

POST-CLEARANCE AUDIT AS A TOOL TO ENSURE THE EFFECTIVE CUSTOMS CONTROL

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Kharkavyi M. O. Post-Clearance Audit as a Tool to Ensure the Effective Customs Control

The article is aimed at studying of post-clearance audit as a tool for customs control and the means for implementation of the State customs policy. The current situation of practice of audit after release of goods in free circulation, as abroad, so in Ukraine, was analyzed. This allowed to highlight the most common violations of tax and customs legislation concerning the release of goods in free circulation into the customs territory of the State. Methods to select entities of foreign economic activity to carry out control measures based on audit techniques were grounded, organizational approaches to the implementation of post-clearance audit were identified. Selection of the phases of post-clearance audit allowed to determine this form of customs control as a complex process characterized by clearly defined procedures in the planning, preparation and conduct of the audit. The study has allowed to outline the priorities of the implementation of post-clearance audit at the fiscal authorities level with a view to the implementation of an integrated approach to the identification of possible violations of tax and customs legislation when transferring goods across the customs border of Ukraine.

Key words: customs policy, customs system, customs control, audit, customs value, documentary control, fiscal authorities.

Рис.: 2. **Табл.:** 4. **Бібл.:** 13.

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Харкавий М. О. Постмитний аудит як інструмент забезпечення ефективного митного контролю

Стаття присвячена дослідженню постмитного аудиту як інструменту митного контролю та засобу реалізації митної політики країни. Проаналізовано сучасний стан застосування аудиту після випуску товарів у вільний обіг закордоном і в Україні. Це дозволило виокремити найбільш поширені порушення податкового та митного законодавства при випуску товарів у вільний обіг на митну територію країн. Обґрунтовано способи відбору суб'єктів зовнішньоекономічної діяльності для проведення контрольних заходів, що ґрунтуються на методах аудиту, і визначено організаційні підходи щодо реалізації постмитного аудиту. Виділення етапів проведення постмитного аудиту дозволило визначити дану форму митного контролю як складний процес, що характеризується чітко визначеними процедурами на етапах планування, підготовки та проведення аудиту. Проведене дослідження дало можливість окреслити пріоритети реалізації постмитного аудиту на рівні фіскальних органів з метою запровадження комплексного підходу до виявлення можливих порушень податкового та митного законодавства при переміщенні товарів через митний кордон України.

Ключові слова: митна політика, митна система, митний контроль, аудит, митна вартість, документальна перевірка, фіскальні органи.

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Харкавий Н. А. Посттаможенный аудит как инструмент обеспечения эффективного таможенного контроля

Статья посвящена исследованию посттаможенного аудита как инструмента таможенного контроля и средства реализации таможенной политики страны. Проанализировано современное состояние применения аудита после выпуска товаров в свободное обращение за рубежом и в Украине. Это позволило выделить наиболее распространенные нарушения налогового и таможенного законодательства при выпуске товаров в свободное обращение на таможенную территорию государства. Обоснованы способы отбора субъектов внешнеэкономической деятельности для проведения контрольных мероприятий, основанных на методах аудита, и определены организационные подходы к реализации посттаможенного аудита. Выделение этапов проведения посттаможенного аудита позволило определить данную форму таможенного контроля как сложный процесс, характеризующийся четко определенными процедурами на этапах планирования, подготовки и проведения аудита. Проведенное исследование позволило очертить приоритеты реализации посттаможенного аудита на уровне фискальных органов с целью внедрения комплексного подхода к выявлению возможных нарушений налогового и таможенного законодательства при перемещении товаров через таможенную границу Украины.

Ключевые слова: таможенная политика, таможенная система, таможенный контроль, аудит, таможенная стоимость, документальная проверка, фискальные органы.

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The development of market relations and their relative stabilization at the beginning of the first decade of the 21st century determined top priorities for realization of long-term objectives concerned with ensuring effective mechanisms of implementing the customs policy of Ukraine, which implied utilization of the duly organized institutional environment. The effects of the world financial crisis and liberalization processes in the international trade have made adjustments to implementation of the state economic policy and have set contradictory objectives before the agencies responsible for the development and implementation of the customs policy, namely: to ensure filling of the budget within the context of reduced tariff protection and to propose less time-consuming procedures for customs

formalities. The reserves required to meet these objectives are implicit in improving the customs control system and aligning it with the world standards.

The experience of the developed countries of the world suggests that an efficient system of control over the movement of goods and vehicles across the customs border appears as a crucial factor in the development of the customs infrastructure, customs laws and introduction of new customs control mechanisms which are employed by the revenue bodies to decrease the time required for customs clearance. Simultaneously, simplified customs formalities do not permit applying measures of control to all cargoes, which entails uncertainty and the risk of non-observance of customs laws. As a result, the World Customs Organization

recommends implementing measures of control after release of goods into free circulation within the customs area of the country through audit methods with a view to minimization of mistakes, detection and prevention of negative developments caused by misuse.

Within the context of the development of new economic standards, the tasks of the revenue bodies tend to consist in controlling the goods movement and ensuring due financial security of the state through filling the state budget and protection of the national interests. Widely discussed in the scientific literature are the mechanisms which ensure efficient post-clearance audit within the context of reforming the mechanism of duty and customs payment administration. Scientific evaluation of formation of a modern customs control system and determination of the role of the post-clearance audit in it are presented in the works by A. Ahapova, I. Berezhniuk, O. Vakulchyk, T. Yednak, I. Ivancha, I. Shkuratova. However, the problems of organization of documentary audits concerned with observance of customs laws, cooperation of structural units of the fiscal service while planning and conducting monitoring and control measures, as well as the procedures of conducting them by customs offices still remain outstanding.

Implementation of customs control principles requires closing the gaps in research concerned with providing rationale for measures of control over foreign economic operations, establishing weaknesses in carrying out post-clearance audit and outlining the prospective directions for improvement of customs administration.

Protection of the customs interests and security of Ukraine is ensured through explicit fiscal focus of the customs policy. However, the regulating and controlling functions which are employed by the state to regulate movement of goods and exercise control over adherence to the requirements of tax and customs laws of Ukraine should come to the fore alongside the fiscal function. The problem of effective control over completeness and timeliness of duty and customs payments is relevant considering the constant-

ly changing market conditions, emerging new schemes of minimization of the customs value, manipulation of classification of the goods being moved, and fraud associated with importing goods on favorable and preferential terms. Such factors result in the search for and constant improvement of technologies, methods of optimization and enhancement of customs control forms.

Customs control is exercised with a view to protection of economic and financial interests, ensuring safety of the environment and activities of the population. It appears not only as a significant component in the customs system of the state, but as the principal tool employed by the revenue bodies to identify and evaluate the risks of undesired developments in the customs process management. Simultaneously, customs control is an important functional element of the customs system of the country (Fig. 1).

The definition of customs control is outlined in the Customs Code of Ukraine (CCU) and the Framework of Standards to Secure and Facilitate the Trade. Overall, this definition is used to refer to a set of measures employed by the central executive bodies with a view to ensuring the minimum of customs formalities required by the customs laws of the country [6; 8]. Customs formalities, being a set of actions of revenue body officers, are aimed at detection of finance-related violations of customs laws.

From the economic perspective, customs control is a type of state control as a legal form of customs activities and is viewed as a way of customs policy implementation. The objective of customs control is detection, removal, and prevention of violation of customs regulations by using various measures of control [7, p. 9].

Such measures of control are indicated in customs laws and are implemented through an integral system of customs control forms. Customs control is conventionally subdivided into two types: 1) documentary audit; 2) actual audit. Most attention is paid to customs control types from the financial perspective, since documents serve as the basis for not only transit of goods across the border, but assess-

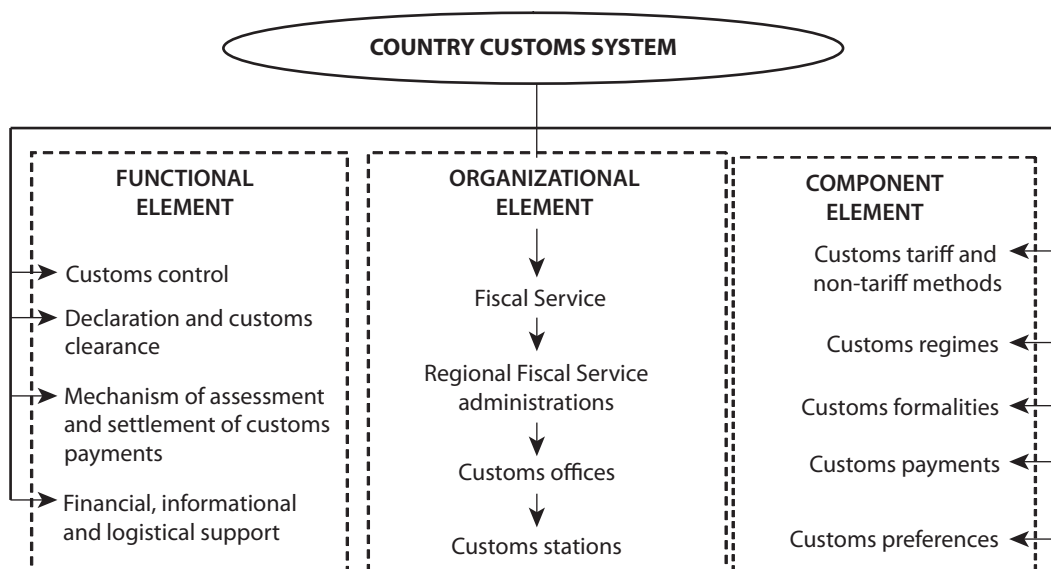


Fig. 1. The role of customs control in the customs system

ment and payment of taxes, validation of goods declaration as well.

Nevertheless, the time and development of foreign trade relations between countries set their own requirements for extension of the modern customs control mechanisms. It is conditioned by a number of factors, of which the main factor is inclusion of the customs system in the range of financial and economic mechanisms of state control being a result of liberalization of foreign trade and establishment of market relations in Ukraine.

The leading role in implementation of customs control forms is assigned to customs offices which the CCU describes as customs authorities which ensure a third of tax and duty revenues received by the State Budget of Ukraine (Table 1).

Indices presented in Table 1 suggest that customs offices ensure state budget revenues amounting to 35-36% of the overall tax receipts. However, there was an increase in tax receipts ensured by customs authorities over the period from 2010 to 2013: whereas in 2010 this index made 85911.4 mln UAH, in 2013 it reached 119053.5 mln UAH. This tendency can be explained by various factors which produce an effect on the performance of the revenue side of the budget: 1) increase in the volume of foreign trade in goods; 2) change in the foreign currency exchange rate; 3) change in the market situation; 4) change in the approaches to control over the goods and vehicles moved across the customs border.

Within the context of free trade, for economic operators, facilitation of customs clearance of goods and vehicles is a priority in the activities of customs authorities; however, loosening of the customs control is unacceptable. For this reason, documentary audit being essentially customs control exercised after release of goods into free circulation appears as a crucial form of customs control.

In scientific and practical works this form of control is referred to as post-clearance audit control. Its main objective consists in implementing a new philosophy of customs control, tightening control after release of goods into free circulation, detecting possible financial violations, and improving the financial discipline of participants in foreign economic activities. However, a challenging economic situation requires that revenue bodies intensify measures of control in this sphere by increasing the administrative influence on the process of charging the duty and customs payments. The most important aspects of organization of state control over movement of goods across the customs border exercised by revenue bodies are: control over the customs value; customs expert examination; classification work; control over establishment of the country of origin; risk management; post-clearance audit.

Realization of such measures allows ensuring additional receipts from duty and customs payments in the state budget (Table 2).

Thus, the period of 2010 – 2013 years was characterized by disparity in ensuring additional receipts from customs payments (Table 2), with most receipts ensured by control over the customs value at the stage of customs declaration formalities, amounting to 5016.5 mln UAH and 5303.7 mln UAH in 2010 and 2012 respectively. However, in 2013 this indicator dropped to 4737.5 mln UAH, which was due to a decrease in the volume of imports to Ukraine. Efficient work of expert units permitted additional receipts from control over goods coding in 2013 reaching 290.7 mln UAH. With regard to results of documentary audits, the highest rate of ensuring additional receipts was reached in 2011 totaling 572.5 mln UAH. In order to identify additional reserves at the stage of processing customs declarations, embedded RMS tools are used, which yields a positive outcome in detection of violations of tax and customs laws.

Table 1

State budget revenues and customs revenue tendency over 2010 – 2013 years

Indicator	2010	2011	2012	2013
State budget revenues, mln UAH	240615.0	314617.0	346054.0	339180.0
State budget revenues, % of the GDP	22.2	24.2	24.5	23.3
State budget revenues from customs payments, mln UAH	85911.4	114816.8	123648.9	119053.5
Share of customs payments in the state budget revenues, %	35.7	36.5	35.7	35.1
State budget revenues from customs payments, % of the GDP	7.9	8.8	8.8	8.2
State budget costs, mln UAH	303589.0	333460.0	395682.0	403403.0
Percentage of state budget costs covered by customs payments	28.3	34.4	31.3	29.5

Table 2

Additional receipts from customs payments ensured by customs authorities over 2010 – 2013 years

Index	2010	2011	2012	2013
Receipts from correction of the declared customs value of goods, mln UAH	5016.5	3675.5	5303.7	4737.5
Receipts from control over goods coding, mln UAH	138.1	167.0	223.2	290.7
Receipts from checking the country of origin of goods, mln UAH	42.4	48.5	89.3	70.1
Receipts based on the results of documentary audits, mln UAH	74.7	572.5	101.3	21.9
Total, mln UAH	12665.2	4463.5	5616.2	5120.2

According to A. Ahapova and I. Ivancha, the most significant violation from the viewpoint of ensuring financial security of the state is under-declaration of the customs value of goods. The objective of control over the customs value is assessing the tax base, as well as ensuring equal terms for all participants in the FEA with respect to charging duty and customs payments [1; 3]. This is confirmed by the data of the State Fiscal Service of Ukraine which demonstrate the most typical violations detected while carrying out documentary audits (Table 3).

Under-declaration of the customs value and incorrect classification of goods are among the most common violations established during documentary audits, and the overall volume of assessed additional charge totaled 187.09 and 169.69 mln. UAH respectively (Table 3). In quantitative terms, there were 1012 and 1154 facts of occurrence of the classified violations over 2011-2013 according to the results of monitoring and control measures.

Control of the customs value and classification of goods through post-clearance audit appears as the most convenient form of realization of monitoring and control measures, because the informational basis is provided by primary accounting documents and ledgers, which allows effective monitoring of the goods value formation, details of settlement with regard to counterparties' obligations, facts of sale, with indication of the code and name of the goods, as well as additional costs incurred when purchasing them from non-residents. However, such informational basis may not always be used effectively for classification work and control over establishment of the country of origin.

Detection of finance-related customs violations can be ensured by using other methods employed by customs administrations of many countries of the world, not only primary accounting documents. Such methods include the method of "mirror statistics" of import operations with trading partners. Analysis of discrepancies in the official statistical data allows identifying potential customs law violators only partially and provided that the goods under the clearly de-

finied UCG FEA code have not been exported from the countries with which there are ratified free trade agreements.

However, audit after release of the goods into free circulation is less efficient for work with a large volume of unofficial statistics, since in this case a significant role should be played by control at the checkpoints on the state border [5, p. 36]. Overall, as A. Zubrytskyi points out, discrepancies in trade statistics entail enormous fiscal consequences both for export and import. By way of illustration of losses in customs payment receipts, the author calculated the volume of shortage in fiscal receipts from duties which amounted to 1.06 bln USD, and for value added tax it was 2.33 bln USD, which cumulatively makes 6.4% of the income of the consolidated budget of Ukraine [9, p. 90 – 91]. In his work, the author tried to show the losses incurred by the budget due to shadow trade as well as customs commercial fraud which cause a gap in the official foreign trade statistics.

These negative trends are a precondition for the realization of post-clearance audit as a tool for ensuring integrated management of the goods supply chain which is essentially a single package of control measures. A thorough audit of customs documents is the foundation for monitoring and control measures aimed at revealing non-compliance with the goods classification, facts of under-declaration of the customs value, unwarranted use of privileges and preferences, as well as violation of the regime of the presence of the goods in the customs territory of Ukraine if they result in a FEA participant obtaining financial benefits in the form of failure to pay the duty.

Selection of controlled entities is based on: 1) risk management system results; 2) results of sampling based on officers' intuition and experience or available sources of information on the events which have produced an effect on non-observance of legal requirements; 3) a combination of the two methods mentioned above [4, p. 19]. Post-clearance audit allows correcting the errors which occurred while processing declarations and identifying possible fraud occurrences in the sphere of customs affairs.

Table 3

Typical violations of the customs laws detected during documentary audits over 2011 – 2013 years

No	Substance of Violation	Sum, mln UAH	Number of established violation facts
1	Failure to declare the goods	197.94	2
2	Under-declaration of the customs value	187.09	1012
3	Incorrect classification of goods	169.69	1154
4	Failure to submit the customs declaration in due time	163.82	16
5	Infringement of legislation in the sphere of operations with customer-supplied raw materials	125.04	39
6	Unwarranted use of privileges	83.79	278
7	Failure to carry out customs payments	50.53	95
8	Alienation of goods imported as foreign investment	6.46	22
9	Other violations	5.43	76
10	No legislation infringements resulting in failure to carry out customs payments found	0.00	341
TOTAL		989.79	3035

The mechanism of post-clearance audit realization is a complex process which can be conventionally subdivided into three stages (Fig. 2): 1) audit preparation and preplanning; 2) carrying out audit; 3) audit closure [10, p. 103; 11, p. 13]. Each realization stage involves clearly defined procedures, for example, the audit planning and preparation stage implies using information provided by the results of the risk management system functioning, information obtained from external sources, officers' intuition which should be substantiated and documented (non-automated control).

Any stage of post-clearance audit involves monitoring of foreign trade operations and update of risk profiles, as well as constant communication with FEA participants and obtaining additional information in the ways stipulated by the legislation of Ukraine.

Audit after release of goods into free circulation allows:
 1) reducing the number of control measures applied at the stage of submission of a customs declaration for clearance;
 2) improving the situation with ensuring budget receipts

from customs payments. The experience of Japan shows that widespread application of post-clearance audit resulted in doubled receipts in 2009 in comparison with 1999 [2]. The WCO has repeatedly stressed the effectiveness of the post-clearance audit in its annual reports positively estimating its application in various countries of the world (Table 4).

The data presented in Table 4 suggest that the most common infringements of customs laws are: 1) under-declaration of the customs value of goods; 2) classification of goods; 3) improper application of customs privileges and preferences [12; 13]. This structure of violations is offered by the customs code as areas of focus for documentary audits concerning observance of requirements of customs laws. It is noteworthy that the structure of additionally charged duty and customs payments varies across countries as the customs systems are individual in each case and imply varying rates of customs taxation, which produces a corresponding effect on the intentions of economic operators.

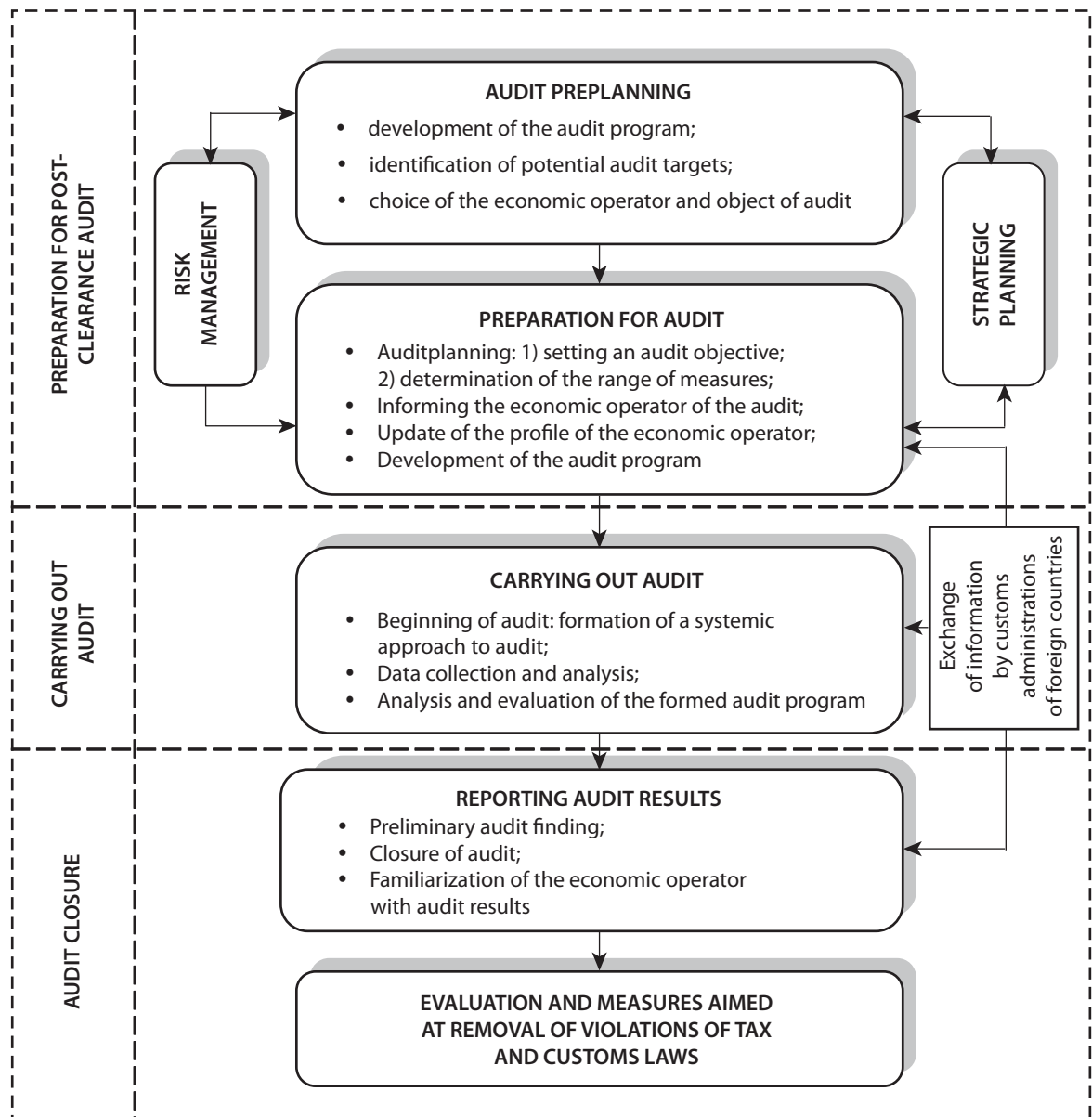


Fig. 2. Organization and mechanism of realization of post-clearance audit

Table 4

Efficiency of post-clearance audit carried out by customs administrations of Canada and Taiwan over 2010 – 2011 years

No	Indicator	Canada	Taiwan
1	Number of officers participating in audit, people	369	40
2	Conducted audits, pcs	3143	454
3	The volume of duty and customs payments additionally charged on the basis of post-clearance audit, mln USD	58.00	26.58
4	Classification of types of violations established on the basis of post-clearance audit, %	100.00	100.00
	– under-declaration of the customs value of goods	7.13	49.57
	– tariff classification of goods	18.80	18.70
	– country of origin of goods (receipt of privileges and preferences)	6.44	1.72
	– other	67.63	30.01

CONCLUSIONS

Despite insignificant experience of application of post-clearance audit and its efficiency, necessity arises for this form of control to be integrated into the overall system of monitoring and control operations of revenue bodies. This implies creation of a single system for planning and exercising control over FEA participants, which will permit an integrated approach to identification of possible violations of tax and customs laws and facilitation of the interaction of structural units of the fiscal service.

Active collaboration while carrying out post-clearance audit should be realized with subordinate individuals in order to ensure more efficient financial analysis on the basis of the data of accounting statements with a view to obtaining the crucial, most informative parameters which provide an objective and accurate evaluation of the financial standing of a FEA participant, which can serve as the basis for making a conclusion on the status of fulfillment of budgetary obligations associated with importation of goods into the customs territory of Ukraine. Under such conditions, post-clearance audit appears as not only an effective control tool, but also a method of obtaining additional information for monitoring of foreign trade operations, reducing the time used for customs formalities when submitting a customs declaration for clearance. ■

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ОЦІНКА СТАНУ І ПРОБЛЕМ РОЗВИТКУ АУДИТУ ПЕРСОНАЛУ НА ПРОМИСЛОВИХ ПІДПРИЄМСТВАХ ХАРКІВСЬКОЇ ОБЛАСТІ

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Лебединська О. С. Оцінка стану і проблем розвитку аудиту персоналу на промислових підприємствах Харківської області

Метою даної роботи є обґрунтування необхідності розвитку аудиту персоналу на промислових підприємствах у кризових умовах. У статті оцінюються стан і проблеми розвитку аудиту персоналу на промислових підприємствах Харківської області. Досліджено тенденції щодо чисельності найманих працівників як в економіці Харківського регіону в цілому, так і по окремих галузях промисловості, вікового розподілу основного складу працівників підприємств і частки працюючих пенсіонерів. Виявлено певні проблеми з використанням фонду робочого часу та збільшенням його втрат, що обумовлює необхідність застосування заходів, спрямованих на підвищення продуктивності праці кожного працівника та обсягу випуску продукції підприємства. Перспективою подальшого дослідження на рівні аналізу є вивчення особливостей використання аудиту персоналу при здійсненні господарської діяльності сучасними підприємствами. У прикладному аспекті ще недостатньо вивченими залишаються конкретні механізми і технології аудиту персоналу.

Ключові слова: оцінка, розвиток, аудит, аудит персоналу, соціально-економічні показники.

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Лебединская Е. С. Оценка состояния и проблем развития аудита персонала на промышленных предприятиях Харьковской области

Целью данной работы является обоснование необходимости развития аудита персонала на промышленных предприятиях в кризисных условиях. В статье оцениваются состояние и проблемы развития аудита персонала на промышленных предприятиях Харьковской области. Исследованы тенденции численности наемных работников как в экономике Харьковского региона в целом, так и по отдельным отраслям промышленности, возрастного распределения основного состава работников предприятий и доли работающих пенсионеров. Выявлены определенные проблемы с использованием фонда рабочего времени и увеличением его потерь, что обуславливает необходимость применения мер, направленных на повышение производительности труда каждого работника и объема выпуска продукции предприятия. Перспективой дальнейшего исследования на уровне анализа является изучение особенностей использования аудита персонала при осуществлении хозяйственной деятельности современными предприятиями. В прикладном аспекте еще недостаточно изученными остаются конкретные механизмы и технологии аудита персонала.

Ключевые слова: оценка, развитие, аудит, аудит персонала, социально-экономические показатели.

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Lebedynska O. S. Evaluation of the Status and Problems of Development of the Staff Audit in the Industrial Enterprises of Kharkiv Region

The article is aimed at the development of the staff audit in the industrial enterprises under crisis conditions. The article evaluates the status and problems of development of the staff audit in the industrial enterprises of Kharkiv region. Trends in the number of employees as in the region's economy in total, so for the individual industries, the age distribution of the employees and the proportion of the working seniors were studied. Several problems with use of the working time fund as well as rise of the related losses were identified, which necessitates the measures directed to increase the productivity of every employee and volume of the enterprise output. The prospect of a further research at the level of analysis is the study of the implications of using the staff audit in carrying out the economic activities of the modern enterprises. In the applied aspect the specific mechanisms and technologies for the staff audit remain insufficiently studied.

Key words: evaluation, development, audit, staff audit, socio-economic indicators.

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