

RISK MANAGEMENT SYSTEM APPLIED BY CUSTOMS AUTHORITIES

УПРАВЛЕНИЕ РИСКАМИ В ТАМОЖЕННОМ ДЕЛЕ

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The current political and economic conditions prevailing in many countries of the West and the East require high attention to a number of activities carried out in any field of economic activity. Firstly we are talking about ensuring the protection of national interests, creating a high resistance to internal and external threats, and ensuring a stable growth of economic performance. Work aimed to solve this problem requires a special management approach, in which a great role plays risk management system.

When working with customs risks, first of all, it is necessary to have a clear concept. Let us turn to the interpretation of the commission of the Customs Union.

First, what does the word 'risk' mean in the sphere of customs. Risk implies the degree of probability of violation of customs legislation. For example, the probability of smuggling or evading of customs payments.

Considering risk management, it helps customs authorities to determine the different levels of risks associated with goods being transported to and from the country. Customs Risk Management is essential for protecting the security and safety of the country and its citizens, the interests of legitimate traders and financial interests.

While carrying out customs control customs authorities conduct the Customs Risk Management Framework.

The Customs Risk Management Framework (CRMF) is based on the recognition of a need to establish an equivalent level of protection in customs controls for goods brought into or out of the country. The CRMF therefore comprises:

- the identification and control of high-risk goods movements using common risk criteria;
 - the identification of priority control areas subject to more intense controls for a specific period;
 - systematic and intensive exchange of risk information between customs.
- Let us take a closer look at each of these points.

1) The Commission has adopted a set of criteria to be applied in the Member States' risk analysis systems in order to continuously screen electronic advance cargo information for security and safety purposes. The CRC are aimed primarily

towards identifying high-risk goods that could have serious implications for the security and safety of the country and its citizens and providing equivalent protection throughout the external frontier based on common risk analysis.

2) Priority Control Areas (PCAs) are the key mechanism in the CRMF allowing the country to designate specific areas to be treated as a priority for customs control. The chosen areas are to be subject to increased levels of risk analysis and customs controls for a pre-determined limited period with a start and end date and possibility for interim review;

PCAs will have built-in assessment procedures for Member States in order to ensure that the control action to be taken is not excessively destructive in terms of the effect on trade flows within a Member State or frontier point.

3) The Common Customs Risk Management System (CRMS) is designed to provide a fast and easy-to-use mechanism to distribute and exchange customs control and risk-related information directly amongst operational officials and risk analysis centers.

It consists of a form (Risk Information Form, called RIF) to be filled in on-line and instantly made available to all customs offices connected.

The RIF is an effective means of ensuring that a consistent level of customs control is applied at the external frontier in relation to identified risks thereby offering the necessary level of protection to citizens and to the financial interests of the country while ensuring equivalent treatment of traders.

The CRMF is being actively applied all over the world. As for the EU, customs authorities of the 27 Member States play an important role in the fight against cross-border crime and terrorism. Customs expertise in controlling goods, backed up by the use of modern IT systems and an efficient risk assessment, is vital to detect illegal goods such as drugs, explosive materials or nuclear and chemical weapons. Due to CRMF the scale of trade with the EU has increased significantly over the past years. Between 2004 and 2014 the value of EU external trade grew by more than 72%. According to statistics of the World Trade Organization the EU held in 2014 the second position in the international scale of leading exporters and importers with 15% (and a difference of only 0,5% from the first one). Furthermore, the EU is the number one trading partner for the United States, China and other countries.

Particular attention should be given to such significant positions as the sources and causes of the emergence of customs risks. Sources of customs risks can be divided into internal and external.

The internal source of origin of customs risk can be the personnel of customs authorities. In this case, there may be several variants of the occurrence of risks, for example, situations where personnel of customs authorities make mistakes in the performance of their direct activities, various kinds of abuse and fraudulent actions.

If we are talking about customs authorities as a single carrier of risks, in this case the main types of threats to economic security may arise as a result of unjustified delays of customs control procedures, in the processing of various kinds of documents, as well as the phenomenon of corruption, the requirements of bribes for the unimpeded passage of property and vehicles, damage of property while locating in a temporary storage warehouse, damage of property due to delays during customs clearance, etc.

External risks have a wide spectrum and can be presented as customs risks arising from the state and economic entities of the country, as well as customs risks arising from foreign entities of various levels of management or economic activity.

On the part of the state, changes in any types of legislation, directly or indirectly related to the activities of customs authorities, structural changes in customs legislation, regulation of information flows, the ability of customs officials to access innovative developments to improve customs processes and procedures, etc., can be identified as the main types of risks.

In conclusion, it should be noted that the solution of most of the problems associated with reducing undesirable consequences in the event of customs risks, will significantly improve the efficiency of the activities of customs authorities. In turn, this will lead to an improvement in the state of the country's economy, an increase in the basic economic indicators, and as a result, an improvement in the quality of life of the population. In addition, the efficiency of the activities of customs authorities can lead to changes in the structure of exports and imports, substantial support for entrepreneurs who export products. In addition, there is a high probability of reducing the level of fraudulent schemes associated with foreign exchange transactions.

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