

Administration Of Fiscal Payments In Conditions Of Reform Of Tax And Customs Policy Of Ukraine

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Abstract— Diagnosis of effectiveness of administration of fiscal payments to identify efficiency of changes in the system of administration of fiscal payments in the context of customs and tax reforms is carried out. The object of the study are the processes of administration of customs payments in the context of reforming the customs policy of the state and European integration processes in Ukraine. One of the most problematic issues in the area of collection of customs payments and development of customs in Ukraine is the fight against smuggling and automation of customs clearance of goods, works and services in order to improve the system of customs services and administration of customs payments. Systematization of factors influencing the development of the customs administration system has been carried out, the main groups of factors include following ones: political, technological, social and economic. The conceptual bases of development of the system of administration of customs payments are formed taking into account strategic priorities of the reform of customs system as an element of complex sectoral reforms in coordinates of maintenance of sustainable development of Ukraine in the conditions of European integration processes in Ukraine. The strategic directions of development of the system of administration of customs payments in the conditions of European integration processes in Ukraine are considered. The issue of solving the problem of "fiscalization" of customs is considered, the main measures for overcoming the problem are proposed

Index Terms— customs payments, administration, state customs reform, European integration processes, risk management.

I. INTRODUCTION

Nowadays functioning of the system of collecting fiscal payments in Ukraine is influenced by the strengthening of integration processes in development of the world and, in particular, the European economy. Such processes result in formation of new requirements for functioning and development of national taxation systems and state regulation of foreign economic activity, which focuses on customs taxation as an important source of filling the state budget and a component of state regulation of the economy.

In the conditions of export-oriented economy of Ukraine increased attention is paid to the issue of optimization of administration of fiscal payments at the state level. In recent years systemic changes have been actively implemented in the context of customs reform and bringing the tax and customs legislation of Ukraine to the requirements of the Association Agreement with the EU and the integration of European law into the domestic legal field. The main areas of customs reform are: achieving transparency of customs operations in the context of increasing business confidence in the activities of customs authorities and introduction of public control over their activities; effective fight against smuggling of goods and movement of prohibited goods across the customs border of Ukraine; reduction of the corruption component in the activities of customs officials due to the automation of customs clearance procedures and maximum exclusion of the "human factor" in implementation of customs procedures. In general, all actions in the context of customs reform in Ukraine are aimed at increasing fiscal payments to the state budget and stimulating economic development through the formation of effective tax legislation.

II. RESEARCH METHODOLOGY

In the context of the study of the system of administration of customs payments in Ukraine of period, that is analysed and is characterized by implementation of customs reform and measures and changes to simplify the system of relations between economic entities engaged in foreign trade and government agencies in customs procedures balance of business and state interests, the issue of assessing the effectiveness of customs administration is particularly relevant and requires a comprehensive approach to its solution.

The purpose of diagnosing the effectiveness of customs administration is to identify the effectiveness of changes in the system of customs administration in the context of customs



reform in Ukraine based on a comprehensive analysis of sets of indicators of different nature and identify trends and risks that have arisen in the context of reform and transformation in customs administration.

The purpose of diagnosing the effectiveness of customs administration is to identify efficiency of changes in the system of customs administration in the context of customs reform in Ukraine based on a comprehensive analysis of sets of indicators of different nature and identify trends and risks that have arisen in the context of reform and transformation in customs administration. Achieving this goal involves a number of tasks:

- 1) determining the features of the functioning of the system of administration of customs payments in the context of a systematic analysis of a set of indicators;
- 2) quantifying the effectiveness of the administration of customs duties in the system of state regulation of the economy;
- 3) substantiation of advantages and problems, identification of tendencies and regularities of development of the system of administration of customs payments and influence on the process of changes in the context of customs reform.

In the context of diagnosing effectiveness of customs administration, attention should be paid to the main theoretical and methodological aspects of the analysis of customs authorities, including approaches, principles and methods that will be used during this assessment (Table 1).

TABLE 1
INDICATORS FOR ASSESSING THE FINANCIAL PERFORMANCE OF CUSTOMS ADMINISTRATION

Coefficient	Method of calculation	Notes
The share of customs duties in state budget revenues	$\Delta \text{МП} = \frac{\Phi \text{МП}}{\text{Дох ДБ}} * 100\%$ <i>where $\Delta \text{МП}$ – the share of customs duties in state budget revenues, $\Phi \text{МП}$ – actual customs payments, Дох ДБ – state budget revenues</i>	It is determined in order to identify the role of customs payments in formation of state budget revenues and finding trends in formation of these payments relative to other state budget revenues
Coefficient of fulfillment of planned indicators on accumulation of customs payments to the state budget	$K_{\text{МП}} = \frac{\Phi \text{МП}}{\text{ПМП}}$ <i>where $\Phi \text{МП}$ – actually paid to the state budget customs duties, ПМП – planned indicators of customs payments</i>	It is determined to establish the level of implementation of planned indicators for the relevant budget period
Coefficient of budget losses in the accumulation of customs payments to the state budget	$K_{\text{ББ}} = \frac{\text{ББ}}{\Phi \text{МП}}$ <i>where ББ – budget losses from smuggling products, $\Phi \text{МП}$ – customs duties actually paid to</i>	It is determined in order to identify trends in non-receipt of customs payments to the state budget, which indicates directly the level of

	<i>the state budget</i>	efficiency of customs administration
The growth rate of customs duties	$\frac{\text{ТП}_{\Phi \text{МП}}}{\Phi \text{МП}_t / \Phi \text{МП}_{t-1}}$ <i>where $\Phi \text{МП}$ – actually paid to the state budget customs duties, $t, t-1$ – periods selected for comparison</i>	It is determined to identify trends in changes in customs revenues to the state budget

Source: author's development

The evaluation is conducted for the period 2017-2019. In addition, the choice of the analysis period is related to the availability of statistical information and quality indicators selected for evaluation, so for some indices the analysis period will be changed according to the circumstances.

In this context, in our opinion, it is advisable to use the method of integrated evaluation, which allows to compare one-dimensional indicators to determine the final multidimensional and aims to identify common differences and trends in studied objects despite the risk of absorbing individual characteristics.

The method of integrated assessment of customs administration covers the following stages:

- 1) selection of a set of indicators that will cover as fully as possible the state of the object of study and construction of a matrix of initial data to determine the integrated index;
- 2) standardization of basic indicators for the purpose of their unification and determination of influence of indicators-stimulators and indicators-destimulators on efficiency of administration of customs payments according to formulas:

$$a_y^c = \frac{x_{ij} - x_{\min}}{x_{\max} - x_{\min}} \text{ – for stimulators,} \quad (1)$$

$$a_y^d = \frac{x_{\max} - x_{ij}}{x_{\max} - x_{\min}} \text{ – for destimulators,} \quad (2)$$

where a_y^c – normalized value; x_{ij} – the initial value of the indicator, taken for analysis; x_{\min} – the smallest value of the indicator, taken for analysis; x_{\max} – the largest value of the indicator, taken for analysis;

- 3) aggregation of subindexes and calculation of the integral index by the method of arithmetic mean by the formula:

$$I = \frac{\sum a_{nj}}{n}, \quad (3)$$

where $\sum a_{nj}$ – the sum of normalized value; n – the number of normalized values, that are summed;

- 4) graphical interpretation of the results of calculations and ranking of regional customs of the State Customs Service of Ukraine.

III. RESULTS AND DISCUSSION

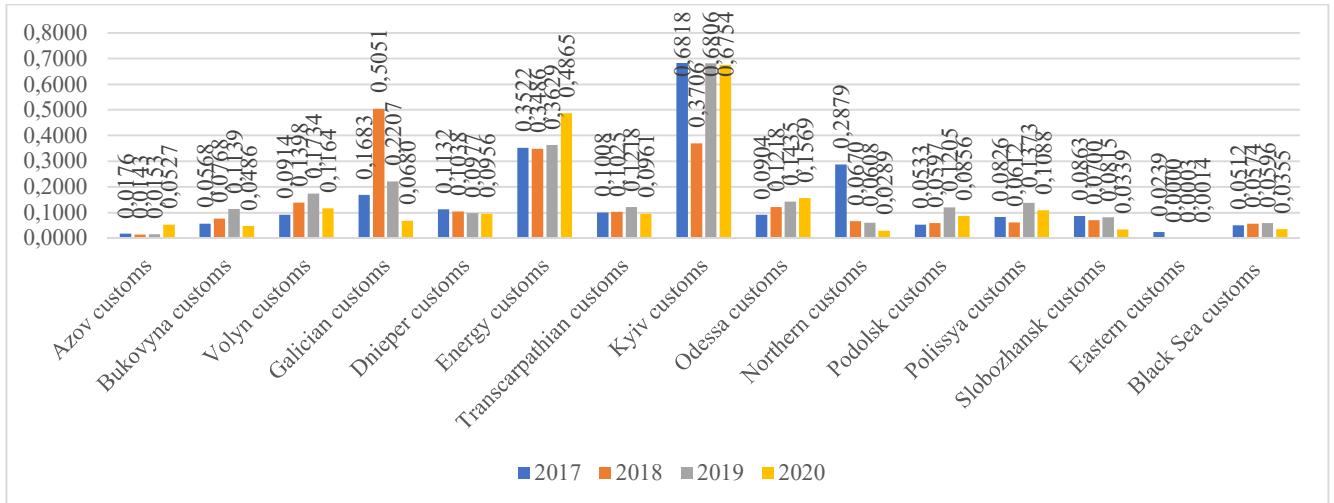
Evaluation of the efficiency of customs administration in the context of determining the integrated indices of effectiveness of customs control and effectiveness of customs procedures should be carried out in terms of regional customs, formed as a

result of merging of 26 existing customs in the context of customs reform in Ukraine.

Calculation of the dynamics of the integrated index for the period 2017-2020 is shown in Fig. 1. As a result of the calculations, it was found that the highest load is characterized

by Kyiv (547618 completed customs declarations), Energy (254122), Odessa (187501) and Volyn (121727), which in January-August 2020 were processed 63.9% of customs declarations.

CHART 1. DYNAMICS OF THE INTEGRATED INDEX OF EFFICIENCY OF CUSTOMS CONTROL OF REGIONAL CUSTOMS OF THE STATE CUSTOMS SERVICE OF UKRAINE IN 2017-2019



Source: author's calculations based on data from the State Customs Service of Ukraine, 2017-2020

Analyzing indicators of average customs value of a unit of goods in terms of regional customs, we can see the lack of certain trends and patterns, because the average customs value of goods depends primarily on those goods that move through customs. It should be noted that a consistently high average customs value is observed at the Kyiv Customs (10893.6 thousand UAH), the lowest - the Energy Customs (1.2 thousand UAH). At other regional customs the average customs value fluctuates within 19,0-100,6 thousand UAH.

At the same time, as a result of a survey of entities of foreign economic activity, which transfer goods across the State Border of Ukraine, it was found that when they were asked "which of the problems are the biggest in the work of customs today?" 25.2% of respondents called the problem "deliberate overstatement of the customs value of goods."

Analyzing the tax burden on 1 dollar USA, there is a gradual increase in the national average - from 0.24 in 2017 to 0.26 in 2019. The highest tax burden is characterized by Energy Customs (0.43-0.59), which can be explained by the specifics of the goods, which passes through this body. The lowest - Eastern, Azov and Dnieper customs (the indicator is unchanged during the analyzed period - 0.21). Thus, the highest integrated index of customs control efficiency is characterized by Kyiv Customs (0.6754) and Energy Customs (0.4865), which is a specialized territorial body of the State Customs Service of Ukraine, which carries out customs control of energy and is budget-generating, as it provides about 1/3 receipts of customs payments. The resulting value of the other fourteen regional customs does not exceed 0.2000. This is due to the following main factors of influence:

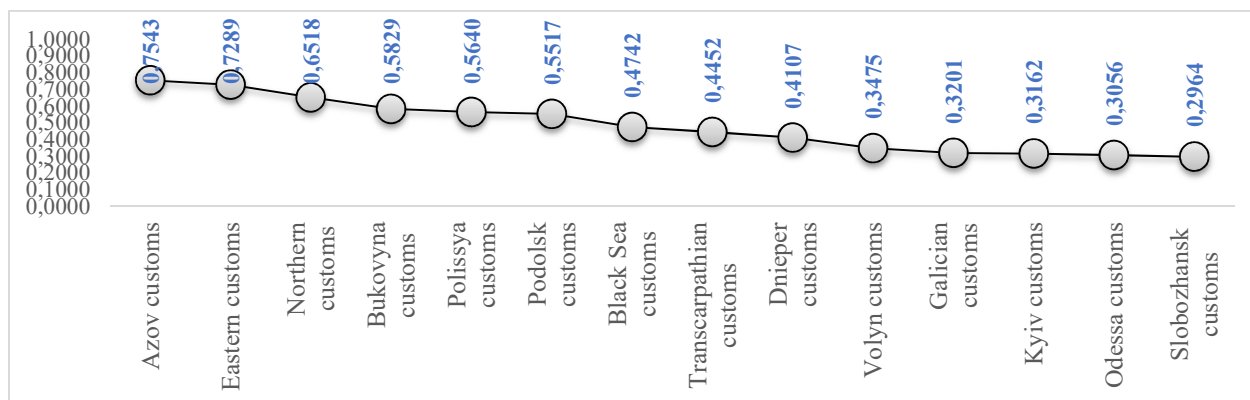
- different territorial coverage of regional customs;
- the specifics of the activities of customs authorities and subjects of foreign economic activity that import products into the customs territory of Ukraine;
- type and volume of products crossing the State border of Ukraine.

Calculation of the integrated index of efficiency of customs procedures was carried out for eight months (January-August) 2020, which is explained by the lack of data for analysis in 2017-2019 and the opening of statistics on customs by the State Customs Service of Ukraine in 2020.

The highest indicators of the integrated index of efficiency of customs procedures are characterized by Azov (0.7543) and Eastern (0.7289) customs, the lowest - Slobozhanska (0.2964), Odessa (0.3056), Kyiv (0.3162), Galicia (0, 3201) and Volyn (0.3475) customs. Thus, we can observe a significant gap between the maximum and minimum values of indices (2.5 times), which indicates different approaches to simplifying the system of administration of customs duties at different regional customs and significant differences in the effectiveness of innovation (Chart. 2.).

At the same time, there is a noticeable tendency when the lowest values of the indices are characterized by the customs with the highest load and the number of customs declarations, in particular Kyiv, Odesa, and Volyn. For a deeper understanding of the results, it is expedient to analyze the work of customs in terms of indicators on the basis of which the integrated index was determined.

CHART 2. INTEGRAL INDEX OF EFFICIENCY OF CUSTOMS PROCEDURES IN TERMS OF REGIONAL CUSTOMS OF THE STATE CUSTOMS SERVICE OF UKRAINE IN 2020



Source: based on data from the State Customs Service of Ukraine, 2017-2020

Therefore, the results of the analysis allow us to draw the following conclusions:

- 1) according to the number of complaints filed, the highest indicators are characterized by Kyiv (716), Halych (560) and Odesa (414) customs, the lowest - Eastern (13) and Azov (14). On average, regional customs in 2020 accounted for 195.4 complaints. At the same time, we consider it expedient to emphasize the different number of customs declarations issued at customs, ie to take into account the specifics of the functioning of each of them. In this context, we have the following results: the lowest number of complaints about the number of issued declarations is observed in the Azov customs (1 complaint for every 6286.9 thousand declarations), slightly more - in Podolsk (1 complaint for 1191.3 thousand declarations) and Poliska (1 complaint for 1069.3 thousand declarations); the highest number of complaints is observed in the activity of Halytska (for every 102 declarations - 1 complaint) and Slobozhanska (for every 148.2 declarations - complaint) customs. Thus, we can conclude that in the analyzed period of 2020, Galician customs had 61.6 times more complaints about activities than Azov; we believe that such results depend on two factors: first, the differences in the functioning of customs, which is understandable; secondly, the problem of non-compliance with the norms and requirements of customs legislation at regional customs;
- 2) the average reaction time in determining the customs value of goods at regional customs differs significantly. Thus, the fastest customs value of goods is characterized by Podolsk (0.4 hours) and Black Sea (0.5 hours) customs. This process lasts the longest at Volyn customs (30.7 hours) and Slobozhanska (30.8 hours). The situation is similar with the determination of the average reaction time in the context of solving problems related to the administration of customs duties (the difference between the maximum (Bukovyna customs (36.1 hours)) and the minimum (Azov (0.1 hours)) is 36.0 year) (Fig. 2.18). Thus, the average reaction time of the Azov, Eastern, Podolsk, Black Sea, Northern, Dnieper regional customs is significantly lower than the average

- 3) reaction time of the State Customs Service of Ukraine; at the same time, the share of satisfied applicants as a result of their complaints at most regional customs offices is higher than 80.0%. 100% of satisfied applicants in Azov and Eastern Customs. Shares lower than 80.0% - in Dnipro (75.5%), Odessa (76.2%), Slobozhanska (75.0%) and Black Sea (75.0%);
- 4) the average score of the customs authorities of Ukraine is 4.2 points; Azov (4.5), Bukovyna (4.7), Polissya (4.6) customs are characterized by scores higher than 4.5. Odesa (3.8), Dniprovska, Slobozhanska and Chernomorska (3.9), Podilska (4.0), Halytska, Kyivska and Volynska (4.1) have the lowest average scores in Ukraine.

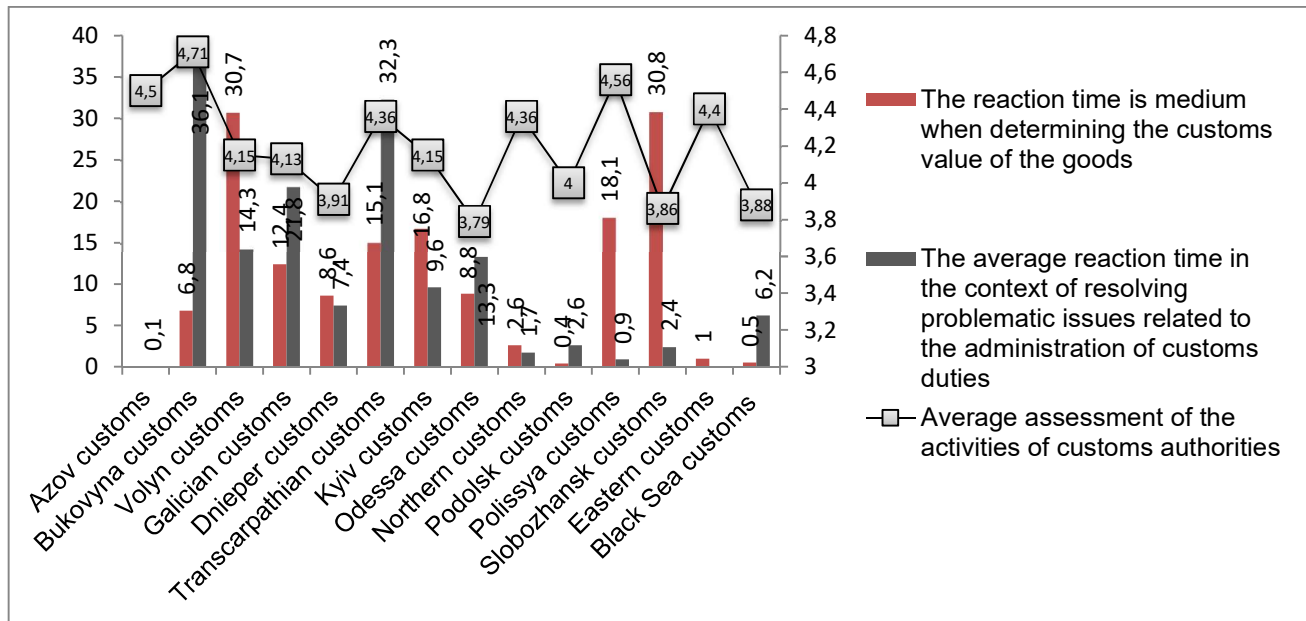
The analysis of modern scientific researches that are aimed at the development of the customs administration system shows that the emphasis is made mainly on the European integration processes of customs legislation, but does not take into account current sectoral reforms and the Strategy for Risk Management in Customs Control until 2022, which does not allow to propose a holistic approach to changes-making in legislation that will contribute to the development of this system.

In (Golinsky, Yatsyshyn, 2018) insufficient attention is paid to the study of opportunities to improve the management of customs payments in implementation of export-import operations. The source (Abramova, et.al, 2015) is dedicated to promotion of international trade and its taxation, but no specific proposals are offered.

In (Batanova, 2017), the author analyzed current system of administration of customs duties and changes that occur in the context of modern state reforms, but the proposals were also not mentioned.

The author of the following source (Novik, 2016) believes that changes are necessary for every country, which is a consequence of constant changes in the modern world, the constant challenges posed by globalization. Keeping up with the times, the protection of our economy through the protection of domestic producers and through the reform of the mechanism of customs payments in the development of financial policy of Ukraine will certainly have its place in the integral systemic transformations of our state. However, there are no proposals for reforming customs duties.

CHART 3. THE AVERAGE REACTION TIME IN TERMS OF REGIONAL CUSTOMS OF THE STATE CUSTOMS SERVICE OF UKRAINE IN JANUARY-JULY 2020



Source: based on data from the State Customs Service of Ukraine, 2020

Naidenko, et.al. (2018) and Lutyj, et.al. (2017), considered the possibility of change in the collection of customs duties through the prism of electronic document management, which is undoubtedly the right solution, but this issue is only one of many that need to be implemented.

The source (Martyniuk, 2010) indicates only the possibility of making payments for economic security, but does not indicate how they can be reformed in accordance with modern challenges.

The paper (Naumenko, 2004) does not mention the possibilities of developing the system of administration of customs payments, although the customs regulation of foreign economic activity in Ukraine is described in detail.

European Commission (<https://ec.europa...>) points to possible practices of reforming the customs administration system used in the EU. The article (Rivak, 2017) suggests the main opportunities that should be implemented in Ukraine from those that have been successfully implemented in the EU.

An important legal basis for improving the customs administration is the adoption of the Strategy for the development of risk management system in the field of customs control until 2022, which defines the purpose and roadmap for the development of the customs administration for the medium term.

The purpose of the development of the customs administration and risk management system is to identify ways to develop and improve the current customs risk management system in Ukraine, taking into account the legislation of Ukraine, the EU and the best international experience to build a modern, flexible, multifunctional customs risk management system, which would be fulfilled at central and regional levels.

Thus, it is noticeable that the main direction of customs development in Ukraine is harmonization with the EU legal

framework and the development of customs as an effective service system.

Considering the analytical study, it is possible to make an important remark: among the main strategic priorities and principles of development of the customs administration system in Ukraine is functioning of the State Customs Service not as a prototype of the existing customs, but a pro-European customs body formed on the basis of innovation and ability to ensure operational transformation in conditions of constant change of endogenous and exogenous environment. In this context, the influence of internal development factors, their effective use and formation of a set of tools to ensure quality management of customs authorities should be highlighted. Such factors include:

- features of the organization of the customs control system;
- the level of professional training of customs officers;
- technical equipment of customs authorities, etc.

On the other hand, considering the complexity of changes, required for customs reform, it is necessary to systematize the factors, influencing the development of the administration of customs duties in terms of the following groups:

- political - factors related to the role of customs in formation and conduct of national policy in the field of foreign economic activity, in implementation of fiscal and customs policy, ensuring the sustainability of the state, economic and political stability;
- economic factors - indicate the level of development of the domestic economy, among which, in particular, the nature of raw materials and import dependence of the economy;
- social - among this group of factors, first of all, it is worth highlighting the problem of adequacy of provision and maintenance of personnel and infrastructure of customs authorities;
- technological factors - indicate the level of development of information and technical support in the system of the State

Customs Service of Ukraine, the possibility of using modern approaches and new technologies in functioning of customs and crossing the State border of Ukraine goods, works and services.

In general, the definition of strategic priorities for the development of customs administration in Ukraine is impossible without taking into account the factor of external influence - the international economic situation and regional development, as well as the choice of pro-European vector as a result of territorial location of Ukraine. In this context, the trend of liberalization of systemic interstate economic interactions, which is manifested for Ukraine in integration into the European Union, is a catalyst for reformatting and transforming economic processes and reforming the customs system, which should be implemented with the introduction of the following measures:

- elimination of physical barriers in the conditions of movement of factors of production;
- harmonization of technical standards and norms;
- liberalization and reformatting of public procurement markets;
- reduction of tax barriers.

Nowadays, in the context of sectoral reforms in Ukraine, in order to overcome the shortcomings and problems of the customs authorities, development of the customs administration system should be based on established national priorities, sound European integration vector, economic, political, social, institutional and innovation principles (www.wcoomd.org...).

The purpose of developing the system of administration of customs payments in the context of state customs reform and European integration processes in Ukraine is to develop and implement a targeted set of measures to ensure effective administration of customs payments, promote voluntary compliance with tax and customs legislation and ensure the state budget; development of the system of administration of customs procedures in the context of European customs policy.

The strategic directions of development of the system of administration of customs payments are as following:

- 1) Approximation and unification of contact and barrier functions of customs authorities in the context of customs payments administration - it is envisaged to change the approach to the development of the customs payments administration system in Ukraine.
- 2) Harmonization of the customs system, in particular the system of administration of customs payments of Ukraine to the norms of the customs legislation of the European Union.
- 3) Modernization of management approaches in the structure of the State Customs Service of Ukraine, automation of the process of providing customs services and introduction of tools for electronic data processing.
- 4) Upgrading of technical means to improve the quality of customs services and ensure the completeness of the accumulation of customs payments to the state budget.

The process of customs reform in Ukraine is already underway. The key areas for improving the customs service and developing the system of administration of customs payments

are following:

- actions to reduce the time of clearance of goods when crossing the State border (adjusting the maximum time of clearance from 24 to 4 hours, resulting in both intensification of customs procedures and formation of new requirements for customs management and improving control over payment of customs duties), lead to the "transfer" in the time of control functions and adjustment of tools used in the process of customs procedures (European Commission. International convention on the harmonized commodity description and coding system (done at Brussels on 14 June 1983);
- granting some freedom to foreign economic entities in choosing a customs authority to carry out customs clearance of goods, works and services (this should result in significant positive consequences for payers of customs duties, as it will reduce the logistics costs of such entities, as well as provide higher level of transparency of the relationship between customs authorities and payers);
- introduction of electronic declaration.

At the same time, the main task of the state to develop an electronic customs system and stimulate the exchange of information in electronic form is to identify clear guidelines that are direct factors influencing the effectiveness of the process. Among such landmarks the main ones are the following:

- legal awareness (possession of customs officials of the regulatory framework, which defines the regulations for all types of customs control);
- practical knowledge (possession of customs officers of complete and timely information on customs activities, including information on possible risks to payers of customs duties and goods transported across the customs border of Ukraine; this requires formation and constant updating of relevant databases);
- unification of documentation (formation of a single defined package of documents for customs clearance of goods);
- a single channel (ensuring effective and high-quality provision of relevant documents collected by customs authorities, other regulatory authorities);
- time limits (setting deadlines for documentary control);
- single information space (ensuring constant and rapid exchange of information between customs and control authorities on the results of control);
- coordination of activities (requires formation of a clear and effective mechanism of interaction between customs authorities and other regulatory authorities);
- coordination of inspections (it is possible to carry out a complex inspection of goods by all regulatory authorities);
- coordination of laboratory tests (it is possible to take samples and specimens, as well as to conduct a joint laboratory test by all regulatory authorities).

Thus, the definition of strategic directions for the development of the customs administration system in Ukraine indicates the complexity and systemic reform of state customs and the need for numerous measures to harmonize the domestic customs system with EU standards. At the same time, such reformatting requires a long period and cannot be implemented

in the short term. Although noticeable organizational changes have already happened in the system of customs service and interaction between customs authorities and subjects of foreign economic activity, which is characterized by a positive impact on the competitiveness of Ukraine.

IV. CONCLUSIONS

Customs payments are an important source of financial support for the development of the state and consistently account for more than 1/3 of state budget revenues. At the same time, during the analyzed period there was a tendency to reduce effectiveness of planned indicators for accumulation of customs payments to the state budget, which is associated not only with the domestic economic situation at state markets as well as at international arena, but also with increasing budget losses. This situation is evidence of a decrease in the efficiency of the customs administration system and an increase in the level of smuggling of products into the customs territory of Ukraine and may lead to "distortion" of the competitive balance between foreign trade entities and increase tax revenues to the state budget. This situation is explained by both objective reasons and shortcomings and inefficiency of the customs administration system. Today there are significant gaps in legislation, established system of benefits and preferences is imperfect, the system of control in the process of customs clearance of goods and payment of customs duties is characterized by inefficiency. The issues of reforming customs service to ensure the acceleration of implementation of strategic directions remain unresolved: first, improving the efficiency of customs procedures; secondly, reducing the time for their implementation.

As a result of the analysis of the efficiency of customs payments administration in the context of determining integrated indices of customs control efficiency and efficiency of customs procedures in terms of regional customs, a significant gap between the maximum and minimum values is indicated, showing different approaches to simplifying customs administration differences in the effectiveness of innovation. At the same time, there is a noticeable trend when the lowest values of the indices are characterized by the customs with the highest load and number of customs declarations, in particular Kyiv, Odesa, Volyn. This situation requires a unified approach to improving the system of administration of customs duties at all regional customs, but taking into account the specification of the operation of each. In particular, the solution of these problems is possible by studying current trends that are applicable for developed countries, and stimulating the unification of customs legislation in Ukraine as a duty for all customs.

In the context of strategic priorities of customs reform in Ukraine, conceptual foundations of development of the system of administration of customs payments in condition of the reform of state customs and European integration processes in Ukraine are substantiated. The purpose of the development of the system of administration of customs payments is to develop and implement a targeted set of measures to ensure effective

administration of customs payments, promote voluntary compliance by taxpayers with tax and customs legislation and ensure the filling of the state budget; development of the system of administration of customs procedures in the context of European customs policy. Strategic directions of development of the system of administration of customs payments are determined as following: approximation and unification of contact and barrier functions of customs bodies; harmonization of the customs system, in particular, the system of administration of customs payments of Ukraine to the norms of customs legislation of the European Union; modernization of management approaches in the structure of the State Customs Service of Ukraine, automation of the process of providing customs services and introduction of tools for electronic data processing; improvement of technical means in order to improve the quality of customs services and ensure the completeness of the accumulation of customs payments to the state budget.

Conceptual bases of development of system of administration of customs payments in conditions of the reform of the state customs business and European integration processes are offered considering strategic priorities of the reform of customs system as an element of complex sectoral reforms in coordinates of maintenance of sustainable development of Ukraine.

Strategic directions of development of the system of administration of customs payments are substantiated: unification of contact and barrier functions of customs bodies; harmonization of the system of administration of customs payments of Ukraine to the EU norms; modernization of management approaches in the structure of the State Customs Service of Ukraine and automation of the process of providing customs services; upgrading of technical means in order to improve the quality of customs services and ensure the completeness of the accumulation of customs payments to the state budget.

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