

ADMINISTRATIVE AND LEGAL PRINCIPLES OF THE STATE CUSTOMS SERVICE IN THE FIELD OF CORRUPTION PREVENTION

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Annotation. The article examines the administrative and legal principles of the State Customs Service of Ukraine in the field of corruption prevention, which is a relevant issue for ensuring the effective functioning of the customs system of Ukraine and the formation of a high level of trust in state institutions. The issue of combating corruption in the customs system is complex, as it covers various aspects of the organization of the work of customs authorities, regulatory and legal support and international cooperation, international legislation in the field of combating corruption in customs authorities is analyzed. Attention is paid to the consideration of typical types of corruption that arise in customs authorities, their factors, negative consequences and countermeasure strategies are identified, a theoretical and legal analysis of such a complex category as the competence of customs authorities in the field of combating corruption is conducted, and the author's vision of the main principles of creating a system for preventing corruption manifestations by amending the current legislation regulating the sphere of customs relations to improve the general state of customs security in Ukraine is formed.

In the above context, it is relevant and appropriate to conduct scientific research on ensuring the transition of the domestic regulatory and legal system to European standards for combating corruption, as one of the reliable ways to properly ensure customs security. The implementation of the specified procedure, in our opinion, currently requires additional research and substantiation of individual conceptual and categorical elements of the system of theoretical and legal regulation of relations for combating corruption in the customs sphere to strengthen customs security. Prospects for further research are to determine the directions of administrative reform in Ukraine, review the powers, tasks and functions of financial control bodies, further analysis and improvement of basic legal concepts that ensure the state of legality in the sphere of customs security.

Key words: international experience, customs authorities, customs security, customs policy, combating corruption, powers of customs authorities, public administration, regulatory and legal regulation.

1. Introduction.

Ukraine, after the restoration of its independence, demonstrates European integration aspirations and stands guard over the democratic development of its own society. One of the important aspects of modern state legal policy of Ukraine is the reform and improvement of the system of prevention and counteraction to high levels of corruption in public authorities. Achieving positive results in the process of combating corruption in customs, tax and other spheres of control and supervision of socio-economic state activity is not only a prerequisite for the continuation of democratic transformations in the state, the formation of public trust in public authorities, but will also contribute to the strengthening of all links of the economic security system.

2. The aim of the work.

The purpose of the article is to determine the essence and structure of the administrative and legal principles of the activities of the State Customs Service in the field of corruption prevention, as well as to analyze existing mechanisms and approaches to addressing corruption challenges in the customs sector.

3. Analysis of scientific publications.

In modern scientific research on the issues of anti-corruption public relations and their public regulation, there are a number of well-founded approaches to understanding the main theoretical and legal categories of the system of combating corruption in the customs sphere. In particular, it should be noted that the work of such domestic scientists as O. Bondarenko, B. Golovkin, V. Gvozdetsky, K. Dubych, O. Kapliy, N. Koval, Yu. Komissarchuk, V. Kurylo, V. Mushenok, V. Prokopenko, V. Timashov, I. Skobina, V. Franchuk V.I. and others is relevant in this field.

The works of these scientists have both scientific and practical significance, are the basis for further research in the field of combating corruption in the customs sphere. Despite the presence of a wide array of thorough scientific research in the field of combating corruption, in our opinion, this issue is not widely studied enough, which prompts the author to participate in solving the above-mentioned problematic issues.

4. Review and discussion.

In the context of Ukraine's European integration, one of the important aspects of modern state legal policy is the reform and improvement of the system of preventing and combating corruption. No reforms in the public sector can be implemented under conditions of high levels of corruption. Achieving success in the process of combating corruption is a prerequisite for democratic transformations in the state, strengthening national security, increasing its economic potential, building public trust in the authorities, and improving the well-being of Ukrainian citizens.

Strengthening the economic security of Ukraine is one of the main tasks of state authorities. The competence of customs regulatory authorities in ensuring the economic security of Ukraine includes, first of all, the issues of ensuring customs security, including in the fight against corruption. A high level of corruption in the state leads to illegal currency transactions, smuggling activities, violation of customs rules, etc. These unlawful actions of subjects of socio-economic relations negatively affect the state of filling the state budget and the implementation of state regulation in the field of protecting the economic interests of the state and other participants in foreign economic activity. Thus, one of the main functions or competences of customs authorities in the field of ensuring the customs security of the state is the anti-corruption influence on all participants in public relations, which encourages them to comply with existing customs and legal norms.

Characterizing competence as one of the main components of the legal status of executive bodies, it is necessary to note that it is one of the prerequisites for the effective use of the state's capabilities in managing socio-economic processes. The author's research shows that the more clearly the competence of a public authority is defined, the more effectively its apparatus can work, the better legal, organizational and other means of solving the tasks of socio-economic development are used.

First of all, let us pay attention to the basic Law of Ukraine "On Prevention of Corruption", which, while defining the legal and organizational principles of the functioning of the corruption prevention system in Ukraine, is limited only to the fact that in Article 3 "Subjects to which this Law applies" it defines, among other things, officials and service personnel of the central executive body that implements the state customs policy [1].

Analysis of the Regulations on the State Customs Service of Ukraine gives grounds to be convinced that the State Customs Service of Ukraine, in order to organize its activities, provides the powers specified by law to implement measures to prevent and detect corruption, as well as control over compliance with anti-corruption legislation in the apparatus of the State Customs Service and its territorial bodies, at enterprises, institutions and organizations falling within its scope of management [2].

We note a similar situation when conducting a study of the Anti-Corruption Program of the State Customs Service of Ukraine for 2023-2025. The goal of the State Customs Service in implementing the program is: 1) improving the system of preventing and combating corruption in the activities of the State Customs Service, ensuring coherence and systematic anti-corruption in the apparatus and territorial bodies of the State Customs Service; 2) further implementing mechanisms of transparency, integrity, reducing corruption risks in the activities of the State Customs Service and increasing the level of public trust. Employees of the State Customs Service, in accordance with their role and place in the system, carry out the following tasks of preventing and combating corruption, etc.

So, since the current regulatory legal acts do not provide an interpretation of the concept of «competence» of the State Customs Service bodies in combating corruption as a means of ensuring customs security, for a more complete author's justification of it, it is advisable to turn to the developments in the field of legal scientific doctrine according to the principle of analysis from the general concept of the competence of government bodies to the category directly studied by us.

Averyanov V. noted that by its nature, the competence of executive bodies is a legal reflection (enforcing) of the functions assigned to them in special, so-called competent (or status) regulatory legal acts by fixing the goals of the tasks and the complex of rights and obligations necessary for their implementation, that is, state and government powers [4, p. 25].

Taking as a basis the fact of the presence of certain elements in the structure of competence, in our opinion, the above definition is a sufficiently substantiated description of the concept of «competence» of an executive body, and therefore it can be used for a meaningful characterization of the actual activities of customs authorities in implementing anti-corruption measures in the field of state customs affairs. After all, in our opinion, the definition proposed by the scientist properly reflects all the components of this organizational and legal category of social relations.

As for the competence of customs authorities in combating corruption as an element of customs security, in this regard, Nastyuk V. believes that the customs authorities of Ukraine can perform only those tasks and functions that are attributed to their competence [5, p. 9]. As for the range of tasks that customs authorities perform in the process of implementing state policy in the field of state customs affairs, it should be noted that they determine competence only in general terms, since they arise from the social goal to achieve which the activities of customs authorities are aimed.

The above analysis of the main legislative and subordinate regulatory legal acts of Ukraine and the positions of authoritative domestic legal scholars gives grounds to assert that the competence of customs authorities is a component of their administrative and legal status, which is a set of their rights and obligations, tasks, functions, subject of competence, purpose, place and role in the system of the customs service of Ukraine.

In the context of this study, we will also analyze the concept of «authority». According to the Concept of Administrative Reform in Ukraine, the powers of an executive body are the rights and obligations assigned to the executive body. To determine a certain scope of powers assigned to each executive body, in accordance with the tasks and functions assigned to it, the concept of competence is used [6].

In the Popular Legal Encyclopedia, the concept of "authority" is defined as a set of rights and obligations of state bodies and public organizations, as well as officials and other persons assigned to them in the manner established by law to perform the functions assigned to them, and the main forms of exercising authority by state bodies are their adoption of regulatory legal acts (orders, orders, instructions, etc.), and by officials - the implementation of organizational and administrative actions [7, p.189].

Based on the above, in our opinion, it is appropriate to consider authority as a component of the competence and status of the body (official) that performs the management functions provided for by law. In this case, it is appropriate to consider authority as the right and at the same time the obligation of the relevant subject to act in a certain situation in the manner provided for by the system of regulatory legal acts.

Regarding the authority of customs authorities, E. Dmytrenko defines them as a system of their powers regulated by regulatory legal acts, and the competence of customs authorities is the scope of their tasks and functions regulated by regulatory legal acts [8, p. 58].

Thus, the theoretical and legal analysis of the studied categories provides grounds for generalizing that «the powers of customs authorities» are a list of specific rights and obligations established and enshrined in law and other regulatory legal acts, which are important for the implementation of the tasks and functions of customs authorities. The competence of customs authorities is a set of not only their rights and obligations, but also goals, tasks, functions, areas of competence, the territorial boundaries of these areas of competence and the purpose of customs authorities.

Analysis of Article 5 of the Customs Code of Ukraine shows that the purpose of customs authorities in the process of ensuring customs security is directly to protect the domestic market, ensure national customs interests, ensure the security of Ukraine, regulate foreign trade, develop the national economy and its integration, and replenish the state budget [9].

Ensuring customs security is achieved by performing the main tasks and functions in the activities of the customs authorities of Ukraine, which implement state policy in the field of customs affairs: ensuring the correct application, strict compliance with and prevention of violations of the requirements of the legislation; protection of national customs interests; ensuring the fulfillment of obligations stipulated by international treaties of Ukraine; implementing customs control and customs clearance, improving the forms and methods of their implementation; ensuring the collection of customs payments; preventing and combating smuggling and violation of customs rules; developing international customs cooperation, etc. [9].

It is proposed to add to the list of main tasks performed by the customs authorities of Ukraine in the Customs Code of Ukraine the powers of customs authorities in the field of combating corruption as a component of customs security, as well as to supplement Article 6. «Customs interests and customs security», along with the definition of the categories «customs interests of Ukraine» (national interests of Ukraine, the provision and implementation of which is achieved through the implementation of customs affairs) (clause 1) and «customs security» (the state of protection of the customs interests of Ukraine) (clause 2), clause 2.1 of the following content «the competence of customs authorities in the field of combating corruption as a component of customs security is a component of the administrative and legal status of customs authorities, which is a set of their rights and obligations, tasks, functions, subject of competence, purpose, place and role of customs authorities as a specific type of activity in the field of social management, which includes a system of measures of a political, legal, organizational and managerial, ideological, socio-psychological and other nature aimed at ensuring the protection of customs interests of Ukraine, namely national interests through the implementation of the state's customs policy».

5. Conclusions.

The article substantiates that the administrative and legal principles of the State Customs Service are an important component of the state's anti-corruption policy. The formulated proposals for improving regulatory and legal regulation and organizational activities of customs authorities can contribute to increasing the effectiveness of anti-corruption measures. The proposed recommendations are of practical importance for reforming the customs system of Ukraine in the context of European integration and ensuring the economic security of the state.

The implementation of administrative reform in Ukraine encourages domestic scientists to critically review the powers, tasks and functions of the vast majority of executive bodies in combating

corruption in the context of modern global challenges. This state of affairs also fully applies to the system of financial (tax, customs, etc.) bodies of our state, whose competence in the field of combating corruption is a component of their administrative and legal status and is characterized by a set of legal rights and obligations (powers) of the said bodies (their officials) enshrined in the current legislation regarding the requirement from individuals and legal entities to carry out anti-corruption behavior, which is enshrined in the norms and provisions of regulatory legal acts. Proper implementation of customs regulation measures of anti-corruption socio-economic relations in the process of implementing customs affairs, as well as influence on actions that do not contain signs of corruption, but violate customs requirements, prohibitions and restrictions established by current legislation, contributes to the protection of the national interests of Ukraine.

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