

Zyuzko D. A. Customs-Business Partnership: world experience, reflection in the Customs Code of the Eurasian Economic Union

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Facilitating legitimate trade and transport across borders is among the key factors in the advancement of economic development, which in turn contributes to the promotion of regional stability and co-operation. The changing dynamics in international supply chain have created new demands and perspectives on the role of Customs administrations. The traditional role of Customs over the years has always been the enforcement of prohibitions and restrictions and the collection of import and export revenues. This role has evolved over time to include the facilitation of legitimate trade and protection of society through environmental, health and cultural controls. There has also been a recent shift from the economic protection function of Customs (through the instrument of Customs duties) to a broader protection of society and the citizen. Customs administrations are taking a number of steps to modernize and simplify trade procedures, and discharge their mandate in an efficient manner. At the same time, Customs must learn as much as possible about business needs and expectations to respond to them effectively.

The development of Customs-Business partnerships is possible through a formal mechanism of regular consultation and engagement. It will support consistency, harmonization, transparency, predictability, fairness, automation and efficiency in customs and business processes. It also will provide accountability and an opportunity for both parties to hold an open exchange, collaboratively discuss ideas, provide feedback and work through challenges and pinpoint possible shortcomings.

A formal collaborative mechanism will lead to active facilitation and appropriate border controls, helping to achieve shared goals of safe and compliant shipments that are processed in a consistent, predictable, fast, efficient and cost-effective manner. Such an outcome will have significant positive impact on global economic prosperity.

Sharing of information between leaders and experts from both Customs and business leads to improved compliance with Customs requirements and better understanding of business needs.

Customs-business partnership provides tangible benefits both for customs and business. In respect of Customs they are the following:

- enhanced supply chain security;

- regular feedback from business about changes in the supply chain, industry practices and trends, etc., for simplification, harmonization and modernization of Customs business processes and methods;
- improved competitiveness of the economy;
- enhanced quality and efficiency, etc.

In respect of business the benefits involve:

- enhanced transparency, predictability and integrity in Customs;
- enhanced facilitation and speedy clearances;
- reduced transaction costs;
- enhanced reputation and visibility to Government and client as a trusted trader, etc.

Some countries have already enjoyed benefits from Customs-Business Partnership.

Japan has NACCS (Nippon Automated Cargo and Port Consolidated System). Since its launch in 1978, the NACCS has been serving as a core system in the operation of imports/exports and port and airport procedures in Japan. The NACCS was designed to deal with private companies as well as Customs procedures; therefore it has been operating as a joint public and private sector system. The NACCS Center which is responsible for managing the system was privatized in 2008. The main objectives of this privatization are to contribute to the improvement of corporate management and the provision of better service to business sectors in wide areas, which would increase the efficiency of international logistics and lead to the enhancement of competitiveness of Japan's sea/air ports.

Another example is the "Delta X Export" IT teleservice project, bringing express courier operators and French Customs closer together. With a potential volume of express and ordinary freight amounting to nine million items a year for France, it has become essential for Customs clearance systems to adapt to the strong growth in this type of cargo. The Delta X Export project seeks to provide exporters with an IT teleservice to complete the mechanism now used in France for imports by express delivery. It also meets the public authorities' objective of making 100% of Customs declarations paperless. The approach adopted by Customs was to involve the express and postal operators in each stage of the deliberations. In view of the challenges at the level of trade facilitation and security, this collaborative approach appeared to be essential if the needs of both operators and the Customs service were to be addressed. The future Delta X Export teleservice should thus help to rationalize data

exchanges during Customs clearance, on the one hand, while ensuring optimum goods traceability on the other.

The attempt of the Netherlands to connect Customs and Business was the implementation of the Netherlands Secondment Programme. The Customs Administration of the Netherlands carried out a pilot exchange programme for temporary secondment of Customs officers within the private sector and for business professionals into the Customs Administration. The objective of the programme was to gain mutual respect, insight and understanding. The evaluation of the pilot showed the success in an increase of mutual understanding. Following the success of the pilot, the Netherlands Customs has launched a permanent programme which would be open to Business as well as Customs.

As for Canada, it held Customs-Business Awareness Building Sessions. The Canada Border Services Agency (CBSA) conducted a joint awareness-building pilot session with a private-sector Customs brokerage firm. The objective of the session was for participants to gain a better understanding of their respective roles and the impact of their decisions through exposure to each other's reality via job shadowing. Overall participants were really satisfied with the activity and said that it contributed to an improved understanding. Following the success of this pilot, the CBSA is developing best practices and guiding principles to be shared at a national level to encourage region offices to organize more of these sessions with their local stakeholders and to aid in providing a consistent approach.

The experience of the above mentioned countries shows the desire of the governments to create favorable conditions for this cooperation. The countries demonstrate that regular consultation and discussion between Customs and business will help reduce anxieties and tensions on both sides, and will afford traders and border officials to discuss the most efficient and effective approaches for achieving regulatory objectives. And the countries of the Eurasian Economic Union are not an exception.

The new Customs Code of the Eurasian Economic Union (EAEU) came into force on January 1, 2018. Among the changes affected the important components of business are the speed of registration of goods, control and payments. The new document corresponds with modern realities and contributes to the activity of business entities. The Customs Code of the Eurasian Economic Union was prepared in cooperation with the business community and took into account views and opinions of businesses as much as possible. Proposals and initiatives from 70% of entrepreneurs were received and included in the Code.

The key feature of the new Customs Code is that it facilitates a digital migration of customs procedures. At the moment all major customs procedures are settled on paper, with e-documents merely duplicating hard-copy paperwork. The new Customs Code will change the priority of customs documents: the key customs procedures will be settled digitally, with paper documents used for secondary purposes. Another novelty the Customs Code comes along with is a single window principle for handling and processing information.

The new Customs Code significantly improved the institution of the authorized economic operator. Now this status is available to all participants of international trade - carriers, warehouse owners, customs representatives and participants of foreign economic activity. Previously, only importers and exporters could claim simplification.

The new code is supposed to speed up and simplify customs operations between the EAEU members by automation of customs procedures. The code prioritizes electronic customs declaration, the opportunity not to furnish supporting documents and automatic release of goods.

Trade facilitation is progressively being seen by governments as an important element of economic policy, with Customs having a unique position within the hub of the international supply chain of security of goods and services.

The challenge to the Customs community today is to ensure improvements in the speed and service delivery of Customs formalities while maintaining systematic and effective intervention controls in a “hostile” environment where organized crime and terrorist activity is an ever-increasing threat. In this respect developing a robust and sustainable engagement mechanism between Customs and Business is seen as an effective means to overcome this challenge.

Зюзько Д.А. Сотрудничество таможи и бизнеса: мировой опыт, отражение в Таможенном кодексе Евразийского экономического союза
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Содействие законной торговле и трансграничным перевозкам является одним из ключевых факторов ускорения экономического развития, что, в свою очередь, способствует укреплению региональной стабильности и сотрудничества. Меняющаяся динамика в международной цепочке поставок породила новые требования и перспективы в отношении роли таможенных администраций. Традиционная роль таможи на протяжении многих лет всегда заключалась в обеспечении соблюдения