

INTERNATIONAL ORGANISATIONS AS A CUSTOMS COOPERATION TOOLS

The article is devoted to defining the role of international organisations in the customs sphere. Cooperation of states in the economic sphere has always been one of the priority areas of international relations. In particular, this also applies to international cooperation of states in the customs sphere. Customs relations arise at the state borders, therefore they are of a cross-border nature and need to be regulated at the international legal level. It is supranational bodies that are capable of effectively resolving all problematic issues.

***The purpose of the article** is to study customs cooperation at the international level. The methods of scientific cognition and analysis are used to characterise the functions, role and powers of international organisations in this area.*

***Results.** Based on the results of the work carried out, it was established that the historical retrospective of the development of international customs cooperation makes it possible to study the stages of formation of integration processes in the customs sphere. International customs cooperation is carried out within the framework of international organisations, international intergovernmental conferences and international treaties. All international organisations that are subjects of international customs law can be divided into universal and regional ones according to the nature of their representation in which countries and the global nature and scale of customs issues. The most famous are: World Trade Organisation; Asia-Pacific Economic Cooperation, European Union, UN Commissions and Conferences, etc. It is the universal and regional international bodies that act as coordinators of joint actions and the main link in international customs cooperation. The World Customs Organisation plays a key role among them. Since its inception, the World Customs Organisation has been focusing on harmonising and standardising customs systems, improving customs legislation and developing international cooperation. The organisation's recommendations are aimed at creating an effective customs system that takes into account current conditions. The main objective of the organisation is to promote the creation and development of modern, efficient, multifunctional customs services in its member states.*

***Conclusions.** Based on the study of the literature and legislation of Ukraine on the topic under investigation, it is determined that the institutional mechanism of customs cooperation of the States which currently exists is the result of almost two hundred years of evolution of international customs cooperation. It can be viewed as a system of organisations and structures established in accordance with international law and having specific functions necessary for the regulation of international customs relations. Currently, this mechanism includes both international organisations operating in the field of international legal regulation of customs relations and regional customs unions.*

Key words: customs authorities, international relations, international organisations, supranational bodies, institutional mechanism of customs cooperation of states.

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Introduction. Customs belongs to the sphere of state activity that by its nature goes beyond regulation at the national level only. In this regard, international customs cooperation is a prerequisite for effective interaction between states in controlling the movement of goods and vehicles across customs borders, as well as creating favourable conditions for foreign economic activity.

Literature review. Certain aspects of international cooperation in the customs sphere have been considered in the works of Ukrainian and foreign scholars. Among them: I. Berezniuk, J. Muzyka, S. Perepelkin, T. Svyda, H.-M. Wolfgang,

K. Dallimore. P. Rijdsijk, J-E. Jansson, and others. Paying tribute to the scientific work of reputable researchers, it should

be noted that the issue of institutionalisation of international customs relations has not received sufficient attention.

Outline of the main material. Customs relations arise at the junction of state borders, i.e. by their very nature they are cross-border in nature and require regulation at the international legal level, since it is impossible to regulate them effectively within the framework of only one state.

Thus, international customs cooperation is objective in nature and is associated with the need to coordinate their actions to regulate the movement of goods and vehicles across the customs borders of countries.

International customs cooperation is a type of international relations that involves joint coordination of efforts of states in the field of public relations related to ensuring compliance with customs legislation, the purpose of which is to participate in the provision of mutual assistance in the customs sphere, as well as the development of legal, technical and administrative frameworks for the simplification of customs operations and procedures. International customs cooperation between states is carried out in accordance with the norms of international customs law governing customs interaction between subjects of international law.

The need for international customs cooperation is proved by the growing number of international customs agreements concluded both bilaterally and multilaterally.

This integration has the following goals:

- ensuring the security of international trade at both national and international levels;
- facilitating international trade by creating common (agreed) rules for the movement of goods and vehicles;
- joint development of new, advanced technologies for customs control and customs operations.

As a result of international customs cooperation, states develop new rules (norms) that are subject to consolidation in the sources of international customs law. In other words, the development of international customs law as a branch of international law is connected with the emergence and development of international customs cooperation.

The first attempts at international customs cooperation by states took place in ancient times, when the first trade treaties were concluded. Thus, the first trade agreement in the history of Kyivan Rus was signed in the tenth century with Byzantium. Both parties guaranteed each other certain trade privileges and resolved some controversial issues in bilateral relations.

A number of scholars identify four historical periods of international customs cooperation.

The first period (from ancient times to the end of the nineteenth century) is characterised by the fact that cooperation was carried out on the basis of bilateral international treaties.

The second period of development of international customs cooperation (from 1891 to the 40s of the XX century). In 1891, the first international customs organisation, the International Union for the Publication of Customs Tariffs, was established, which marked the beginning of the development of international customs cooperation on a permanent collective organisational basis. As a result, international customs cooperation was no longer bilateral but multilateral. In addition, countries began to exchange information on customs issues.

During this period, certain customs issues were resolved at the Geneva Conferences of 1923 and 1928 convened under the auspices of the League of Nations:

- on simplifying customs formalities;
- minimising prohibitions and restrictions on foreign trade;
- on cooperation in the fight against smuggling and some others.

All this has led to a new form of international cooperation – cooperation within international organisations.

The third period of development of international customs cooperation (from the 1940s to 1994) is characterised by the aggravation of contradictions in the world market economy. Also, under the influence of scientific and technological progress, there are major changes in the commodity structure of world trade in favour of finished goods, its nomenclature is rapidly expanding, new areas of foreign economic relations are developing, and the volume of various goods moved across customs borders in international trade is increasing. All of this requires the development of uniform international customs rules (standard rules), unified customs procedures, unified classification and coding of goods, and the creation of a special international customs organisation that would deal with all of this in a targeted manner.

As a result, the Convention establishing the Customs Co-operation Council was signed in Brussels on 15 December 1950. The inaugural session was held in Brussels on 26 January 1953. It was attended by 17 member states. 26 January became known as International Customs Day.

The fourth period of development of international customs cooperation (from 1994 to the present day) is characterised by the final establishment of the processes of convergence (unification and harmonisation) of customs law. Such a new area of international customs cooperation as the provision of professional and technical assistance in customs matters is gaining wide application.

During this period, the World Trade Organization (WTO) was formed, and the Customs Cooperation Council adopted a new working name – the World Customs Organization.

In 1999, a new version of the Kyoto Convention was adopted, and since then a new branch of international law – international customs law – has actually emerged (Kyoto standards for Ukraine, 2006).

International customs cooperation takes three main forms:

- cooperation within international organisations;
- cooperation through the conclusion of international agreements;
- cooperation at international conferences (Perepolkin, 2020).

The most common form of international customs cooperation is cooperation based on the conclusion of international agreements.

International customs cooperation is also carried out within the framework of international intergovernmental conferences, which are collective bodies of states that independently decide on issues related to the objectives and principles of their holding. Such conferences are convened to solve specific problems and operate for a certain period of time, without having their own permanent bodies and without being international organisations and subjects of international law.

International customs cooperation within the framework of international organisations, which are the main organisers of interaction between countries, is becoming increasingly important and widespread.

An international organisation is an association of states in accordance with international law and on the basis of an international treaty established to carry out a particular type of cooperation, which has the necessary system of bodies and has autonomous rights and obligations, the scope of which is determined by the will of the member states.

All international organisations that are subjects of international customs law can be divided into universal and regional ones according to the nature of their representation in which countries and the global scope of customs issues.

Universal international organisations include:

- World Customs Organisation;
- International Institute for the Unification of Private Law;
- World Trade Organisation;
- UN Conference on Trade and Development;
- United Nations Commission on International Trade Law;
- United Nations Industrial Development Organization;
- Organisation for Economic Co-operation and Development;
- General fund for commodities;
- United Nations Economic Commission for Europe. Regional international organisations include:
- Intergovernmental Forum on Asia-Pacific Economic Cooperation;
- European Union;
- Eurasian Economic Union;
- Association of Southeast Asian Nations;
- The BRICS interstate association;
- Shanghai Cooperation Organisation (Perepolkin, 2020).

Since international customs cooperation is primarily aimed at solving modern international trade problems, it is necessary to have a single institutional framework for such cooperation that would coordinate and concentrate all the efforts of the international community in this area. The World Customs Organisation has become such a centre, the main link in international customs cooperation, and its permanent institutional basis.

Since its inception, the World Customs Organisation has focused on harmonising and standardising customs systems, improving customs legislation and developing international cooperation. The

organisation's recommendations are aimed at creating an effective customs system that takes into account current conditions.

Given the large number of member countries and their wide geographical distribution, in 1984 the organisation decided to introduce a system of regional representation, which marked the beginning of the regionalisation of the customs system.

Each year, WCO Members develop a Strategic Plan that sets out the direction of their activities for the next period. In relation to the priorities set out in the Strategic Plan, the Organisation gives priority to those aimed at ensuring security and supporting the international trade network.

These are the priority tasks that can be identified:

- ensuring the security of the global international trade network;
- combating customs commercial fraud;
- Combating tobacco and cigarette smuggling;
- Combating infringement of intellectual property rights;
- facilitating the exchange of information between customs authorities;
- Combating money laundering;
- promoting trade facilitation and harmonisation, etc.

International cooperation of customs authorities is primarily aimed at simplifying the procedure for moving goods and vehicles across the customs border by harmonising and unifying customs legislation, both national and international. Cooperation is carried out in the framework of interaction with the customs authorities of foreign countries, international organisations and integration associations.

It is the international intergovernmental organisation, the World Customs Organisation, that occupies a special place in the field of international cooperation between customs authorities. The organisation is headquartered in Brussels. Among the seven goals of the organisation, the main one is to promote the creation and development of modern, efficient multifunctional customs services of its member states. The main activity of the organisation is to improve the efficiency of the customs services of its member states by developing conventions and recommendations in the field of customs.

One of the main instruments of cooperation between the World Customs Organisation and other international organisations is the signing of so-called «Memorandums of Understanding». In general, such memoranda have been signed between the World Customs Organisation and almost thirty other international governmental and non-governmental organisations. In particular, such memorandums were concluded between the World Customs Organisation and the International Federation of Red Cross Societies (2012), the African Union (2010), Interpol (1998), the International Chamber of Commerce (1996), the EurAsEC (2006), etc.

The World Customs Organisation pays great attention to cooperation with other international organisations, both governmental and non-governmental, as well as those belonging to the private sector. In particular, on the official website of the Organisation, in the section «Partner Organisations», they are divided into the following groups:

- universal international organisations;
- regional intergovernmental organisations;
- of the UN system;
- donor organisations;
- business organisations;
- academic organisations (The official website of the World Customs Organisation)

The WCO currently has 184 participants in international customs relations, controlling almost 98% of international trade.

Ukraine acceded to the Convention of 1950 on the Establishment of a Customs Co-operation Council under the Resolution of the Verkhovna Rada of Ukraine No. 2479-XXII dated 19 June 1992 and the Resolution of the Cabinet of Ministers of Ukraine No. 229 dated 1 June 1992 and has been a full member of the World Customs Organisation since 10 November 1992.

The cooperation between Ukraine and the World Customs Organisation is particularly active in the academic sphere, in terms of the development and implementation of the WCO standards in the scientific and educational sphere. Ukraine is represented in this cooperation by the University of Customs and Finance, a specialised higher education institution in customs (Association of customs brokers of Ukraine).

In particular, the University has been successfully implementing the World Customs Organisation's PICARD pilot project to implement the Organisation's Framework of Standards. It has become the first of five pilot higher customs education institutions in the world to carry out this work in both the education and training systems and initiated pilot programmes based on these standards. Since the start of their application, the World Customs Organisation has begun the process of obtaining the right for the Academy and its graduates to be accredited by the Organisation (Association of customs brokers of Ukraine).

Conclusions. Thus, the current institutional mechanism of customs cooperation between states is the result of almost two hundred years of evolution of international customs cooperation. It can be viewed as a system of organisations and structures established in accordance with international law and having specific functions necessary for the regulation of international customs relations. An integral part of this mechanism was the creation and conclusion of relevant international treaties, which are the main legal basis for the formation and operation of relevant organisations and associations.

Currently, this mechanism includes both international organisations operating in the field of international legal regulation of customs relations and regional customs unions. Among them, the World Customs Organisation plays a leading role. Ukraine's accession to it, as well as the conventions developed and the proposed Framework of Standards, will provide an opportunity to simplify customs procedures. This will facilitate the development of international trade, intensify the use of information technology and expand the legal and technical framework for effective customs control.

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МІЖНАРОДНІ ОРГАНІЗАЦІЇ ЯК ІНСТРУМЕНТ СПІВПРАЦІ У МИТНІЙ СФЕРІ

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Стаття присвячена визначенню ролі міжнародних організацій у митній сфері. Співробітництво держав в економічній сфері завжди було однією із пріоритетних сфер міжнародних відносин. Зокрема це стосується і міжнародного співробітництва держав у митній сфері. Митні відносини виникають на межі державних кордонів, тому відповідно мають транскордонний характер і потребують врегулювання на міжнародно-правовому рівні. Саме наднаціональні органи здатні до ефективного врегулювання усіх проблемних питань. Метою статті є дослідження митного співробітництва на міжнародному рівні. Методи наукового пізнання та аналізу використано для характеристики функцій, ролі і повноважень міжнародних організацій у цій царині.

Результати. *За результатами проведеної роботи встановлено, що історична ретроспектива розвитку міжнародного митного співробітництва дає можливість дослідити етапи становлення інтеграційних процесів у митній сфері. Міжнародне митне співробітництво здійснюється у рамках міжнародних організацій, міжнародних міжурядових конференцій та укладання міжнародних договорів. Усі міжнародні організації – суб'єкти міжнародного митного права можна поділити на універсальні та регіональні за характером представництва у яких країн і з глобальності, масштабності вирішення митних питань. Найбільш відомі: Світова організація торгівлі; Азійсько-тихоокеанське економічне співробітництво, Європейський Союз, Комісії та Конференції ООН тощо. Саме універсальні та регіональні міжнародні органи виступають координаторами спільних дій та основною ланкою міжнародного митного співробітництва. Визначальне місце серед них займає Всесвітня митна організація. З моменту свого створення Всесвітня митна організація зосереджується на узгодженні та стандартизації митних систем, вдосконаленні митного законодавства та розвитку міжнародної співпраці. Рекомендації організації спрямовані на створення ефективної митної системи, що враховує поточні умови. Серед цілей організації можна виділити основну, яка полягає у сприянні створенню та розвитку сучасних ефективних багатофункціональних митних служб держав-членів.*

Висновки. *На основі вивчення літератури та законодавства України з досліджуваної теми визначено, що інституційний механізм митного співробітництва держав, який існує в даний час, є результатом майже двохсотрічної еволюції міжнародної митної співпраці. Його можна розглядати як систему організації та структур, що створені відповідно до норм міжнародного права і мають конкретні функції, необхідні для регулювання міжнародних митних відносин. Наразі цей механізм включає як міжнародні організації, що діють у сфері міжнародно-правового регулювання митних відносин, так і регіональні митні союзи.*

Ключові слова: митні органи, міжнародні відносини, міжнародні організації, наднаціональні органи, інституційний механізм митного співробітництва держав