

UDC 351.88

DOI: <https://doi.org/10.32689/2617-2224-2019-17-2-45-55>

Vorotin Valerii Yevgenievich,

Doctor of Sciences in Public Administration, Professor, Head of the department of complex problems of state-building of the Institute of Legislation of the Verkhovna Rada of Ukraine, 04053, Kyiv, Proculok Nestorivskiy, 4, tel.: +38 (050) 232 71 10, e-mail: vevorotin@gmail.com. e-mail: vevorotin@gmail.com

ORCID: 0000-0002-4545-612X

Воротін Валерій Євгенович,

доктор наук з державного управління, професор, завідувач відділу комплексних проблем державотворення, Інститут законодавства Верховної Ради України, 04053, Київ, Несторівський провулок, 4, тел.: +38 (050) 232 71 10, e-mail: vevorotin@gmail.com

ORCID: 0000-0002-4545-612X

Воротин Валерий Евгеньевич,

доктор наук по государственному управлению, профессор, заведующий отделом комплексных проблем государственного строительства, Институт законодательства Верховного Совета Украины, 04053, Киев, Нестеревский переулок, 4, тел.: +38 (050) 232 71 10, e-mail: vevorotin@gmail.com

ORCID: 0000-0002-4545-612X

Shirinoва Aliya Fehrutz kizi,

graduate student, Taras Shevchenko National University of Kyiv, 01033, Kyiv, 60, Str. Volodymyrska, tel.: +99 451 500 88 87, e-mail: shirinoва.aliya@gmail.com

ORCID: 0000-0002-7646-2944

Ширинова Алія Фехруз кизи,

аспірант Київського національного університету імені Тараса Шевченка, 01033, Київ, вул. Володимирська, 60, тел.: +99 451 500 88 87, e-mail: shirinoва.aliya@gmail.com

ORCID: 0000-0002-7646-2944

Ширинова Алия Фехруз кызы,

аспірант Киевского национального университета имени Тараса Шевченко, 01033, Киев, ул. Владимирская, 60, тел.: +99 451 500 88 87, e-mail: shirinoва.aliya@gmail.com

ORCID: 0000-0002-7646-2944



THE RISK MANAGEMENT AS AN INNOVATION APPROACH IN GOVERNMENTAL MANAGEMENT OF CUSTOMS PROCEDURES IN GUAM COUNTRIES

Abstract. The urgency of the study of this topic is due to the fact that the problem of risk assessment and risk management arose in the twentieth century and is still relevant today. Risk plays a special role in economics, governance and public administration. Actually, these areas are impossible without certainty and effective regulation. In the field of state construction, quite often there are various accidents and conflicts caused by various reasons: natural phenomena, political events in certain countries or between states, changes in legislation, tax regulations, fluctuations in prices and exchange rates, competition, performance of contractual obligations, in particular it is inherent in the GUAM member countries (Georgia, Ukraine, Moldova, Azerbaijan).

The theoretical basis for this research work was certain studies of the government of Ukrainian and foreign scientists V. Vorotin, E. Romanenko, I. Chaplay, R. Shchekin, as well as legislative acts and documents of GUAM member countries. At the same time, it should be noted that in GUAM countries there is only a partial consideration of these problems.

Today, the customs system, as a state body, faces management problems and a rather complex organizational chart of work that is characterized by high risks. In general, risk can be estimated as a measure of lowering the effectiveness of economic activity through the influence of external and internal causes. It is necessary to develop a system of measures within the framework of the customs control strategy related to risk assessment and monitoring of the process itself in the GUAM countries.

Therefore, the purpose of this article is to integrate the study of the role, significance and prospects of risk management as one of the modern approaches in public administration of customs procedures in GUAM member countries.

For today, modern governments are trying to solve the problems of uncertainty and uncontrollability of national organizational systems that are characterized by high risks, in particular, in the GUAM countries.

In general, risk can be assessed as a result of the effectiveness of business activity and the need to attract external and internal control in the context of extending economic and customs interaction between the member countries of this integration group.

Keywords: GUAM countries, customs risk, customs control, risk indicators.

УПРАВЛІННЯ РИЗИКАМИ ЯК ІННОВАЦІЙНИЙ ПІДХІД ДО ДЕРЖАВНОГО УПРАВЛІННЯ МИТНИМИ ПРОЦЕДУРАМИ В КРАЇНАХ ГУАМ

Анотація. Актуальність дослідження даної теми зумовлена проблемою вивчення ризику та управління ризиками, що виникла ще в ХХ столітті та

актуальна ще сьогодні. Ризик відіграє особливу роль в економіці, управлінні та державному управлінні. Власне, діяльність цих сфер неможлива без визначеності та ефективного регулювання. У сфері державного будівництва доволі часто виникають різні аварії та конфлікти, викликані різними причинами: природними явищами, політичними подіями в певних країнах або між державами, змінами в законодавстві, податковим регулюванням, коливаннями цін та обмінних курсів, конкуренцією, виконанням договірних зобов'язань. Зокрема, це притаманне країнам – членам ГУАМ (Грузія, Україна, Молдова, Азербайджан).

Теоретичним підґрунтям для цієї дослідницької роботи є певні дослідження державного управління українських науковців В. Воротіна, Є. Романенка, І. Чаплай, Р. Щокіна та ін., а також законодавчі акти та документи країн – членів ГУАМ. Водночас, необхідно зазначити, що в країнах ГУАМ ці проблеми розглядалися частково.

На сьогодні митна система як орган держави стикається з проблемами управління та досить складною організаційною схемою роботи, що характеризується високими ризиками. У цілому ризик можна оцінити як міру зниження ефективності господарської діяльності через вплив зовнішніх і внутрішніх причин. Потребує розроблення спільна система заходів у межах стратегії митного контролю, пов'язаних з оцінкою ризиків і моніторингом самого процесу в країнах ГУАМ.

Отже, головною метою дослідження є цілісне вивчення ролі, значення та перспектив управління ризиками як одного із сучасних підходів в державному управлінні митними процедурами в країнах – членах ГУАМ.

Сучасні Уряди намагаються вирішити проблеми невизначеності та некерованості національних організаційних систем, які характеризуються високими ризиками, зокрема в країнах ГУАМ.

Загалом ризик можна оцінити як наслідок ефективності ділової активності та необхідності залучення зовнішнього і внутрішнього контролю за умов поширення економічної та митної взаємодії між країнами членами цього інтеграційного угруповання.

Ключові слова: країни ГУАМ, митний ризик, митний контроль, показники ризику.

УПРАВЛЕНИЕ РИСКАМИ КАК ИННОВАЦИОННЫЙ ПОДХОД В ГОСУДАРСТВЕННОМ УПРАВЛЕНИИ ТАМОЖЕННЫМИ ПРОЦЕДУРАМИ В СТРАНАХ ГУАМ

Аннотация. Актуальность исследования данной темы обусловлена проблемой изучения риска и управления рисками, возникла еще в XX веке и актуальна сегодня. Риск играет особую роль в экономике, управлении и государственном управлении. Собственно, деятельность этих сфер невозможна без определенности и эффективного регулирования. В области государственного строительства достаточно часто возникают различные аварии и конфликты, вызванные разными причинами: природными явлениями, по-

литическими событиями в определенных странах или между государствами, изменениями в законодательстве, налоговым регулированием, колебаниями цен и обменных курсов, конкуренцией, выполнением договорных обязательств, в частности, это присуще странам – членам ГУАМ (Грузия, Украина, Молдова, Азербайджан).

Теоретической основой для этой исследовательской работы послужили определенные наработки по государственному управлению украинских ученых В. Воротина, Е. Романенка, И. Чаплай, Р. Щёкина и др., а также законодательные акты и документы стран – членов ГУАМ. В то же время необходимо, отметить, что в странах ГУАМ присутствует лишь частичное рассмотрение этих проблем.

На сегодня таможенная система как орган государства сталкивается с проблемами управления и достаточно сложной организационной схемой работы, которая характеризуется высокими рисками. В целом риск можно оценить, как меру снижения эффективности хозяйственной деятельности из-за воздействия внешних и внутренних причин. Необходима разработка системы мер в рамках стратегии таможенного контроля, связанных с оценкой рисков и мониторингом самого процесса в странах ГУАМ.

Таким образом, главной целью исследования является целостное изучение роли, значения и перспектив управления рисками как одного из современных подходов в государственном управлении таможенными процедурами в странах – членах ГУАМ.

Современные правительства пытаются решить проблемы неопределенности и неуправляемости национальных организационных систем, которые характеризуются высокими рисками.

В целом риск можно оценить как следствие эффективности деловой активности и необходимости привлечения внешнего, да и внутреннего контроля.

Ключевые слова: страны ГУАМ, таможенный риск, таможенный контроль, показатели риска.

Problem statement. First of all, it is possible to note that in the program of the Chairmanships of Moldova in GUAM for 2018 (however, like in other countries, which are presided over this organization) we can meet the following moment, that in the context of the promotion to the trade and the transportation, Moldova will conduce to:

- the promotion in the implementation of “Protocol between the customs

administrations of GUAM member-countries on the organization of the exchange of preliminary information on goods and transportations, moved across the governmental borders of GUAM member-countries”;

- the promotion in the implementation of “Protocol between the customs administrations of GUAM member-countries on the mutual recognition of especial results of the customs control

of goods and transportations in the implementation of customs procedures”;

- the promotion in the adoption of “Agreement between the customs administrations of GUAM member-countries on the promotion in the transit of goods and transportations across territories of GUAM member-countries”;

- the promotion in the confirmation of “Protocol between the customs administrations of GUAM member-countries on cooperation in the struggle against customs offences, related to the movement of goods by air transportation across the governmental borders of GUAM member-countries”;

- the promotion in the development of “GUAM Digital Trade Function” and the holding of the round table on this topic.

- the promotion in the development and the adoption of the conception on the use of the confirmation of electronic signatures, including mobile signatures, in the customs registration of goods and transportations, moved across the governmental borders of GUAM member-countries.

Hence, it becomes clear that the introduction of the analysis system and the risk management in the practice activation of customs as territorial bodies of GUAM member-countries’ custom direction are closely related to the integration and globalization processes and economic features in the counter agency countries. But the contemporary conception of the governmental customs business execution provides the provision of the balance between regular control and the promotion in the international trade, wherein there come up custom risks and risks in the

management of bodies, which are in accordance with the legislations in certain GUAM countries on governmental custom business, are directly responsible for their implementation.

Purpose of the article. Therefore, the purpose of this article is a holistic study of the role, significance and prospects of state risk management as one of the modern approaches in macroeconomic management of customs procedures in the GUAM member countries.

CHAPTER 1 THEORETICAL DETERMINATION OF THE CUSTOMS RISK

Analysis of recent publications on research issues. Specified risks in their totality form a whole system, which is the significant obstacle to the implementation of governmental functions. In this regard, there has been become necessary to create a instrument, which would provide for the detection of potentially dangerous goods and the identification of more effective methods and work forms of customs as territorial bodies of the customs direction of GUAM member-countries, at the same time support the flow of legal goods. “According to V. Lukianova, the system of the risk management has become like this instrument, which is directed to the execution of actions, which provides the detection of sources of potential customs risks and present an opportunity to take measures for their factually detection and the minimization of the negative impact” [1].

It is possible to note that in the world practice the organization of customs, which is based on the risk management

and the analysis of risk factors in the movement of goods and transportation means across the customs border, is becoming increasingly important. Based on the analysis and The risk management, the organization of governmental customs on allowing the main part of goods to move freely through customs border of a certain GUAM country permits for the optimal use of customs resources as direct subjects of governmental custom business, the control the execution of the customs control and the custom registration over the areas where there is a risk of the offence of the requirements of legislation of one or another GUAM member-governmental for problems on governmental customs business. On analyzing the whole system of risks P. Pisnoy notes, that there are enough important differences in the interpretation of risks between the legislation of European countries and CIS countries. In particular, in CIS countries the essence of the studying of the conception practically is identical – the risk is considered as a probability of the non-observance or the non-execution of the custom legislation in the country [2].

The interpretation, brought in The Custom Code of European Union, is more concrete, where the risk is identified with the probability of the approach of events, which are connected with the custom formality, and there are determined possible consequences of custom risks.

However, definitively, the construction of the conception on “the risk of the custom” in legislations of the great part of countries and the science is similar between themselves. At the same time they are compacted, laconically,

and correspond to the Kyoto convention. Thus, on the base of the analysis of the definition of the concept “customs risk” in the international legislation and scientific literature, including dedicated to GUAM, it is possible to make a conclusion that it is necessary to consider it as the probability of the non-compliance or the offence of customs legislation and the procedure for conducting operations of the foreign economic activity.

For example, the result of the national implementation process of the principles of the International Convention on the simplification and the harmonization of customs procedures is the norm of Part 1 of Art. 361 TC Ukraine, in which the “risk” is defined as the probability of the non-compliance with requirements in the legislation in Ukraine on governmental custom business problems.

In the field of governmental custom business of GUAM member-countries, customs as the direct subjects of its execution use the risk indicator as a instrument of the decision for the definition of goods, transportation, documents and persons, subject to customs control in certain forms and volumes. This indicator is the main instrument of customs, which determines the amount of customs control, and is used to ensure, on the one hand, the selectivity of customs control, and, on the other, to increase its efficiency by focusing on risky foreign economic operations.

CHAPTER 2 THE INDICATOR FUNCTION OF THE RISK

Presenting the main material of research. However, the risk in the go-

vernmental custom business performs another essential function – the indicator one, which should, on the one hand, determine the forms and volumes of customs control, which are enough for the provision of the compliance with the requirements of the legislation of a certain GUAM member-country on governmental custom business problems, and, on the other hand, to increase the efficiency of the customs as bodies in customs direction of the GUAM member-country by the admission ability.

The indicator function of the risk provides for the determination of risk indicators, which are criteria with pre-defined parameters, the use of which makes possible the selection of the object of the control, and embodies a risk. Risk indicators are determined by concretely expressed criteria of the selectivity, such as a concrete code of the good, the country of the origin, the country of the departure, the cost, the trade subject, the type of the transportation, the purpose of stay on the customs territory, and the like.

According to E. Komarova, customs and tariff regulation, the origin of goods, and their cost are more ponderable indicators of risks, related to goods. By the risk indicators, related to the activities of subjects of foreign economic activity, here there are analyzed specifications of the foreign economic transaction, accounted data on previous offences of customs regulations, information on illegal activities of these subjects, their founders, actual owners and etc., obtained from legislation enforcement, tax or other competent bodies and foreign countries, as well as from international organizations [3].

CHAPTER 3 THE SYSTEM FOR THE ANALYSIS AND THE MANAGEMENT OF RISKS

The concept of the introduction of the system for the analysis and the risk management in the field of governmental custom business is defined as a system of attitudes, beliefs, postulates, principles that are intended to provide the legality of the movement of goods and the transportation for the commercial use across the customs border of the GUAM member-country. The focus of the concept is implemented by the list of functions that should determine the direction of the application and detail the specific steps to the management of the risk in the field of the governmental custom business. However, it must be remembered that there is a direct relationship between the functions and the condition of the environment, in which it is implemented. On considering the multi factorial specification of the governmental custom business and the mutual connectivity of all its components, it is clear that the definition of individual functions is rather conditional, because in each of them it is possible to find those features and signs that are also inherent in other functions.

Within the framework of the conception on the application of the system of the analysis and the management of the risk in the field of governmental custom business between the GUAM countries, it is possible to formulate problems, which are expected in the system of the analysis and the management of the risk in governmental custom business:

- the creation of a unified information space that provides the functioning of the system of analysis and the ma-

agement of the risk in governmental custom business;

- the provision of the correct application, the strict observance and the prevention of the non-compliance with the requirements of the legislation of a GUAM member-country on governmental custom business problems;

- the protection of national economic interests;

- the control of the completeness of incomes to the governmental budget of funds from foreign trade operations;

- the determination of the optimal structure of the risk management system by the optimization the customs control and customs legalization procedures;

- the identification offences of customs regulations, analyzing such offences and developing methods for detecting them in the future;

- the determination of problematic issues, regarding the mechanisms for the application of governmental levers of tariff and non-tariff regulation of foreign trade in goods;

- the development and the introduction into the practice of the work of customs as territorial bodies of customs following methods for assessing: the effectiveness of the applied risk mitigation measures; the possible damage in case of potential risks and damages with revealed risks; the effectiveness of applied risk management measures and the correction of management decisions;

- the control over the practical implementation of measures to prevent or minimize risks;

- the optimization of the application of forms of customs control depending on the degree of the risk, revealed by the

risk analysis system and the level of the management;

- the reduction of the time of organization and implementation of customs control procedures with its maximum efficiency in the context of the identification of risks;

- the accumulation and the analysis of the information: about the results of the application of individual forms of the customs control or their combination; about the reasons and conditions, promoting to the commitment of offences in customs regulations.

The ultimate goal of the introduction of the risk management system in customs activities as territorial customs bodies of GUAM is to create a modern system on the customs administration, the identification of risks and directions of management actions to overcome it or minimize impact in order to prevent offences of the legislations of a GUAM member-country, which:

a) are sustainable;

b) are related to the evasion of customs duties and taxes in significant amounts;

c) reduce the competitiveness of domestic producers.

At the same time, it would be expedient to note that the functioning of the risk analysis and management system between GUAM countries depends on many external factors, which include:

- the condition of the political and economic development of the country;

- the sufficiency of the legislative base regarding the organization and implementation of foreign trade operations and their governmental control according to the legislation;

- the degree of the integration of the national economy into the global economy;
- indicators of the national production sphere;
- the condition of the bank system;
- the availability of the developed communications infrastructure and etc.

It is possible to note that in the customs codes of the GUAM countries implicitly or explicitly there has been fixed the fundamental principle of the customs control, namely: the execution of a minimum of customs formalities to provide the maintenance of the legislation of one or another GUAM country on problems of the governmental custom business. For example, as a result of the analysis, on using the art. 361 of the Customs Code of Ukraine (in which the legislative definition of the “risk” category is given), we get a subtext conclusion within the CC of Ukraine – the customs control is implemented to prevent risks, and therefore it is a lever that eliminates the risk at the origin stage, or minimizes its consequences, it is a core instrument in the management of the risk. By the way, the Convention on the simplification and the harmonization of customs procedures also focuses on the key role of the customs control in the provision of the legality of the movement of goods across the customs border and their storage in the national customs territory [4].

But it is necessary to focus the attention on the counter dependence of the customs control and the system of risk management, which is used by customs as bodies of the customs direction of governmental management between GUAM member-countries. After all, for

example, according to the part 1 of the art. 320 of the customs code of Ukraine, forms and volumes of the control, which are sufficient to provide the observation of the legislation of Ukraine on problems of the governmental custom business and international treaties of Ukraine, including and regarding GUAM in the customs legalization, are elected on base of the results of the system of the risk management.

As N. Asambaev notes, the management of the risk is the analysis of a risky situation, the development and the justification of the management decision, often in the form of the legal act, aimed at minimizing risk. Therefore, the management of the risk means the use of various measures that allow predicting the occurrence of the risk event and the adoption of measures to reduce its negative consequences [5].

Nowadays the concept on the system of the risk management for the determination of forms and volumes of the customs control defines several levels of the risk management. Strategic management is the identification of those risk areas, where potentially possible offences of the legislation of the GUAM member-country on problems on the governmental custom business and the great number of losses in the case of the occurrence of risks (tendency, regularity), also the development and the implementation of appropriate measures to prevent them or the minimization at the level of whole system of customs bodies are more probable. So, at the strategic level of the management of the risk, based on the results of analysis, the identification and the assessment of risks determine priority directions of the development and the implemen-

tation of measures on the risk management and approve the risk register for GUAM member-countries [6].

The tactical management refers to the actions of the official person of the customs body of the GUAM member-country to determine the risk areas, which are characteristic of the short-term situations, specific people, and the party of goods. So, at the tactical level of the management of the risk by customs as customs bodies within the competence of the results of the analysis, the identification and the assessment of risks and in accordance with the risk register there are developed measures on the risk management in the process of the operative identification of problem areas. The following instruments are used for this:

- 1) risk profiles;
- 2) the orientation;
- 3) risk indicators;
- 4) methodological recommendations on the work of customs officials with the analysis, identification and assessment of risks;
- 5) the occasional selection.

Conclusions and prospects for further research. Thus, on analyzing the risk management as the one of the key modern approaches in the governmental management of customs procedures between GUAM member-countries, we can conclude that its active use helps determine the optimal structure of the management of the risk system by optimizing customs control and customs legalization procedures; identify offences of customs regulations, the analysis of such offences and the development of methods for their detection in the future; identify problematic issues regarding the mechanisms of the applica-

tion of governmental levers of tariff and non-tariff regulation of foreign trade in goods.

REFERENCES

1. *Lukyanova V. V.* Diagnostika riska deyatelnosti predpriyatiya: monografiya / V. V. Lukyanova. — Khmel'nitskiy: ChP Kovalskiy V. V. — 2007. — 312 [in Ukrainian].
2. *Pisnoy P. Ya.* Derjavna mitna sluzhba Ukraini na shlyaxu analizu ta upravlinnya mitnimi rizikami / P. Ya. Pisnoy // Efektivnost derjavnogo upravlinnya : zb. nauk. prats. — 2009. — Vip. 18/19. — 344–353 [in Ukraine].
3. *Komarova E. V.* Sistema upravleniya riskami pri tamojennom kontrole tovarov i transportnix sredstv / E. V. Komarova, O. V. Shishkina. — M.: Izd-vo Ros. tamojen. akad., 2008. — 21 [in Russia].
4. *Vorotin V. E.* (2017). Modernization of the sphere of education and science as an object of public administration: competitive advantages for Ukraine / V. Ye. Vorotyn / Scientific Notes of the Institute of Legislation of the Verkhovna Rada of Ukraine, 6. — 153–160 [in Ukrainian].
5. *Asambayev N.* Otsenka, analiz, izmerneniy i upravleniye riskami / N. Asambayev // Upravleniye riskom — 2002 — 1. — 18 [in Russia].
6. *Vorotin V. Ye., Shchokin R. G., Pivovarov K. V., Romanenko Ye. A.* (2018). Improving the organizational and legal mechanism of state economic management: The European experience for Ukraine. Financial and credit activity: problems of theory and practice, 3 (26). — 368–376 [In Ukraine].

СПИСОК ВИКОРИСТАНИХ ДЖЕРЕЛ

1. *Лукьянова В. В.* Диагностика риска деятельности предприятия : моно-

- графія / В. В. Лукьянова. — Хмельницький: ЧП Ковальський В. В. — 2007. — 312 с.
2. *Пісний П. Я.* Державна митна служба України на шляху аналізу та управління митними ризиками / П. Я. Пісний // Ефективність державного управління: зб. наук. праць. — 2009. — Вип. 18/19. — С. 344–353.
 3. *Комарова Е. В.* Система управління ризиками при таможенном контроле товаров и транспортных средств / Е. В. Комарова, О. В. Шишкина. — М. : Изд-во Рос. таможен. акад., 2008. — С. 21.
 4. *Воротін В. Є.* Модернізація сфери освіти та науки як об'єкта державно-го управління: конкурентні переваги для України / В.Є. Воротін / Наук. записки Ін-ту законодавства Верховної Ради України, 2017. — № 6. — С. 153–160.
 5. *Асамбаев Н.* Оценка, анализ, измерение и управление рисками / Н. Асамбаев // Управление риском. — 2002. — № 1. — С. 18.
 6. *Vorotin V. Ye., Shchokin R. G Pivovarov K. V., Romanenko Ye. A.* (2018). Improving the organizational and legal mechanism of state economic management: The European experience for Ukraine. Financial and credit activity: problems of theory and practice, 3 (26), p. 368–376.