and analysis, deduction and induction, comparison (to review the existing conceptual framework, to establish the prerequisites and approaches to debt collection in the context of the common transit procedure), comparative analysis (to identify problematic aspects of implementation of certain provisions of customs and tax legislation), and generalisation (to formulate the conclusions of the study).

Results and Discussion. The national procedure for debt collection that arose in Ukraine differs significantly from the collection of tax debt in international legal relations. This is reflected in certain articles of the Tax Code of Ukraine (the «TCU»). Thus, according to subpara. 14.1.154 of para. 14.1 of Article 14 of the TCU, a tax debt in international legal relations is a monetary obligation, including penalties, fines, if any, and expenses related to its collection, unpaid within the established period (in a foreign state), which, based on the relevant document of a foreign state, is subject to recovery, which may be enforced in accordance with an international treaty of Ukraine (6).

A tax notice in international legal relations is a written notification of the controlling authority on the taxpayer's obligation to pay the amount of a monetary obligation determined by a document of a foreign state under which such amount of a monetary obligation is repaid in accordance with an international treaty of Ukraine (subpara. 14.1.158 of para. 14.1 of Article 14 of the TCU). It should be noted that "tax notice in international legal relations" is defined in the TCU as a separate term that has a different name and content from the «ordinary» tax notice-decision. Tax assessment notices cannot be used "in international legal relations" at all, since the decision, as such, is issued not in Ukraine, but in another state.

It is also necessary to take into account the existence of several versions of debt collection notices in Ukrainian legislation. For example, when collecting a debt (and when preparing a debt notice), either the requirement provided for in Article 317 of the Customs Code of Ukraine (hereinafter – the «CCU») in the form established by the Ministry of Finance or a notice in international legal relations (the form of which is currently not established by law) should be applied (7).

According to Article 3171 of the CCU, the customs authority determines the moment when the obligation to pay customs duties arises and calculates the amount of customs duties in accordance with the customs legislation of Ukraine, and the debtor is obliged to transfer the due amount of customs duties to the state budget within 10 working days from the date of receipt of the demand for payment of customs duties (6). By their very nature, the provisions of Article 3171 of the CCU describe exclusively the «national» procedure for debt collection. Taking into account the provisions of Article 3171 of the CCU, it is virtually impossible to create a unified form of claim that would be consistent with international legal relations. However, the provisions of the Convention leave it to each Contracting Party to the Convention to assume responsibility for the actual recovery in accordance with its own legal rules in these matters, except for setting the time limits when such recovery should begin. Thus, Article 116(2) and (3) of Appendix I to the Convention provides that in the manner and within the time limits that are mandatory in the territory of the respective Contracting Parties, the amount of the debt shall be communicated to the debtor and the debtor shall pay it (8). It should be noted that the Convention pays special attention to the issue of providing the debtor with the opportunity to pay the debt on its own, or to appeal the relevant Decision with which it has been informed. Warning the obligated person of the application of enforcement measures is a common European practice. Thus, a tax notice in international legal relations can perform such a function by definition. However, the issue of the absence of a legislative provision that would establish the term of voluntary payment and the absence of a procedure for transferring the debt for enforcement remains problematic.

The procedure for assisting in the collection of tax debt in international legal relations established by the TCU contains many legal provisions that provide for (6):

– reconciliation of the amount of such tax debt by submitting a complaint to the competent authority of a foreign state for review of the relevant decision (Article 105.1);

– the impossibility of administrative appeal in Ukraine against a tax notice in international legal relations (para. 105.2 of Article 105);

– withdrawal of tax notices in international legal relations or tax claims from the date of receipt by the supervisory authority of a document of the competent authority of a foreign state with a decision to cancel or change the previously accrued amount of tax debt (Article 106);

– taking measures to recover the amount of the taxpayer's tax debt no later than the end of the 1095th day following the last day of the deadline for payment of tax and duties in a foreign country specified in the document of the competent authority of a foreign country (Article 107.1);

– determination of the deadline for the collection of tax debt in international legal relations in accordance with paragraph 102.4 of Article 102 of the TCU (it refers to the limitation periods and their application), unless otherwise provided by an international treaty of Ukraine (para. 107.1 of Article 107);

actual prohibition of accrual of penalties and fines on the amount of tax debt in international legal relations when executing a document of a foreign state in Ukraine (Article 108).

It is also necessary to pay attention to the existence in the Procedure for the Implementation of the Provisions of the Convention on the Joint Transit Procedure in Ukraine, approved by the Order of the Ministry of Finance of Ukraine dated 07 November 2022 No. 325, registered with the Ministry of Justice of Ukraine on 24 October 2022 under No. 1309/38645 (hereinafter – Procedure No. 325), of provisions authorising the State Customs Service to «check information on the existence of confirmation of a violation of the debt payment deadline in accordance with the legislation of the applicant's country» (9). Depending on the «existence of confirmation of the violation», further actions of the State Customs Service under the Procedure should be as follows:

«In case there is no confirmation of a violation of the debt payment deadline in accordance with the laws of the applicant's country, the central office sends the debtor copies of the received documents with the details and deadlines for debt payment.

If the request for collection of the applicant authority establishes that the debtor has violated the deadline for payment of the debt in accordance with the legislation of the country of the applicant authority, this document shall be used to collect the amount of the tax debt in international legal relations in accordance with subparagraph 14.1.53 of paragraph 14.1 of Article 14 of the Tax Code of Ukraine» (paragraphs 8,9 of Part 3 «Providing Assistance to Foreign Countries on Collection» of Section VIII "Investigation and Collection Procedures" of Procedure No. 325).

At the same time, these rules are not defined either by the Convention or by the TCU, which provides for sending a notice to the debtor in international legal relations in any case of receipt of a document of a foreign state (Decision), according to which the amount of tax debt is collected. At the same time, such a Decision may be received in Ukraine either accompanied by a «Request for Notification» or a «Request for Recovery». The existence of these requests, provided that they are accompanied by the relevant Decision, is the basis for initiating the collection procedure in Ukraine, according to the provisions of the Tax Code. The only difference is that the competent authority of a foreign country sends a «request for recovery» rather than a «request for notification» when the competent authority of its own country has already carried out such notification of the debt and the enforcement procedure, but the measures taken did not result in payment of the claim in full.

According to the TCU, the State Customs Service, as a supervisory authority, may only send a notification in international legal relations with a proposal to voluntarily pay the debt, regardless of the request for a claim from the competent authority of a foreign country. If the debtor has any objections to the «prematurity» or unreasonableness of the claims, it must appeal directly to the competent authority of the foreign country against the relevant Decision. This issue is further complicated by the fact that, depending on the legislation of the foreign country, the Decision of its competent authority may provide for both voluntary payment of the debt (a «notification request» will be sent) and its enforcement (a «collection request» will be sent). Therefore, the State Customs Service is not able to determine «violation of the debt payment term in accordance with the legislation of the country of the applicant body», since the authority to decide whether or not to apply enforcement measures to the debtor is within the competence of the authorised body of the foreign state.

An initial assessment of the possible implementation of Council Directive 2010/24/EU of 16 March 2010 on mutual assistance in the recovery of claims relating to taxes, duties and other instruments (hereinafter – Directive 2010/24/EU) in Ukrainian legislation deserves special attention.

As is well known, the Convention provides that the competent authorities of the respective countries (including EU countries) provide each other with information (8):

– administrative assistance necessary to verify the proper application of this Convention and in case of suspected violations in accordance with the procedure provided for in Articles 13 of the Convention and 52 of Annex I to the Convention,

– assistance with the collection of claims if such claims arose in connection with a T1 or T2 transaction in accordance with the procedure provided for in Articles 13(a) of the Convention and Annex IV to the Convention.

The Convention and Directive 2010/24/EU contain similar provisions on the procedure for mutual assistance in the recovery of claims relating to taxes, duties and other instruments. The State Customs Service, in accordance with the requirements of the Convention, has designated as a competent authority "a central contact office to which the main responsibility for contacts with other Member States in the field of mutual assistance is delegated" (8), which is also provided for in Directive 2010/24/EU. Currently, the Department for the Implementation of the International Transit System of the State Customs Service performs the functions of such an office.

Directive 2010/24/EU provides for the adoption of a uniform instrument to be used for enforcement action in the requested Member State, as well as the adoption of a uniform standard form for the provision of documents and decisions in relation to a claim, which should resolve problems with the recognition and translation of decisions of the competent authorities of another Member State. The Convention also provides for the use of standard forms for information exchange, which correspond in name, content and scope to the forms set out in the Directive.

The countries concerned waive all claims against each other for the reimbursement of costs relating to mutual assistance provided to each other in accordance with the Convention and Directive 2010/24/EU. However, where the recovery poses a particular problem, involves very high costs or relates to organised crime, the requesting or requested authority may agree to compensate for the appropriate measures that may be taken in that particular case.

Directive 2010/24/EU, like the Convention, does not affect the powers of the Contracting Parties to the Convention to determine the measures aimed at collecting on claims available under their domestic law. For example, Article 116(2) and (3) of Annex I to the Convention provides that in the manner and within the time limits that are mandatory in the territory of the respective Contracting Parties, the amount of the debt (duties and other charges) must be communicated to the debtor and the debtor must pay it (8). However, prior to this, within the time limits set out in Article 49 of Annex I to the Convention, a procedure for requesting information is carried out, which allows the customs authority of the country of departure to close the joint transit procedure, or to initiate a debt collection procedure or transfer responsibility for collection to another authority.

As a rule, the debtor is the subject of the procedure, which is obliged to comply with the conditions for placing goods under the transit procedure. However, the carrier or consignee of the goods may also be jointly and severally liable (Article 8(2) of Annex I to the Convention). Thus, the competent authorities may receive assistance in collecting from several foreign countries simultaneously using a unified procedure and unified standard forms.

Paragraph 17 of Directive 2010/24/EU states that this Directive shall not preclude the implementation of any duties designed to promote the wider use of assistance on the basis of bilateral or multilateral treaties or agreements (10).

Thus, the Convention sufficiently regulates Ukraine's cooperation with the EU countries on debt collection and exchange of information during the joint transit procedure and allows us to state that the implementation of Directive 2010/24/EU in customs matters is at a significant level. However, it should be noted that the Directive can be fully implemented only when Ukraine becomes an EU member state.

Next, it is worth considering in more detail the conditions that should be taken into account when implementing certain provisions in the regulatory legal acts of Ukraine in the context of debt collection under the joint transit procedure. Thus, in accordance with part one of Article 102-1 of the CCU, the establishment of the fact and place of the obligation to pay customs duties in respect of goods placed in the customs transit

regime under the terms of the Convention, the identification of persons who are obliged to pay customs duties, the calculation of the amount of customs duties, the presentation of claims and control over the payment of customs duties (including in favour of other countries) are carried out in accordance with the provisions of the said Convention [7]. According to part one of Article 303 of the CCU, in case of non-payment or incomplete payment of customs duties within the established time limit, such payments shall be collected in accordance with the procedure and within the time limits specified by the TCU. Pursuant to Procedure No. 325, recovery also means the procedure following the request for information, which begins with the establishment of the fact that a debt is due and provides for the customs authorities to take measures aimed at ensuring the payment of the relevant monetary obligation (including a monetary obligation in international legal relations) in accordance with the Convention in the manner and within the time limits specified by the CCU and the TCU (9). Paragraph 6 of part two of Article 544 of the CCU refers to the main tasks of the customs authorities to ensure the collection of customs payments, control over the correctness of calculation, timeliness and completeness of their payment, and the application of measures for their enforcement within the powers defined by the CCU, the TCU and other acts of Ukrainian legislation. According to paragraph 41.4 of Article 41 of the TCU, only tax authorities and state enforcement officers within their powers are the collection authorities. In this regard, customs authorities cannot perform the functions of a collection authority and, in case of application of foreign authorities for assistance in enforcement, are forced to apply to tax authorities. In accordance with sub-clause 19-1.1.37. of clause 19-1.1. of Article 19-1 of the TCU, it is the tax authorities that provide assistance in the collection of tax debt in international legal relations at the request of the competent authorities of foreign countries.

A document of a foreign state under which the amount of tax debt is collected in international legal relations is a decision of the competent authority of a foreign state on the accrual of tax debt to the budget of such state, which, at the request of the said competent authority, is subject to execution in the territory of Ukraine in accordance with an international treaty of Ukraine (sub-clause 14.1.53 of clause 14.1 of Article 14 of the TCU). If the said document is recognised as compliant with the international treaties of Ukraine, the controlling authority sends a tax notice to the taxpayer in international legal relations in accordance with the procedure provided for in Article 42 of the TCU (Article 104.2 of the TCU). At the same time, the TCU or other bylaws do not provide for interaction between the controlling authority and the collection authority, for example, if a request with a decision of the competent authority of a foreign state on collection is received by the customs authorities. A tax notice in international legal relations (the form of which is not prescribed by the TCU) may be sent by the customs authorities to the debtor, but further actions of the customs and tax authorities in case of non-payment of the debt are not regulated.

In view of the above, we propose to approve the relevant regulation on the interaction of customs and tax authorities in order to ensure effective mutual administrative assistance in the joint transit procedure. At the same time, it is advisable to take into account paragraphs 3-5 of Article 4 of Directive 2010/24/EU, according to which: "the competent authority of each Member State may designate contact points to be responsible for contacting other Member States with regard to mutual assistance for one or more of the special types or categories of taxes and duties referred to in Article 2(10). The competent authority of each Member State may designate as contact points other authorities than the central contact point or points. The contact points shall make requests for mutual assistance or provide mutual assistance in accordance with the provisions of this Directive relating to their specific territorial or operational competences. If a contact authority or contact unit receives a request for mutual assistance that requires action outside its competence, it shall forward the request without delay to the competent authority or unit, if known, or to the central contact authority, and shall inform the requesting authority.

This means that a regulatory act that will approve the provisions on the interaction of customs and tax authorities in order to ensure mutual administrative assistance in the joint transit procedure should also be designated:

– contact authorities and contact departments that will be responsible for contacts with the competent authorities of other Contracting Parties to the Convention regarding mutual assistance for other categories of taxes and fees;

– the central contact point to which the main responsibility for contacts with the competent authorities of other Contracting Parties to the Convention in the field of mutual assistance regulated by this Directive has been delegated.

As noted above, currently, in accordance with the requirements of the Convention, the State Customs Service has designated the Department of International Transit System Implementation of the State Customs Service as the central contact body, which is delegated the main responsibility for contacts with other Contracting Parties to the Convention in the field of mutual assistance in accordance with the terms of the Convention. At the same time, the issue of the debt payment procedure falls within the competence of the tax authorities, which requires the division of powers and the determination of the appropriate procedure for interaction in order to provide administrative assistance in the joint transit procedure. Obviously, it is necessary to consider the expediency of amending certain provisions of the TCU, since certain provisions of the TCU do not take into account or contradict the provisions of the Convention and Directive 2010/24/EU.

Thus, according to Article 105 of the TCU, a taxpayer has the right, upon receipt of a tax notice in international legal relations, to file a complaint with the relevant competent authority of a foreign state to review its decision on recovery, but must do so through the controlling authority in Ukraine that received such a decision (6). The Convention and Directive 2010/24/EU provide for the submission of such complaints directly to the competent authority of a foreign state. Pursuant to Article 108 of the TCU, when executing a document of a foreign state under which the amount of tax debt is collected in international legal relations, no penalties and fines are imposed on the amount of tax debt in international legal relations. This is contrary to the provisions of the Convention and Directive 2010/24/EU, which, in accordance with the laws and regulations of the requested Member State, allow for the recovery of costs associated with the collection incurred by the requested authority and the accrual of interest for late payment or payment of the debt in instalments.

We think that it is necessary to analyse other specific provisions of the Convention and Directive 2010/24/EU in order to determine the status of their incorporation into Ukrainian legislation, to identify and justify ways to implement them in order to ensure proper international cooperation in the course of the recovery procedure.

The general term «recovery» as used in the context of «common transit» should be understood to mean all measures taken by the competent authorities to collect any amounts due.

In accordance with the procedure set out in Article 49 of Annex I to the Convention, when the customs authority of the country of departure has not yet received information that allows closing the joint transit procedure or collecting the debt, it shall send requests for the relevant information to the subject of the procedure and/or the customs office of destination. If during the information request procedure it is established that the joint transit procedure cannot be closed, the customs authority of the country of departure shall establish whether the debt has arisen. If a debt has been incurred, the customs authority of the country of departure shall identify the debtor (or debtors) and determine the customs authority responsible for notifying the debt (8).

According to Article 13(a) of the Convention and Articles 114-118 of Annex I to the Convention, the competent authorities of the respective countries must assist each other in the collection of claims (8). Such authorities must notify the customs of departure and the customs of guarantee of all cases in which a debt has arisen in connection with transit declarations accepted by the customs of departure and of the claims made against the debtor for recovery. In addition, they are obliged to notify the customs office of departure of the collection of duties and other charges so that such customs office can close the transit operation. In addition, the competent authorities initiate collection proceedings as soon as they are able to calculate the amount of the debt and identify the debtor (or debtors). Customs duties and other charges (customs debt) are payable in the state in which the debt arose or is deemed to have arisen.

In the absence of an agreement between the Contracting Parties and a third country under which goods moving between the Contracting Parties may be transported through such third country under the T1 or T2 procedure, such procedure shall be applied to the goods on the basis of Article 5 of the Convention, but such procedure shall be suspended in the territory of such third country. If the debt arose in the territory of such a third country, the Convention's provisions on investigation and collection of debt cannot be applied.

The provisions of the Convention provide for an unambiguous definition of the countries responsible for debt recovery from debtors and guarantors, a clear algorithm for interaction between the competent authorities in situations where debt arises during joint transit operations. However, the provisions of the Convention leave it to each Contracting Party to take responsibility for the actual recovery in accordance with its own legal rules in these matters, except for setting the time limits when such recovery should begin. In particular, Article 116(2) and (3) of Annex I to the Convention provides that in the manner and within

the time limits that are mandatory in the territory of the respective Contracting Parties, the amount of the debt must be communicated to the debtor and the debtor must pay it. However, prior to this, within the time limits set out in Article 49 of Annex I to the Convention, a procedure for requesting information is carried out, which allows the customs authority of the country of departure to either close the joint transit procedure, initiate the debt collection procedure, or transfer responsibility for collection to another authority (8).

As we have already noted, the terms of the Convention (Article 8(2) of Annex I) provide for possible joint and several liability for the payment of the debt of the carrier and the consignee. In this case, the competent authorities usually interact with several countries simultaneously. However, Article 108(3)(c) of the Union Customs Code established by Regulation (EU) No 952/2013 of the European Parliament and of the Council of 09 October 2013 and Article 91 of Commission Delegated Regulation (EU) No 2015/2446 of 28 July 2015 define the cases and conditions under which the debtor's obligation to pay customs duties is suspended in cases where at least one other debtor has been identified and the amount of the debt has been notified to him (11). Such suspension is limited to one year. Currently, this is not the only peculiarity in the debt collection procedure in the EU.

Ukraine, as a Contracting Party, has the right to decide whether to implement similar EU provisions in respect of debt collected on its territory. In addition, the Convention sufficiently regulates cooperation between countries on debt collection and information exchange. However, in matters of actual debt collection as a separate measure of state enforcement, the Convention refers to national legislation.

Currently in Ukraine, debt collection is carried out through judicial and enforcement proceedings. The preparation of a claim for debt collection and its submission to the court is preceded by a claim against the debtor, if the agreement or law provides for a claim procedure. The essence of the judicial stage of debt collection is to confirm the debtor's obligation to repay the debt and to obtain its formalisation in the form of a court decision. Enforcement of court decisions, both in terms of applying interim measures by way of arrest and enforcement of court decisions, is within the competence of the State Enforcement Service, which is part of the Ukrainian judiciary. In this regard, it seems that the procedure for debt collection by the customs authorities in the case of joint transit should be similar to the procedure currently applied to business entities responsible for the payment of customs payments secured by a guarantee.

The TCU already contains a procedure for debt collection in international legal relations, which ensures the implementation of the relevant provisions of the Convention and regulates the following issues: notification of debt, its enforcement, appeal, and interaction between customs and tax authorities. It should be noted that certain articles of the TCU contain conflict-of-laws rules on challenging the amount of a monetary obligation (debt) in international legal relations and require amendments, as discussed below.

It seems necessary to introduce appropriate amendments to the Procedure for Sending Tax Notices to Taxpayers by Controlling Authorities, approved by Order of the Ministry of Finance No. 1204 dated 28.12.2015, registered with the Ministry of Justice of Ukraine on 22 January 2016 under No. 124/28254 (hereinafter – Procedure No. 1204). In particular, Procedure No. 1204 approves the form of tax notification in international legal relations and provides for rules that will allow to resolve organisational and technical issues of interaction between customs and tax authorities.

Mutual assistance of the Contracting Parties to the Convention involves the customs authorities that coordinate and control the debt collection procedure in their country. Therefore, it is proposed to authorise the customs authorities of Ukraine to send tax notices to debtors in international legal relations, and in case of non-payment of a monetary obligation in international legal relations (sub-clause 14.1.38 of clause 14.1 of Article 14 of the TCU) to inform the State Tax Service of the need for enforcement.

Conclusions. Summarising the above, we believe that in order to improve the efficiency of organisational support for mutual administrative assistance in the joint transit procedure, a number of measures are required. Since we assume that for Ukraine, the currently acceptable model of the mechanism of recovery of claims under Annex IV of the Convention should obviously be based on the interaction of customs and tax authorities, it seems appropriate to approve the provision on the interaction of these authorities during the debt recovery procedure in accordance with international standards. The regulatory act approving the said provision should decide on the structural units of the customs and tax authorities that will be responsible for contacts with other Member States regarding mutual assistance for other categories of taxes and duties, as well as determine the central executive body to which the main responsibility for contacts with the competent authorities of other Contracting Parties to the Convention in the field of mutual assistance regulated by Directive 2010/24/EU is delegated. In our opinion, it is necessary to approve the form of

tax notification in international legal relations and to provide for rules that will resolve organisational and technical issues of interaction between customs and tax authorities, and therefore to amend Procedure No. 1204 accordingly. The customs authorities of Ukraine should be empowered to send tax notices to debtors within the framework of international legal relations, and in case of non-payment of monetary obligations in international legal relations, to inform the State Tax Service of the need for enforcement. In addition, certain provisions of the TCU should be amended to address: consideration of taxpayers' applications for review of decisions of the competent authority of a foreign state; the procedure for appealing the amount of a monetary obligation and the need to reconcile the amount of monetary obligations to foreign budgets.

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МІЖВІДОМЧА ВЗАЄМОДІЯ ЩОДО СТЯГНЕННЯ ЗА ВИМОГАМИ ПРИ ПРОЦЕДУРІ СПІЛЬНОГО ТРАНЗИТУ

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Метою статті є вивчення особливостей здійснення міжвідомчої взаємодії щодо стягнення за вимогами (боргу) при процедурі спільного транзиту. Дослідження проведене із застосуванням методів синтезу та аналізу, дедукції та індукції, порівняння (для перегляду існуючого понятійного апарату, встановлення передумов та підходів щодо стягнення за вимогами у контексті процедури спільного транзиту), компаративний аналізу (для виявлення проблемних аспектів реалізації окремих положень митного та податкового законодавства), узагальнення (для формування висновків дослідження).

Під час дослідження отримано наступні результати. Виокремлено основні аспекти формування механізму стягнення боргу при процедурі спільного транзиту відповідно до міжнародних норм. Зауважено на доцільності розгляду моделі механізму стягнення за вимогами у рамках доповнення IV Конвенції, яка базуватиметься на взаємодії митних та податкових органів У зв'язку з цим, вбачається доречним затвердження положення про взаємодію цих органів під час процедури стягнення боргу відповідно до міжнародних норм. Також розглянуто необхідність ухвалення нормативно-правовим актом, який затвердить згадане положення, рішення щодо структурних підрозділів митного та податкового відомств, які будуть відповідати за контакти з іншими державами-членами стосовно взаємної допомоги для інших категорій податків і зборів, а також визначення центрального органу виконавчої влади, котрому буде делеговано основну відповідальність за контакти з іншими державами-членами у сфері взаємної допомоги, яку регулює Директива 2010/24/ЄС. Зроблено припущення про потребу затвердження форми податкового повідомлення у міжнародних правовідносинах та передбачення норм, що дозволять вирішити організаційні та технічні питання взаємодії митних та податкових органів, а відтак, – внесення відповідних змін до Порядку надіслання контролюючими органами податкових повідомлень-рішень платникам податків, затвердженого наказом Мінфіну від 28.12.2015 №1204, зареєстрованим в Міністерстві юстиції України 22 січня 2016 року за № 124/28254. Вказано на доцільність закріплення за митними органами України повноваження надсилати боржникам податкові повідомлення в межах міжнародних правовідносин, а у разі несплати останніми грошового зобов'язання в міжнародних правовідносинах – інформувати Державну податкову службу України про необхідність примусового стягнення. Актуалізується питання внесення змін та доповнень до окремих норм Податкового кодексу України.

Проведене дослідження дозволяє зробити висновок про необхідність врахування особливостей здійснення Державною митною службою України та Державною податковою службою України міжвідомчої взаємодії при формуванні моделі механізму стягнення за вимогами у рамках доповнення IV Конвенції про процедуру спільного транзиту.

Ключові слова: стягнення за вимогами, борг, процедура спільного транзиту, міжвідомча взаємодія, адміністративна допомога, митне законодавство, податкове законодавство.

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THEORETICAL BASICS OF SELF-MANAGEMENT AS A FACTOR OF EFFECTIVE MANAGEMENT OF THE EXTERNAL ECONOMIC ACTIVITIES OF ORGANIZATIONS

Purpose. *Investigate modern factors of self-management improvement for effective managerial foreign economic activity of organizations. To determine the fundamental approaches to the formation of a model of self-management competences of the personnel potential of foreign economic activity of organizations, as well as modern factors for improving self-management for effective management of foreign economic activity. Scientific research was conducted on the effectiveness of managerial foreign economic activity and personnel management, improvement of self-management as an innovative factor in managerial foreign economic activity. Self-management is considered as a set of purposeful and consistent work methods, new personal approaches in the management process, which forms adaptability and resistance to changes in managerial foreign economic relations.*

Methods. *The following research methods are used in the article: theoretical - analysis of sources and elaboration of the regulatory and legal framework of Ukraine on the investigated problem; empirical - questionnaires, testing, modeling, methods of expert evaluation; methods of mathematical statistics – analysis of experimental and statistical indicators of determining the level of financial knowledge based on indicators of the financial behavior of Ukrainians; assessment of financial status according to the sociological research of Financer.com.*

Results. *In the study, we identified self-management as a factor of effective managerial foreign economic activity, taking into account that each organization has its own management style, the so-called corporate style. We considered the activities of organizations from the perspective of the development of personnel policy, which is directly influenced by the development of self-management of personnel potential. The style of the organization's activity is distinguished by a set of constantly reproduced characteristics of communication, professional behavior, traditions manifested in the corporate culture, peculiarities of the marketing approach, compliance with the norms of the current legislation of Ukraine, compliance with a high moral and ethical and business culture of communication and etiquette, which integrates its own style into the inherent organization self-management, the so-called corporate style. The analysis of costs - break-even analysis, the so-called CVP analysis (cost - volume - profit or costs - volume - profit) is substantiated. We considered the concept of holistic marketing, as well as its directions: relationship marketing; integrated marketing; internal marketing; marketing activities; socially responsible marketing.*

Conclusions. *Based on the study of the literature and legislation of Ukraine on the researched topic, the theoretical foundations of self-management as a factor of effective managerial foreign economic activity were determined, the analysis of the leading definitions was carried out: self-management; personnel potential; personnel policy; marketing approach; managerial foreign economic activity, start-up. The components of self-management are defined: self-organization, self-control, mobility, self-presentation, planning and time management. Cost analysis, known as marginal analysis, is characterized for identifying optimal proportions between costs, price, and volume of sales.*

Key words: personnel potential, personnel policy, marginal analysis, marketing approach, self-management, startup, managerial foreign economic activity.

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Introduction. The effectiveness of managerial foreign economic activity depends on the ability to manage oneself, one's actions, communicate, take responsibility, solve complex tasks within a limited time frame, strive for self-improvement and self-education. All this belongs to the phenomenon of "self-management", which is interpreted as a set of techniques and skills in everyday activities, which have a time frame for performing one or another task.

Problem statement. Self-management of effective managerial activity is based on the statement: "why make those plans, I did that, but they didn't work out"! It's true, life is fickle and the fact rarely

matches the plan, but the key is another: the plan is the goal. Setting goals is a look into the future, which is a prerequisite for successful planning, forecasting, making management decisions followed by their implementation, activity, orientation and concentration of one's own efforts to achieve them. It is worth remembering that by establishing the right guidelines in achieving management goals, the desired results are achieved, which require a combination of: the goals of the organization, structural divisions, and individual employees.

A goal is a value of a certain indicator that is sought to be achieved at a certain point in the future. Goals should be: specific, measurable, time-oriented, realistic, achievable, such that do not exceed real possibilities, consistent, agreed, interconnected, formulated in writing. Then they become a kind of standards, with the help of which the manager can draw conclusions about the effectiveness of his activities.

Analysis of recent research and publications. The issues of the effectiveness of managerial activity and personnel management, improvement of self-management as an innovative factor in managerial activity were the subject of research: Kramarenko V. I., Kholod B. I., Rogalskyi F. B., Kurylovych Yu. E., Tsokurenko A. A., Khytra O. V. As well as the regulatory framework of Ukraine in the field of foreign economic activity.

Purpose of the work. To investigate the modern factors of self-management improvement for effective managerial foreign economic activities of organizations.

Presenting main material. Self-management as a factor in the innovative development of organizations aims to implement effective functions of the management process, namely: management of one's own activities, self-management, personnel management and team management. Taking into account the objective conditions and needs of the economy, the process of transformation of the totality of views on the management system is taking place. Self-management is considered as a purposeful and consistent set of work methods, new personal approaches in the management process, which forms adaptability and resistance to changes in management relations. Management of one's own methods, capabilities, skills, emotions, ambitions, means, technologies to achieve a balanced management process and quick response to changes occurring in the socio-economic life of society has a positive effect on the dynamics of changes in the management of the organization.

One of the aspects of self-management as a factor in the effective management of organizations is innovation, which according to the Austrian and American economist Joseph Schumpeter, in the theory of "Creative destruction" in the economy, by successful innovation he understood the achievement not of intelligence, but of will. "Put as many post cars in a row as you want – you won't get a railway," so Schumpeter included in the content of the concept of "creative destruction" the statement that a new idea leads to bankruptcy, which usually pushes other existing ones out of the market. That is, a number of companies are being destroyed, and a new world is growing and being created in place of the old one. Under such an approach, the lack of innovation leads to a slowdown in economic growth (Sapachuk, 2022).

Components of self-management of foreign economic activity of enterprises. The components of self-management are: self-organization, self-control, mobility, self-presentation, planning and time management. At the same time, financial literacy and the level of financial knowledge play almost the most important role in the very management of organizations.

According to the results of research by the international Organization for Economic Cooperation and Development (which unites 37 countries of the world, most of which are developed countries with high incomes of citizens and a high human development index) regarding the determination of the level of financial knowledge based on indicators of the financial behavior of Ukrainians, an average rating of financial literacy has been established , which is 11.6 points out of 21. The financial behavior of the population directly affects the level of the shadow economy, the development of the financial market, as well as the attitude of citizens to financial and economic reforms and government initiatives. The level of financial knowledge of Ukrainians is considered the minimum target indicator in comparison with European countries, which is 43% (the population of Ukraine answered 5/7 questions correctly), compared to other countries, this indicator is 56%. Only 21% of respondents correctly chose the amount of the state-guaranteed refund amount for bank deposits from the short list of proposed options. The population of Ukraine thinks more about the short-term perspective, which is primarily explained by the negative past experience of authoritarian management, as well as the lack of financial culture. Russian armed aggression against Ukraine plays an important negative role today.

The study of world values (the so-called WVS values review) points to the values of survival, not self-realization, as an important factor in the short-term financial planning of Ukrainians, or its absence

at all. It is also paradoxical that the majority of the population of the state does not count on pension state security, but do not save for pension, to which 57% answered that they do not have the opportunity to save, and only 11% save for it. 61% of respondents have savings, of which 52% keep money in cash at home. Only 12% indicated that they saved in a deposit account, which is evidence of a strong financial culture, since avoiding relations with banks, keeping cash contributes to the development of the shadow economy, provokes corruption offenses, reduces the volume of lending for investment activities, which hinders the economic well-being and growth of the country.

The average score of the financial behavior of the population of Ukraine is 5.2/9 (higher than in neighboring countries (4.8), but lower (5.4) than the thirty countries that participated in the study). They use a bank account (6.1), but did not have such experience (4.9). The financial confidence of the population depends on the following factors: confidence in saving one's own funds; understanding of financial products and confidence in a fair claim procedure, impartial and objective resolution of disputes.

Significant obstacles in attracting foreign investments are a high level of corruption, an unstable currency and financial and economic system, the inability of the state to provide a basic level of security and protection of property rights. 67% of Ukrainians characterized their financial situation as limiting their ability to engage in their favorite field of activity, and 60% of respondents consider their level of well-being to be low.

Increasing the level of financial literacy, as a component of the self-management of foreign economic activity of organizations, will contribute to the improvement of the quality of life of the population, the development of new markets and services, and the growth of the economy of Ukraine (Fedoriaka, 2020).

A high level of financial literacy affects the achievement of financial goals of organizations, the value of which is expressed in material goods, monetary amounts or intangible values. People who have high financial literacy, which is based on financial goals, achieve more. Financial goals, both personal and at the level of organizations, should be formed according to the SMART principle: S (Specific) – clarity and concreteness; M (Measurable) – measurability; A (Achievable) – attainability; R (Relevant) – relevance, reliability T (Time-bound) – limited in time.

The criteria for the financial goals of foreign economic activities of organizations are:

– Concreteness – what exactly a person seeks, what he wants to achieve, what material or immaterial goods he wants to receive;

– Achievability –the goal should be realistic, with the help of real methods and tools to achieve them;

– Dimensionality – tangible or intangible goods;

– Expediency – to meet real needs and degree of importance;

– Time limits – the period of which depends on their complexity and measurability.

The phasing of achieving the financial goals of foreign economic activity depends on: analysis of the current financial situation, available resources, personal income and expenses, budget planning, monitoring of its compliance, optimization of expenses, additional earnings, debt repayment, creation of a financial cushion (saving funds for unforeseen expenses), refusal from loans for current needs. Financial goals motivate active actions. They are always far-sighted, have defined time frames (short-term – up to 1 year, medium-term – 1-5 years and long-term over 5 years) and a defined action plan, otherwise they are dreams. The first step in achieving the financial goals of organizations is to assess the financial condition. The next step is to analyze and weigh the priority of each potential target and conduct an assessment of their value (Arefieva, 2021).

Ways of financial planning of foreign economic activities of organizations:

1. Analysis of own income and expenses, assessment of opportunities to save money and increase income.

2. Assessment of the attainment of each planned goal depending on the available income and the description of all possible options for their increase.

3. Analysis of all possible risks that may endanger the realization of financial goals and opportunities for their prevention.

4. Drawing up a detailed plan of financial actions, step-by-step calculation in achieving financial goals.

An international service has been created to improve the financial literacy of the organization's staff, provide assistance in making better financial decisions, and compare the cost of financial products online Financer.com (Financer, 2023).

The main purpose of the service is to help compare financial products (consumer and mortgage loans, microloans, car loans, insurance services, credit cards, savings deposits, and other products related to personal finance).

Comparison and analysis of financial products, the cost of loans, as well as the profitability of deposits, service Financer.com. performs with the help of popular financial instruments, financial advice and other service tools.

Step-by-step financial actions in obtaining a cash loan from a banking institution:

1. Choose a financial institution. Choose the desired amount and term using the slider, click.

2. Prepare documents: passport, code, certificate of income for 6-12 months (if a loan of UAH 50,000 or more, or applying for a loan for the first time).

3. Complete the application. Fill out the application form by entering your data online, or visit a bank branch to apply for a loan.

4. Get money. The bank employee will fill out the questionnaire, check the documents and credit rating. After the application is approved, you can get money to your card or at the cash desk.

According to the sociological research of Financer.com, an assessment of the financial situation was carried out in case of unexpected loss of income of the population. The question was: "In the event of an unexpected loss of income, how long could you live without changing your usual standard of living and without borrowing money?". So, the question is based on: standard of living; possible loans; time frame Assessment of the financial state according to the sociological research of Financer.com: 15% – would not last even one week; 26% – would be able to live for two or three weeks; 33% – no more than one month; 12% – no more than 3 months; 14% – more than six months.

It is also interesting to create a reserve fund, the so-called "financial cushion", the amount of savings of which should be calculated for at least 3 months, without turning to credit or banking institutions for financial assistance.

Financial model of foreign economic activity of economic entities. The basis of effective management activity is a correctly selected financial model (so-called financial document), which is a plan for the development of the organization, which declares financial and non-financial indicators, determines the stages of the company's development, payback periods, investment attraction and calculation of profit rates. It can be argued that the financial model is a powerful tool that is necessary for analyzing the effectiveness of organizations, deviations from planned financial actions, and increasing investment attractiveness.

The financial model provides for the formation of clear financial goals based on specific financial indicators and defined time periods. The financial block of the model should include:

– calculation of the investment amount;
– planned profit;
– interests of the investor;
– investment is required.

Perhaps the most important issue at the initial stage of creating an organization is the question of the correct calculation of these investments. Incorrect calculation means failure of the project. The amount of investment (initial capital for a successful start) is calculated depending on the financial balance:

Equity = Assets – Liabilities.

Such a calculation will be reduced to solving the following issues:

What assets (resources) will we need?

Who will work with us in debt?

What obligations will we have?

As for assets, that is, resources that will be needed for effective management activities:

– fixed assets (tangible assets);
– intangible assets (licenses, patents, etc.; in addition, also competitive advantages, reputation, etc.);
– current assets (inventories);
– cash reserve (in case of need, temporarily withdrawn from circulation);
– accounts receivable (accounts receivable), which are recorded as assets in the company's balance sheet.

At the same time, it is important to correctly calculate:

– reserve fund to cover losses;
– the required amount of assets;
– indicators of return on investment and their volume.

If it is possible to partially finance them at the expense of current liabilities, then this will reduce the required amount of equity capital (which is needed for the start).

Startup. Startup (which in translation from English "starts") is gaining more and more popularity in the management of the organization. The American entrepreneur, the founder of successful startups, Steven Blank, based the concept of "lean startup" on the principle of innovation.

A startup is a newly created organization that has not yet entered the financial market, or is starting it based on innovative technologies and innovations, with limited resources.

Before the business becomes profitable, investments are needed to cover the losses that often accompany the start-up (usually in the form of one-time costs and revenues that do not cover the costs until reaching full capacity).

To calculate the planned profit, the following steps are required:

1. Allocate constant costs that arise regardless of the scope of activity (wages, rent, accounting and legal services).
2. Allocate variable costs that increase when the volume of activity increases (tax, consumables, bank commission, etc.).
3. Estimate the level of income.
4. Find the break-even point.
5. Setting realistic financial goals.
6. Calculation of parameters (clients, income, expenses) to achieve relevant financial goals.
7. Distribution of duties, degree of responsibility and rewards for achievements of team members.

Marginal analysis. Cost analysis – break-even analysis, the so-called CVP analysis (cost-volume-profit or costs-volume-profit), known as marginal analysis to identify the optimal proportions between costs, price and sales volume. Investors are primarily interested in:

– rationally – financial indicators;
– irrational – idea, team, "glitter in the eyes".

Marginal analysis to identify optimal proportions between costs, price and volume of sales:

ROI – return on investment

ROI = Investor's Return / Capital Invested

Value is always subjective, arising from our subconscious, we ourselves assign value to certain products. The foundation of a business idea that can be worth billions is to find something that people will value. On the example of the huge Apple company, which was born in the garage of Steve Jobs' parents, when the first innovative computer was assembled by Steve and his close friend Steve Wozniak, the business idea of creating your own company and looking for investors appeared. Of course, considering the issue of self-management as a factor of effective management, we cannot fail to mention the twelve principles of success from Steve Jobs:

1) do your favorite thing;
2) to be different from everyone else, to think outside the box;
3) no matter what we do, we should try to do everything as best as possible;
4) work on a SWOT analysis;
5) be enterprising;
6) you need to start small, but think big;
7) strive to be a leader;
8) concentrate on achieving the result;
9) seek feedback from a variety of sources;
10) learn continuously;
11) learn from your failures;
12) implementation of innovations.

Research by the age category of success showed that out of 2.7 million company founders, the average age of startup founders is 45, who were the founders of the most successful technology companies. In general, 50-year-old entrepreneurs are twice as likely to start successful companies as 30-year-olds. Surprisingly, 60-year-old startup founders are three times more likely to succeed than 30-year-olds, and 1.7 times more likely to found a successful startup, which falls into the top 0.1% of all companies (Staff Capital, 2021).

Ukraine's main deficit is not gas, oil, money, or investment, but initiative. Evaluation and adaptation of an idea in the form of a business model or business plan is a verification of its compliance with certain

criteria: finances, economic effect for interested parties, institutional readiness, technology, market. An important key to the effective management of organizations is the use of the employee's creative potential: leadership qualities, creative thinking, communication skills, confidence in oneself, one's actions, endurance, etc.

In addition, the marketing approach is aimed at coordinating the work of the organization in the direction of effective management activities, which allows determining the needs of consumers and ways to satisfy them. The concept of holistic marketing is interesting (Kotler, 2012), the directions of which are: relationship marketing; integrated marketing; internal marketing; marketing activities; socially responsible marketing.

The effectiveness of management activities of innovation-oriented organizations is determined by the degree of adaptation to changes in the external environment. Therefore, important tasks of self-management are the formation of skills for optimal adaptation of individual employees or teams to various options for the development of the organization as a whole, as well as those elements of it that are most innovation-oriented. In addition, the conceptual model of the development of organizations in the conditions of financial decentralization provides for an effective combination of budgetary potential, the potential of business entities, households and financial and credit institutions and their interaction (Sodoma, 2021).

Self-management is the ability and ability to consciously, balanced, purposefully and productively manage behavior, emotions and thoughts, as well as possess strong self-control skills, which will ensure the effectiveness of the organization's functioning (Kibik, 2022).

Conclusion. It can be confidently stated that the innovative direction in the traditional management of foreign economic activity, which consists in using the creative potential of the employee, is self-management, as the art of managing oneself, one's time, organizing one's work, in order to achieve high financial results, which will ensure the effectiveness of the managerial foreign economic activity of organizations.

Further scientific research will be aimed at researching the issue of formalization of self-management principles for effective management of foreign economic activity of economic entities.

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ТЕОРЕТИЧНІ ОСНОВИ САМОМЕНЕДЖМЕНТУ ЯК ФАКТОРА ЕФЕКТИВНОГО УПРАВЛІННЯ ЗОВНІШНЬОЕКОНОМІЧНОЮ ДІЯЛЬНІСТЮ ОРГАНІЗАЦІЙ

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Мета. *Дослідити сучасні фактори удосконалення самоменеджменту для ефективної управлінської зовнішньоекономічної діяльності організацій. Визначити основоположні підходи до формування моделі компетенцій самоменеджменту кадрового потенціалу зовнішньоекономічної діяльності організацій, а також сучасні фактори удосконалення самоменеджменту для ефективної управлінської зовнішньоекономічної діяльності. Проведено наукові пошуки щодо ефективності управлінської зовнішньоекономічної діяльності та управління персоналом, удосконалення самоменеджменту як інноваційного фактора в управлінській зовнішньоекономічній діяльності. Розглянуто самоменеджмент як сукупність цілеспрямованих та послідовних методів роботи, нових особистісних підходів в управлінському процесі, що формує адаптивність та стійкість до змін в управлінських зовнішньоекономічних відносинах.*

Методи. *У статті використано такі методи дослідження: теоретичні – аналіз джерел та опрацьовано нормативно-правову базу України з досліджуваної проблеми; емпіричні – анкетування, тестування, моделювання, методи експертного оцінювання; методи математичної статистики – аналіз експериментальних та статистичних показників визначення рівня фінансових знань за показниками фінансової поведінки українців; оцінка фінансового стану за даними соціологічного дослідження Finansir.com.*

Результати. *У дослідженні ми визначили самоменеджмент як фактор ефективної управлінської зовнішньоекономічної діяльності, з врахуванням того, що кожна організація має свій стиль керівництва, так званий фірмовий стиль. Ми розглянули діяльність організацій у ракурсі розвитку кадрової політики, на яку безпосередньо впливає розвиток самоменеджменту кадрового потенціалу. Стиль діяльності організацій вирізняється сукупністю постійно відтворюваних характеристик комунікації, професійної поведінки, традицій, що проявляються у корпоративній культурі, особливостей маркетингового підходу, дотримання норм чинного законодавства України, дотримання високої морально-етичної та ділової культури спілкування й етикету, що інтегрує у притаманний організації власний стиль самоменеджменту, так званий фірмовий стиль. Обґрунтовано аналіз витрат – аналіз беззбитковості, так званий CVP аналіз (cost – volume – profit або витрати – обсяг – прибуток). Розглянули концепцію холістичного маркетингу, а також її напрями: маркетинг відносин; інтегрований маркетинг; внутрішній маркетинг; маркетинг діяльності; соціально відповідальний маркетинг.*

Висновки. *На основі вивчення літератури та законодавства України з досліджуваної теми визначено теоретичні основи самоменеджменту як фактора ефективної управлінської зовнішньоекономічної діяльності, здійснено аналіз провідних дефініцій: самоменеджмент; кадровий потенціал; кадрова політика; маркетинговий підхід; управлінська зовнішньоекономічна діяльність, стартап. Визначено складові самоменеджменту: самоорганізація, самоконтроль, мобільність, самопрезентація, планування та управління часом. Охарактеризовано аналіз витрат, відомий як маржинальний аналіз для виявлення оптимальних пропорцій між витратами, ціною й обсягом реалізації.*

Ключові слова: кадровий потенціал, кадрова політика, маржинальний аналіз, маркетинговий підхід, самоменеджмент, стартап, управлінська зовнішньоекономічна діяльність.

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SPECIFICS OF MUTUAL ADMINISTRATIVE ASSISTANCE OF THE UK IN THE PART ON DEBT COLLECTION ARISING FROM THE JOINT TRANSIT PROCEDURE

The article is devoted to the study of foreign experience, in particular, the experience of the United Kingdom, in the implementation of mutual administrative assistance in relation to debt collection arising during or as a result of the joint transit procedure. The purpose of the article is to study the peculiarities of the UK's mutual administrative assistance in terms of debt collection arising during or as a result of the joint transit procedure. In order to achieve this goal, the following methods were used in the course of the scientific research: analysis and synthesis (when developing the empirical basis of the study), induction and deduction, abstract and logical (when generalising about the specifics of mutual administrative assistance in terms of debt collection arising during or as a result of the joint transit procedure in the UK), legal analysis and comparative studies (when analysing the legal framework for mutual administrative assistance in the course of joint transit). Based on the results of the work carried out, it was established that the peculiarities of mutual administrative assistance in terms of debt collection under the joint transit procedure in the UK are the publicity and transparency of the procedure for debt collection arising during or as a result of the joint transit procedure, as evidenced by the preparation and publication of a public notice by the Commissioners for Revenue and Customs of His Majesty's Revenue and Customs; debt collection in court and the inclusion of certain customs officials in this process. The conclusions state that the experience of the UK in the field of debt collection in the process of collecting debt arising in the course of or as a result of the joint transit procedure, as well as the inclusion of individual customs officials in the process of collecting debt, and the vesting of customs authorities with law enforcement powers, which would help to expand the possibilities for mutual administrative assistance by the customs authorities of Ukraine in general and improve the mechanism for collecting debt arising in the course of or as a result of the procedure, may be useful for Ukrainian customs practice

Key words: joint transit, joint transit procedure, mutual administrative assistance, debt, UK.

JEL Classification: K33; K42.

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Introduction. The Convention on the Common Transit Procedure of 20 May 1987 (hereinafter - the Convention) defined measures for the transit of goods between the European Economic Community and the countries of common transit , including, where appropriate, in respect of goods that are transshipped, forwarded or stored, by introducing a common transit procedure regardless of the type and origin of the goods (Convention on the Common Transit Procedure, 1987) . At the same time, this international document establishes that any goods that are not goods of the European Economic Community are subject to the common transit procedure under the T1 declaration; goods of the European Economic Community are subject to the common transit procedure under the T2 declaration (Article 2) (Convention on the Common Transit Procedure, 1987).

By acceding to the Convention, Ukraine has undertaken to comply with all its provisions and recommendations (Law of Ukraine "On Accession of Ukraine to the Convention on the Common Transit Procedure", 2022) . However, in the course of practical implementation of the Convention norms, domestic customs officers have faced a number of controversial issues regarding the implementation of the common transit procedure. In particular, the problem of mutual administrative assistance in the joint transit system in terms of penalties for claims arising from the joint transit operation under the T1 declaration has become acute.

Currently, in this context, Ukrainian customs practice requires addressing a wide range of issues: regulating at the legislative level the transition from the collection of customs payments to debt collection, the State Customs Service of Ukraine acquiring the status of an independent entity in the collection of customs debt without applying to the State Tax Service of Ukraine, improving the algorithm for the Ukrainian party's request for guarantees, etc. In our opinion, the search for ways to solve these problems can be implemented, among other things, by studying foreign experience in the implementation of mutual administrative assistance in the joint transit procedure .

One of the countries whose experience in providing administrative assistance under the Common Transit Procedure is worthy of attention is the United Kingdom of Great Britain, Northern Ireland, Scotland and Wales (hereinafter - the UK). The United Kingdom is one of the countries party to the Convention on a Common Transit Procedure (Convention on a Common Transit Procedure, 1987). Ukraine's interest in the practice of mutual administrative assistance under the common transit procedure is primarily due to the fact that the UK, having withdrawn from the European Union, mainly uses the T1 declaration in the transit procedure under study. However, the UK, unlike Ukraine, has been "practicing" the common transit procedure for a long period of time, while Ukraine acceded to this international act only in 2022. This means that the UK has developed an effective and efficient algorithm for mutual administrative assistance under the common transit procedure, some elements of which can be really useful and rational for the domestic customs practice in the field under study.

The purpose of the study is to determine the specific features of the UK's mutual administrative assistance in terms of debt collection arising from the joint transit procedure.

To achieve this goal, the following research tasks need to be completed:

1) to describe the principles of mutual administrative assistance in the joint transit procedure in the UK;
2) disclose the specifics of mutual administrative assistance in terms of debt collection arising in the course of or as a result of the joint transit procedure.

The research methodology consists of a set of both general scientific and special methods. In particular, the study used the following methods of analysis and synthesis: (when developing the empirical basis of the study) , induction, deduction, abstract and logical (when generalising the peculiarities of mutual administrative assistance in terms of debt collection arising during or as a result of the joint transit procedure in the UK) legal analysis and comparative studies (when analysing the legal framework for mutual administrative assistance under the joint transit procedure in the UK) , dialectical cognition (when formulating the conclusions of the study) , tabular (to form the illustrative component of the article).

The logic of presentation of the material under study implies that the general principles of mutual administrative assistance under the joint transit procedure in the UK will be characterised based on the results of the analysis of the regulatory framework in the area under study; within the framework of characterisation of the algorithm of mutual administrative assistance in terms of debt collection arising during or as a result of the joint transit procedure, the author will indicate the body authorised to collect the debt, and the procedure for actions of the UK customs authorities in the course of

Principles of Mutual Administrative Assistance in Common Transit in the

UK. The main regulatory act governing the implementation of transit procedures in the UK is the Customs Transit Procedures (Exit from the EU) Regulations 2018 (Regulations on the Customs Transit Procedures, 2018) . Its part is Schedule 1 "The common transit procedure", which is aimed at directly regulating the implementation of the common transit procedure (Schedule 1. The common transit procedure, 2018) . In accordance with Catalogue 1 "Common Transit Procedure" , His Majesty's Revenue and Customs (hereinafter - HMRC) provides mutual administrative assistance under the common transit procedure, using its powers to verify information or data, documents, forms, permits relating to the common transit procedure to ensure their accuracy (Article 9(1)). The technical instrument for mutual administrative assistance in the UK is the HMRC electronic transit system, which is understood as any system used by the States Parties to the Convention to perform customs formalities under the common transit procedure (Article 9(10)) (Schedule 1. The common transit procedure, 2018).

The powers of HMRC to carry out the joint transit procedure, according to Catalogue 1 "Joint Transit Procedure", are defined and distributed according to the criterion of the role status (customs of departure, customs of transit, customs of destination) of the UK customs authorities (Table 1).

Table 1

Powers of the UK customs authorities in the implementation of the joint transit procedure*

No.	The role of the customs authority	Powers
1.	*Destination Customs* (HMRC Customs, where goods moving under the joint transit procedure arepresented to complete this procedure)	• Notifies the customs office of departure of the border crossing by goods under the joint transit procedure and of their arrival on the day of submissionof goods and accompanying documents for inspection at the customs office of destination.
		• Notifies the departure customs office of thereceipt of goods by the authorised consignee.
		• Receives notifications from the subject of the procedure of all violations and offences that occurredduring the joint transit procedure and notifies the customs office of departure.
		• Responds to any request from the customs authority of another country party to the Convention for information on the joint transit procedure.
		• Confirms or denies the authenticity and accuracy of the data required to complete the jointtransit procedure, in accordance with the request received from the customs office of departure.
		• Carries out customs control on the basis of dataon the joint transit procedure received from the customs office of departure and informs it of the results of such control no later than the third day (in case of receipt of goods by the authorised consignee - no later than the sixth day) from the moment of presentation of goods and accompanying documents to the customs office of destination.
		• Responds to the request of the customs office ofdeparture within 28 days of its receipt, if the customs office of departure has not received a notification of the arrival of the cargo, a notification of the results of control, or has received such data by mistake.
		• Responds to the request of the customs office ofdeparture within 40 days from the date of its receipt, if the customs office of departure has not received sufficient information to complete the joint transit procedure or the subject of the procedure has not provided this information to the customs office of departure.
2.	*Transit Customs* (HMRC Customs, through which goods moving under the joint transit procedure are imported into or exported from the territory of the UK across the border with another country that is not aparty to the Convention)	• Sends a request for information about the joint transit procedure to the customs office of departure andinforms the latter about the passage of goods through the customs border (if the goods arrive at a customs office other than the declared one).
3.	*The customs office of departure* (customs HMRC , where the subjectof the procedure has submitted a declaration for the joint transitprocedure)	• Transmits information about the joint transitprocedure based on the data in the declaration to thedestination customs office and all declared transit customs offices.

**Note: developed by the author at (Schedule 1. The common transit procedure, 2018).*

As can be seen from Table 1, mutual administrative assistance under the joint transit procedure is carried out, as provided for by the Convention on the Joint Transit Procedure, in the form of exchange of information on this procedure. At the same time, in accordance with the provisions of Schedule 1 "The common transit procedure", HMRC, acting together with other customs authorities in accordance with and depending on the circumstances, must take all necessary measures within its powers to resolve the

situation with goods in respect of which the common transit procedure has not been completed (Schedule 1. The common transit procedure, 2018), including to ensure the collection of debt arising under the common transit procedure.

Mutual administrative assistance in debt collection. In the UK, the authority authorised to collect debt arising from or during the joint transit procedure is HMRC . It interacts with the competent customs authority, i.e., the customs or the relevant customs authority of the country where the debt arose.

The debt collection procedure begins after the publication of a public notice - a notice published for the purposes of debt collection and in a manner consistent with these purposes (Schedule 1. The common transit procedure, 2018). Responsible for the preparation and publication of a public notice are *Commissioners of Revenue and Customs HMRC* - 7 persons who, among other things, are responsible for the collection and management of revenues, compliance with prohibitions and restrictions established by customs and tax legislation, i.e., essentially perform the functions of the executive body (Key Governing, Executive and Management Bodies in HM Revenue and Customs (HMRC), 2023).

Where the common transit procedure has not been completed and the *debt arose in the UK, i.e. the* UK is the country of destination customs, HMRC must, within three years of the date of the declaration of the common transit procedure, notify the guarantor that he is or may be liable to pay the debt for which he is responsible in respect of the relevant common transit procedure (Schedule 1. The common transit procedure, 2018).

If the UK is the country of departure and the debt arose outside the *UK,* then HMRC , which has not received any information on the results of the control from the destination customs office within 6 days after receiving notification of the arrival of the goods moved under the joint transit procedure, must immediately send a request for the results of the control to the destination customs office. If this request remains unanswered, HMRC has the right to demand that the joint transit entity provide the information necessary to complete the joint transit procedure or collect the debt within 7 days. Such information must be provided by the joint transit entity no later than 28 days after the request is sent to it. If the information provided by the joint transit entity is insufficient, HMRC will again contact the destination customs office .

Provided that all of the above information is not sufficient to complete the joint transit procedure, HMRC must determine whether a debt has been incurred. Once the debt is established, UK Customs must take the following steps:

– Identify the debtor, i.e. obtain evidence that the event giving rise to the debt occurred outside the UK;
– determine the customs authority responsible for informing the debtor of the debt;
– send to the competent customs authority of the country where the debt arose, within 7 months from the date of presentation of the goods at the destination customs office all available information on the joint transit procedure;
– transfer the authority to collect the debt to the competent customs authority of the country where the debt arose;
– to receive a notification of acknowledgement of the information and acceptance (or rejection) of the authority to collect the debt to the competent authority of the country where the debt arose within 28 days from the date of transfer of the debt collection authority. In case of failure to receive such a notification, HMRC will re- send the request or initiate debt collection proceedings in the UK (Schedule 1. The common transit procedure, 2018).

In the UK, the collection of a debt arising from a cause other than an offence is carried out through the courts by way of civil proceedings in which the Commissioner for Revenue and Customs (HMRC) or his representative, as well as the relevant customs officer, may act as attorneys (Article 25) (Law on Commissioners for Revenue and Customs Act, 2005). Criminal proceedings for debt collection fall under the authority of the Tax and Customs Prosecutor's Office (Order on the Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions), 2014) .

Conclusions. Therefore, in our opinion, the most important features of mutual administrative assistance in terms of debt collection under the joint transit procedure by the UK are

1) publicity and transparency of the debt collection procedure that arose during or as a result of the joint transit procedure, as evidenced by the preparation and publication of a public notice by the HM Revenue and Customs Commissioners;

2) debt collection in court and involvement of certain customs officials in this process, acting as an attorney in court proceedings. Such experience may be useful for the Ukrainian customs practice of

mutual administrative assistance in the part of debt collection arising in the course of or as a result of the joint transit procedure, since the inclusion of customs officials in the procedure for debt collection arising in the course of or as a result of the joint transit procedure would contribute to the improvement of the national mechanism for satisfying claims under the joint transit procedure;

3) the UK customs authorities have law enforcement powers that allow them to conduct criminal proceedings in cases of debt arising during or as a result of the joint transit procedure. Today, the issue of vesting the customs authorities of Ukraine with law enforcement powers is a pressing one, as the absence of such powers prevents the domestic customs authorities from fully implementing mutual administrative assistance at the international level.

Prospects for further research are seen in a comparative analysis of the peculiarities of mutual administrative assistance in debt collection under the joint transit procedure in Ukraine and other European countries.

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ОСОБЛИВОСТІ ЗДІЙСНЕННЯ ВЕЛИКОБРИТАНІЄЮ ВЗАЄМНОЇ АДМІНІСТРАТИВНОЇ ДОПОМОГИ У ЧАСТИНІ СТЯГНЕННЯ БОРГУ, ЩО ВИНИК ПРИ ПРОЦЕДУРІ СПІЛЬНОГО ТРАНЗИТУ

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Стаття присвячена питанням дослідження зарубіжного досвіду, зокрема, досвіду Великобританії, щодо здійснення взаємної адміністративної допомоги стосовно стягнення боргу, що виник під час або за результатами процедури спільного транзиту. Мета статті полягає у дослідженні особливостей здійснення Великобританією взаємної адміністративної допомоги у частині стягнення боргу, що виник при процедурі спільного транзиту або за її результатами. Задля досягнення визначеної мети у процесі наукового дослідження використовувались такі методи, як аналіз і синтез (при опрацюванні емпіричної бази дослідження), індукція та дедукція, абстрактно-логічний (при узагальненні щодо особливостей здійснення взаємної адміністративної допомоги у частині стягнення боргу, що виник під час або за результатами процедури спільного транзиту у Великобританії), правового аналізу та компаративістики (при аналізі нормативно-правового забезпечення здійснення взаємної адміністративної допомоги при процедурі

спільного транзиту у Великобританії), діалектичного пізнання (при формулюванні висновків дослідження), табличний (для формування ілюстративної складової статті). За результатами проведеної роботи встановлено, що особливостями здійснення взаємної адміністративної допомоги у частині стягнення боргу при процедурі спільного транзиту Великобританією, є публічність і прозорість процедури стягнення боргу, що виник під час чи за результатами процедури спільного транзиту, про що свідчить підготовка та оприлюднення публічного повідомлення Уповноваженими з доходів і митних зборів Його Величності Податкової та Митної Служби; стягнення боргу в судовому порядку та включення у цей процес окремих посадових осіб митних органів, які виступають у ролі повіреного в судовому процесі; наявність у митних органів Великобританії правоохоронних повноважень, що дозволяє здійснювати кримінальне провадження у справах про борг, котрий виник під час чи за результатами процедури спільного транзиту. У висновках зазначено, що для української митної практики може бути корисним досвід Великобританії у досліджуваній сфері щодо включення у процес стягнення боргу, що виник у процесі або за результатами процедури спільного транзиту, окремих посадових осіб митних органів, а також щодо наділення митних органів правоохоронними повноваженнями, що сприяло би розширенню можливостей для здійснення взаємної адміністративної допомоги митними органами України в цілому та удосконаленню механізму стягнення боргу, що виник під час або за результатами процедури спільного транзиту, зокрема.

Ключові слова: спільний транзит, процедура спільного транзиту, взаємна адміністративна допомога, борг, Великобританія.

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CUSTOMS AUTHORITIES AS SUBJECTS INVOLVED IN THE MOVEMENT OF GOODS IN INTERNATIONAL POSTAL ITEMS AND INTERNATIONAL EXPRESS MAIL

The article deals with the identifying the scope of powers of the main subjects of customs and legal relations, involved in the moving (sending) goods across the customs border of Ukraine in international postal items and express mail, which are the customs authorities. The customs authorities, taking part in moving (sending) goods across the customs border of Ukraine in international postal items and express mail can be divided into two main groups: subjects that organise and manage the processes of customs control and clearance (e.g. the State Customs Service of Ukraine) and those that directly perform the customs formalities within of customs control and clearance (e.g. customs offices and customs stations).

The purpose of the article *is to study the updated scope of powers of customs authorities of Ukraine in terms of fulfilling of customs formalities during customs control and clearance while movement goods across the customs border of Ukraine in international postal items and express mail.*

Methods *of scientific knowledge and analysis are used to characterise the scope of powers of customs authorities in the context of customs formalities with respect to goods moving (sending) across the customs border of Ukraine in international postal items and express mail.*

Results. *After the Order of the Ministry of Finance of Ukraine "On Processing International Postal and Express Mail and Approval of Amendments to the Procedure for Filling in Customs Declarations in the Form of a Single Administrative Document" came in force, the customs authorities started to use a wider range of automated procedures and preliminary electronic information which is positive for the automation of customs formalities in the field of postal services.*

Conclusions. *The analysis of the customs authorities updated powers gives an opportunity to conclude that customs control and clearance of goods in international postal items and express mail have improved with the use of automation and digitalization which speed up customs processes and minimise human involvement into the customs processes. However, customs automation remains one of the state's top priorities today, especially in times of war in Ukraine.*

Key words: customs authorities, customs legal relations subjects, customs formalities, international postal items, international express mail, goods in international postal items, goods in international express mail.

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Introduction. 2023 was not only the year of Ukraine's steadfastness in the war against Russian aggression, but also the year of ongoing reforms in the field of automation and informatization of relations, related to customs declaration, customs clearance and control of goods, moving across the customs border of Ukraine in international postal items and international express mail. On 18 January 2023, the Order of the Ministry of Finance of Ukraine "On Processing International Postal and Express Mail and Approval of Amendments to the Procedure for Filling in Customs Declarations in the Form of a Single Administrative Document" came into force (Ministry of Finance, 1). It defined an updated customs formalities procedure for postal operators, express carriers, customs authorities and other subjects of relevant legal relations. According to the provisions of the Order, customs authorities as the main state entities performing customs formalities in respect of the above-mentioned goods, are allowed to use a wider range of automated procedures, preliminary electronic information and prompt digital response. That is why there is a need to examine the scope of powers of the customs authorities in implementation of customs control and clearance procedures which opens up new opportunities for the use of automation and informatization, since the development of Ukraine's international trade with foreign counterparties (including

cross-border e-commerce) primarily depends on the speed, efficiency and transparency of the work of customs authorities.

Literature review. The great variety of subjects of customs legal relations and their distinctive features are researched by Ukrainian authors like O. Bandurka, V. Chentsov, Ye. Dodin, I. Fedotova, V. Harashchuk, A. Hud, S. Kivalov, O. Komarov, B. Kormych, N. Koval, A. Mazur, V. Nastiuk, I. Panov, V. Prokopenko, V. Timashov, V. Vasylenko. Nevertheless, there are still no research works devoted to customs authorities as main subjects of movement of goods in international postal items and express mail across the customs border of Ukraine, especially after latest legislative innovations in this sphere.

Purpose statement is to study the updated scope of powers of customs authorities of Ukraine in terms of fulfilling of customs formalities during customs control and clearance while movement goods across the customs border of Ukraine in international postal items and express mail.

Main part of the research paper. According to the clause 34-1 of the Article 4 of the Customs Code of Ukraine "Determination of basic terms and concepts", "customs authorities" shall mean a central executive authority in charge of implementing the state customs policy, customs offices and customs stations (Verkhovna Rada of Ukraine, 2012). According to the Article 544 of the mentioned Code, appointment and main tasks of customs authorities are customs control and customs formalities as for goods, commercial vehicles which are moving across the customs border of Ukraine, including on the basis of electronic documents (electronic declaration), using technical means of control, etc. (Verkhovna Rada of Ukraine, 2012). Thus, the customs authorities are the main state entities authorised to carry out customs control and customs clearance of goods transported in international postal and international express mail (herein- after referred to as IPI and IEM) across the customs border of Ukraine.

In the context of performing the functions of customs procedures in relation to goods in the IPI and the IEM, we can divide the customs authorities into those that organise and manage the processes of customs control and clearance (e.g. the State Customs Service of Ukraine) and those that directly perform these functions (e.g. customs offices and customs stations).

It is important to note that the central executive body implementing the state customs policy in Ukraine is the State Tax Service of Ukraine. Thus, according to the Regulation on the State Customs Service of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 227 dated 6 March 2019, the State Customs Service of Ukraine is a central executive body, activities of which are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance of Ukraine. The State Customs Service carries out its tasks in accordance with the tasks, assigned to it:

1) summarises the practice of application of legislation on issues within the competence of the State Customs Service, submits proposals for the improvement of legislative acts, acts of the President of Ukraine and the Cabinet of Ministers of Ukraine, regulations of central executive authorities, orders of the Ministry of Finance of Ukraine; submits its position on draft regulations, developed by other central executive authorities for approval to the Minister of Finance of Ukraine;

2) develops draft laws, acts of the President of Ukraine and the Cabinet of Ministers of Ukraine, orders of the Ministry of Finance of Ukraine on issues within the competence of the State Customs Service and submits them to the Minister of Finance of Ukraine in accordance with the established procedure;

3) ensures and monitors compliance with the requirements of the legislation on customs affairs and, within the powers established by law, legislation on other issues, ensures control provided by the State Customs Service during the movement of goods across the customs border of Ukraine and after completion of customs control and customs clearance operations, etc. (Cabinet of Ministers of Ukraine, 2019). Thus, it is the main executive state body that simultaneously implements the customs policy of the state and controls customs performance by subordinate bodies – customs offices and customs stations. It is worth noting that the State Customs Service of Ukraine also approves regulations on customs and customs stations.

The Article 233 of the Customs Code of Ukraine "General rules for moving (sending) international mail and express mail across the customs border of Ukraine" provides that the customs authority, in whose operation area the checkpoint across the state border of Ukraine is located, shall release the cargo of the express carrier to the customs territory of Ukraine under cover of a single transport document presented by the express carrier, which is also the control document of delivery from the Ukrainian border checkpoint to central sorting station, and shall send it under customs control to the customs authority of destination (Verkhovna Rada of Ukraine, 2012). The customs authority accepts goods in mail (shipments) for the purpose of further customs procedures. The procedure for customs control and clearance of goods moving (sending) across the customs border of Ukraine is determined by the Ministry of Finance of Ukraine (Ministry of Finance, 2023) Thus, according to it, the moving of goods in shipments and dispatches within

the territory of the checkpoint is carried out with the permission and under control of customs officials at the checkpoint on the basis of accompanying postal documents CN37, CN38, CN41. These persons shall apply a risk management system, including an automated risk management system, and may decide on weight control of a vehicle, transporting dispatches or weighing individual dispatches; control with the use of scanning systems (non-intrusive control technologies); mandatory use of identification means; customs inspection of a vehicle with dispatches or individual dispatches (including for counting and weighing); passing or refusing to pass dispatches into the customs territory of Ukraine.

Control with the use of scanning systems may be carried out in respect of postal vehicles or individual dispatches at checkpoints across the state border of Ukraine in accordance with the current legislation. Based on the results of application of the risk management system (including the results of weight control and control with the use of scanning systems), the inspection or re-inspection of dispatches and vehicles, transporting them, may be applied. Customs inspection shall be carried out by customs officials in accordance with the requirements of the Customs Code of Ukraine and orders of the Ministry of Finance of Ukraine. In case of detection of violations of customs rules, the official of the customs office of departure shall immediately draw up a protocol on violation of customs rules in accordance with the procedure, established by law.

The customs clearance of goods in IPI and IEM begins with the fact that upon receipt of an electronic document in the electronic information resources of the customs authorities, format and logical control and filling in of the relevant electronic documents is automatically carried out by: checking the compliance of the format of electronic documents with the established requirements; checking compliance with the procedure for filling in electronic documents; checking whether additional registers to the temporary registers have not been submitted within the statutory period; comparing the details of the authorised bank with the data contained in the list of authorised banks of Ukraine (in case of payment of customs duties); comparison of the exchange rate of the Ukrainian currency to a foreign currency specified in the electronic document with the official exchange rate of the Ukrainian currency to a foreign currency on the day of submission of the electronic document for clearance; comparing information on the accrual of customs payments with information on the availability and amount of advance payments (prepayments) made by the declarant to accounts opened in the name of the customs authority as a preliminary cash security for the payment of future customs payments (in case of payment of customs payments under the additional register, customs declaration CN22, CN23, M-16).

The customs official shall verify the electronic document by checking compliance with the deadlines for submitting the electronic document for clearance; controlling the comparison (automated comparison) of information on the compliance of the electronic document data with other available information on the goods in the shipments, including data in the preliminary information.

The acceptance of an electronic document for customs clearance shall be carried out by entering into this electronic document the information on the number of the stamp "Under Customs Control" and the customs official who will process it. When processing an electronic document, a customs official shall perform the following customs formalities:

1) verification of the documents and information on the goods moving in the shipments submitted by the operator, declarant or their authorised person for customs clearance;

2) control with the use of the risk management system, including the automated risk management system resulting to:

checking the existence of sanctions imposed on a person in accordance with the laws of Ukraine and/or international treaties of Ukraine ratified by the Verkhovna Rada of Ukraine;

selecting shipments for which no customs formalities are required;

making decisions on the need to use scanning systems or conduct customs inspection of goods with the opening of the shipment.

Thanks to the automated systems operation, a notification is automatically sent to the operator, declarant or their authorised person about the need to present the goods for customs control using scanning systems. After scanning, the customs officer examines, analyses and compares (including using electronic information resources) the information declared for customs clearance with the information from the X-ray image and, based on the results, makes a decision either to proceed to the completion of customs formalities or to identify a high-risk consignment. The customs official may also carry out customs inspection of goods in consignments. Customs inspection is carried out in specially designated places equipped with a sufficient number of technical means (weighing devices, inspection tables, equipment for unpacking/packing of consignments, computer equipment, technical control devices, etc.), in the presence

of authorised representatives of the operator. After that, the customs official may check the correctness of the classification of goods; the correctness of compliance with the non-tariff regulation measures established for the declared goods (absence of prohibitions on the movement of goods determined by law; the need to provide relevant documents or information on marks in shipping documents); the value of goods; checking the correctness of the application of tax benefits (if applicable); making a decision on the need to conduct expert research; checking the availability of declared goods in the customs register of intellectual property rights; suspending customs clearance.

If, in the course of customs formalities, there is a need for special knowledge in various fields of science, technology, art history, etc. or a need for the use of special equipment and machinery, a customs official shall decide to appoint expert studies and then involve a special subject of relations indirectly involved in the process of customs control and clearance of goods moving in IPI and IEM.

Upon completion of customs clearance, customs officials perform the following customs formalities:

1) verification of information on the results of customs formalities determined by the results of risk analysis and assessment using a risk management system, including an automated risk management system;

2) verification of the calculation correctness of customs payments for goods subject to taxation (according to the temporary register, additional register, electronic customs declaration M-16);

3) verification of the accrual of customs duties on goods subject to taxation (under the CN22, CN23 customs declaration, M-16 customs declaration in paper form) by entering information in the relevant columns of the electronic copy of the relevant customs declaration;

4) checking the availability of the amount of advance payments (prepayment) made by the taxpayer in accordance with Article 299 of the Customs Code of Ukraine to the accounts opened in the name of the customs authority as a preliminary cash security for the payment of future customs payments and collection of customs payments for goods subject to taxation (according to the additional register and customs declarations CN22, CN23, M-16);

5) entering a note into the electronic document on the completion of customs clearance and information on the number of the personal numbered seal of the customs official who completed the customs clearance.

Customs clearance of goods in consignments when exported from Ukraine is carried out by a customs official in a similar manner, but taking into account the specifics of the direction of such moving. Thus, it is also carried out after the electronic document is received by the electronic information resources of the customs authorities in the automatic mode and after format and logical control, control of automated comparison of the electronic document data, including information on the shipment previously provided by the operator; and control using the risk management system, in particular automated, non-automated and combined control (with preference given to automated control using the risk management system). The customs clearance and inspection of the goods follows after that.

Regardless of the direction of movement of goods in IPI and IEM (import or export), the customs authority has the right to refuse customs clearance by notifying the postal operator if the electronic document on the goods in the shipments does not contain all the information required for customs clearance, mandatory details established by law, or is submitted in violation of the requirements established by law.

Conclusions and proposals. The customs authorities do play a leading role in monitoring compliance with customs legislation when declaring and moving goods across the customs border of Ukraine in IPI and IEM. At the same time, they are responsible for the prompt and correct completion of customs formalities during their customs control and clearance. The overall level of development of foreign trade relations, which are designed to support Ukraine's economy in such a difficult environment, depends on the technological efficiency, effectiveness and promptness of the customs authorities. The analysis of the legal regulation of the scope of powers of the customs authorities suggests that customs control and clearance of goods in IPI and IEM is developing in the right direction, as the legislator places appropriate emphasis on automation and informatization of customs formalities which speed up customs processes, minimise human involvement and increase their transparency and impartiality. At the same time, the need for customs automation remains quite high, as it is the most effective way to innovate customs relations, strengthen their compliance with new objective realities and minimise the human factor in customs control and clearance processes, which will have a positive impact on the quality of work of the customs authorities as the main subjects of relations on the movement of goods across the customs border of Ukraine.

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МИТНІ ОРГАНИ ЯК СУБ'ЄКТИ, ЩО БЕРУТЬ УЧАСТЬ У ПЕРЕМІЩЕННІ ТОВАРІВ У МІЖНАРОДНИХ ПОШТОВИХ ВІДПРАВЛЕННЯХ ТА МІЖНАРОДНИХ ЕКСПРЕС-ВІДПРАВЛЕННЯХ

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Стаття присвячена визначенню обсягу повноважень основних суб'єктів митно-правових відносин, які беруть участь у переміщенні (пересиланні) товарів через митний кордон України у міжнародних поштових та експрес-відправленнях, якими є митні органи. Митні органи, які беруть участь у переміщенні (пересиланні) товарів через митний кордон України у міжнародних поштових та експрес-відправленнях, можна поділити на дві основні групи: суб'єкти, які організовують та керують процесами митного контролю та оформлення (наприклад, Державна митна служба України) та суб'єкти, які безпосередньо виконують митні формальності в рамках митного контролю та оформлення (наприклад, митниці та митні пости).

***Метою статті** є дослідження оновленого обсягу повноважень митних органів України в частині виконання митних формальностей під час митного контролю та оформлення при переміщенні товарів через митний кордон України у міжнародних поштових та експрес-відправленнях.*

***Методи** наукового пізнання та аналізу використано для характеристики обсягу повноважень митних органів у контексті виконання митних формальностей щодо товарів, які переміщуються (пересилаються) через митний кордон України у міжнародних поштових та експрес-відправленнях.*

***Результати.** Після набрання чинності Наказом Міністерства фінансів України « Про оформлення міжнародних поштових та експрес-відправлень і затвердження Змін до Порядку заповнення митних декларацій за формою єдиного адміністративного документа « митні органи почали застосовувати ширший спектр автоматизованих процедур та попереднього електронного інформування, що є позитивним для автоматизації митних формальностей у сфері поштових послуг.*

***Висновки.** Аналіз оновлених повноважень митних органів дає можливість зробити висновок, що митний контроль та оформлення товарів у міжнародних поштових відправленнях та експрес-відправленнях покращився завдяки використанню автоматизації та діджиталізації, які прискорюють митні процеси та мінімізують участь людини у митних процесах. Однак автоматизація митної справи залишається одним з головних пріоритетів держави і сьогодні, особливо в умовах війни в Україні. Ключові слова: митні органи, суб'єкти митних правовідносин, митні формальності, міжнародні поштові відправлення, міжнародні експрес-відправлення, товари у міжнародних поштових відправленнях, товари у міжнародних експрес-відправленнях.*

Ключові слова: митні органи, суб'єкти митних правовідносин, митні формальності, міжнародні поштові відправлення, міжнародні експрес-відправлення, товари у міжнародних поштових відправленнях, товари у міжнародних експрес-відправленнях.

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CUSTOMS CHALLENGES AND INNOVATIONS IN GLOBAL TRADE: PERSPECTIVES AND TRENDS

The article analyses the current challenges in the field of customs law and global trade, with a focus on the impact of globalisation and technological development, as well as international legal regulation. The research focuses on identifying important legal and technological innovations that can contribute to global trade development and overcome customs challenges, as well as on analysing international legal acts regulating customs activities and their significance for Ukraine. The author considers the following customs challenges: legal gaps and contradictions; customs security; innovations and technologies. Based on this, the author suggests ways to address the challenges in the field of customs law. The article assesses the effectiveness and potential of innovations for addressing customs challenges.

The author uses the method of analysis and synthesis to examine a wide range of issues in the field of customs law, including legal frameworks, customs procedures and customs security. The author provides an in-depth analysis of international agreements, conventions and standards, as well as technological innovations that affect the customs sector.

The research has shown that globalisation and technological advances are creating new challenges for customs services, including the need to harmonise customs laws and procedures internationally. The use of artificial intelligence, blockchain, and automation can improve the efficiency of customs control. At the same time, customs security requires stronger controls to counter smuggling and other illegal activities, which is becoming more challenging as international trade volumes grow.

The author concludes that it is important to integrate technological and legal innovations into customs practice to ensure the efficiency, security and transparency of customs procedures. He also points to the need for international cooperation to harmonise customs rules and procedures, which is key to facilitating global trade and economic integration. The development and implementation of the latest technologies, although requiring significant investment and staff training, is considered key to optimising customs processes and increasing their efficiency.

Key words: customs law, customs security, technological innovations, transnational crimes, international customs law, international trade.

JEL Classification: K14, K34, O3, P45.

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Introduction. The modern world has a constant development of the global economy, which is directly related to customs law and customs challenges. On the one hand, customs procedures are a fundamental element that ensures the regulation and security of transnational trade. On the other hand, they can create barriers and complexities that require innovative approaches to optimise and simplify trade processes.

Today's customs challenges cover a wide range of issues, from the application of tariff and non-tariff regulations to combating illegal trade and ensuring compliance with international standards. In this context, innovations – both technological and legal – are becoming a crucial factor contributing to the efficiency of customs operations and strengthening the international trading system.

The relevance of this research lies in the rapid dynamics of globalisation processes that continuously affect international trade and customs procedures. This applies not only to economic, but also to political, technological and social aspects of global relations. The efficiency and flexibility of customs processes affect not only the speed and cost of international trade, but also the stability of economic systems at the macro and micro levels. This will allow to identify current problems and challenges, as well as to predict possible

directions of global trade development and relevant customs strategies for the future. Such a research is of great importance for both scholars and practitioners in the field of international trade, customs policy and legislation. Therefore, the purpose of the study is to analyse current customs challenges and to identify relevant legal and technological innovations that will contribute to global trade development and overcome customs challenges. Based on the purpose of the study, the author focused on the following research tasks:

- to review current challenges in the field of customs law and global trade;
- to explore the existing international legal acts regulating customs activities and their significance for Ukraine;
- to identify legal gaps and problems that impede effective customs regulation;
- to propose ways to solve legal challenges in the field of customs law;
- to consider modern technological solutions and innovations used in the customs sphere;
- to assess the effectiveness and potential of innovations to address customs challenges;
- to study challenges in the field of customs security and identify ways to overcome;
- to analyse potential future trends in global trade and their impact on customs activities.

Methodology. The author uses the method of analysis and synthesis to study the current challenges in customs law and global trade. This method includes a review and analysis of a wide range of issues, such as the use of innovative technologies, international legal regulations, combating illegal trade and compliance with international standards. In addition, this method is used to analyse the impact of innovative technologies on improving the efficiency of customs control, speeding up procedures and helping to simplify customs clearance.

The legal method was also applied to analyse international legal norms and agreements governing customs activities. In particular, to review international standards forming the basis for customs procedures and policies in different jurisdictions. The purpose of such analysis is to ensure harmonisation of customs rules and procedures, reduce trade barriers and ensure effective control over international trade. This method is also used in the process of identifying legal challenges in customs activities and ways to overcome them through the harmonisation of legal norms.

The systemic method is used to study a wide range of aspects of customs activities, including the legal framework, customs procedures and customs security. The author analyses these components as interrelated elements that together form a comprehensive picture of the current challenges in the field of customs law.

Analysis of current customs challenges in the global context. Globalisation is opening up new horizons for international trade, expanding its scope, but also creating challenges for customs authorities. At the same time, it is necessary to make customs processes more efficient and simpler to ensure uninterrupted trade flow while complying with international security and anti-trafficking standards.

The legal aspects of customs challenges are also important. In general, they represent a complex set of issues that arise in the field of international trade regulation and customs administration. Legal aspects include the legal regulation of customs tariffs, declaration procedures, control and inspections. They also cover international agreements and conventions that set standards for customs regulation and promote the harmonisation of customs rules. In particular, different countries have different customs legislation, which creates difficulties for international trade. There is a need for harmonisation of customs laws and procedures at the international level to ensure the smooth flow of cross-border transactions. For example, Ukrainian researcher O. S. Nagorichna also emphasises the need for a "balanced state policy in the customs sphere" (Nagorichna, 2019). Such aspects are crucial as they determine the framework within which customs procedures take place and affect the efficiency and transparency of customs control.

The development of customs procedures is significantly influenced by technological advances, in particular by such emerging technologies as artificial intelligence, blockchain and automation. Such technologies offer solutions to improve the efficiency of customs control, but at the same time require significant financial investment and reform of existing customs systems.

Customs security remains one of our top priorities. It covers measures to ensure the security of the supply chain and includes actions against smuggling and violations of customs rules that are directly related to the security of foreign trade (Clark et al, 2022). It reflects the state of customs interests in the context of imports and exports. This division of security into separate categories is relatively arbitrary, as this classification is constantly evolving and refining, with all its elements being closely interrelated (Krysovatyi et al, 2020). Customs security includes countering illegal trade, drug and arms smuggling,

terrorist threats. However, enhanced security often requires more controls and inspections, which can slow down trade and increase costs. As Ukrainian researcher K. I. Novikova notes: "Customs security is characterised by a large number of criteria, qualitative and quantitative indicators, which, in the process of their evaluation and analysis of the results obtained, will allow to establish the level of effectiveness of ensuring the customs interests of the state. Customs researchers emphasise the importance of developing a system of customs security criteria and emphasise that it should be based on the performance indicators of the customs authorities" (Novikova, 2012).

Thus, the main current challenges to customs law and global trade include three areas: legal framework; customs procedures; and customs security. Each of these aspects is important for maintaining a balance between effective customs regulation and combating transnational crime. All these aspects are interrelated, and their effective management requires a comprehensive approach that includes constant updating of legislation, innovative technological solutions and international cooperation. Difficulties in customs regulation can lead to disruptions in supply chains, increasing costs and delays in the delivery of goods. This is especially important in the context of growing global interdependence and market integration. At the same time, the need to overcome customs challenges is driving innovation and the search for new technological solutions.

Legal regulation of customs activities and proposals for solving legal aspects of customs challenges. International legal regulation of customs activities is a key element of global trade management. The main goal of this regulation is to ensure harmonisation of customs rules and procedures, reduce trade barriers and ensure effective control over international trade. As R. Lemekha points out: "...the norms of international treaties, principles of international law are the basis of the theoretical and methodological foundations of customs regimes..." (Lemekha, 2020).

International law encompasses a wide range of international legal norms that play an important role in regulating customs activities at the global level. These norms are designed to harmonise and simplify customs clearance and control procedures. Through international agreements states establish common standards for customs procedures. Such unification provides greater predictability and transparency in international trade, as well as reduces administrative and time costs. In addition, international legal norms are aimed at ensuring compliance with international security standards, combating smuggling and ensuring effective customs control. In general, these legal norms play a key role in creating an effective, transparent and secure customs system at the global level, which contributes to the development of international trade and economic integration of countries. There are a large number of such international legal acts that cannot be exhaustively described in this article, but we will focus on a number of the most important for international customs trade and, in particular, those that are important for Ukraine.

The first to be mentioned is the Trade Facilitation Agreement, 2013, adopted under the auspices of the WTO. This document is aimed at reducing bureaucratic obstacles and facilitating faster and more efficient trade between member countries (Agreement on Trade Facilitation, 2013). Analyses show that full implementation of the Agreement could reduce total trade costs by about 14.3% and contribute to the growth of global trade turnover by up to USD 1 trillion annually. Low-income countries will benefit from this implementation in particular. This is the first time in the WTO's history that the implementation of the Agreement is directly dependent on a country's ability to meet these requirements. Ukraine ratified the relevant Agreement in 2015 according to the Law of Ukraine "On Ratification of the Protocol Amending the Marrakesh Agreement Establishing the World Trade Organisation" (On Ratification of the Protocol Amending the Marrakesh Agreement Establishing the World Trade Organisation, 2015). For Ukraine, as WTO member, this Agreement is important as it helps to simplify customs procedures, reducing trade barriers and promoting more open access to international markets.

It is also worth paying attention to the International Convention on the Harmonized Commodity Description and Coding System, 1983. The Convention establishes a unified system of classification of goods, promoting standardisation of customs declaration and processing (International Convention on the Harmonized Commodity Description and Coding System, 1983). Ukraine ratified the convention in 2002 by a Decree of the President of Ukraine (On Ukraine's accession to the International Convention on the Harmonized System of Description and Coding of Goods, 2002). It is very important for Ukraine because the harmonization of customs coding is critical for Ukraine, as it simplifies international trade and exports, allowing Ukrainian enterprises to integrate more easily into the global economy.

Considering the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, 1989, we note that it is aimed at regulating and controlling the transboundary movement

of hazardous wastes and their assistance or treatment in the participating countries. The Convention provides a clear definition of hazardous waste and also prohibits the illegal transboundary movement of hazardous wastes (Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, 1989).

The next international legal instruments to be mentioned are those of the regional level, in particular the Convention on a Common Transit Procedure, 1987. This is an agreement between the European Union and a number of other countries on common procedures for the international transit of goods, which simplifies the movement of goods across international borders. This Convention is important for countries engaged in transit trade because it promotes efficiency and reduces administrative costs (Convention on a Common Transit Procedure, 1987). Ukraine acceded to this Convention recently, in 2022, although the international legal act itself was adopted a long time ago (On Ukraine's accession to the Convention on a Common Transit Procedure, 2022). This demonstrates the relevance of the issue for Ukraine. It was adopted as part of the policy of adapting Ukrainian law to EU legislation.

In general, the issue of harmonization of EU and national legislation is important for Ukraine today. A key element of bringing Ukrainian custom legislation due to the EU standards include the following: facilitation of customs procedures and trade support; introduction of the latest technologies for customs control; significant simplification of customs formalities for business etc. (Lemekha, 2020).

The process of adapting Ukrainian customs legislation to EU standards requires a cautious approach and a deep understanding of Ukraine's specifics. It is important to avoid copying of norms, as each country has its own unique legal, economic and social characteristics. Direct transposition of legislation without taking into account these peculiarities may lead to legal gaps and additional problems that will complicate the effective regulation of customs relations.

The author divides the legal gaps and problems that impede effective customs regulation into several key issues, in particular: incompatibility of provisions of national and international legal acts; obsolescence of some legal norms or their absence; lack of international coordination; and shortcomings in the implementation of customs legislation. The incompatibility of provisions between national and international legal acts is one of the key obstacles to effective customs regulation. For example, states may have different legal traditions and systems, which makes it difficult to create unified international rules. Even when international standards and norms are formally adopted at the national level, they can be interpreted and applied differently depending on the specifics of the national legal system, creating legal uncertainty.

Such discrepancies are a very urgent issue and need to be resolved. Among the ways to overcome it is advisable to apply harmonization of legislation. Countries can develop or improve their customs legislation so that it complies with international obligations and norms, which implies harmonization of definitions, regulations, and procedures.

The only problem that remains unresolved is the inability to control the exact fulfillment of the requirements by a particular country. A practical border is the blocking of border crossings between Ukraine and Poland by Polish carriers. They put forward a number of demands, namely: to cancel the European Union's decision of March 2022 on free access to the EU transportation market for Ukraine; to restore transportation permits with Ukraine in the ratio of 60% for Polish carriers and 40% for Ukrainian representatives, etc. (Kniazhytskyi, 2023). The European Commission has notified Poland that if the blockade continues, it is ready to impose penalties for violations of European law, but this has not happened yet. In general, the problem of the lack of sanctions in international law often leads to situations where a certain party does not agree with international norms and commits violations of them and, due to the lack of sanctions, cannot be punished. The only possible solution to such problems is to apply sanctions directly. However, while this is still somehow possible within certain organizations, it is practically impossible at the global level. Therefore, the issue of imposing sanctions for violations will always be open. In addition, economic issues often affect the interests of many states, and sometimes the entire region, so they also cannot always be resolved by "punishment." States prefer to negotiate and make concessions, which may eventually lead to "selective" application of international legal norms.

The next issue is the problem of some customs regulations being outdated or even non-existent, which is a serious challenge for many countries and international organizations. This problem can arise for various reasons, such as rapid changes in trade practices, technological innovations, and geopolitical circumstances (Denysenko, 2018). To overcome this problem, states should periodically review their

customs legislation and make the necessary changes to take into account current realities. This may include improving customs procedures, establishing new rules and requirements, and ensuring compliance with international standards.

The author further highlighted the problem of lack of international coordination in the field of customs law. For example, a certain company assembles cars and uses certain parts that contain different chemicals. Each country has its own standards and requirements for the content of these chemicals in goods. This can lead to delays in deliveries, increased costs of meeting various requirements, and complications in trade. Cooperation between countries at the diplomatic level is key to solving this problem. The overall goal is to ensure a common approach to customs law and procedures to support global trade and prevent trade barriers.

Thus, legal gaps and conflicts between international and national customs regulations can lead to trade barriers and obstacles for business. However, overcoming these problems through harmonization of standards, international cooperation, and adaptation of national legislation are key to creating a favorable environment for trade.

Modern technological solutions and innovations in the customs industry: importance, problems and solutions. Contemporary technological solutions and innovations in the customs industry play an important role in improving customs procedures, ensuring customs security and supporting global trade. The introduction of artificial intelligence, blockchain, and automation allows for more accurate and faster detection of violations and smuggling, which contributes to customs security. In addition, these technologies help businesses simplify customs clearance procedures and reduce administrative costs. For example, blockchain technology is used to create a secure and invalidable transaction log. In the customs sector, this can be used to record and track customs documents and transactions. It also simplifies the exchange of data between customs and other parties.

The use of artificial intelligence in customs allows automating the processes of analyzing and verifying documents and cargo. Artificial intelligence can recognize unusual or suspicious shipments, which helps fight smuggling and ensures higher customs security. In addition, the use of robots and drones allows customs to conduct inspections and inspections of hard-to-reach or dangerous locations, ensuring effective control and security. The use of robotic systems also intersects with the issue of security at customs, and will be discussed later in the article.

Electronic declaration and common platforms are also important. This allows businesses to submit customs declarations and documents electronically, which speeds up processing by customs. It also reduces the risk of errors and improves data accuracy. For example, we can look to the experience of Italy. This country uses an automated risk management information system at the customs, which is based on an online connection between the customs inspector and the central computer system and the receipt of an automatic decision on which all further actions are based. The risk can be objective if it depends on the characteristics of the goods, and subjective if it is based on the characteristics of a particular foreign trade participant. The system uses three levels of risk: low, medium, and high. If a decision is made (automatically) to send a low-risk declaration, the goods are released into free circulation immediately after payment of customs duties. Approximately 75% of goods go through customs clearance and customs control through the green corridor, 20% through the yellow corridor, and 5% through the red corridor (Slastyonenko et al., 2022). This approach greatly simplifies and speeds up customs control and customs procedures.

However, there are problems associated with the introduction of the latest technologies in customs. First, it requires significant financial investments in the purchase and development of software and hardware. Second, it is necessary to train customs services and personnel to use new technologies correctly. Thirdly, there are data protection and privacy issues related to the processing of large amounts of information.

Ways to solve these problems include cooperation between countries and international organizations in the exchange of experience and best practices in the implementation of technological innovations. It is also important to consider public-private partnerships to provide funding and technical support for customs innovation projects.

Thus, Ukrainian researchers O. Slastyonenko, S. Korniichuk and K. Naumenko emphasize: "We believe that modern information technologies and robotic systems for checking goods and vehicles using artificial intelligence technology will cover customs control of all flows of goods and vehicles, which will ensure highly efficient and effective functioning of customs regimes" (Slastyonenko et al., 2022).

The relevant experience can be applied to Ukraine. In particular, it is advisable to use the maximum automation of customs procedures during customs clearance and customs control, including the use of artificial intelligence technologies to ensure the efficiency and accuracy of compliance with customs rules. In addition, it would be advisable to minimize the role of the State Customs Service of Ukraine in the decision-making process regarding the clearance of goods across the customs border in order to reduce the possibility of corruption risks and ensure objectivity in identifying violations of customs legislation by foreign business entities.

Challenges in ensuring customs security and ways to overcome them. Customs security in the modern world is of great interest and is one of the most important components of national and international security. Violations of customs rules, smuggling, transnational criminal groups and other factors can pose a serious threat to the economy, public health and safety of citizens. Foreign economic security and customs security are important components of economic security in particular and national security of Ukraine in general (Levko, 2015). Therefore, the author identifies customs security as one of the challenges in the modern sphere of global trade. Among the challenges in the field of customs security, the growth of international trade should be noted first of all. Moreover, transnational crimes pose a significant threat. They are particularly dangerous in the modern world because of their scale and global nature. First, these crimes often operate across national borders, making them difficult to detect and stop. Secondly, transnational crimes can relate to various areas, such as smuggling, drug trafficking, cybercrime, human trafficking, etc., and have the potential to negatively impact various aspects of society.

Finally, corruption is a threat. It is closely linked to cross-border crime and can lead to customs services being bribed or losing their independence, allowing illegal transnational criminal organizations to cross borders with illicit goods. Also, corruption can contribute to the loss of control over customs and violations of customs regulations, which creates an enabling environment for illegal activities.

The strategy for overcoming challenges in customs security may include several areas. First of all, it is the introduction of modern technologies such as artificial intelligence, blockchain and automation in the customs system to facilitate control and detection of violations. The introduction of modern scanning technologies, including the use of X-ray and other types of scanners to effectively detect illegal goods, can significantly improve the security situation at customs and speed up inspection procedures. For example, the introduction of automated scanning systems at major customs points, which allow for quick and efficient inspection of goods without the need to physically unpack them. Artificial intelligence and machine learning algorithms can also be effectively used to analyze customs data and identify suspicious transactions. In general, technology development trends indicate that the relevant algorithms will soon be used on a massive scale, so it is worth working on their application at customs as soon as possible and in more detail.

Cybersecurity should also be included in the customs security strategy. In particular, it is necessary to ensure the protection of customs databases by implementing fortified cybersecurity systems to protect sensitive data. Regular system audits and updates should also be conducted to ensure that security protocols are constantly monitored and updated. For example, it is advisable to establish encrypted connections for the transfer of customs data between different departments and organizations to prevent information leakage and cyber-attacks. In the same context, intellectual property protection can be achieved by organizing training programs on intellectual property rights for customs officers and working closely with companies to effectively detect and confiscate counterfeit goods. In particular, a mobile application could be developed for customs officers that allows them to quickly check goods for IPR infringement by scanning barcodes and using databases of counterfeit goods.

Thus, ensuring customs security in the modern world requires an integrated approach that combines advanced technology, education and international cooperation.

Trends in global trade and their impact on customs activities. Taking into account the changes already taking place in the international area, this analysis will provide a deeper understanding of how potential future developments may affect the customs sector. It is important to consider these trends in the context of the existing challenges and strategies outlined earlier to provide a comprehensive view of the future of customs and its role in the global economy.

Thus, when analyzing future trends in global trade, there are several key areas that will have a significant impact on customs activities:

1) digitalization and automation, in particular, the growth of e-commerce and the use of digital technologies in logistics and delivery processes. As O. Bohashko rightly notes: "The main factor behind

the growth of the e-commerce sector is the steady inflow of new Internet users, in particular, due to users of mobile devices (smartphones and tablets). In addition, it is expected that in the near future there will be a significant increase in the number of purchases, including due to increased price competition between players" (Bohashko, 2019).

In view of this, customs authorities will have to adapt to new forms of trade, which will require the introduction of more sophisticated digital systems to handle large amounts of data and speedy processing of customs declarations.

2) Globalization of supply chains, which is manifested in the expansion of international supply chains and an increase in cross-border transactions. The WTO has repeatedly emphasized the need for the complete elimination of non-tariff barriers, but most countries continue to use them widely. Today, non-tariff barriers are the most effective weapon of discrimination and blocking access to markets (Vatagovych, 2017).

In the case of customs activities, this requires improving international cooperation and information exchange between customs services of different countries to ensure effective control and prevention of customs violations. In addition, it is necessary to improve the efficiency of customs logistics and infrastructure in terms of optimal location, technical equipment, functional and technological operation, and structural and organizational functioning (Hutsul et al., 2022).

3) Increasing the role of cybersecurity. Thus, the growing dependence on digital systems leads to an increased risk of cyberattacks. Customs authorities collect and process large amounts of sensitive data, including personal information, financial data, and information on trade transactions. Effectively protecting this data from unauthorized access and cybercriminals is key to maintaining trust in the customs system. Customs agencies will have to invest in strengthening cybersecurity and developing measures to protect sensitive data.

Thus, it can be stated that the future of customs activities will be highly dependent on technological innovation and digitalization. The growth of cyber threats will require a significant strengthening of cybersecurity measures in customs departments. International cooperation and harmonization of standards will be key to effectively regulating the increased volume of international trade. Adaptation to global economic changes will also be necessary to ensure the stability and efficiency of customs procedures in the future.

Conclusions. Therefore, customs law in the modern world faces significant challenges and gaps that need to be addressed immediately. Globalization and the growth of international trade pose complex challenges to customs authorities and legal systems in terms of simplifying customs procedures, ensuring customs security and implementing the latest technologies.

Legal deficiencies and inconsistencies between international and national customs regulations can create trade barriers and hinder business. However, addressing these issues through the alignment of standards, international cooperation, and the adaptation of national legislation is critical to creating a favorable climate for trade. It is also important to take into account the peculiarities of each country and avoid mindless copying of norms, adapting them to specific needs and conditions. The introduction of the latest technologies in customs control requires financial investment and reform of customs systems, but it also contributes to increased trade efficiency and security.

The elimination of legal deficiencies and the reform of customs law are important tasks to ensure stability, fairness and efficiency in the global customs area. It is only through joint efforts and cooperation that these challenges can be successfully addressed and global trade can develop to the benefit of all participants.

Modern technologies, such as artificial intelligence, blockchain and automation, are essential to improving the efficiency of customs control. They allow for quick and accurate detection of violations and smuggling, and help optimize customs procedures.

To summarize, the analysis of current customs challenges shows that they are complex and multifaceted, requiring a comprehensive approach and international coordination. Only through joint efforts and innovative solutions can a balance be achieved between ensuring security, efficiency and facilitating global trade.

Prospects for further research are manifested in a more in-depth study of the impact of globalization on customs processes, with a special emphasis on transnational trade flows and security. In addition, future research should focus on an analytical review of international legal norms, including a detailed analysis of international treaties, agreements and conventions governing customs activities in order to identify their impact on national legislative systems and opportunities for their unification.

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МИТНІ ВИКЛИКИ ТА ІННОВАЦІЇ В ГЛОБАЛЬНІЙ ТОРГІВЛІ: ПЕРСПЕКТИВИ ТА ТЕНДЕНЦІЇ

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Стаття аналізує сучасні виклики у сфері митного права та глобальної торгівлі, з акцентом на вплив глобалізації та технологічного розвитку, а також міжнародно-правового регулювання. Дослідження зосереджується на визначенні важливих правових та технологічних інновацій, що можуть сприяти глобальному розвитку торгівлі та подоланню митних викликів, а також на аналізі міжнародно-правових актів, що регулюють митну діяльність, і їх значення для України. Автор статті досліджує такі митні виклики: правові прогалини та суперечності; митна безпека; інновації та технології. На підставі цього, запропоновано шляхи вирішення викликів у галузі митного права. У статті здійснено оцінку ефективності та потенціалу інновацій для вирішення митних викликів. Автор також зосередив увагу на перспективах подальшого розвитку глобальної торгівлі та впливу цього на митну діяльність держав.

Автор використовує метод аналізу та синтезу для розгляду широкого спектра питань у галузі митного права, включаючи правові рамки, митні процедури та митну безпеку. Автор здійснює глибокий аналіз міжнародних угод, конвенцій та стандартів, а також технологічних інновацій, які впливають на митну сферу.

Дослідження виявило, що глобалізація та технологічний прогрес створюють нові виклики для митних служб, включаючи необхідність гармонізації митних законів та процедур на міжнародному рівні. Використання штучного інтелекту, блокчейну та автоматизації може підвищити ефективність митного контролю. Водночас, митна безпека вимагає посилення контролю для протидії контрабанді та іншим незаконним діям, що стає складнішим через зростання обсягів міжнародної торгівлі.

Автор дійшов до висновку про важливість інтеграції технологічних та правових інновацій у митну практику для забезпечення ефективності, безпеки та прозорості митних процедур. Він також вказує на необхідність міжнародної співпраці для гармонізації митних правил та процедур, що є ключовим для сприяння глобальній торгівлі та економічній інтеграції країн. Автор наголошує на значущості митної безпеки як критичного елемента національної та міжнародної безпеки, з огляду на її роль у запобіганні транснаціональним злочинам та контрабанді. Розвиток і впровадження новітніх технологій, хоча й вимагає значних інвестицій та навчання персоналу, вважається ключовим для оптимізації митних процесів та підвищення їх ефективності.

Ключові слова: митне право, митна безпека, технологічні інновації, транснаціональні злочини, міжнародне митне право, міжнародна торгівля.

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NEW ILLICIT DRUGS / NARCOTICS CUSTOMS SNIFFING DOG DETECTION TECHNIQUE (POOLING TECHNIQUE) FOR STACKED SEA CONTAINERS

The use of customs dogs has been a successful tactical tool for detecting smuggled and hidden illicit drugs and narcotics worldwide for more than 65 years.
The World Customs Organization (WCO) has created a network of 18 Regional Dog Training Centers for the training of Customs dogs in different detection techniques.
Organized crime is increasingly using the regular transport of goods in containers as a means of transport for their drug shipments. In Europe, the main ports of entry are the seaports in Belgium and the Netherlands and also the German seaports of Hamburg and Bremerhaven.
The control of containers is difficult because they have to be individually filtered out of the stacked containers and effectively controlled, which is time-consuming and costly.
A new customs dog technique was developed at the main customs office (Hauptzollamt) Bremen, with which the air can be sucked out of several containers and collected and fed to the sniffer dogs for sampling. This new technique makes it possible to inspect more containers and to carry out this inspection faster and more cost-effectively. This technique should lead to more targeted and better results when detecting drugs in containers. It was developed by the Bremerhaven customs dog handler Horst-Dieter Träger (Pooling-Method oder Träger-Method) and it is now also being trained and distributed in the customs dog schools of the General Customs Directorate. In the future, this should not only be limited to Germany but should lead to an improvement in the detection rate of drugs in containers worldwide within the framework of the World Customs Organization.

Key words: Container, Customs controls, Illicit Drugs, Narcotics, Smuggling, Detection Dogs, Drug detection, Dog Training, Sniffing Dog, World Customs Organization, War on Drugs.

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Introduction. The use of customs dogs has been a successful tactical tool for detecting smuggled and hidden illicit drugs and narcotics worldwide for more than 65 years. In Germany, for example, there have been two customs dog schools for training customs dogs since 1958 (*BMF*, zoll.de).

The first dogs were used in Germany for border control and customs matters as early as 1907 (*BMF*, 2007). The idea of a customs detection dog is as old as 1911 (*Roddies*, 2021). Privately owned suitable Customs dogs as protective dogs have been used as early as 1922 in Germany`s Customs service (*Roddies*, 2021). In 1969 the first illicit drugs / narcotis detection dogs were trained in Germany (*Roddies*, 2021).

The World Customs Organization (WCO) is organizing the global capacity building of the customs authorities of its member states and their customs officers also in the field and on the topic of dog training - it has therefore created a network of 18 Regional Dog Training Centers (RDTC) for the training of Customs dogs (*WCO*, 2022). Dogs can be trained to detect different commodies such as smuggled money (bank notes of different currencies), illicit drugs / narcotics, tobacco, explosives, weapons or wildlife (*Roddies*, 2021).

Organized crime is increasingly using the regular transport of goods in containers as a means of transport for their illicit drug shipments. In Europe, the main ports of entry are the seaports in Belgium and the Netherlands and also the German seaports of Hamburg and Bremerhaven – in the top ten ranking there are of course also harbors in Spain, France, Italy and Greece (porteconomics.eu, 2023).

The customs control of containers coming directly from the ships on the sea side is difficult because they are directly stacked in high clusters and have to be picked up and filtered individually out of the stacked containers to be effectively controlled in detail e.g. by help of a detection dog, which is time-consuming and costly.

A new customs dog technique was developed at the main customs office (Hauptzollamt) Bremen, with which the air can be sucked out of several containers and collected and fed to the sniffer dogs for sampling. This technique makes it possible to inspect more containers and to carry out this inspection faster and more cost-effectively. It was developed by the now retired customs dog handler *Horst-Dieter Träger* (pooling method or *Träger* method) and is now also being trained and distributed in the customs dog schools of the General Customs Directorate of Germany.

Newly developed sucking and pooling technique for illicit drug detection dogs. The Main Customs Office Bremen has presented a newly developed method for detecting narcotics in sea containers on the terminal site in the Bremerhaven free zone which can be tracked on site (*Main Customs Office Bremen*, 2023).

The method was developed by the main customs office (Hauptzollamt, HZA) in Bremen with the participation of the customs dog school of German Customs dog training center in Bleckede (Genearal Customs Directorate). The new technology expands the potential for use of drug detection dogs at customs and complements the previously successfully used techniques to prevent drug smuggling.

The newly invented pooling technology can be used on three stacked containers in a row and is sucking the air out of the container. The extraction technology creates an odor carrier that can be detected at a later point in time, protected from external influences, so that the use of this technology would also be possible if the sniffer dogs were to be tied down by parallel deployments (*Main Customs Office Bremen*, 2023).

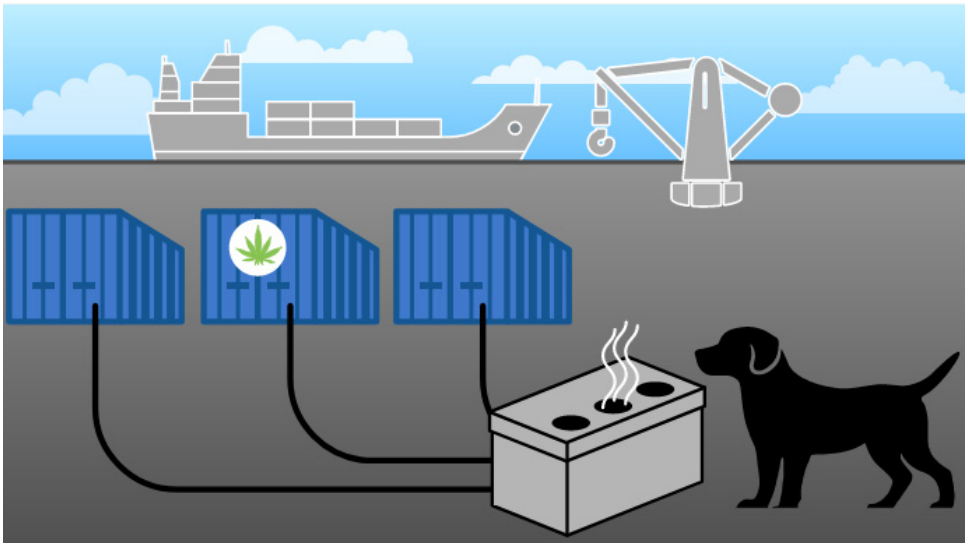
In addition, an odor carrier can be created by a lighter backpack solution. With the rucksack, the interior air can also be extracted in places where a container is stored that is particularly difficult to access, for example in cramped conditions or at greater heights with containers stacked on top of one another (*Main Customs Office Bremen*, 2023).

Pictures 1 and 2

Use of air extraction technology on the container (Source: Hauptzollamt Bremen)

Source: Hauptzollamt Bremen, HZA-HB: Einsatzmöglichkeiten von Spürhunden des Zolls erweitert, Durch Absaugen der Containerinnenluft können Spürhunde Drogen anzeigen, Press release as of 9/8/2023, URL: https://www.presseportal.de/blaulicht/pm/121225/5576841.

The customs officer *Horst-Dieter Träger* has developed a device that sucks air out of large shipping containers. Customs dogs then use this air to sniff out whether there are drugs in the container, such as cocaine or cannabis. Germany's Customs Service has demonstrated the method in the Free Zone of the Bremerhaven Container Terminal on site - three containers can be checked at the same time. A hose then leads into the container. The other end is in the developed device, a knee-high metal box. The sucked air is led through the device. The dogs can sniff at holes that are at the top of the box - if they hit a detected smell, they indicate their find (*Benecke/Schmitt*, 2023 and *dpa*, 2023).



Scource: Benecke/Schmitt, Mit dieser Technik sollen Zoll-Hunde in Bremerhaven mehr Drogen finden, 9/8/2023, URL: https://www.butenunbinnen.de/nachrichten/bremerhaven-zoll-drogen-hund-106.html.

Conclusions. The customs detection of illicit drugs / narcotics in global container sea transport is of the utmost importance in order to better detect and control the illicit trade of these commodities. The customs control of highly stacked containers is costly and time consuming, because they must be individually picked and opened for customs sniffer dogs to control the containers.

A newly developed pooling technique allows the pooling of air samples and its sniffing dog detection from containers which are stacked and therefore in place. This new pooling or *Träger* method allows the storage of the air particles for the later detection and has been developed by help of Germany's RDTC of the General Customs Directorate located in Bleckede.

This new technique should lead to more targeted customs controls and better results in Container controls at sea ports by help of the use of customs sniffing dogs. It should not only be available in the sea ports of Germany but must be aquired and trained by all RDTC of the WCO worldwide in order to better control the global smuggling of illicit drugs / narcotics in sea containers.

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НОВИЙ МЕТОД ВИЯВЛЕННЯ НЕЗАКОННИХ НАРКОТИКІВ/НАРКОТИЧНИХ РЕЧОВИН У МОРСЬКИХ КОНТЕЙНЕРАХ ЗА ДОПОМОГОЮ СЛУЖБОВИХ СОБАК (МЕТОД ОБ'ЄДНАННЯ)

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Використання службових собак є вдалим тактичним інструментом для виявлення контрабанди та прихованих заборонених речовин і наркотиків у всьому світі вже понад 65 років.

Всесвітня митна організація (ВМО) створила мережу з 18 регіональних кінологічних центрів для навчання службових собак різним методам виявлення.

В рамках організованної злочинності все частіше використовуються регулярні перевезення вантажів у контейнерах як засіб транспортування наркотичних засобів. В Європі основними портами ввезення є морські порти Бельгії та Нідерландів, а також німецькі морські порти Гамбурга і Бремергафена.

Контроль контейнерів ускладнюється тим, що їх потрібно відфільтровувати зі штабелів і ефективно контролювати, що займає багато часу і коштів.

У головному митному управлінні (Hauptzollamt) Бремена було розроблено нову технологію використання митних собак за допомогою якої повітря можна відсмоктувати з декількох контейнерів і давати нюхати службовим собакам для виявлення незаконних перевезень. Нова методика дозволяє оглядати більшу кількість контейнерів і проводити огляд швидше та ефективніше з меншими витратами. Методика спрямована на досягнення бажаних та кращих результатів при виявленні наркотиків у контейнерах. Вона була розроблена митним кінолог з Бремергафена Хорстом-Дітером Трегером (Pooling-Method oder Träger-Method) та наразі вивчається та поширюється у кінологічних школах Головного митного управління. У майбутньому це не повинно обмежуватися лише Німеччиною, а має призвести до підвищення рівня виявлення наркотиків у контейнерах по всьому світу в рамках Всесвітньої митної організації.

Ключові слова: контейнер, митний контроль, незаконні речовини, наркотики, контрабанда, службові собаки, виявлення наркотиків, дресирування собак, службовий собака, Всесвітня митна організація, війна з наркотиками.

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CUSTOMS SERVICE RELATIONS AS AN ELEMENT OF ADMINISTRATIVE-LEGAL RELATIONS

The aim of this article is to investigate customs service legal relations as an important element of administrative-legal relations. The article examines the key aspects of customs service legal relations, their role in ensuring the functioning of customs authorities, as well as the legal regime and legal obligations of the parties involved in these legal relations.

The methodological basis of the research is a systematic and dialectical approach to the study of customs service legal relations within the system of administrative law in Ukraine. In the process of addressing the stated objectives, both general scientific and specialized methods of scientific cognition were employed, including methods of scientific abstraction and generalization, analysis and synthesis, induction and deduction, observation, comparison, and decomposition analysis to refine and deepen the categorical-conceptual apparatus of the service function.

Customs service legal relations constitute an essential component of administrative-legal relations, defining the interaction between customs authorities and subjects of customs processes. They play a crucial role in ensuring the effective operation of customs authorities, compliance with customs regulations, and the regulation of the customs flow of goods.

This research enhances our understanding of the position and role of customs service legal relations within the system of legal relations, particularly by categorizing customs service legal relations as a distinct subgroup within customs legal relations.

Key words: Legal Relations; Customs Authorities; Service; Customs Service Legal Relations; Services.

JEL Classification: K 00, H 11, L 80, K 34, L 81.

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Introduction. At the core of any activity undertaken by state authorities lie legal relations. Legal relations are interactions between individuals based on their legal obligations. In these relations, subjects interact guided by legal norms that regulate their behavior and relationships with each other.

Legal relations can be categorized into various types depending on the branch of law that governs them, including civil, criminal, administrative legal relations, and so on. As our research pertains to administrative law, let's delve into it in greater detail.

Administrative legal relations arise between state authorities and citizens. Numerous scholars have already explored the concept of legal relations, including V. B. Aver'yanov, V. V. Galunko, D. V. Priymachenko, Yu. P. Bytyak, Ye. V. Dodin, L. V. Kovely, among others. Let us examine some of their approaches.

V. B. Aver'yanov views administrative legal relations as specific interactions between the state or its entities, endowed with the authority to exercise public power, and citizens or organizations with corresponding rights and duties according to the law (Averyanov, 2004).

The key characteristics of administrative legal relations outlined by V. B. Aver'yanov are as follows:

1. Participants: One of the parties invariably consists of the state or its representatives empowered to exercise public authority, while the other party comprises citizens or organizations with rights and duties defined by legislation.
2. Origin: Administrative legal relations arise in connection with the performance of functions and powers by state authorities.
3. Essence: The primary objective of administrative legal relations is to safeguard the rights and freedoms of citizens and organizations and to advance the interests of the state.

4. Procedural Particularities: Administrative legal relations possess procedural peculiarities that set them apart from other types of legal relations.

Therefore, according to V. B. Aver'yanov, administrative legal relations are specific relationships that arise between the state and its citizens or organizations in the process of state authorities carrying out their duties and are aimed at safeguarding the rights and freedoms of citizens, as well as advancing the interests of the state.

V. V. Galunko defines administrative legal relations as societal relations regulated by administrative law norms. However, in our view, this definition is not fully informative and does not reveal the entire essence of this concept.

D. V. Priymachenko emphasizes that administrative legal relations arise during the exercise of state power, especially in the context of interaction between the state, particularly state authorities, and citizens and organizations (Priymachenko,2010).

Therefore, while V. V. Galunko defines administrative legal relations as societal relations regulated by administrative law norms, this definition may be insufficient for a complete understanding of the essence of these legal relations. D. V. Priymachenko adds that administrative legal relations arise in the context of state power and the interaction of the state with citizens and organizations.

We agree with the views of V. B. Aver'yanov and D. V. Priymachenko regarding administrative legal relations, considering them as interactions between the state, state authorities, citizens, and organizations.

The most common type of administrative relations is public-service relations, which arise in connection with the provision of various public services to the population and the conduct of state supervision and control. We believe that this type of activity by state authorities should be analyzed in the context of administrative relations (administrative-legal services) and their various forms.

In particular, special attention should be given to specific types of legal relations, such as customs relations, which are directly related to the provision of administrative services.It is important to consider that administrative services in the customs domain have unique characteristics that make them a significant subject of research.

Let's delve further into the activities of customs authorities in the customs field, which can be termed public-service activities. This activity encompasses the actions of customs authorities in management aimed at protecting and implementing the rights, freedoms, and lawful interests of private individuals through the provision of various services to these individuals.

Regarding the concept of customs service relations, there is currently no single definition in legislation or scientific literature. The absence of a unified definition indicates a diversity of viewpoints on the appropriateness of using this specific term. In scientific literature, various terms are used, such as «public-service legal relations», «service-economic relations», «public-service provisions», «administrative-service provisions».

Therefore, in formulating a definition of customs service relations, we can employ a comprehensive approach, taking into account the definitions of the concepts that underlie this term.

I.O. Bondarenko provides an approximate list of actions that can be considered direct manifestations of service functions. Among such actions, the following may be included: providing consultations on legislation and foreign economic activity issues; consulting with individuals on foreign travel matters; expert assessment of documentation for customs clearance of goods and vehicles; drafting foreign economic contracts according to clients' requirements; customs declaration of goods with full customs clearance; storage of goods and vehicles; loading and unloading activities; escort and protection of goods; preliminary decision-making by customs authorities; provision of specialized customs brokerage services (organization of customs inspection, requests for experts from the Chamber of Commerce and Industry, customs security), and other services (Bondarenko, 2009).

Hence, this list of actions can be considered as manifestations of functions related to the provision of various service services.

Customs legal relations are one category of administrative legal relations and are regulated by customs legislation. However, our perspective suggests that customs service relations are not entirely identical to public-service relations because the concept of public-service relations encompasses a broader spectrum of relationships, including customs service relations.

In our legislation, there is no clear definition of the term "customs service relations." However, the absence of a universally accepted approach to defining this term has led to the formation of various scientific approaches to this issue.

For instance, many scholars provide their own definitions of customs legal relations and emphasize their dependence on the process of goods movement. For example, O.M. Kozyrin and M.G. Shulga define customs legal relations as relationships that arise between customs authorities and entities in the process of or in connection with the movement of goods and vehicles across the customs border, as well as the exercise of corresponding control (Shulga, 2014).

We believe that this definition is outdated and directly emphasizes the control function of customs legal relations. However, as mentioned earlier, modern customs require changes, including a shift from control to service provision.

As noted in the academic work of A.V. Makarenko, modern customs face several challenges:

1. Customs have essentially stalled in development and can be considered in stagnation. Modern legislation only concerns customs control and clearance, while in European countries, the concept of service and service function is actively introduced.
2. The negative impact of the fiscal function, which has gained the status of the primary function. Examining the experience of European countries, the primary function is still the protection of the internal market and internal interests.

In our opinion, the ideas of A.V. Makarenko regarding the introduction of a service-oriented approach in modern customs are very promising and require further development and practical implementation. However, due to the absence of a clear, normatively established concept of «customs service relations», we can propose the following definition based on other concepts such as «legal relations», «administrative legal relations», «public-service relations», and «customs relations»

Customs service relations are legal relations that arise in connection with the performance of customs authorities' duties, particularly when they provide services upon consumers' requests, and they are regulated by customs legislation (Makarenko, 2017).

The specifics of customs service relations are conditioned by the unique nature of their emergence. They are governed by the norms of administrative and customs law, leading to similarities in their nature with administrative and customs legal relations.

However, it is important to consider a particular aspect: unlike administrative legal relations where there are elements of «authority-subordination» relationships, customs service relations, despite involving a customs authority as a state body, lack these «authority-subordination» aspects. Instead, customs service legal relations themselves exhibit characteristics more akin to contractual relationships and occur horizontally among various entities.

Let's examine the key characteristics of customs service relations:

1. These relations are formed within the framework of customs law and are associated with the provision of public services or service.
2. One of the participants in such relations is the subjects of state authority, which are customs authorities.
3. They do not involve a unidirectional influence of the subject of state authority on the subordinate entity. Instead, they encompass interactions between both parties, making these relations similar to contractual relationships. The subject of state authority may require specific behavior from a physical (or legal) person, and vice versa.
4. Customs service relations protect the interests of private individuals.
5. They arise based on the adoption of a favorable administrative act by customs authorities, which guarantees the realization of the rights, freedoms, and interests of private individuals.
6. Customs service relations are a part of legal relationships formed within the customs sphere.

Customs service relations emerged in the context of the creation of a new type of state. This type of relationship has become increasingly prevalent and relevant, particularly in the context of Ukraine, which has chosen the path of approximation to the European Union and committed to adapting its legislation to European standards.

Importance of Legislation for the Development of a Service-Oriented State. It is essential to note that for the effective implementation and development of a service-oriented state, the concept of such a state's development must be enshrined in legislative terms. This concept should outline the sequence of reforms to be undertaken, changes to be made in legislation, and the introduction of new institutions, among other things. Such a plan will aid in creating a genuinely service-oriented state in Ukraine, focused on protecting the rights and freedoms of citizens (Maslova, 2019).

Currently, there are individual legal norms aimed at the development of a service-oriented state, but the absence of a unified concept may lead to the chaotic implementation of specific provisions and fail to yield the expected results.

The experience of regulating service activities of customs authorities in European countries shows that their organization may vary depending on the country. Some countries have incorporated provisions into their legislation that allow customs authorities to provide additional customs services in addition to their core duties. Other states are actively exploring new approaches to the organization of their public bodies and already have specialized services and agencies responsible for providing high-quality customs services. Overall, European legislation is continually evolving in this direction, as evidenced by relevant conventions and resolutions.

Therefore, the primary task for reforming the national customs policy should be the realignment of customs functions from solely fiscal to functions aimed at providing quality and necessary customs services. Taking into account the experience of European Union countries and the organization of customs services, there are already certain institutions within existing legal frameworks that can be utilized for this reform. Let's consider these institutions depending on their relationship with customs law.

Customs service relations are a unique institution that assists subjects in conducting foreign economic activities by providing them with services and simplifications. One of the distinctive features of this institution is its focus on service provision and support, as well as the absence of unilateral subordination influence on the subject.

Conclusions. During the study of customs service relations as a component of administrative legal relations, it has been revealed that this institution holds significant importance for the development of a modern state, particularly in the context of its integration into the European space and the protection of the rights and interests of private individuals.

First and foremost, customs service relations arise within the realm of customs law and are linked to the provision of public services - services. Their character and specifics are determined by the nature of this institution, which entails the interaction of customs authorities with subjects of foreign economic activity.

It is noteworthy that customs service relations differ from traditional administrative relations in their non-subordination and horizontal character. They place a greater emphasis on mutual interaction and service provision rather than subordination and governmental control.

This institution serves as a vital means of safeguarding the interests of private individuals and contributes to the development of foreign economic relations. It becomes especially relevant in the context of European integration, where it is necessary to adapt national legislation to European standards and ensure the provision of quality and necessary customs services.

However, a drawback is the absence of a unified definition of the concept of «customs service relations» in national legislation and scholarly doctrine, which may lead to discrepancies in interpretation and application of this institution.

Taking into account the aspects examined, it can be concluded that the development of customs service relations is a current task for a state that aspires to become a genuinely service-oriented state oriented towards securing the rights and freedoms of private individuals. To achieve this, it is necessary to enshrine the concept of a service-oriented state in legislation and actively implement new approaches to customs affairs, prioritizing the provision of quality customs services.

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МИТНО-СЕРВІСНІ ВІДНОСИНИ ЯК ЕЛЕМЕНТ АДМІНІСТРАТИВНО ПРАВОВИХ ВІДНОСИН

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Метою статті є дослідження митно-сервісних правовідносин як важливого елемента адміністративних правовідносин. В статті розглянуто основні аспекти митно-сервісних правовідносин, їх роль у забезпеченні функціонування митних органів, а також правовий режим та правові обов'язки сторін цих правовідносин.
Методологічною основою дослідження є системний та діалектичний підхід до дослідження митно-сервісних правовідносин в системі адміністративного права України. У процесі вирішення зазначених завдань застосовано загально наукові та спеціальні методи наукового пізнання: методи наукової абстракції та узагальнення, аналізу і синтезу, індукції та дедукції; спостереження, порівняння, декомпозиційного аналізу - при уточненні та поглибленні категоріально-понятійного апарату сервісної функції; групування, статистичного порівняння.
Митно-сервісні правовідносини є важливим елементом адміністративних правовідносин, які визначають взаємодію між митними органами та суб'єктами митного процесу. Вони відіграють ключову роль у забезпеченні ефективної роботи митних органів, дотриманні митних правил і регулюванні митного обігу товарів.
Удосконалено розуміння та місця в системі правовідносин митно-сервісних правовідносин, зокрема виокремлено в окрему групу митно-сервісні правовідносини як особливу групу митних правовідносин.

Ключові слова: правовідносини, митні органи, сервіс, митно-сервісні правовідносини, послуги.

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