

**SOME ISSUES OF THE STATE BORDER GUARD SERVICE
OF UKRAINE AND THE STATE FISCAL SERVICE
OF UKRAINE COOPERATION IN THE COUNTERACTION
TO THE TRANSPORTATION OF GOODS ACROSS
THE CUSTOMS BORDER OF UKRAINE CONCEALED
FROM CUSTOMS CONTROL**

Lipynskyi V. V., Yarmysh O. N.

INTRODUCTION

Violations of customs rules related to the transportation of goods across the customs border of Ukraine concealed from customs supervision are characterized by a high degree of organization, technical support, regional and international relations. Offenders are increasingly using methods that make export – import operations look legitimate, but also harm the state budget. Effective counteraction to customs offenses, in particular counteraction to the transportation of goods across the customs border of Ukraine concealed from customs supervision is one of the important functions of Ukrainian customs.

The systematic analysis of foreign economic operations and the determination of their expediency, control of the routes of goods and vehicles, and the strengthening of control over the implementation of foreign economic operations with some highly liquid goods on a permanent basis is carried out by the State Fiscal Service of Ukraine.

According to the results of the analysis of the detected attempts of illegal movement of goods and minimization of taxes during their import, a systemic problem has been identified related to the presence of goods in the territory of Ukraine, vehicles whose customs clearance was not carried out, therefore the state budget has not received proper customs payments in full. One of the reasons for such a situation on the domestic market of imported goods is using the gaps in the current legislation and the committing of illegal actions aimed at the non-declaring of goods and vehicles by unscrupulous subjects of foreign economic activity.

Customs cooperate with law enforcement agencies in carrying out their assigned tasks. During the customs offense detection, as well as the

identification of property without or with unknown owner, customs offices cooperate with state border guard departments.

Effective interaction of law enforcement and control bodies, in particular the State Border Service of Ukraine with the customs of the State Fiscal Service of Ukraine (hereinafter referred to as – SFS of Ukraine) in case of customs offense detection, is the key to effective protection of the economic interests of the country.

It should be noted that according to The Resolution of the Cabinet of Ministers of Ukraine of 18 December 2018 No1200 'On the Establishment of the State Tax Service of Ukraine and State Customs Service of Ukraine' the SFS of Ukraine is reorganized by dividing it into two services: the State Tax Service of Ukraine and the State Customs Service of Ukraine; newly created services are central executive authorities responsible for formulating and implementing the state tax and customs policy (respectively); the direction and coordination of the services will be implemented by the Cabinet of Ministers of Ukraine through the Minister of Finance of Ukraine; the services are the assignees of the rights and responsibilities of the reorganized SFS of Ukraine¹. The Cabinet of Ministers of Ukraine established The Resolution of 6 March 2019 № 227 'On Approval of Provisions of the State Tax Service of Ukraine and the State Customs Service of Ukraine'.

1. Legal Aspects of Counteraction to the Transportation of Goods Across the Customs Border of Ukraine Concealed From Customs Control

During 12 months of 2018, the customs of the SFS of Ukraine detected 48.9 thousand violations of customs rules with the value of offense objects amounting to UAH 3.4 billion.

Compared to the corresponding period of the previous year, the number of drawn up reports on violation of customs rules increased by 51%, and the value of the offense objects was doubled.

¹ Про утворення державної податкової служби України та державної митної служби України: Постанова Кабінету Міністрів України від 18 грудня 2018 р. № 1200 / Кабінет Міністрів України. URL: <http://zakon.rada.gov.ua/laws/show/1200-2018-%D0%BF> (дата звернення: 04.04.2019).

In 5.4 thousand cases of customs offenses, goods valued at UAH 914 million were temporarily seized. The amount of temporarily seized goods increased by 24 %.

The most common are cases of illegal industrial goods transportation across the customs border. During this period, goods valued at UAH 568.6 million were seized for such violations. Vehicles were withdrawn in the amount of UAH 149.9 million, foodstuffs – UAH 119.3 million, currencies – UAH 76 million.

There are some resonant examples of customs violations:

- three trucks with semi-trailers platform used for transportation of seismic signals control equipment from Spain to local companies in the amount of UAH 15.31 million arrived at Tysa checkpoint of Trans Carpathian Custom service of the SFS of Ukraine.

During the customs control double packages of transport documentation were detected. Based on the original documents with the marks of the Hungarian customs authorities, it was established that the goods were moved to Ukraine on the basis of documents containing false information about the shipper, consignee and customs value. These goods were temporarily seized.

The authorities of Trans Carpathian Custom service of the SFS of Ukraine has drawn up 3 reports on violation of customs rules in accordance with Article 483 of the Customs Code of Ukraine (hereinafter referred to as – CCU) (‘Transportation or actions aimed at the transportation of goods across the customs border of Ukraine concealed from customs control’).

- the director of the local company declared some fuel pellets intended to export to Great Britain at the Zaporizhzhia-Central checkpoint of Zaporizhzhia Custom service of the SFS of Ukraine.

During the customs inspection and unpacking of plastic bags together with the declared goods 1 217,6 kg of amber were revealed. These goods were temporarily seized. The authorities of Zaporizhzhia Custom service of the SFS of Ukraine drawn up the report on violation of customs rules in accordance with Article 483 of the CCU.

- the fact of the export from Bila Tserkva to the Slovakia of ‘waste products containing zinc, lead, iron, aluminum’ in the amount of UAH 65.59 million was established. The use of counterfeit shipping documents was detected during customs clearance of goods. 44 customs reports on violation of customs rules in accordance with Article 483 of

the CCU were drawn up by the Kyiv Custom service of the SFS of Ukraine.

– almost 15.5 million of Russian rubles were found under the plastic lining of the right threshold at the Goptivka checkpoint of the Kharkiv Custom service of the SFS of Ukraine during customs control in a HYUNDAIACCENT car, which was traveling from Ukraine to Russia under the control of a Ukrainian citizen. According to Article 511 of the CCU these banknotes were temporarily seized. The authorities of Kharkiv Custom service of the SFS of Ukraine drawn up the report on violation of customs rules.

39.2 thousand cases of violation of customs rules were considered by the Custom service of the SFS, that is 81% more than for the same period in 2017. 6.2 thousand cases of violation of customs rules in the amount of UAH 2.5 billion were submitted to the court. These customs offenses resulted in the fines and confiscation in the amount of UAH 483.8 million.

Cooperation and information exchange with the competent authorities of foreign countries within the framework of mutual administrative assistance, which ensures the prevention and detection of illegal export-import operations and the fact of non-payment of compulsory customs charges to the budget, is one of the most effective methods of counteracting the customs offenses.

As a result of such international cooperation, over 712 cases of violation of customs rules in the amount of UAH 686.5 million were initiated during the 12 months of 2018. Moreover, non-payment of over UAH 21.2 million customs charges was established².

During January-March 2019, the customs of the SFS of Ukraine detected 9.3 thousand customs offenses with the value of offense objects amounting to UAH 611 million. Compared to the corresponding period of the previous year, the value of the offense objects increased by 30.2%.

In 1.4 thousand cases of violation of customs rules, the offense objects in the amount of UAH 162.8 million were temporarily seized. The average value of the offense objects was UAH 117.5 thousand.

² Інформація щодо стану боротьби з митними правопорушеннями упродовж 2018 року Державної фіскальної служби України. Київ, 2019. URL: <http://sfs.gov.ua/media-tsentr/novini/365795.html> (дата звернення: 04.04.2019).

The most common are cases of illegal food products transportation across the customs border. During this period, goods valued at UAH 102.2 million were seized for such violations. Industrial goods were seized in the amount of UAH 32.9 million, vehicles – UAH 11.3 million, currencies – UAH 16.7 million.

Almost 8,000 cases of violation of customs rules were handled directly by the customs of the State Fiscal Service. Administrative penalties in the amount of UAH 276.4 million were applied. The state budget collected UAH 31.8 million, which is 22.3% more than in January-March 2018.

Almost 1.6 thousand cases of violation of customs rules in the amount of UAH 965.5 million were submitted to court. As a result of the case consideration, the court decided to apply fines in the amount of UAH 127.3 million, which is 2.7 times more than the same period in the previous year, and confiscation in the amount of UAH 136.7 million that is 2.4 times higher than in January-March 2018.

Cooperation and information exchange with the competent authorities of foreign countries within the framework of mutual administrative assistance, which ensures the prevention and detection of illegal export-import operations and the fact of non-payment of compulsory customs charges to the budget, is one of the most effective methods of counteracting the customs offenses.

As a result of such international cooperation, over 305 cases of violation of customs rules in the amount of UAH 307.5 million were initiated during the 3 months of 2019. Moreover, non-payment of over UAH 16.1 million customs charges was established³.

According to the paragraph 2, Article 544, of the CCU, prevention and counteraction to smuggling, combating violations of customs rules throughout the customs territory of Ukraine is on the most important functions of the customs service authorities⁴. Persons committing smuggling and violating customs rules encroach on the transportation of goods, vehicles across the customs border of Ukraine in the order

³ Інформація щодо стану боротьби з митними правопорушеннями упродовж січня-березня 2019 року Державною фіскальною службою України. Київ, 2019. URL: <http://sfs.gov.ua/media-tsentr/novini/375168.html> (дата звернення: 15.04.2019).

⁴ Митний кодекс України: Закон України від 13 березня 2012 р. № 4495-VI / Верховна Рада України. URL: <http://zakon.rada.gov.ua/laws/show/4495-17> (дата звернення: 04.04.2019).

established by the legislation, causing damage to the economy of the state, its cultural heritage, health of the population and public safety, contribute to the expansion of the economy shadow sector.

According to the paragraph 1, Article 483, of the CCU, movement or actions aimed at the movement of goods across the customs border of Ukraine concealed from customs control, i.e. using specific-purpose storage (hide) and other means or ways that hinder detection of such goods or by giving them the appearance of other goods, or providing the customs authorities as a ground for moving goods with forged documents or illegally obtained documents, or those containing false information regarding the name of the goods, their weight (including allowable losses with proper storage and transportation conditions) or quantity, country of origin, sender and/or recipient, quantity of cargo items, their marking and numbers, false particulars needed to identify the code of goods code under the UCG FEA and their customs value, shall entail a fine amounting to 100 per cent of the cost of goods, which are direct objects of customs offenses, with confiscation of such goods, as well as goods and means of transport with specific-purpose storage (hide) used for carriage of goods, which are direct objects of customs offenses, across the customs border of Ukraine⁵.

The actions specified in paragraph 1 of this Article committed by a person held liable during a year for an offense set out in this Article or Article 482 of the CCU shall entail a fine amounting to 200 per cent of the cost of goods, which are direct objects of customs offenses, with confiscation of such goods, as well as goods and means of transport with specific-purpose storage (hide) used for carriage of goods, which are direct objects of customs offenses, across the customs border Ukraine.

The object of this offense is the procedure established by national legislation for the movement of goods and vehicles across the customs border of Ukraine.

Objective side means actions aimed at moving goods and vehicles across the customs border of Ukraine. Action is the active behavior (act) of a person which reflects externally his or her will and is aimed at causing certain negative consequences.

⁵ Про судову практику у справах про контрабанду та порушення митних правил / Постанова Пленуму Верховного Суду України від 03 червня 2005 р. № 8. URL: <https://zakon.rada.gov.ua/go/v0008700-05> (дата звернення: 08.08.2019).

According to the paragraph 57, Article 4, of the CCU, ‘goods’ mean any moveable items, including those placed by the law under the immovable item arrangement (other than means of transport for commercial use), currency valuables, cultural valuables as well as electricity transmitted by power supply lines.

Means of transport refer to any means of aviation, water, rail, road, pipelines and transmission lines.

Movement of goods across the customs border of Ukraine concealed from customs control means moving them across the customs border:

- using specific-purpose storage or other means that make it difficult to detect them;
- by giving them the appearance of other goods;
- providing the customs authorities as a ground for moving goods with fake documents or illegally obtained documents, or those containing false information, or those that are a ground for moving other objects.

According to the paragraph 53, Article 4, of the CCU, specific-purpose storage (hide) means a storage designed for illegal movement of goods across the customs border of Ukraine as well as intentionally modified engineering structures or items that were dismantled, mounted, etc. to be fit for such purpose.

Other ways that hinder detection of goods are, in particular, hiding them in suitcases, clothing, shoes, hats, personal effects, on the body or in the human or animal body.

Giving some objects the appearance of others is a change in their appearance (shape and condition, packaging, labels, etc.).

It should be taken into account that without documents defined by legal acts, such as declaration of customs value, contract, consignment, license, quota, shipping documents, permissions of relevant public authorities, etc. is impossible to obtain customs clearance for the movement of any goods.

Forged documents should be considered as fake and authentic ones, with false information or some changes that distort its content, as well as documents with fake fingerprints, stamps, signatures, etc.

Illegally obtained means documents obtained by a person without any legal grounds or in violation of the established procedure, in other

words, documents issued on the basis of deliberately false information or forged documents.

Documents containing false information have untruthful information regarding the nature of the agreement, the name of goods, their weight or quantity, sender and/or recipient, country of origin or destination. Invalid documents are documents that have lost their validity (for example, a license which has expired).

A qualifying feature is the repeated violation of customs rules on the grounds of Article 482 and / or 483 of the CCU.

Such documents as environmental control services permits, certificates of origin, phytosanitary and veterinary certificates, certificates of conformity, bank documents, certificates of currency values declaration, incomes and property belonging to a resident of Ukraine and kept outside and some other, although necessary for customs clearance, are not, in fact, the basis for moving goods or other items across the customs border.

Also, while delineating offenses according to Article 472 and Article 483 of the CCU, it is necessary to highlight, that someone's actions can be recognized as failure to declare goods, means of transport for commercial use only when the offender did not intend to hide the goods from customs control.

The subject of the offense is a sane person who has reached the age of responsibility and the enterprise official. Enterprise officials are managers and other employees of enterprises (residents and non-residents) who, due to their permanent or temporarily fulfilling duties, are responsible for compliance with the legal requirements established by the CCU, laws and other legislative acts of Ukraine, as well as international agreements.

The subjective side of the offense is characterized by an intent form of guilt. The motives and purpose of the offense as well as negative consequences are irrelevant for the classification of the actions as offence.

Carriers are responsible for the movement or actions aimed at the movement of goods across the customs border of Ukraine concealed from customs control providing the customs authorities as a ground for moving goods with documents containing false information only if this information relates to the amount of cargo places, their marking and numbers, and no steps have been taken by the carriers to verify the

accuracy of this information or, if such verification is not possible, no international entry has been made to the consignment note (CMR).

2. Some Issues of the State Border Guard Service of Ukraine and the State Fiscal Service of Ukraine Cooperation in the Detection of Customs Offenses

In accordance with the requirements of Article 558 of the CCU in achieving the objectives set for the customs authorities they shall interact with the law enforcement agencies in the manner prescribed by the law.

If customs supervision and other measures undertaken by the customs authority under the CCU and other legislative acts of Ukraine detect any indications of offense, for which investigation the customs authorities are not responsible, the revenue and duties authorities shall refer it to the competent law enforcement agency.

Law enforcement agencies shall notify the customs authorities of customs offenses or smuggling detected.

The customs authorities are obliged to transmit to the State Border Guard Service of Ukraine and to the National Police information about vehicles and persons, that have violated the terms of temporary importation of vehicles and / or terms of moving vehicles under the transit procedure, if these persons, who are brought to administrative liability for such offense, were not present during the protocol drawing up.

To regulate the interaction procedure of the state border guard authorities with customs and control bodies during the operational activities, the Ministry of Internal Affairs of Ukraine and the Ministry of Finance of Ukraine issued 'The Order of the State Border Guard Service of Ukraine and the State Fiscal Service of Ukraine cooperation in the detection of customs offenses, as well as the identification of property that has unknown or no owner' of 18 October 2018 № 849/828 . This order defines the mechanism of the state border protection authorities and customs authorities interaction in the detection of customs offenses, as well as with the main departments of the State Fiscal Service of Ukraine in the regions and in Kyiv⁶.

⁶ Липинський В.В. Щодо деяких питань взаємодії органів Державної фіскальної служби України та Державної прикордонної служби України під час виявлення ознак порушень митних правил. *Правова позиція*. 2019. № 2 (23). С. 73.

An official of the State Border Guard Service during the operational and off-duty activity outside the checkpoint have to take such measures towards customs rules offender:

- takes measures to stop the offense;
- immediately (at the earliest opportunity) informs the relevant management center of the service about the detention of persons and objects, indicating the date, time and circumstances of the offense;
- draws up an act of detection;
- ensures the preservation of offense objects, their packaging, the traces available and takes measures to prevent access to these objects and change of their location, avoids leaving fingerprints and other items related to this offense;
- transfers to the operational units the objects of the offense, the accompanying technical and registration document, the ignition keys of the vehicle, as well as the act of detection (with a transfer mark);
- in case of customs offense detection within the competence of the State Border Guard Service, draws up protocols and carries out registration of administrative offenses in accordance with the legislation of Ukraine;
- transmits documents and detained persons to the task force of State Border Guard Service officials⁷.

The State Border Guard Service operational units after the immediate arrival at the place of the offense detection, but not later than three hours after the detection:

- receives from the State Border Guard Service officials, the objects of the offense, the accompanying technical and registration documents, the ignition keys of the vehicle, as well as the act of detection (with a mark of transmission and acceptance), as well as the detainees and administrative case files.
- checks the received documents for compliance with the current legislation requirements and carries out additional measures for the offenders and possible witnesses questioning (if necessary);

⁷ Про затвердження Порядку взаємодії органів Державної прикордонної служби України та Державної фіскальної служби України під час виявлення ознак порушень митних правил, а також виявлення майна, яке не має власника або власник якого невідомий: наказ Міністерства внутрішніх справ України та Міністерства фінансів України від 18 жовтня 2018 р. №№ 849/828 / Міністерство внутрішніх справ України та Міністерство фінансів України. URL: <http://zakon.rada.gov.ua/laws/show/z1290-18> (дата звернення: 04.04.2019).

- with the participation of State Border Guard Service officials, who found the offense, draws up a scheme of the place of the offense detection (showing the location of the detection; distance from the place of detection to the state border of Ukraine and the nearest settlements or roads; location of the border guard personnel; signs (shields), and in case of illegal crossing (attempt) of the state border of Ukraine – places of crossing);
- in the case of the offender detention in accordance with the procedure established by law for a term of up to three days, delivers he/she to the temporary detention place;
- transfers the offense objects and the accompanying technical and registration documents, the ignition keys of the vehicle, which are seized by a customs officer.

If it is impossible for the operational unit to arrive at the offense detection place, the responsibility is held on the officials of the State Border Guard Service, who have found the offense.

Shift supervisor of the service management center of the State Border Guard Service:

- immediately reports to the Head of the State Border Guard Service and informs, but not later than 30 minutes from the moment of the time and circumstances of the offense detection, the customs office;
- sends operational unit to the place of offense detection and registers the received information;
- specify the date and time of possible customs officer arrival at the place of offense detection;
- exchanges information on the progress of tasks fulfilling and changes in the situation with the senior of the task operational unit.

Head of the State Border Guard Service department shall organize and provide:

- operational unit arrival at the place of offense detection;
- detained persons delivery to the place of temporary detention;
- transfer (sending) not later than one day after the offense objects detection, all necessary copies of the materials related to the offense (reports, acts of detection, schemes etc.), to the customs office of the SFS of Ukraine;
- sending the act of identification and copies of the procedural document received from the customs officer of the SFS of Ukraine on the offense objects seizure to the information-analytical department of the State Border Guard Service.

The customs officer authorized to perform procedural actions and designated by the Head of the SFS of Ukraine, after receiving information on the detection of customs offense indicators:

- -arrives at the place of the offense detection no later than three hours after receiving the information about it, if it is detected outside the border crossing point of Ukraine, and within the border crossing point – immediately;

- seize the objects of the offense, the accompanying technical and registration documents, the ignition keys of the vehicle, constitutes the relevant procedural document and also carries out other necessary procedural actions;

- receives (if necessary) written explanations from State Border Guard officials who have detected signs of customs offense, other participants or witnesses of the offense.

The official of the the State Border Guard department in case of property without or with unknown owner detection during operational activity at a checkpoint across a state border, checkpoint of entry / exit, controlled border area:

- takes measures to preserve property;

- -immediately inform the appropriate service management center, indicating the time and circumstances of the property identifying;

- draws up an act of identification with a detailed description of the property, and ensures its further preservation until the arrival of the operational unit;

- transfers the property and the act of identification (with a transfer mark) to the operational unit.

The appropriate service management center immediately, but not later than 30 minutes after receiving the notification of the property identifying, reports to the Head of the State Border Guard department and inform SFS of Ukraine.

Head of the State Border Guard department organize and provide:

- operational unit arrival at the place of property identifying;
- transportation and storage of property;
- property delivery and transfer to the appropriate department of the SFS of Ukraine.

Operational unit after arrival at the place of property identifying:

- receives from the official of the of the the State Border Guard department the property and the act of identification (with the mark on the transfer and acceptance);

- delivers the property to the appropriate department of state border protection.

The head of the appropriate department of the SFS of Ukraine not later than the next day after the property transfert has to:

- make the decision on property transfer to storage taking into account its specificity;

- organize further work on property management in accordance with the current legislation.

The head of the appropriate department of the SFS of Ukraine receives the property on the day of its delivery, but not later than three hours from the moment of delivery.

The transfer of the property is formalized by the act of acceptance. A copy of the act of detection shall be attached to the act of acceptance.

On the basis of the above algorithms of the officials actions we agree with the opinion regarding the term 'interaction', that 'does not fully explain it (simultaneous work), because it does not show the connection of subsystems for a single purpose achievement.

We consider a more successful definition, which reflects and traces the purposefulness of this work or the unity of goals of all subsystems of the analyzed system, it is 'mutual'⁸.

CONCLUSIONS

Based on the above, we can conclude that the situation with transportation of goods across the customs border of Ukraine concealed from customs control is difficult, since offenders are constantly improving ways of such movement, and also looking for new ones.

In order to improve the quality of counteracting the movement of goods across the customs border of Ukraine, with the exception of customs control, priority should be given to:

- strengthening the control over the authenticity of documents and information provided during the movement of goods, vehicles across the

⁸ Карнаухов О.В. Особливості системи криміналістичного забезпечення. *Правова позиція*. 2017. № 1 (18). С. 131.

customs border of Ukraine and during their subsequent customs clearance;

- if there are reasonable doubts on the documents authenticity and information provided during the movement of goods across the customs border of Ukraine and at their subsequent customs clearance, sending requests to the customs and other authorities of foreign states;

- comparison of SFS of Ukraine statistics with the data of the customs service of the good's country of origin (consignee), quantity, value of goods exported from Ukraine and imported into it;

- effective and efficient interaction of the customs with law enforcement agencies.

In order to ensure the correct and unified legislation application in the mentioned area of SFS activity, it is necessary to initiate an appeal to the Supreme Court of Ukraine to summarize the judicial practice and to provide appropriate explanations for the practical use.

In addition, it should be noted, that the customs offices interact with the law enforcement agencies. During the customs offense detection, as well as the identification of property without or with unknown owner, customs offices cooperate with State Border Guard units.

If customs supervision and other measures undertaken by the customs authorities under the CCU and other legislative acts of Ukraine detect any indications of offense, for which investigation the customs authorities are not responsible, the customs authorities shall refer it to the competent law enforcement agency. Law enforcement agencies must notify the revenue and duties authorities of customs offenses or smuggling detected.

The issues of interaction between operative units of law enforcement agencies, authorized to smuggling counteraction, and customs offices, which are not authorized to carry out operative investigation activities, should receive an appropriate legislation framework⁹.

In order to solve the problem of failure to declare goods, means of transport for commercial moved across the customs border of Ukraine, it is recommended to organize an exchange of information with the State

⁹ Варава В.В. Запобігання та протидія втручанню в діяльність працівника правоохоронного органу з викриття кримінальних правопорушень у митній сфері. *Правова позиція*. 2018. № 2(21). С. 130.

Border Guard Service of Ukraine and customs administrations of foreign countries¹⁰.

With the participation of the State Service of Ukraine for Transport Safety, the State Border Guard Service of Ukraine, SFS of Ukraine and the Ministry of Internal Affairs of Ukraine to create a single database for temporary registration of foreign cars in Ukraine¹¹.

SUMMARY

Persons committing smuggling and violating customs rules encroach on the transportation of goods, vehicles across the customs border of Ukraine in the order established by the legislation, causing damage to the economy of the state, its cultural heritage, health of the population and public safety, contribute to the expansion of the economy shadow sector.

Violations of customs rules related to the transportation of goods across the customs border of Ukraine concealed from customs supervision are characterized by a high degree of organization, technical support, regional and international relations. Offenders are increasingly using methods that make export – import operations look legitimate, but also harm the state budget. Effective counteraction to customs offenses, in particular counteraction to the transportation of goods across the customs border of Ukraine concealed from customs supervision is one of the important functions of Ukrainian customs service.

The exposed attempts of illegal movement of goods and minimization of the import taxes analysis revealed a systemic problem related to the presence in Ukraine of goods, vehicles, which customs clearance has not been carried out, as a result, the state budget did not receive the customs charge. One of the reasons of this problem in the domestic market of imported goods is the use of gaps in the current legislation and committing illegal actions aimed at not declaring goods and vehicles. The above indicates that effective interaction of law

¹⁰ Ліпинський В.В. Проблемні питання кваліфікації протиправних дій, спрямованих на недекларування товарів, транспортних засобів, що переміщуються через митний кордон України. *Правова позиція*. 2017. № 1(18). С. 51.

¹¹ Легеза Є.О. Зарубіжний досвід митного оформлення, вартості та контролю транспортних засобів. *Сучасний стан та перспективи розвитку митних правовідносин в Україні : колективна монографія / за заг. ред. Д.В. Приймаченка*. Дніпро : Видавничий дім «Гельветика», 2018. С. 220.

enforcement and control bodies, in particular the State Border Service of Ukraine with the customs of the State Fiscal Service of Ukraine in case of customs offense detection, is the key to effective protection of the economic interests of the country.

Based on the above, the problematic issues of interaction between the State Fiscal Service of Ukraine and the State Border Guard Service of Ukraine during counteraction to the transportation of goods across the customs border of Ukraine concealed from customs supervision are considered and analyzed.

REFERENCES

1. Про утворення державної податкової служби України та державної митної служби України: Постанова Кабінету Міністрів України від 18 грудня 2018 р. № 1200 / Кабінет Міністрів України. URL: <http://zakon.rada.gov.ua/laws/show/1200-2018-%D0%BF> (дата звернення: 04.04.2019).

2. Інформація щодо стану боротьби з митними правопорушеннями упродовж 2018 року Державної фіскальної служби України. Київ, 2019. URL: <http://sfs.gov.ua/media-tsentr/novini/365795.html> (дата звернення: 04.04.2019).

3. Інформація щодо стану боротьби з митними правопорушеннями упродовж січня-березня 2019 року Державною фіскальною службою України. Київ, 2019. URL: <http://sfs.gov.ua/media-tsentr/novini/375168.html> (дата звернення: 15.04.2019).

4. Митний кодекс України: Закон України від 13 березня 2012 р. № 4495-VI / Верховна Рада України. URL: <http://zakon.rada.gov.ua/laws/show/4495-17> (дата звернення: 04.04.2019).

5. Про судову практику у справах про контрабанду та порушення митних правил / Постанова Пленуму Верховного Суду України від 03 червня 2005 р. № 8. URL: <https://zakon.rada.gov.ua/go/v0008700-05> (дата звернення: 08.08.2019).

6. Ліпінський В.В. Щодо деяких питань взаємодії органів Державної фіскальної служби України та Державної прикордонної служби України під час виявлення ознак порушень митних правил. *Правова позиція*. 2019. № 2(23). С. 70–77.

7. Про затвердження Порядку взаємодії органів Державної прикордонної служби України та Державної фіскальної служби

України під час виявлення ознак порушень митних правил, а також виявлення майна, яке не має власника або власник якого невідомий: наказ Міністерства внутрішніх справ України та Міністерства фінансів України від 18 жовтня 2018 р. № № 849/828 / Міністерство внутрішніх справ України та Міністерство фінансів України. URL: <http://zakon.rada.gov.ua/laws/show/z1290-18> (дата звернення: 04.04.2019).

8. Карнаухов О.В. Особливості системи криміналістичного забезпечення. *Правова позиція*. 2017. № 1 (18). С. 127–133.

9. Варава В.В. Запобігання та протидія втручанню в діяльність працівника правоохоронного органу з викриття кримінальних правопорушень у митній сфері. *Правова позиція*. 2018. № 2(21). С. 125–130.

10. Ліпінський В.В. Проблемні питання кваліфікації протиправних дій, спрямованих на недекларування товарів, транспортних засобів, що переміщуються через митний кордон України. *Правова позиція*. 2017. № 1(18). С. 43–52.

11. Легеза Є.О. Зарубіжний досвід митного оформлення, вартості та контролю транспортних засобів. *Сучасний стан та перспективи розвитку митних правовідносин в Україні : колективна монографія / за заг. ред. Д.В. Приймаченка*. Дніпро : Видавничий дім «Гельветика», 2018. 272 с.

12. Конституція України: Закон України від 28 червня 1996 р. № 254к/96-ВР / Верховна Рада України. *Відомості Верховної Ради України*. 1996. № 30. Ст. 92.

13. Карнаухов О.В. Криміналістична характеристика контрабанди, її місце в криміналістичному забезпеченні розслідування кримінальних правопорушень. *Вісник Академії митної служби України. Серія «Право»*. 2012. № 2 (9). С. 57–64.

14. Варава В.В. Концептуальні підходи та шляхи усунення конфлікту слідчої та оперативно-розшукової діяльності. *Вісник Академії митної служби України. Серія «Право»*. 2015. № 1 (14). С. 122–126.

15. Податковий кодекс України: Закон України від 2 грудня 2010 р. № 2755-VI 4495-VI / Верховна Рада України. URL: <http://zakon.rada.gov.ua/laws/show/2755-17> (дата звернення: 08.08.2019).

16. Рішення Конституційного Суду України від 31 березня 2015 р. № 1-рп/2015 в справі №1-4/2015. URL: http://search.ligazakon.ua/_doc2.nsf/link1/KS15011.html (дата звернення: 11.11.2015).

17. Адміністративна відповідальність за порушення митних правил : навчальний посібник / За заг. ред. В.В. Ченцова. Київ: Істина, 2010. 208 с.

18. Питання, пов'язані із застосуванням митних декларацій: Постанова Кабінету Міністрів України від 21 травня 2012 № 450 / Кабінет Міністрів України. URL: <http://www.zakon.rada.gov.ua> (дата звернення 04.04.2019).

19. Ліпінський В.В. Правові аспекти кваліфікації дій, пов'язаних із користуванням чи розпорядженням транспортними засобами особистого користування, ввезеними на митну територію України в митному режимі "транзит". *Правова позиція*. 2016. № 1 (16). С. 68–73.

20. Ліпінський В.В. Особливості кваліфікації дій, пов'язаних із користуванням чи розпорядженням транспортними засобами особистого користування, ввезеними на митну територію України в митному режимі "транзит". *Актуальні проблеми розвитку права і держави в умовах міжнародних інтеграційних процесів*: матеріали міжнар. наук.-практ. конф., м. Дніпро, 25 листопада 2016 р. Дніпро: УМСФ, 2016. С. 120–121.

Information about the authors:

Lipynskyi V. V.

Candidate of Law, Associate Professor,
Department of Administrative and Customs Law,
University of Customs and Finance

Yarmysh O. N.

Doctor of Law, Professor, Corresponding Member
of the National Academy of Legal Sciences of Ukraine,
President of the International Association of Historians of Law,
Senior Research Associate of the Legislation Institute
of the Verkhovna Rada of Ukraine