

PRINCIPLES OF ADMINISTRATIVE ACTIVITY OF CUSTOMS AUTHORITIES OF UKRAINE AND THEIR CLASSIFICATION

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INTRODUCTION

The importance and the necessity of clarifying the question concerning the principles of administrative activity, their system and role emerge from their understanding as regularity of development, which are reflected in the basic principles, theoretical ideas and provisions that underlie these activities. Principles of administrative activity of customs authorities are a manifestation and consolidation of the administrative activity's content regularity, they determine its essence, nature and promote to the effective substantive and procedural law realization which contained in customs legislation. The principles of administrative activity of customs authorities are dynamic in content and form. They are formed as a result of specific political and socio-economic conditions, reflecting the level of use of the positive patterns of social development. In practice, the principles are legally enforced in the form of legal norms, which are general provisions on which administrative activity should be based. In this capacity, the principles are relevant to the legal requirements mandatory for enforcement and compliance.

Being the basic provisions, the principles thus form a something like the "framework" for all administrative activities of the customs authorities. The principles of administrative activity which were formed on the basis of new views to the role of customs authorities in the economic processes currently occurring in the country, are an important prerequisite for the development and improvement of customs authorities.

The issue of the principles of administrative activity, as a whole, has been left out of the attention of legal scholars. In the legal literature, both past and present, the main focus was given on the principles of public administration (public administration), general principles, principles of particular branches of law, including administrative law and administrative process, and principles of specific institutions of particular branches of law. The researches of these issues have been investigated at different times by G.V. Atamanchuk, E.V. Dodin, V.D. Sorokin,

N.G. Salishcheva, S.I. Kotyurgin, A.P. Korenev, D.N. Bahrach, A.M. Kolodiy, V.G. Quail and others. However, the study of the principles of customs' administrative activity, which would be made in the context of the theory of customs law, would be extremely important for the analysis and improvement of the system of customs legislation, the further mechanisms development of legal regulation of customs and legal relations, improving the effectiveness of law-making and enforcement activities of customs authorities.

The proposed attempt to formulate the concept of principles of customs authorities' administrative activity and their classification is carried out taking into account that administrative activity of customs authorities is a component of administrative activity of public administration authorities, which is mainly regulated by substantive administrative, legal and administrative procedural norms and implemented in the customs sphere. In other words, the administrative activity of the customs authorities is a unity of administrative and specially legal activity aimed for the implementation customs law of substantive rules. Therefore, in the administrative activities of the customs authorities could be found the patterns effect of two types: inherent in administrative and procedural activities and, accordingly, two groups of principles. The first group are principles that reflect the general patterns of governance that operate in the settlement of customs and legal relations. The second group are principles that reflect the specificity of the administrative and procedural laws in the process of law-making and enforcement activities of customs authorities. The division into groups is rather conditional, since the objective patterns of administrative and procedural activity in the field of customs and legal regulation of public relations that actually operate, complement each other and their content is mutually conditioned.

1. The concept of the principles of customs authorities' administrative activities

In the scientific literature, the most widespread view is that the principles are the basic principles, initial ideas, characterized by universality, general significance, higher imperativeness and reflect the essential positions of theory, doctrine, and science¹. Among law scholars

¹ Iurydychna entsyklopediia: V 6 t. / Redkol.: Yu.S. Shemshuchenko (holova redkol.) ta in. – K.: Ukrainska entsyklopediia, 1998. T. 5: P-S. 2003. 736 s. S. 110. (In Ukrainian).

was developed a general approach to understanding principles as guidelines, theoretical ideas that reflect objective laws and are enshrined in law². But some scholars believe that the principle is a specific concept, which contains not so much regularity, relationships, interconnections, but our knowledge about them³. Principles are the result of the human's generalization of objectively valid laws and regularity inherent in the general features, the characteristics that determine the activity. Recognizing the principle as a result of scientific knowledge, it should not be forgotten that not all laws, relations and relationships, including in the field of administrative activity of customs authorities, are investigated and formulated in the form of principles.

As Atamanchuk G.V. rightly points out, many is not yet known and it is necessary to engage in knowledge; what is fixed and seems at some point true is also dynamic; the objective conditions that give rise to the laws, attitudes and relationships of public administration, as well as the subjective factors that perceive and apply them, are constantly changing; the means of cognition, scientific tools of revealing the laws, relations and interrelations of public administration are developing, the experience of their use in public practice is enriched⁴. All mentioned above, at one time was concerned to the state administration, but it is fully acceptable for the administrative activities of the customs authorities and requires active work on scientific awareness of certain principles. An important moment that should be considered in exploring principles is the practical implementation of these principles. Unfortunately, as the administrative scientists have rightly observed, in our tradition, prevailing in the Soviet period, the principles of law are perceived not as guidelines, regulations, but as something purely declarative and abstract⁵. It is not enough to know the principles, it is necessary to want and be able to apply them in

² Administratyvne pravo Ukrainy. Akademichnyi kurs: Pidruch.: U 2 tomakh: T. 1. Zahalna chastyna / Red. kolehiia: V.B. Averianov. K.: Yurydychna dumka, 2004. 584 s. (In Ukrainian); Dodin E.V. Dokazatelstva v administrativnom protsesse. M., Yuridicheskaya literatura, 1973. 192 s. (In Russian); Sorokin V.D. Administrativnoe protsess i administrativno-protsessualnoe pravo. SP.b: Izd-vo Yuridicheskogo instituta, 2002. 47 s. (In Russian); Kotyurgin S.I. Ponyatie, printsipy administrativno-protsessualnoy deyatel'nosti: Lektsiya. Omsk: Omskaya VShM MVD SSSR, 1973. 75 s. (In Russian)/

³ Atamanchuk G.V. Teoriya gosudarstvennogo upravleniya. Kurs lektsiy. M.: Omega-L, 2004. 584 s. S. 262. (In Russian).

⁴ Atamanchuk G.V. Teoriya gosudarstvennogo upravleniya. Kurs lektsiy. M.: Omega-L, 2004. 584 s. S. 263. (In Russian).

⁵ Averianov V. Nova doktryna ukrainskoho administratyvnoho prava: kontseptualni pozyt'si. Pravo Ukrainy. 2006. № 5. S. 11-17. S.12. (In Ukrainian).

their activity, because the practical effect of the principles depends not on themselves but on the people attitude to them. In other words, principles are knowledge of the general laws laid down by the legislator in the norms of law used in the practical activity of the enforcers of these norms. The importance of clarifying the question of the principles of administrative activity, their system and role emerge from their understanding as patterns of development, which are reflected in the basic principles, theoretical ideas and provisions that underlie these activities. The principles of customs authorities' administrative activity of are manifestation and consolidation of the laws regulation of the administrative activity's content, they determine its essence, nature and contribute to the effective implementation of substantive and procedural rules contained in customs legislation. The principles of customs authorities' administrative activities are dynamic in content and form. They are they are formed as a result of a specific political and socio-economic conditions, reflecting the level of use of positive patterns of social development. In practice, the principles are legally enforced in the form of legal norms, which are general provisions on which administrative activity should be based. Therefore, the principles are relevant to the legal requirements obligatory for execution and abundance. Moreover, in the event of detection of gaps in applicable customs legislation or conflict of rules, the principles allow authorized officials or citizens to act properly, taking into account precisely the general concepts, the general spirit of the law, which are reflected in the principles, including the principles of administrative⁶. Understanding this is especially relevant for the administrative activities of the customs authorities, the legal regulation of which is carried out in the context of permanent, dynamic, and sometimes not completely consistent and consistent changes in the current customs legislation, which sometimes leads to gaps and conflicts.

According to these tasks, we propose understand the principles of administrative activity of customs authorities as the objective laws reflected in the basic ideas, regulations, conclusions that characterize the content of the activities of customs authorities and which are fixed in legal rules or derive from them.

⁶ Alekseev S.S. *Obschaya teoriya prava: V 2 t. M.: Yuridicheskaya literatura, 1982. T. 2. 359 s. (In Russian). S. 348.*

To formulate the principles of the customs authorities' administrative activity, it is necessary to understand the nature and objectively specified manifestations of this legal activity in its various relationships and when performing specific tasks and to reflect them in the form of scientific ideas, guidelines. In administrative and legal science, at one time, a number of requirements were formulated, which must meet the process of identifying and justifying the principles of public administration⁷. The proposed requirements could also be used to identify and justify the principles of administrative activity.

Principles of administrative activity should:

- a) to reflect not any, but only the most essential, main, objectively necessary laws, relations and interconnections of administrative activity;
- b) characterize only the regular patterns, relationships and relations of administrative activity;
- c) cover mainly those patterns, relationships and relationships that characterize administrative activity as a holistic phenomenon, that is, those of a general rather than a single nature;
- d) reflect the specifics of administrative activities, their differences from other activities.

We believe that except mentioned above, to the principles of administrative activity of the customs authorities also could be added such requirements:

- principles must be enshrined in, or follow from, legal rules;
- the principles should have their own clearly defined scope of action, their name should indicate the limits of prevalence and, accordingly, should not overlap with other already existing principles, not interfere with their action;
- the principles should be formulated, where possible, in concise form and without descriptiveness.

2. Classification of administrative activity principles of customs authorities

The principles of administrative activity form a system in which they are in one way or another interconnected and interdependent. Their systematic nature provides their use in the process of administrative activity of the whole set of principles, individual groups of related

⁷ Atamanchuk G.V. Teoriya gosudarstvennogo upravleniya. Kurs lektsiy. M.: Omega-L, 2004. 584 s. (In Russian). S. 265.

principles and each individual principle. However, the separation of a principle from the system makes it possible to clearly define the role of each principle, which facilitates their practical application. Unfortunately, the volume of the article does not allow to reveal the content of each of the principles in full, so only a brief description of them is offered.

It is proposed to analyze the regularity of implementation administrative activities made by the customs authorities with the requirements for the process of identification and formulation of principles. Such approach allows to distinguish in the system two groups of administrative activity principles of customs authorities: system-wide and organizational, among which the principles of construction of the system of customs authorities carrying out administrative activity and principles of their activity are distinguished.

System-wide - these are principles that are formed according to the patterns of administrative and procedural activity that is performed by customs authorities in the field of customs and legal regulation of public relations. These principles are the basis for customs to carry out administrative activities. They are implemented in administrative activity regardless of the level and place of the customs authorities (its official) in the single nationwide system of the customs service of Ukraine.

Organizational principles reflect the nature, patterns, specifics of building and organization of the system of customs services of Ukraine and their activities. These principles are taken into account in the creation, reorganization, liquidation and operation of customs authorities and their structural subdivisions. The usage of organizational principles allows rationally to distribute the competence among the subjects of administrative activity, to choose the most optimal variants of the use of administrative-legal methods and forms of activity of customs authorities in the exercise of their functions.

To the system-wide principles of administrative activity of customs authorities belong the following principles: legality, priority of human and citizen's rights and freedoms, combination of interests of citizens and subjects of foreign economic activity and the state, objectivity, combination of publicity and professional secrecy, publicity (formality) and independence in decision making.

The principle of legality is a universal principle, the effect of which extends to all spheres of legal regulation of social relations, and therefore the sphere of customs and legal regulation is no exception. Legality as

a principle of administrative activity of the customs authorities derives directly from the subordinate executive-administrative character of this activity and consists in the fulfillment by the customs authorities of their tasks and functions in full compliance with the Constitution, laws of Ukraine and other normative acts in accordance with its legislatively defined competence.

The principle of legality is common to both the law enforcement and the law-making activities of the customs authorities, but it may manifest itself in different ways. For example, according to Art. 405 of the Customs Code of Ukraine (hereinafter referred to as CC of Ukraine)⁸ the customs authority is obliged to issue to the business entity a permission for the implementation of certain activities, the control of which is carried out by the customs authorities (operation of a duty-free shop, operation of a customs warehouse, etc.), subject to the last of all statutory requirements. The customs authority shall not have the right to refuse to grant the permit, except in cases, which are expressly provided by the legislation (Article 410 of the CC of Ukraine). In the case of unjustified refusal to grant a permit, the decision of the customs authority will be contrary to the principle of legality.

The principle of legality does not lose its relevance in the implementation of customs law-making activities. The departmental rulemaking of the State Customs Service of Ukraine should ensure the normative-legal development of laws, their specification, detailization and adaptation to the relevant conditions of activity of its subordinate customs authorities.

The principle of priority of human and citizen's rights and freedoms follows from the provisions of the Constitution of Ukraine, but finds its continuation and detailization in the norms of customs legislation.

According to the Art. 3 of the Constitution of Ukraine⁹ human rights and freedoms and their guarantees determine the content and focus of the activity of the state, and hence of its offices, including customs authorities. This principle determines the nature of building relationships between citizens and customs authorities, according to which the latter should direct their activities to implement the rights, freedoms and legitimate interests of citizens in the field of customs and legal relations.

⁸ Mytnyi kodeks Ukrainy: Zakon Ukrainy vid 13.03.2012 r. Vidomosti Verkhovnoi Rady Ukrainy. 2012. № 44-45, № 46-47, № 48. St. 558. (In Ukrainian).

⁹ Konstytutsiia Ukrainy. Vidomosti Verkhovnoi Rady Ukrainy. 1996. № 30. St. 141. (In Ukrainian).

The essence of the principle of priority of the rights and freedoms of the person and the citizen lies in creation of such organization of customs activity which would guarantee unimpeded realization by citizens of the rights and legitimate interests in the sphere of customs and legal regulation of public relations. Customs officials, carrying out enforcement activities in the performance of their capacity, must be guided above all by the need to recognize, secure and protect the rights and legitimate interests of citizens in the movement of goods and vehicles across the customs border of Ukraine. Rights and legitimate interests enshrined in law are adamant and binding to enforce them by the customs authorities and their officials. The arbitrariness of customs officials is inadmissible in their activities.

The need to study *the principle of combining the interests of citizens and subjects of FEA and the state* as a system-wide principle of administrative activity of customs authorities is due to the following reasons: firstly, it is generally recognized that the satisfaction of the interests of the state directly or indirectly satisfies the interests of its individual citizens, and therefore, by protecting the national interests of the state, the customs authorities also protect the interests of its individual citizens, secondly, in their activities, all the links of the customs authorities, taking into account the priority of human and citizen's rights and freedoms, must take into account the interests of the state as a whole.

The effect of this principle is that in the course of their administrative activities, the customs authorities have the operational autonomy that enables them to choose a law enforcement option that would allow them to fulfill the tasks they face, with a minimum degree of interference to the legitimate interests of citizens and sub FEA.

The principle of objectivity aims at eliminating as much as possible the manifestations of subjectivity, unilateralism and bias on the part of customs officials. Customs authorities can fully realize their social purpose only if the application of the rules of customs legislation is based on a complete and comprehensive study of relevant materials.

The essence of the principle of objectivity is to ensure the establishment, analysis and evaluation of the real facts that are relevant for making informed decisions about situations and for further action. The existence of this principle is conditioned by the tasks of organizing the most expedient, optimal and law-based activities of the customs authorities, as well as the tasks of ensuring the rights and legitimate interests of citizens and FEA subjects and their protection.

The principle of objectivity should be considered as a duty of all authorized officials of the customs authorities to thoroughly and investigate all the circumstances that lead to certain variants of their behavior and decisions in the course of administrative activity.

In our opinion, *the principle of combining publicity and professional secrecy* also applies to the system-wide principles of administrative activity. The essence of this principle lies in the availability of interested persons to information related to the activities of customs authorities and their decisions, customs rules, the order of movement of goods and vehicles across the customs border, but provided that the exercise of the right to information will not violate the rights, freedoms and the legitimate interests of others. Customs authorities, when carrying out their tasks and performing the functions assigned to them, shall ensure the transparency of information concerning their administrative activities, except in the case of information which is of state or commercial secret or is confidential.

The effect of the principle of combining publicity and professional secrecy enables citizens and business entities not only to observe the mechanism of formation and realization of state-power influence and the course of those processes that take place in the administrative activity of customs bodies, but also to actively participate in them, although and indirectly.

The principle of *publicity (formality) of the administrative activity* of the customs authorities is to enshrine the duty of the customs authorities, their officials to carry out the customs business directly. The exclusivity of the customs authorities in carrying out such activities is confirmed by their mission: the appointments of the customs authorities are to create favorable conditions for the development of foreign economic activity, to ensure the security of society, to protect the customs interests of Ukraine (Article 544 CC of Ukraine¹⁰

Immediate realization of customs policy involves the implementation of customs law-making and enforcement activities, in which officials are required to consider and resolve individual cases and take the actions provided by customs legislation. Administrative activities are carried out officially, so on behalf and of the state.

The principle of autonomy and independence in decision making is closely interconnected with the previous principle. In Art. 4 of the CC

¹⁰ Mytnyi kodeks Ukrainy: Zakon Ukrainy vid 13.03.2012 r. Vidomosti Verkhovnoi Rady Ukrainy. 2012. № 44-45, № 46-47, № 48. St. 558. (In Ukrainian).

of Ukraine¹¹ secured the exclusive competence of the customs authorities of Ukraine to carry out the customs business, the implementation of which is impossible without the implementation of the principle of autonomy and independence in decision making.

The essence of this principle is, firstly, that any interference by other state authorities and their officials in the administrative activity of the customs service of Ukraine is unacceptable, which means the external independence of the customs authorities, secondly, a higher-ranking customs authority or official should not interfere with legitimate decisions of subordinate structures without special need, and without reason and without proper legal formulation to transfer their powers and responsibilities, it is about their internal independence.

The realization of this principle, on the one hand, increases the efficiency of administrative activity, accelerates it, and on the other hand, increases the personal responsibility of officials for the decisions made, which promotes their legality and validity.

Consideration in the administrative activities of the customs authorities the group of organizational principles allow to optimize the structure and the process of functioning of the customs authorities, to distribute powers between separate units, which makes it possible to reduce the likelihood of duplication in the implementation of functions, and thus ensures the proper effectiveness of the investigated activity. The enforcement of these principles implies the obligatory to consider the specific historical conditions, political situation in the country, the level of social, economic and scientific and technical development of society, which is a prerequisite for the most rational use of human and material and technical resources.

The system of organizational principles of administrative activity of customs authorities includes two groups: principles of construction of the system of customs authorities performing administrative activity and principles of their activity.

We agree with the opinion about the conditionality of such separation, the complexity of its implementation¹². In fact, it is impossible categorically define the patterns of organization or activity, because the principles of

¹¹ Mytnyi kodeks Ukrainy: Zakon Ukrainy vid 13.03.2012 r. Vidomosti Verkhovnoi Rady Ukrainy. 2012. № 44-45, № 46-47, № 48. St. 558. (In Ukrainian).

¹² Marchuk V.M. Osnovy nauchnoy organizatsii gosudarstvennogo upravleniya (Administrativno-pravovoy aspekt. Obschaya chast). K.: NIiRIO KVSh MVD SSSR, 1979. 97 s. S. 40. (In Russian).

construction significantly affect on the activity, and conversely, the activity is closely related to the organization, resulting from the laws of systematic and deterministic organization of functional content.

The first group includes the following principles: unity of the customs system, territoriality, linearity and functionality. This division of the system of organizational principles of administrative activity, in our opinion, allows us to identify the main directions of improving the efficiency of the customs authorities and its modernization.

The principle of unity of the system of customs authorities is found in the normative section in the XX of the Customs Code of Ukraine¹³, which implies that the customs authorities together with specialized educational institutions and research institutions make up a single national system - the customs service of Ukraine.

The effect of this principle is due to the existence of two main groups of systemic factors, which in their unity and characterize the organic interconnection of the constituent elements of the customs system.

Firstly, these are the factors that determine the functional community and are conditioned by the unity of the tasks and functions performed on the customs and legal regulation of public relations within the framework of the single customs policy of the state in the single customs territory of Ukraine. The fact that the whole system of customs authorities is involved in the implementation of the state customs policy does not mean that the scope of functions and powers in all links of the system is the same. There are, of course, differences between customs authorities of different organizational and legal levels, which determine the nature and place of a specific customs authority in a single system.

Secondly, these are the factors that determine the organizational unity of the customs system. Organizational unity is ensured by the organizational construction of the system of customs authorities, characterized by a clear hierarchy and sufficiently strict subordination of its components. In addition, each customs authority is connected with other higher and lower customs authorities, neither of which can function by itself, because only in close interaction with other units can it perform its functions and exercise the powers conferred on it. Any customs authority is not an autonomous unit, but an element of complex formation, which is the system of customs authorities of Ukraine.

¹³ Mytnyi kodeks Ukrainy: Zakon Ukrainy vid 13.03.2012 r. Vidomosti Verkhovnoi Rady Ukrainy. 2012. № 44-45, № 46-47, № 48. St. 558. (In Ukrainian).

The unity of the customs authorities system is also conditioned by the unity of the tasks and functions performed in order to implement the customs policy of the state.

According to the territorial principle of construction and management of the system of customs authorities, determining the location of customs authorities should take into account the peculiarities of the administrative-territorial units where these authorities will be located and will function and the specifics of economic zoning of the state. The essence of this principle lies in the structural construction of a system whereby the customs authorities will be able to operate effectively in certain clearly defined territories, taking into account the economic potential of those territories.

The territorial principle of building a system of customs authorities is also taken into account in the creation of customs offices, separate departments and customs checkpoints on the customs border of Ukraine. These divisions of customs are also formed taking into account the peculiarities and distribution of transport, freight and passenger flows, as well as other socio-economic, demographic and geographical factors.

The territorial principle of building a system of customs authorities is supplemented by *the principle of linearity and functionality*. The effect of the principle of linearity and functionality in the construction of the system of customs authorities is reflected in the rational combination of the linear and functional type of customs management organization.

The linear type provides the form of system organization of authorities and their subdivisions, where there are direct organizational links between the higher customs authorities (officials) and their subordinate authorities (persons), which, as a rule, do not have intermediate links. In this type of management, the lower customs authority (official) reports to only one supervisor.

The linear type is usually used in the organization of small groups and groups of employees, where the work is relatively simple and does not require narrow specialization. With this type of organization are built separate departments of the customs authorities.

With complex structures of the apparatus, services and departments of the customs authorities, and such majority, the headmaster alone is not able to exercise all powers. In this regard, the linear structure is connected with the functional.

Functional type construction of the system of customs authorities involves the dispersion of special management functions for their direct

implementation between individual structural divisions of the management authorities. According to these functional structural units, tasks, functions, powers, organizational structure are normatively defined and fixed.

By means of these functional structural units, the headmaster resolves specific issues of administrative activity. Functional way to build a system of customs authorities provides specialization of labor, skilled solution of issues, increases the efficiency of coordination and control, simplifies the work of headmasters. It is also important that the functional structural units exert managerial influence over the linear units, not through the head of the customs authority to which they are part.

In the second group of organizational principles are the following principles: rational distribution of powers, combination of unity (uniqueness) and collegiality, expediency, efficiency and responsibility of customs authorities for the decisions taken.

The organizational principles of the customs authorities are used to determine the content of their activities. Adherence to these principles makes it possible to use more effectively the potential of the customs authorities, to make adequate management decisions, to apply sound procedures, to exercise effective internal control and to increase the level of enforcement discipline of customs officials.

The use of the *principle of powers' rational division* implies a clear regulatory assignment of tasks, functions, rights and responsibilities for each customs authority, its structural unit, an official.

The essence of this principle is to align tasks and functions in compliance with the powers conferred on the subject of administrative activity to perform these tasks and functions, its place in the unified national system of the Customs Service of Ukraine, and structural features.

The implementation of the principle of rational division of powers determines the differentiation and fixation of the basic powers of a specific customs authority, unit, official through their normative fixing; the optimum concentration of rights and responsibilities necessary to perform the tasks assigned to the subject; the variety and conformity of rights and responsibilities that would meet the needs of the activity in content.

The administrative activities of the customs authorities are based on *the principle of unity and collegiality*. Considering on the specificity of the administrative activity of the customs authorities, the element

of unity is the leading one, and collegiality takes place in solving the most complex and important issues related to the functioning of the customs system of Ukraine.

Uniformity means that the customs authority is headed by the head alone - the head of the State Customs Service of Ukraine, the head of the regional customs or customs office, which is appointed in accordance with the procedure established by law. The head of the customs authority carries out the general management, has broad representative, financial-economic and control powers and can apply disciplinary influence to the subordinates, in addition the head bears personal responsibility for the organization and functioning of the subordinate body.

The use of collegiality in the administrative activities of the customs authorities creates the conditions for a more complete and comprehensive discussion of issues, which is of particular importance in solving complex, complex problems that arise in the course of the activity of the customs system.

The practical reflection of collegiality in the activities of the customs authorities is found in the functioning of the Board of the State Customs Service of Ukraine, which was created to agree on issues within the competence of the State Customs Service of Ukraine and discuss the most important areas of its activity. The decisions of the board are implemented by orders of the State Customs Service of Ukraine¹⁴.

The principle of expediency is one of the mandatory principles of administrative activity of customs authorities, the essence of which is that the customs authorities have the right and obligation to choose the rule of law, methods and means of carrying out its prescriptions and independently decide on options for the application of the law, given the time and place in each case, in order to achieve the most optimal result of the activity.

A required condition for the principle of expediency is the predictability by law or regulation of a law enforcement entity's right to such a choice of rules and variants of their conduct.

In fact, the principle of the expediency of administrative activity involves several aspects of choice: the choice of the rule to be guided, the choice of options for the execution of prescriptions containing the legal rule and the procedure for applying the relevant rule of law.

¹⁴ Polozhennia pro Derzhavnu mytnu sluzhbu Ukrainy: zatverdzheno postanovoiu Kabinetu Ministriv Ukrainy vid 06.03.2019 r. № 227. Ofitsiinyi visnyk Ukrainy. 2019. № 26. St. 900. (In Ukrainian).

Among all possible options for the decision in the course of its activity, the customs authority should choose one that would ensure the most complete and accurate implementation of the rule of law. In doing so, the solution should take into account, protect and satisfy the rights and legitimate interests of both the state and the citizens and entities of foreign economic activity to which they were concerned.

The administrative activities of the customs authorities, like any other activity carried out in time, have definite time limits, which makes *the principle of efficiency* one of the key principles of the customs authorities.

This principle is due, first of all, to the dynamism of social relations arising from the crossing of the customs border by the citizens, their movement and subjects of foreign economic activity of goods, other subjects, prevention, cessation of violations of the rules of the current legislation in this field.

The essence of this principle is the implementation of all necessary for resolving specific situations involving customs authorities, procedures and decision-making on them as soon as possible.

Observance of the principle of efficiency is important in the implementation of customs by both the operational, executive and jurisdiction activities.

The principle of responsibility of customs authorities for the decisions taken is significantly influenced by the quality of the administrative activity of the customs authorities. It allows to ensure the legality, expediency and objectivity of the administrative activities of the customs authorities. In practice, this principle causes the adoption of justified and effective decisions, the protection of the rights and legitimate interests of citizens and subjects of foreign economic activity, the justified application of administrative and coercive measures and, ultimately, promotes the establishment of democratic foundations in administrative activities.

The implementation of this principle is connected, first of all, with the imposing of responsibility (disciplinary, material, administrative and criminal) for the failure or improper performance of customs authorities by their officials and for the decision, if they caused moral or foreign economic activity to citizens or entities other damage or damage.

The degree of responsibility of officials depends on their place in the hierarchical structure of the customs authority, the extent of competence and the nature of the activity performed. However, if the officer of

the unit is responsible only for his own decisions, actions or omissions, the head of the customs authority shall bear personal responsibility for the organization and operation of the subordinate authorities.

CONCLUSIONS

Certainly, proposed for consideration system of principles of customs authorities' administrative activity is not exhaustive and can be supplemented by other principles if desired. However, we have tried to establish and analyze the most common regularity inherent in the administrative activity of customs at the present stage.

The consistent and steady implementation of the principles under consideration is a prerequisite for improving the efficiency of the administrative activities of customs authorities, contributes to the successful implementation of their functions and the tasks they face in the conditions of building a rule of law with a market economy.

SUMMARY

The article deals with the question concerning the principles of administrative activity, their system and role emerge from their understanding as regularity of development, which are reflected in the basic principles, theoretical ideas and provisions that underlie these activities. Principles of administrative activity of customs authorities are a manifestation and consolidation of the administrative activity's content regularity, they determine its essence, nature and promote to the effective substantive and procedural law realization which contained in customs legislation.

The proposed attempt to formulate the concept of principles of customs authorities' administrative activity and their classification is carried out taking into account that administrative activity of customs authorities is a component of administrative activity of public administration authorities, which is mainly regulated by substantive administrative, legal and administrative procedural norms and implemented in the customs sphere.

It is proved that in the administrative activity of the customs authorities it is possible to detect the effect of regularities of two types: inherent in administrative and procedural activity and, accordingly, two groups of principles. The article describes the main essential characteristics of the principles of administrative activity of customs authorities.

Certainly, the system of principles of administrative activity of the customs bodies proposed for consideration is not exhaustive and can be supplemented by other principles if desired. However, we have tried to establish and analyze the most common patterns inherent in the administrative activities of customs at the present stage.

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