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ШЕТ ЕЛДЕР ЖӘНЕ ЕУРАЗИЯЛЫҚ ЭКОНОМИКАЛЫҚ ОДАҚҚА МҮШЕ-МЕМЛЕКЕТТЕРДІҢ КЕДЕН ОРГАНДАРЫ ИНТЕГРАЦИЯСЫНЫҢ МОДЕЛЬДЕРІ

Аннотация. Мақалада кеден органдарының басқа мемлекеттік органдармен интеграциялану үлгілерін салыстыру арқылы шет елдердегі кеден органдарының қайта құрылуы қарастырылады. Шетелдік тәжірибені талдау авторларға мемлекеттің салық саясатын жетілдіруге бағытталған кеден органдарын салық органдарымен біріктірудің артықшылықтарын анықтауға мүмкіндік берді (мысалы, Австрия, Германия, Венгрия, Дания, Швеция, Ирландия, Испания, Нидерланды, Аргентина, Бразилия, Африка, Балтық елдері және т.б.). Талдау нәтижесінде сондай-ақ кемшіліктерді анықтауға мүмкіндік туды - кейбір елдердің сәтсіз тәжірибесі осы органдарды бөлу процесінде шарықтау шегіне жетті (қазіргі уақытта Канаданың кеден органдары Шекара күзеті агенттігінің құрамына кіріп отыр). Бұдан әрі авторлар ЕАЭО мүше мемлекеттеріндегі кеден органдарын қайта құру процесінің негізгі бағыттарын анықтайды. ЕАЭО бес мүшесінің ішінен Армения мен Қазақстан Республикасында кеден және салық органдарының бірлестігі жүзеге асырылды. Авторлар кеден және салық органдарын Қазақстан Республикасындағы бірыңғай фискалдық органға біріктіру процесі мен тиімділігіне зерттеу жүргізді. Шетел мемлекеттерінен айырмашылығы, бірлескен органның қызметінде сапалы өзгерістерге әкелмеген бұл органдарды біріктірудің уақытынан бұрынғы және формальды жол ұстануы туралы қорытынды жасалды.

Түйінді сөздер: кеден органдары, фискальді органдар, кеден органдарын қайта құру модельдері, кедендік әкімшілік ету, ЕАЭО.

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МОДЕЛИ ИНТЕГРАЦИИ ТАМОЖЕННЫХ ОРГАНОВ В ЗАРУБЕЖНЫХ СТРАНАХ И ГОСУДАРСТВАХ-ЧЛЕНАХ ЕВРАЗИЙСКОГО ЭКОНОМИЧЕСКОГО СОЮЗА

Аннотация. В статье исследуется трансформация таможенных органов в зарубежных странах путем сопоставления моделей интеграции таможенных органов с другими государственными органами. Анализ зарубежной практики позволил авторам выявить положительные стороны объединения таможенных органов с налоговыми органами, направленные на совершенствование фискальной политики государства (удачными примерами могут служить такие государства, как Австрия, Германия, Венгрия, Дания, Швеция, Ирландия, Испания, Нидерланды, Аргентина, Бразилия, страны Африки и Балтии и др.), и отрицательные – неудачный опыт некоторых стран завершился процессом разъединения данных органов (в настоящее время таможенные органы Канады включены в состав Агентства пограничных служб). Далее авторы обозначили основные тенденции процесса реорганизации таможенных органов в государствах-членах ЕАЭС. Из пяти членов ЕАЭС объединение таможенных и налоговых органов проведено в Республике Армения и в Республике Казахстан. Авторами проведено исследование процесса и эффективности объединения таможенных и налоговых органов в единый фискальный орган в Республике Казахстан. Сделан вывод о преждевременности и формализованном подходе к объединению данных органов, в отличие от зарубежных стран, который не привел к качественным изменениям деятельности объединенного органа.

Ключевые слова: таможенные органы, фискальные органы, модели реорганизации таможенных органов, таможенное администрирование, ЕАЭС.

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MODELS OF CUSTOMS AGENCIES INTEGRATION IN FOREIGN COUNTRIES AND COUNTRY-MEMBERS OF EURASIAN ECONOMIC UNION

Abstract. The article is aimed at researching the transformation process of customs agencies in foreign countries by means of comparing the models of customs agencies' integration with other state authorities. Foreign practice analysis allowed the authors to identify both the positive aspects of combining customs agencies with revenue bodies aimed at improving the revenue policy of the state (the experience of Austria, Germany, Hungary, Denmark, Sweden, Ireland, Spain, the Netherlands, Argentina, Brazil, African and Baltic countries, etc.) and negative ones, such as an unsuccessful experience of the above mentioned bodies' separation in some countries (e.g., the customs agencies of Canada are now included in the Canada Border Services Agency (CBSA)). The authors also identified the main trends in the process of reorganization of customs agencies in the EAEU member states. Of the five EAEU members, the customs and tax agencies were reorganized by merging in the Republic of Armenia and the Republic of Kazakhstan. The authors conducted a study of the process and efficiency of merging customs and tax agencies into a single revenue body in the Republic of Kazakhstan and made a conclusion on the early and formalized approach to merging these bodies in contrast to foreign countries which did not lead to qualitative changes in the work of the new body.

Key words: customs agencies, revenue bodies, models of customs agencies reorganization, customs management, EAEU.

The processes of economic integration and globalization, the deepening of interstate cooperation within individual mergers at the present stage inevitably highlight the need to develop and improve the work of government bodies.

Present reforms in many countries have some important goals in common: to increase the level of administration, as well as the quality of work and management system of state executive bodies. At the same time, the states, regardless of their level of economic development, are interested in finding effective tools for achieving these goals.

As A. Chevers notes, the customs service is a special element of the state administration system and even more. Customs territories in the world differ from each other in their volume, structure of commodity flows, threats and other factors, which highlights the creation of a high-quality system of customs management [1, p. 124].

These circumstances put even the developed countries before the need to improve the work of revenue bodies, including customs agencies.

The process of forming individual models for organizing revenue systems is currently

very relevant. World experience demonstrates the absence of an ideal for all countries model of revenue bodies' formation due to the enormous influence of policies and historical traditions on the customs and revenue structure of the countries. One of the models is the integration of the revenue and customs services into a single body, which is a relatively new phenomenon in the world [2, p. 108].

Customs and taxation agencies are integrated with the purpose of increasing the collection of taxes and duties in the budget, conducting an integrated audit of taxpayers and participants of foreign economic activity, which allows relieving the burden of similar inspections and protects bona fide business from the encroachment of criminal elements, and counteracting the shadow economy.

However, even in foreign countries, integrated agencies involved in both internal taxes, fees and customs duties management have not yet been widely spread. But there are some good examples. In particular, in Spain the State Tax Administration is a single autonomous, legally established body that administers all taxes, including customs duties [3, p. 75].



Another interesting example of the state that creates an effective and efficient system of taxation and customs management is the United Kingdom of Great Britain where a key role in the field of revenue policy is played by two government agencies: HM Treasury and HM Revenue and Customs.

Her Majesty's Revenue and Customs (HMRC) is the department responsible for collecting taxes and contributions to the public insurance system, import control and the allocation of some forms of government support. It also provides solutions to certain issues of state border protection.

HMRC was formed by the merger of two preceding agencies:

- Inland Revenue;
- Her Majesty's Customs and Excise.

The work of HMRC is regulated by the Commissioners for Revenue and Customs Act, 2005. The new revenue department has been functioning officially since April 18, 2005.

The department is responsible for:

- the administration and collection of direct taxes including Income Tax, Capital Gains Tax, Corporation Tax, Stamp Duty, and environmental taxes;
- the control over National Insurance Contributions, the distribution of Child Benefit and some other forms of state support including the Child Trust Fund, payments of Tax Credits, enforcement of the National Minimum Wage;
- the control over import and export of goods and services;
- the administration of anti-money laundering registrations for Money Service Businesses, as well as the protection of the UK border against the illegal import and export of drugs and counterfeit goods [4].

HM Revenue and Customs consists of four operational groups, namely, Personal Tax, Benefits and Credits, Business Tax, and Customer Compliance [5].

The analysis of the Great Britain taxation and customs transformation process and its taxation and customs structure leads to the conclusion that the integration of these two bodies was aimed primarily at improving the revenue policy of the state. The experience of Great Britain was also used by other countries, such as Austria, Germany, Hungary, Denmark, Sweden, Ireland, Spain,

the Netherlands, Argentina, Brazil, the countries of Africa and the Baltics, etc.

The responsibilities of customs administrations vary from country to country, and are often the subject of regular review and modification to ensure their ongoing relevance in a constantly changing world. Traditionally, however, Customs has been responsible for implementing a wide range of government policies, spanning areas as diverse as revenue collection, trade compliance and facilitation, interdiction of prohibited substances, protection of cultural heritage and enforcement of intellectual property laws [6, p. 31]. At the same time, in these states there are some differences in the principles of formation of organizational structures and the responsibilities of taxation and customs agencies. There are three types of organizational structures: according to the tax type, functional, and taxpayer-focused ones. As a rule, tax administrations are created taking into account the first of the listed structures as it is the simplest way to collect taxes. Such a model is accompanied by duplication of functions and, as a result, costs the state expensively.

The functional organizational structure is the prerogative of the merger of tax services with other structures that regulate the revenue system. As a result, it improves work with large amounts of information, a wider range of taxes and fees, and above all, helps to find reserves for improving the quality of such work.

The third model – taxpayer-focused – speaks for itself. It is in demand in a business that wants to be in the eyes of the taxation agencies not a potential source of income, but a client. Most often, the countries that embark on the merger of customs and taxation agencies use a combination of different organizational models. So, D.V. Kunitsyn analyzed in details the principles of organizing taxation and customs agencies in different countries and concluded that customs agencies generally function separately from taxation ones. Only in 22% of the reviewed countries (out of 115) the customs bodies are included in the structure of taxation administrations. In most countries both taxation and customs agencies are under the authority of the Ministry of Finance (75% of all cases) [3, p. 76].

It is obvious that organizational structures of taxation and customs agencies optimal for one country may not be entirely effective for another one due to its different political structure or level of socio-economic development. In this regard, when creating a single revenue body it is necessary to take into account the peculiarities of the national legal system of the state, its economic, social and political conditions.

When considering the experience of the customs agencies' reorganization in the United States, Canada and Australia, it is possible to analyze another model of customs integration. The customs agencies in these countries are merged with the border authorities in order to strengthen control over the flow of goods, vehicles and individuals across the customs border and to ensure the national security of the state.

So, the main agency that provides customs security in Canada is the Canada Border Services Agency (CBSA). The Agency was created in 2003 after a number of reorganizations by amalgamating Canada Customs and Revenue Agency [7, p. 120]. Since the experience of merging customs and taxation agencies was unsuccessful, the Agency has been split and at present the customs agencies are included in the Canada Border Services Agency.

CBSA is a federal law enforcement agency that ensures safety and prosperity of the country through effective border control. It is responsible for border protection and surveillance, immigration enforcement (with illegal migrants being expelled) and customs services in Canada [8, p. 60].

The United States Customs and Border Protection (CBP) is the largest and complex structure of the U.S. Department of Homeland Security (DHS). The CBP, created in March 2003 as part of the massive government reorganization which created the Department of Homeland Security, represents a merger of components from the U.S. Customs Service, the U.S. Immigration and Naturalization Service, and the Animal and Plant Health Inspection Service [9].

The department is responsible for the US border protection, including prevention of illegal entry into the country and smuggling drugs, weapons and other goods. It also protects the economic interests of the United

States, farming from dangerous pests and diseases, American business from intellectual property theft [10, p. 147].

The Australian Customs and Border Protection Service has also been reformed. In December 2008, the Australian Customs Service was reorganized and given additional authority. From the point of view of the state administration, the merger will make it possible to comprehensively protect the borders of the country. This is part of the measures to unite all services that are engaged in the border protection and national security. The Australian Customs and Border Protection Service is becoming much more involved in supply chains – particularly with a view to ensuring that they are safe, secure and sustainable [11].

The accumulated and analyzed by the authors of the article experience of a number of countries in the reorganization of revenue bodies and their powers redistribution, as well as the available developments in the use of modern technology to improve the quality of cooperation with foreign participants and taxpayers, are very useful for analysis and adoption in the practice of customs and taxation administration in the EAEU member-states.

On May 29, 2014 the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation signed the Treaty on the Eurasian Economic Union, which began functioning on January 1, 2015, thus marking the beginning of a new stage of integration on a post-Soviet space. The Republic of Armenia joined the Treaty on January 2, 2015, the Kyrgyz Republic – on August 12, 2015.

According to Article 1 of the Treaty on the Eurasian Economic Union, the EAEU is “an international organization of regional economic integration” the objectives of which in accordance with Article 4 of the Treaty include:

- to create conditions for stable economic development of the member states in order to improve the living standards of their people;
- the desire to create a common market for goods, services, capital and labor within the EAEU;
- comprehensive modernization, cooperation and competitiveness of national economies within the global economy.



Since the budgets of the EAEU member states are formed mainly from the collection of customs and tax payments, the issue of improving the efficiency of revenue bodies from the standpoint of the state administration theory is widely discussed not only by government officials at all levels, but also by legal scholars. Of the five EAEU member states, the customs and taxation agencies are merged only in the Republic of Armenia and the Republic of Kazakhstan.

By the Decree of the President of the Republic of Armenia No. 227 as of August 20, 2008, the State Tax Service and the State Customs Committee of Armenia were reorganized by merging into the State Revenue Committee under the Government of the Republic of Armenia. The main purpose of the fundamental reform of customs and taxation agencies was the modernization of revenue collection in the state budget.

In the Republic of Belarus and the Kyrgyz Republic, customs and taxation agencies are not merged. The system of customs agencies in the Republic of Belarus is headed by the State Customs Committee under the authority of the Council of Ministers of the Republic of Belarus, and on certain issues, exclusively of the President. In the Kyrgyz Republic there is the State Customs Service under the Government of the country. Thus, the customs agencies of these countries are not under the responsibility of the Ministry of Finance, which is typical for most countries of the world.

Kazakhstan is also interested in the world experience of reorganizing customs agencies, since the Republic of Kazakhstan, as a member of the EAEU, realizing the goals of the Union, has merged and centralized its customs and taxation agencies in the course of administrative reform. However, the effectiveness of the reorganization is controversial even from the point of view of the customs and taxation workers.

In the Republic of Kazakhstan the system of customs management was created in several stages, accompanied by a change in the rights and duties of customs agencies. The customs agencies were established by the Decree of the President of the Republic of Kazakhstan No. 539 as of December 12, 1991 "On the Formation of the Customs

Committee of the Republic of Kazakhstan". The system of customs agencies was headed by the Customs Committee – a central customs body that directly manages the customs work. In a short period of time the Customs Committee underwent significant changes and transformations through the following reorganizations: the main customs department of the Ministry of Finance in November 1992, the Customs Committee under the Cabinet of Ministers in April 1995, the Customs Committee of the Republic of Kazakhstan in October 1995 (with the status of central executive body, which is not part of the Government, but under its responsibility), the State Customs Committee in January 1997, the Customs Committee of the Ministry of Finance in October 1997, the Ministry of State Revenues of the Republic of Kazakhstan in October 1998. The Ministry of State Revenue supervised the work of the territorial taxation and customs agencies as separate government bodies.

By the Decree of the President of the Republic of Kazakhstan No. 931 as of August 28, 2002 "On Measures for Further Improvement of the State Administration System of the Republic of Kazakhstan", the Customs Control Agency was established, the status of the central customs bodies being changed towards the expansion of powers, which, in accordance with the basic principles of state administration, fully corresponded to the legal status of customs agencies in the system of executive bodies. However, in accordance with the Presidential Decree No. 144 as of September 29, 2004, "On Measures for Further Improvement of the State Administration System of the Republic of Kazakhstan", the Customs Control Committee of the Ministry of Finance of the Republic of Kazakhstan was established and the central customs body re-acquired the status of the department, and performed this function up to 2014.

In accordance with the Decree of the President of the Republic of Kazakhstan No. 875 as of August 6, 2014 "On the Reform of the State Administration System of the Republic of Kazakhstan" and the Decree of the Government of the Republic of Kazakhstan No. 933 as of August 14, 2014 "On the Departments of the Central Executive Bodies of the Republic of Kazakhstan" all

customs and taxation agencies and partially the financial police bodies (the economic investigation service) were merged into a single governing body – the State Revenue Committee, a department within the Ministry of Finance of the Republic of Kazakhstan.

The experience of merging customs and taxation agencies in the Republic of Kazakhstan is indicative of the premature nature of this process, since the mechanical merger of customs and taxation bodies without deep elaboration of their cooperation at the points of contact (joint databases, information exchange, VAT, transfer pricing, customs valuation) does not show an effective result – the correctness of paying taxes throughout the supply chain – from the importer to the consumer (the so-called end-to-end control).

In the Russian Federation the effectiveness of interaction between revenue bodies, including the possibility of merging customs and taxation agencies into a single body, have been discussed for several years. Certain steps have already been taken, e.g. in accordance with the Decree of the President of the Russian Federation as of January 15, 2016, the Federal Customs Service was transferred to the Ministry of Finance of the Russian Federation, which is also the higher authority in charge of a tax service (previously, the Federal Customs Service of Russia was under the authority of the Government of the Russian Federation, and up to 2006 under the responsibility of the Ministry of Economic Development and Trade of the Russian Federation).

The Ministry of Finance of the Russian Federation assigned the Federal Customs Service of Russia and the Federal Tax

Service of Russia priority tasks to unite efforts aimed at countering illegal schemes of payment evasion and capital outflow from the Russian Federation, thereby increasing the collection of the budget and ensuring full payment of customs and other payments [12].

The analysis of the state administration practice in customs and taxation interaction leads to the following conclusions:

– the merger of customs and taxation agencies into a single body is not always effective due to the fact that these bodies exercise a fundamentally different type of control: customs agencies control goods in their physical characteristics while taxation bodies control the financial results of taxpayers who participated in the turnover of foreign goods or used them in business. A good example here would be the process of splitting customs and taxation agencies in Canada;

– both customs and taxation agencies have specific functions, and merging them within a single agency is problematic. Customs agencies are engaged in operational investigations and institution of legal proceedings (mainly on declaration of goods and foreign currency); the law enforcement functions are not peculiar to them.

Thus, the mechanical merger or splitting of customs and taxation agencies does not lead to qualitative changes. It would be correct to improve the joint work of customs and taxation agencies at the points of their contact. To do this, it is necessary to transfer the cooperation of customs and taxation agencies to a qualitatively new level of both interaction algorithms and technical equipment.

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