

THE FRENCH CUSTOMS AUTHORITY SYSTEM IS AN EXAMPLE OF EFFECTIVE COMBATANCE AGAINST CUSTOMS OFFENSES FOR UKRAINE

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Annotation. The article analyzes the structure and functioning of French customs authorities, emphasizing their role in combating offenses in the customs sphere and the possibility of adapting their experience for Ukraine. The French customs service consists of several units responsible for various aspects of customs control, from intelligence to investigations and technical support. Special attention is paid to the use of innovative technologies, such as risk analysis systems and «smart borders», which significantly increase the efficiency of customs operations. These technologies allow accurate control of goods, vehicles and passengers, which ensures prevention of customs offenses. The results show that the structure of the French customs authorities, divided into specialized directorates (intelligence, operations, investigations and technical support), significantly contributes to the prevention of fraud, illegal trade and security threats. Active use of risk analysis systems and cooperation with international organizations helps France manage cross-border risks and ensure compliance with European standards. The French model offers a valuable plan for the modernization of the customs service of Ukraine and its integration into European and world standards. On the basis of the analysis of the experience of France, conclusions were drawn regarding the possible directions of development of the Ukrainian customs service, in particular through the introduction of modern technologies, automation of processes and strengthening of international cooperation. The integration of advanced risk management methods and automated control systems will allow Ukraine to improve the transparency, security and efficiency of customs operations, reducing the number of offenses and corruption.

Key words: customs bodies, crime prevention, structure, service, cooperation.

1. Introduction.

Today, customs offenses have acquired a global scale, covering not only individual states or regions, but also the global level, as they are common in many countries and regions of the world. To counteract their spread and minimize the negative impact, each state makes considerable efforts, developing and implementing numerous programs and measures, improving its legislation and practice of combating such offenses. Interaction and cooperation between countries in combating customs offenses is necessary for the effective customs policy of each state. For Ukraine, it is important to study and analyze the experience of other countries in the field of administrative and legal measures against customs offenses for several key reasons. First, the integration of Ukraine into the world economy and the expansion of international trade relations require an effective customs control system that meets international standards. Borrowing advanced practices will allow optimizing national legislation, increasing the effectiveness of combating customs offenses, evasion of customs payments and other violations that negatively affect the economic security of the state.

Secondly, the study of foreign experience will contribute to the improvement of institutional mechanisms, in particular through the introduction of modern technologies and innovative approaches to customs control, which have already demonstrated their effectiveness in other countries. This will allow Ukraine not only to strengthen the protection of the state border, but also

to ensure the transparency and predictability of customs procedures, which is an important factor for the development of international trade and the investment climate.

In addition, the adaptation of best practices can contribute to strengthening cooperation with international organizations and partner countries, which will help Ukraine to more effectively fight cross-border crimes and strengthen its position in the international arena. Given the global nature of customs offenses, international cooperation and borrowing the experience of other countries are necessary conditions for successfully countering these threats. And today, Ukraine has chosen the European direction of development, and therefore the experience of European countries is a reference point for imitation.

2. Analysis of scientific publications.

To date, the study of the system of customs authorities of France is not a widespread topic among Ukrainian scientists. However, some Ukrainian researchers, dealing with issues of reforming the customs system, studying the experience of foreign countries, sometimes turn their attention to France, among them V. Chentsov, O. Melnyk and others. Although direct research specifically on the French experience for reforming Ukraine's customs system may be limited, academics are actively working on topics that include comparative analysis of customs systems and integration with European standards, which includes studying best practices, including the experience of France. Further research in this area should focus on a detailed study of international experience and its adaptation to Ukrainian conditions in order to improve the efficiency of the customs service of Ukraine.

3. The aim of the work.

The purpose of the article is to study the system of French customs authorities as an example of effective countermeasures against customs offenses for Ukraine.

4. Review and discussion.

The central customs authority of France is the Directorate General of Customs and Indirect Taxes (DGDDI), under the Ministry of the Economy, Finance and Industrial and Digital Sovereignty, and faces modern challenges: the acceleration of commercial exchanges, new technologies and new threats.

The French customs has a charter of values, among which are: discretion, honesty, neutrality, professionalism, exemplary and solidarity.

The main functions of French customs, which are carried out in order to ensure the protection of the territory, citizens and economic and financial interests of the national or European level, include:

1. Ensuring the processing of commodity flows at the border.
2. Control over maritime borders.
3. Prevention of importation of illegal or dangerous goods.
4. International cooperation.
5. Migration control.

At the same time, the General Directorate of Customs and Indirect Taxes of France is equipped with modern equipment that is constantly updated: weapons and special clothing (body armor); stationary and mobile scanners, densitometers, X-ray machines; land transport: motorcycles and cars; navy: patrol boats and surveillance boats; aviation fleet: airplanes and helicopters [5].

The structure of the French customs authority is extensive and is presented in Figure 1.

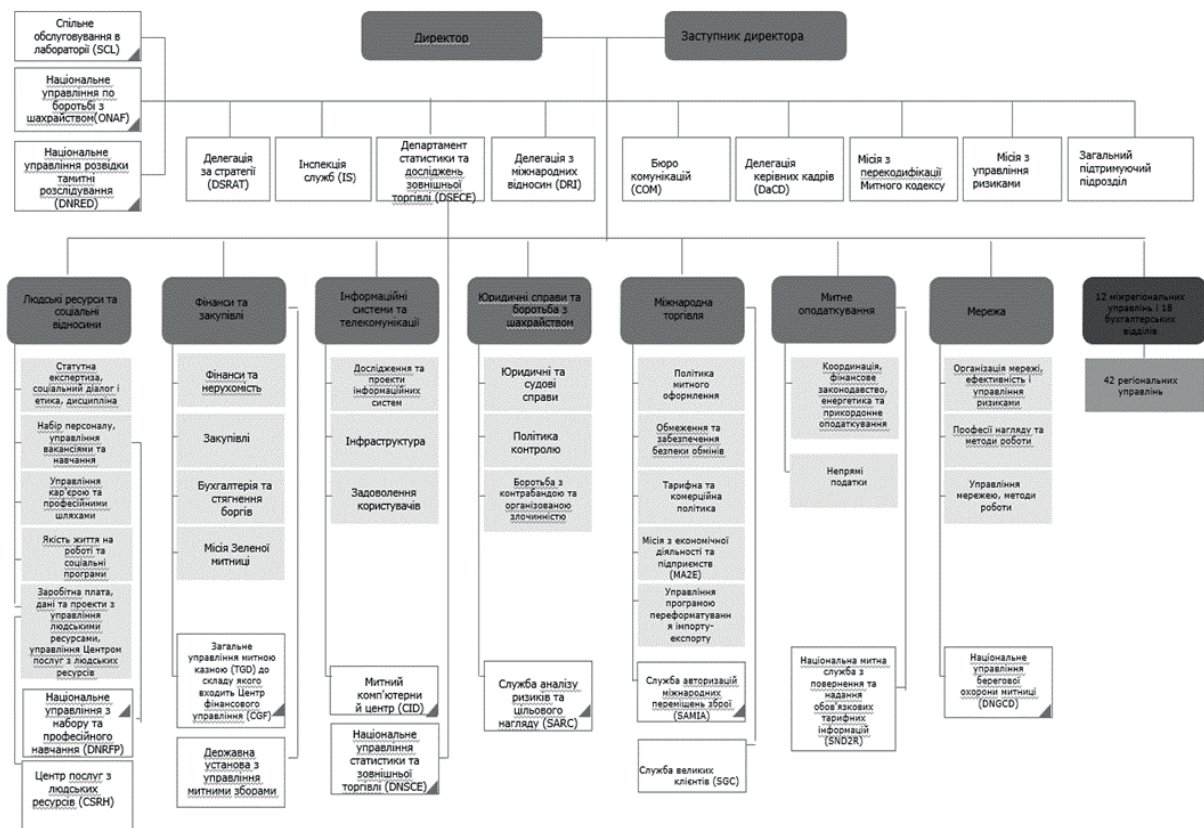


Figure 1. Organizational structure of the General Directorate of Customs and Indirect Taxes of France

One cannot but agree with the conclusion of V. V. Chentsov that the French customs is considered one of the toughest among the EU customs. The performance of functions aimed at protecting both economic and other vital functions of the state puts the French customs system on a par with such law enforcement structures as the prosecutor's office and the police [1, c. 43].

We turn our attention to the Customs National Intelligence and Investigation Directorate (DNRED) and the Financial Forensic Investigation Service (SEJF).

The National Directorate of Intelligence and Customs Investigations (DNRED) is a national service unit under the French Directorate General of Customs and Indirect Taxes. It is responsible for the implementation of the policy in the field of intelligence, control and fight against customs fraud.

DNRED is endowed with specific powers defined by the Customs Code and carries out its activities throughout the territory of the national customs jurisdiction. Since 2008, it is one of the six services that make up the French intelligence community. DNRED is one of two intelligence services subordinate to the Ministries of Economy and Finance.

The composition of DNRED is divided into central services: the General Secretariat, responsible for coordination with other intelligence services and protection of classified information; The Customs Enforcement Agency, which represents DNRED in court; Regional office for collection of customs payments and collection of fines; Human resources management; Logistics and real estate departments; Department of Communications and External Relations; A separate unit of the national police. And the Directorates: Directorate of Customs Intelligence (DRD), Directorate of Customs Investigations (DED), Directorate of Customs Operations (DOD) and Directorate of Technology (DT) [2].

That is, DNRED plays a key role in the fight against fraud and coordinates intelligence and investigative activities at all levels to protect customs security, ensuring effective operation through four main directorates, namely: responsible for collecting and analyzing information on fraud, developing national intelligence plans, coordinating intelligence actions and supports customs

services with technical knowledge; focuses on the detection and investigation of large-scale fraud, both domestically and internationally, including terrorism, arms trafficking and financial crimes; responsible for conducting complex investigations using specialized technical means, interception operations and interaction with other services; provides technical support, management of information systems, communications and projects, providing tools for processing intelligence information.

In turn, the Financial Forensic Investigation Service (SEJF) is a specialized unit dealing with customs, financial and tax offenses and works together with the Directorate General of Customs and Indirect Taxes (DGDDI) and the Directorate General of Public Finance (DGFIP).

It was created on July 1, 2019 on the basis of the National Service of Customs Judicial Investigations (SNDJ). This new division increases the capacity of the judiciary in matters of investigation of tax and customs offences.

The SEJF is under the dual leadership of the Director General of Customs and Indirect Taxes and the Director General of Public Finance, and is managed by a Magistrate of the Judicial Branch. This unit may be involved, in particular, by the National Financial Prosecutor's Office (PNF) in cases requiring tax, customs or financial expertise.

A new aspect of the reform is that the SEJF can, complementing the resources of the Ministry of the Interior, deal with cases of suspected tax fraud that require highly qualified tax expertise and the use of forensic investigative tools.

The SEJF consists of 266 investigators, of which 241 are judicial customs officers and 25 are judicial tax officers. These agents are specifically authorized to perform judicial police tasks and have all the powers granted to them by the Code of Criminal Procedure [3].

Also, French customs has a wide network of correspondents abroad - customs attachés who are responsible for all countries in their accreditation zone. These attachés, reporting to the Delegation for International Relations (DRI) of the Directorate-General, carry out their tasks in close coordination with the Ministry for Europe and Foreign Affairs (MEAE), usually based in French embassies or consulates. They implement three main missions:

- The fight against customs fraud is the main mission of customs attachés, which includes the fight against illegal trade schemes (drugs, tobacco smuggling, protected species of animals and plants, counterfeiting, etc.), money laundering and terrorist financing, as well as large-scale economic and commercial fraud.
- International customs cooperation, which involves responsibility for the implementation of bilateral customs cooperation programs, coordinate joint operations and maintain permanent relations with state administrations and the private sector of the countries where they are accredited.
- Economic customs activity, namely the provision of advice and information to international trade operators and individuals [4].

At the same time, the French customs authorities actively cooperate with international organizations, such as the World Customs Organization (WCO), Interpol and the OECD. This allows France to participate in the development of global standards for combating customs offenses, as well as in the implementation of international initiatives aimed at harmonizing customs procedures and controlling commodity flows.

In 2023, the risk analysis system of the French customs service showed its high efficiency thanks to the use of big data and special algorithms to predict possible violations. This approach made it possible to prevent more than 70% of offenses even before they were actually committed. Technologies such as «smart borders» and automated commodity flow control systems, which significantly improved the process of monitoring and risk analysis, made a significant contribution to improving the efficiency of customs procedures, allowing more accurate identification of potential threats [6].

The effectiveness of the French customs system is confirmed by significant results in the fight against smuggling, financial fraud, counterfeiting and illegal arms trafficking. Thanks to innovative technologies, risk analysis and international cooperation, the French customs authorities achieve high indicators in preventing crimes and ensuring the country's economic security.

5. Conclusions.

The French customs system is one of the most effective examples of a comprehensive approach to combating offenses in the customs sphere, which combines modern technologies, deep risk analysis and a clear organizational structure. For Ukraine, which is in the process of reforming the customs system, the experience of France is worthy of attention. First of all, attention should be paid to the clear structure of customs authorities and the clear distribution of powers and functions between units, which ensures high efficiency of tasks. The integration of risk analysis technologies and the automation of customs procedures will allow Ukrainian customs authorities to increase the level of security and transparency, reduce the level of corruption and smuggling, as well as improve cooperation with international partners. The implementation of innovative solutions, such as the system of «smart borders», can significantly speed up the process of processing goods and passengers, reducing bureaucratic barriers and increasing economic efficiency.

The key factors for the successful adaptation of the French experience in Ukraine are the comprehensive reform of customs procedures, investments in modern technologies, personnel training and active international cooperation. The application of these elements will allow Ukraine to create an effective system for countering offenses in the customs sphere and will ensure the protection of the state's economic interests at the international level.

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