

Oleksii Fedotov, PhD in Law

National University «Odesa Law Academy», Ukraine

LEGAL CONSIDERATIONS AND UNCERTAINTIES AT APPOINTMENT OF A CANDIDATE (PERSON) TO FILL A POSITION OF THE HEAD OF THE TERRITORIAL CUSTOMS BODY OF THE STATE FISCAL SERVICE OF UKRAINE (SFS CUSTOMS HOUSE)

The article deals with a study of legal considerations arising at appointment of the candidates (persons) to fill positions of the heads of the territorial customs bodies of the State Fiscal Service of Ukraine (customs houses of the State Fiscal Service of Ukraine). It is emphasized that the essential problem of today is that the List of positions of officers of the State Fiscal Service of Ukraine, its territorial bodies and qualification requirements to persons who aspire to fill these positions does not contain the qualification requirements to positions of the head of customs houses, first deputy head of the customs house of the State Fiscal Service of Ukraine, deputy head of the customs house (according to functional duties) of the State Fiscal Service of Ukraine and head of the customs station of the State Fiscal Service of Ukraine. It is established that the main consideration for appointing candidates (persons) to fill positions of the heads of customs houses of the State Fiscal Service of Ukraine should be professional readiness of such candidates (persons) which can be acquired only by working with the customs bodies and divisions that are in the management sphere of the State Fiscal Service of Ukraine.

Key words: State Fiscal Service of Ukraine, head of the territorial body, customs house management, customs house, territorial customs body, official liability area, labour collective of the customs house.

Professional activity and classification requirements to positions of the heads of the territorial customs bodies of the State Fiscal Service of Ukraine envisage that a candidate (person) who aspires to fill such a position will be able to effectively manage a customs house of Ukraine and its detached structural divisions so as to assure, within the sphere of its activity (official liability area), adherence to the Law of Ukraine in the sphere of the state customs procedures, levying customs duties (with a view of replenishing the general (special) fund of the State Budget of Ukraine) and performance of other tasks entrusted to the customs authorities by the State Fiscal Service of Ukraine.

However, it is regretful that nowadays, when appointing candidates (persons) to fill positions of the heads of the territorial customs bodies of the State Fiscal Service of Ukraine, the main role is primarily played by a presence of special good relations and personal loyalty. Surprisingly, competence, diligence and honesty of the candidates (persons) for filling such positions recede to the background. This situation takes place despite loud statements either about effective implementation of the plan of reforms in Ukraine and demagoguery concerning a special significance attached to the fight against corruption and the results of such fight or the real steps down the road for obtaining specific and convincing results of the global integration of Ukraine in the European legal and economic space. This paper studies legal considerations arising at appointment of the candidates (persons) to fill positions of the heads of the territorial customs bodies of the State Fiscal Service of Ukraine (customs houses of the State Fiscal Service of Ukraine) as well as reveals aspects of the problems connected with practical implementation of the statutory and regulatory enactments that regulate the appointment procedure and fix the qualification requirements to candidates (persons) filling the positions of the heads of the territorial customs bodies of the State Fiscal Service of Ukraine.

Thematic justification of the study is due to absence of a comprehensive analysis of legal considerations and drawbacks that arise when appointing candidates (persons) to positions of the heads of the territorial customs bodies of the State Fiscal Service of Ukraine (customs houses of the State Fiscal Service of Ukraine). Comprehensive studies of this issue remain important and topical at the time of reformation of the functional structure and modernization of the activity of the customs houses of the State

Fiscal Service of Ukraine because proficiency to properly organize work of subordinates is insufficient for managing state work and, above all, such important activity as direct management of the state customs procedures. Besides, problematic aspects of the practical implementation of the statutory and regulatory enactments that regulate the appointment procedure and fix the qualification requirements to candidates (persons) filling positions of the heads of the territorial customs bodies of the State Fiscal Service of Ukraine and a long-lasting non-conformance of the professional classification level of the customs houses heads make an essential obstacle for a complex renovation of the state customs sphere which is based on systemic legal transformations.

Novelty of the study is due to the fact that on the road to active reformation of the state customs, the system and structure of the customs bodies of the State Fiscal Service of Ukraine aimed at establishment of such customs system that would meet the requirements and challenges of today, the unsubstantiated policy for appointing candidates (persons) to fill positions of the heads of the territorial customs bodies of the State Fiscal Service of Ukraine (customs houses of the State Fiscal Service of Ukraine) entails a total disappointment and loss of morale in performance of official duties by the officers of the customs houses of the State Fiscal Service that are to be directed at direct accomplishment of the state customs procedures. At the time when the main criterion for appointing candidates (persons) for positions of the heads of territorial customs bodies of the State Fiscal Service of Ukraine (customs houses of the State Fiscal Service of Ukraine) should have been a high level of professional qualification of the candidate (person) to fill the position of the customs house head of the State Fiscal Service of Ukraine, in practice such appointments take place with violation of all possible requirements and laws. This brings an essential discord in a transfer of the state customs procedures to qualitatively new stages of development and functioning, facilitates a formal approach to functioning of the customs houses of the State Fiscal Service of Ukraine and precludes effective practical implementation of the novel strategy of reformation of the customs bodies of the State Fiscal Service of Ukraine.

The tasks of this study is to analyse statutory and regulatory enactments that regulate the appointment procedure of candidates (persons) to fill the positions of the heads of the customs territorial bodies of the State Fiscal Service of Ukraine (customs houses of the State Fiscal Service of Ukraine) at the current stage of upgrading of the state customs procedures, and to submit proposals for improvement of the legislation and its vector directed at development of the effective strategy of formation of modern management relations in the sphere of the state customs procedures.

When writing this paper, use was made of the scientific developments made by Agysheva O.M., Baramzin S.V., Bulatov A.K., Vertakova Yu.V., Demchenko A.A., Dodin Ye.V., Kivalov S.V., Knyazeva O.O., Kormych B.A., Mazur A., Pryimachenko D.V., Fedasov Yu.V. et al.

Presentation of the main text. In accordance with provisions of Art. 38 of the Constitution of Ukraine, citizens are entitled to participate in management of state affairs, be elected to the state management bodies and local self-government bodies¹. Part 5 of Art. 21 of the Law of Ukraine «On central executive bodies» envisages that the heads and deputy heads of the territorial bodies of the central executive bodies are appointed to and dismissed from positions by the head of the central executive body by agreement with the minister who directs and coordinates the central executive body activity [para 1, part 5, Art. 21²].

The candidates for positions of the heads of the territorial bodies of the central executive body are to be agreed by the heads of the local state administrations, if it is not otherwise envisaged by the Law [para 2, part 5, Art. 21³].

The procedure of appointment to positions of the heads of the territorial bodies of the central executive body is governed by Resolution of the Cabinet of Ministers of Ukraine of 25.01.2012, No. 45 «On approval of the Procedure of appointment and dismissal of the heads of the territorial bodies of a ministry and other bodies of the central executive branch», which item 4 establishes that, in case the activity of the central executive body is directed and coordinated by the Cabinet of Ministers of Ukraine through the appropriate minister, the head of such body submits for a consideration of the appropriate minister his proposal as to agreement of the appointment to the position, dismissal from the position of the

¹ Конституція України 1996 (Верховна Рада України). *Відомості Верховної Ради України*, 30, 141.

² Закон про центральні органи виконавчої влади 2011 (Верховна Рада України). *Голос України*, 65.

³ Закон про центральні органи виконавчої влади 2011 (Верховна Рада України). *Голос України*, 65.

head of the territorial body of the central executive branch [item 4¹].

The State Fiscal Service of Ukraine is the central executive branch body which activity is directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance and which implements the state tax policy, state policy in the customs sphere, the state policy in administering the single contribution to the general obligatory state social insurance, the state policy in the sphere of fighting offences in application of the tax and customs legislation as well as the legislation concerning the single contribution [item 1; item 13, section III²]. Therefore, the heads of the territorial bodies of the State Fiscal Service of Ukraine are appointed in accordance with the established procedure by the Head of the State Fiscal Service of Ukraine by agreement with the Minister of Finance of Ukraine and the heads of the appropriate local state administrations (sub-item 15 of item 11 of the Regulations of the State Fiscal Service of Ukraine³). The position of the head of a customs house of Ukraine is referred to the nomenclature of positions of the personnel appointed by the State Fiscal Service of Ukraine and its territorial bodies, and the appointments to such positions, transfers and dismissals are made by the Head of the State Fiscal Service of Ukraine (sub-item 1.1 of the Procedure of appointment and dismissals of the personnel the SFS Head nomenclature⁴).

Having analysed the above, it is possible to design such a legal algorithm that regulates appointment of a candidate (person) to the position of the head of the territorial body of the central executive branch body:

1. establishment of a vacant position of the head of the territorial body of the central executive branch body (within the organizational structure of the central body of the executive branch with a view of selection and appointment of the candidate to such position (such person may be an officer of the central executive branch body (official) or an externally invited candidate));

2. a candidate to fill the vacant position of the head of the territorial body of the central executive branch body can be appointed by one of three methods:

- 2.1. by electing the candidate from the candidates pool (which was set up and functions within the appropriate central executive branch body);

- 2.2. through advanced training of the candidate for filling such position (in accordance with the procedure established by the legislation of Ukraine);

- 2.3. by the results of a tender for filling such position if a candidate wins the tender (by decision of the Tender Commission for filling such vacancy). The tender procedure for filling vacancies referred to the nomenclature of the Head of the State Fiscal Service of Ukraine and the heads of the territorial bodies of the State Fiscal Service of Ukraine is approved by the State Fiscal Service of Ukraine (e.g., the Procedure of a tender for filling vacancies referred to the nomenclature of the SFS Head, Order of the State Fiscal Service of Ukraine «On selection of candidates to fill the position of the head of Odessa Customs House of the SFS»⁵). Still, it is the appointments and organization of tenders or selections that are initiated by the central executive branch bodies that cause most questions. Indeed, there exist no single codified legal enactment concerning this issue and the only by-law act that to some extent regulates the tender procedure for filling vacancies of civil servants contains plenty of legal uncertainties and gaps⁶. Making use of this, each central executive branch body separately and at its own discretion announces and organizes tenders or selections. For instance, the Order of the State Fiscal Service of Ukraine of 19.10.2015, No.3285–O that provides for

¹ *Постанова про затвердження Порядку призначення на посади та звільнення з посад керівників територіальних органів міністерства та інших органів центральної виконавчої влади 2012* (Кабінет Міністрів України). *Офіційний вісник України*, 9, 321.

² *Постанова про Державну фіскальну службу України 2014* (Кабінет Міністрів України). *Урядовий кур'єр*, 120; *Постанова про оптимізацію системи центральних органів виконавчої влади 2014* (Кабінет Міністрів України). *Офіційний вісник України*, 74.

³ *Постанова про Державну фіскальну службу України 2014* (Кабінет Міністрів України). *Урядовий кур'єр*, 120.

⁴ *Наказ про організацію добору кадрів у Державній фіскальній службі України 2014* (Державна фіскальна служба України).

⁵ *Наказ про порядок проведення конкурсу на заміщення вакантних посад, віднесених до номенклатури Голови Державної фіскальної служби України 2015* (Державна фіскальна служба України); *Наказ про проведення відбору кандидатів на посаду начальника Одеської митниці Державної фіскальної служби 2015* (Державна фіскальна служба України).

⁶ *Постанова про затвердження Порядку проведення конкурсу на заміщення вакантних посад державних службовців 2002* (Кабінет Міністрів України). *Офіційний вісник України*, 8, 351.

appointment by the results of a tender for the position of the head of Odessa Customs House of the State Fiscal Service of Ukraine contains no references to provisions of part 2, Art. 570 of the Customs Code of Ukraine and to the Resolution of the Cabinet of Ministers of Ukraine of 15.02.2002, No.169¹. However, Art. 19 of the Constitution of Ukraine states that the state bodies and their civil servants are obliged to act on the grounds, within their authority and so as it is prescribed by the Constitution of Ukraine (part 2, Art.19 of the Constitution of Ukraine²).

It should be noted that in accordance with item 4.1 of the List of employee positions of the State Fiscal Service of Ukraine, its territorial bodies and qualification requirements to persons aspiring to fill such positions with certain structural divisions of the staff and territorial bodies of the State Fiscal Service of Ukraine (including the customs houses of the State Fiscal Service of Ukraine), the Head of the State Fiscal Service of Ukraine may appoint (with certain exceptions) the persons without adherence to the length of work provided such persons have successfully passed the tender procedure (advanced training)³. Thus, as compared with the Procedure of appointment and dismissal of the heads of the territorial bodies of the ministry and other bodies of the central executive branch wherein three methods of the candidate (person) appointment for a position of the head of the territorial body of the central body of executive branch (candidates pool, advanced training, tender) are stipulated, the Order of the State Fiscal Service of Ukraine of 03.11.2014, No.240 provides only for two methods (selection and advanced training), which contradicts the by-law⁴.

Any of three options stipulated in the Procedure of appointment and dismissal of the heads of the territorial bodies of the ministry and other bodies of the central executive branch for appointment of the candidate (person) to fill the position of the head of the territorial body of the central executive branch body (in our case – a customs house of the State Fiscal Service of Ukraine) displays a similar (except part 2, item 3 of the Procedure of appointment and dismissal of the heads of the territorial bodies of the ministry and other bodies of the central executive branch) procedure of agreement of the proposal concerning appointment for such position of a candidate who was selected with the use of the required procedures or in the course of a tender (items 2.1–2.3⁵).

We can also trace anything but secondary role of the head of appropriate local state administration in the process of agreement of appointment of the candidate for position of the head of the territorial body of the central executive branch body (head of a customs house of the State Fiscal Service of Ukraine) that was selected by the Head of the central executive branch body (Head of the State Fiscal Service of Ukraine) by way of agreement with the appropriate minister (Minister of Finance).

It is worth mentioning that getting agreement of the heads of local state administrations for appointing candidates to fill positions of the heads of the territorial bodies of the central executive branch body is one of the means to coordinate activities between the heads of local state administrations and the appointed heads of the territorial bodies of the central executive branch body, which facilitates the latter to execute their duties within the territory of the appropriate administrative territorial regions (para 1, item 2, Resolution of the Cabinet of Ministers of 21.08.2013, No.667⁶).

However, this aspect has a certain hidden nuance – political issue. The case is that the authority of

¹ *Наказ про призначення Марушевської Ю.Л. 2015* (Державна фіскальна служба України); *Митний кодекс України 2012* (Верховна Рада України). *Офіційний вісник України*, 32, 9; *Постанова про затвердження Порядку проведення конкурсу на заміщення вакантних посад державних службовців 2002* (Кабінет Міністрів України). *Офіційний вісник України*, 8, 351.

² *Конституція України 1996* (Верховна Рада України). *Відомості Верховної Ради України*, 30, 141.

³ *Наказ про організацію добору кадрів у Державній фіскальній службі України 2014* (Державна фіскальна служба України).

⁴ *Постанова про затвердження Порядку призначення на посади та звільнення з посад керівників територіальних органів міністерства та інших органів центральної виконавчої влади 2012* (Кабінет Міністрів України). *Офіційний вісник України*, 9, 321; *Наказ про організацію добору кадрів у Державній фіскальній службі України 2014* (Державна фіскальна служба України).

⁵ *Постанова про затвердження Порядку призначення на посади та звільнення з посад керівників територіальних органів міністерства та інших органів центральної виконавчої влади 2012* (Кабінет Міністрів України). *Офіційний вісник України*, 9, 321.

⁶ *Постанова про затвердження Порядку координації головами місцевих державних адміністрацій діяльності територіальних органів міністерств, інших центральних органів виконавчої влади та забезпечення сприяння у виконанні покладених на зазначенні органи завдань 2013* (Кабінет Міністрів України). *Урядовий кур'єр*, 173.

the head of the local state administration, as regards his agreement of candidates to fill positions of the heads of the territorial bodies of the central executive branch bodies within the territory of the appropriate administrative territorial region, is stipulated in item 6, part 1, Art. 39 of the Law of Ukraine «On local state administrations»¹. However, between the head of the central executive branch body and the head of the local state administration may arise, hypothetically and because of various reasons, certain «differences» with respect of the person (candidate) for filling the position of the head of the territorial body of the central executive branch body within the territory of the appropriate administrative territorial region. So, the head of the central executive branch body may propose a candidate who does not suit the head of the local state administration, and the head of the local state administration may propose another candidate who does not suit the head of the central executive branch body. Regretfully, at the legal level no selection of other candidates (persons) is provided for though such candidates can be «trade-off persons» who can suit both sides – the head of the central executive branch body and the head of the local state administration.

As a matter of practice, such situation occurred in September – October 2015 in Odessa region when the Head of the State Fiscal Service of Ukraine and the Head of Odessa State Administration had differences regarding selection of candidates (persons) for filling the position of the Head of Odessa Customs House of the State Fiscal Service of Ukraine. This situation has proved that the head of the local state administration is an independent political player and his opinion should be taken into consideration both by the head of the central executive branch body and the Ministry of Finance².

In case a consensus is reached between three sides of the agreement process as a result of the comprehensive agreement of the candidate (person) to fill the position of the customs house head of the State Fiscal Service of Ukraine, then the technical procedure of appointing the candidate (person) for the position of the customs house head of the State Fiscal Service of Ukraine is accomplished in a standard way – by a transfer from the previous position, wherefrom the candidate is dismissed, and issuance by the State Fiscal Service of Ukraine of the appropriate order for his appointment to the position of the customs house head of the State Fiscal Service of Ukraine.

Such complicated procedure causes a bad practice: the positions of specialists in the state customs procedures – heads of customs houses of the State Fiscal Service of Ukraine are filled by public altruists, adventurers seeking high positions, «reformers» and other «striving for power» persons. However, such practices violate the generally accepted status quo. Let us be frank! No matter how professional the «crisis» manager was in various branches of the economy, he still has no skills and specific knowledge how to manage collectives of the territorial customs bodies of the State Fiscal Service of Ukraine! And to gain such experience for a short period without having a certain history in such a labour collective is on the verge of impossible.

The most serious problem of this issue is that the subordinates realize the fact that the «universal» chief of the customs house of the State Fiscal Service of Ukraine by no means understands specificity and subject matter of the state institution entrusted to him. A paradoxical situation arises when the head of the customs house of the State Fiscal Service of Ukraine is unable to organize, coordinate, direct and monitor the work of the labour collective of the customs house of the State Fiscal Service of Ukraine. Such head of the customs house of the State Fiscal Service of Ukraine does not know what to do, and the subordinate employees of the customs house of the State Fiscal Service of Ukraine do not understand what he wants from them. Along with that, a total confusion and demoralization («what to do and where to run?»), a formal attitude to one's duties (both among customs inspectors and the management of the customs house of the State Fiscal Service of Ukraine), breaches of service and performance discipline (particularly in the detached divisions of the territorial customs bodies of the State Fiscal Service of Ukraine), all-encompassing dependence of officials on the «material motives», a formation of the layer of informal leaders embodied in the mid-layer management of the customs of the State Fiscal Service of Ukraine who «torpedo» and «vigorously oppose» any initiative of the Head of the Customs of the State Fiscal Service of Ukraine commence to be felt in the labour collectives of the territorial customs body of the State Fiscal Service of Ukraine. Besides, sycophant's practices, intrigues and gossip that create a considerable discord

¹ Закон про місцеві державні адміністрації 1999 (Верховна Рада України). Офіційний вісник України, 18, 3.

² Наказ про проведення відбору кандидатів на посаду начальника Одеської митниці Державної фіскальної служби 2015 (Державна фіскальна служба України); Наказ про призначення Марушевської Ю.Л. 2015 (Державна фіскальна служба України); Розпорядження про призначення Марушевської Ю.Л. 2015 (Голова Одеської обласної державної адміністрації); Розпорядження про звільнення Марушевської Ю.Л. 2015 (Голова Одеської обласної державної адміністрації).

in everyday activities of the personnel of the State Fiscal Service customs houses and split up its labour collective into «us» and «them» began to flourish.

In our opinion it is possible to make a small step towards solution of the problem associated with appointment to positions of the heads of the customs houses of the State Fiscal Service of Ukraine if the legal provision concerning professional qualifications in the branch with respect of the candidate who wishes to fill in the position of the head of the customs house of the State Fiscal Service of Ukraine and the record of service with the customs divisions and bodies belonging to the management sphere of the State Fiscal Service of Ukraine is returned to Art. 546 of the Customs Code of Ukraine.

It should be noted that the Reference book of qualification characteristics of the customs officers of the Customs Service of Ukraine (its latest edition entitled «Reference book of qualification characteristics of the customs officers and employees of the Customs Service of Ukraine» was issued in 2010) was in force in the system of former customs bodies of Ukraine since 1998. This reference book was approved by the Head of the State Customs Service of Ukraine and agreed with the Ministry of Labour and Social Policy of Ukraine. The Reference book of qualification characteristics of the customs officers and employees of the Customs Service of Ukraine indicated, in the qualification requirements section, that the requirements to the head of the customs house of the State Customs Service of Ukraine should include a work experience in the customs bodies at high management positions of the lower level or a work experience in the state service at high management level of at least 5 years¹.

In 2012, when the third for the history of our country Customs Code of Ukraine was adopted, the provision regarding the obligatory work experience with the customs bodies of the head of the customs house of the State Customs Service of Ukraine was formalized in part 7 of Art. 546 of the Customs Code of Ukraine: «The necessary condition for appointment of a candidate to the head of the customs house position is his work experience of at least five years in senior positions with the customs bodies of Ukraine, including at least one year with the central executive branch body, that ensures accomplishment of the state policy in the sphere of the customs affairs»². So, in addition to the exclusive work experience with the customs bodies of Ukraine the work experience with the administration of the Customs Service of Ukraine (one year of the five obligatory years) was required. At that, a possibility substitute this work experience with the work experience with other bodies of the executive branch was excluded.

However, after the operational and functional integration of the State Customs Service of Ukraine into the Ministry of Revenues and Duties of Ukraine has already been completed, part 7 of Art. 546 of the Customs Code of Ukraine was cancelled in compliance with the Law of Ukraine of 04.07.2013, No.405-VII «On amending the Customs Code of Ukraine in view of the administrative reform»³. From our viewpoint, even at that time, this provision facilitated «squeezing in the insiders» to the positions of the heads of the customs houses of the Ministry of Revenues and Duties of Ukraine.

The State Fiscal Service of Ukraine became a successor of the Ministry of Revenues and Duties of Ukraine. However, nothing has been changed in the direction of the development and implementation of the qualification requirements to the head of the customs house of the State Fiscal Service of Ukraine. Moreover, nowadays the List of positions of the employees of the State Fiscal Service of Ukraine, its territorial bodies and qualification requirements to person who aspire to fill these positions contains the qualification requirements only to those persons who wish to fill the position of the deputy head of the customs station⁴. A question arises: and what about the positions of the customs house head, the first deputy of the customs house of the State Fiscal Service of Ukraine, the deputy head of the customs house (according to functional duties) of the State Fiscal Service of Ukraine, the head of the customs station of the State Fiscal Service of Ukraine? Unfortunately, the reality of today vividly show that the qualification level of candidates filling the positions of the customs house heads of the State Fiscal Service of Ukraine is not analysed and the work experience with the customs bodies and divisions that stay within the management

¹ *Наказ про затвердження змін та доповнень до Довідника кваліфікаційних характеристик посадових осіб Державної митної служби України 2011* (Державна митна служба України) (в редакції Довідника кваліфікаційних характеристик посад посадових осіб та працівників митної служби України), погоджено Міністерством соціальної політики України від 19.04.2011 р. № 4131/0/14-13/13.

² *Митний кодекс України 2012* (Верховна Рада України). *Офіційний вісник України*, 32, 9.

³ *Закон про внесення змін до Митного кодексу України у зв'язку з проведенням адміністративної реформи 2013* (Верховна Рада України). *Урядовий кур'єр*, 146, 11–16.

⁴ *Наказ про організацію добору кадрів у Державній фіскальній службі України 2014* (Державна фіскальна служба України).

sphere of the State Fiscal Service of Ukraine is not taken into account at all.

However, a customs house of the State Fiscal Service of Ukraine is not a membership club that can be staffed without any consideration of the recruitment policy principles of the State Fiscal Service of Ukraine. A customs house of the State Fiscal Service of Ukraine is a territorial customs body subordinated to the State Fiscal Service of Ukraine and is a vitally important state institution which protects the customs sphere and ensures the customs security of Ukraine. According to his theoretical background and focus area the head of a customs house of the State Fiscal Service of Ukraine should, above all, to perform the function connected with management of the state customs procedures.

Thus, it is only professional readiness of the candidates (persons) that can be acquired by working with the customs bodies and divisions staying in the management sphere of the State Fiscal Service of Ukraine that should be the main consideration in appointing candidates (persons) to the positions of the heads of the customs houses of the State Fiscal Service of Ukraine.

Consequently, at its core the process of current appointments (even by way of such a «transparent» method as a tender / selection) is accomplished providing that there exist special relations (with the persons «behind» such candidates or with the candidates themselves) and personal loyalty, without taking into consideration competence, diligence and honesty of the persons who aspire to fill the positions of the customs territorial bodies of the State Fiscal Service of Ukraine (customs houses of the State Fiscal Service of Ukraine).

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1. *Konstytucija Ukrai'ny 1996* (Verhovna Rada Ukrai'ny). *Vidomosti Verhovnoi' Rady Ukrai'ny*, 30, 141.
2. *Mytnyj kodeks Ukrai'ny 2012* (Verhovna Rada Ukrai'ny). *Oficijnyj visnyk Ukrai'ny*, 32, 9.
3. *Nakaz pro organizaciju doboru kadriv u Derzhavnij fiskal'nij sluzhbi Ukrai'ny 2014* (Derzhavna fiskal'na sluzhba Ukrai'ny).
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