

ANALYSIS AND ASSESSMENT OF CUSTOMS RISKS, DEVELOPMENT OF CUSTOMS RISK MANAGEMENT MEASURES TO DETERMINE THE FORMS AND SCOPE OF CUSTOMS CONTROL



4.1. Legally enshrined tools for analysing and assessing customs risks in Ukraine

4.2. Developing risk profiles and identifying risk indicators as part of the profiling process

4.3. Orienting, guidelines for customs officials to analyse, identify and assess risks and random selection as essential methods of risk management system

INTRODUCTION

The analysis and assessment of customs risks, as well as the development of customs risk management measures, are essential components of a robust customs risk management system.



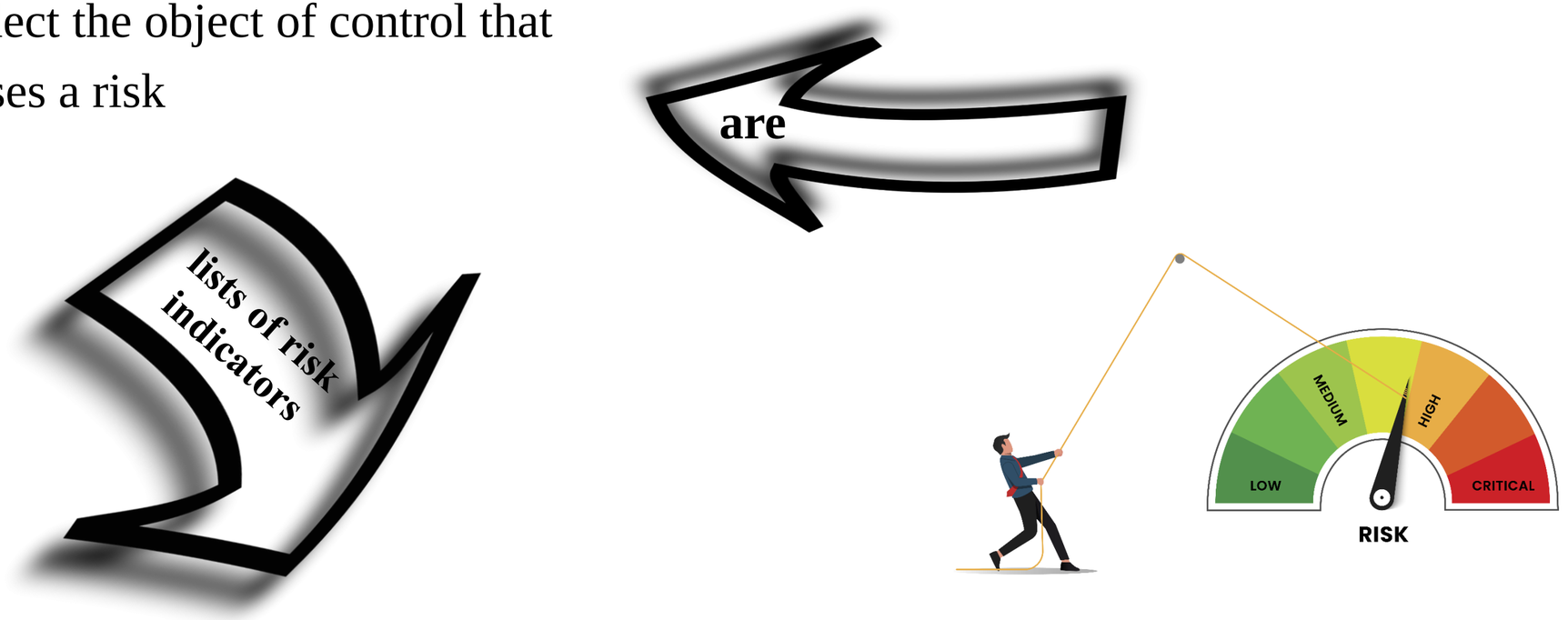
RISK MANAGEMENT SYSTEM



- risk indicators
- risk profiles
- orienting
- guidelines for customs officials to analyse, identify and assess risks
- random selection

RISK INDICATORS

criteria with predefined parameters, the use of which makes it possible to select the object of control that poses a risk

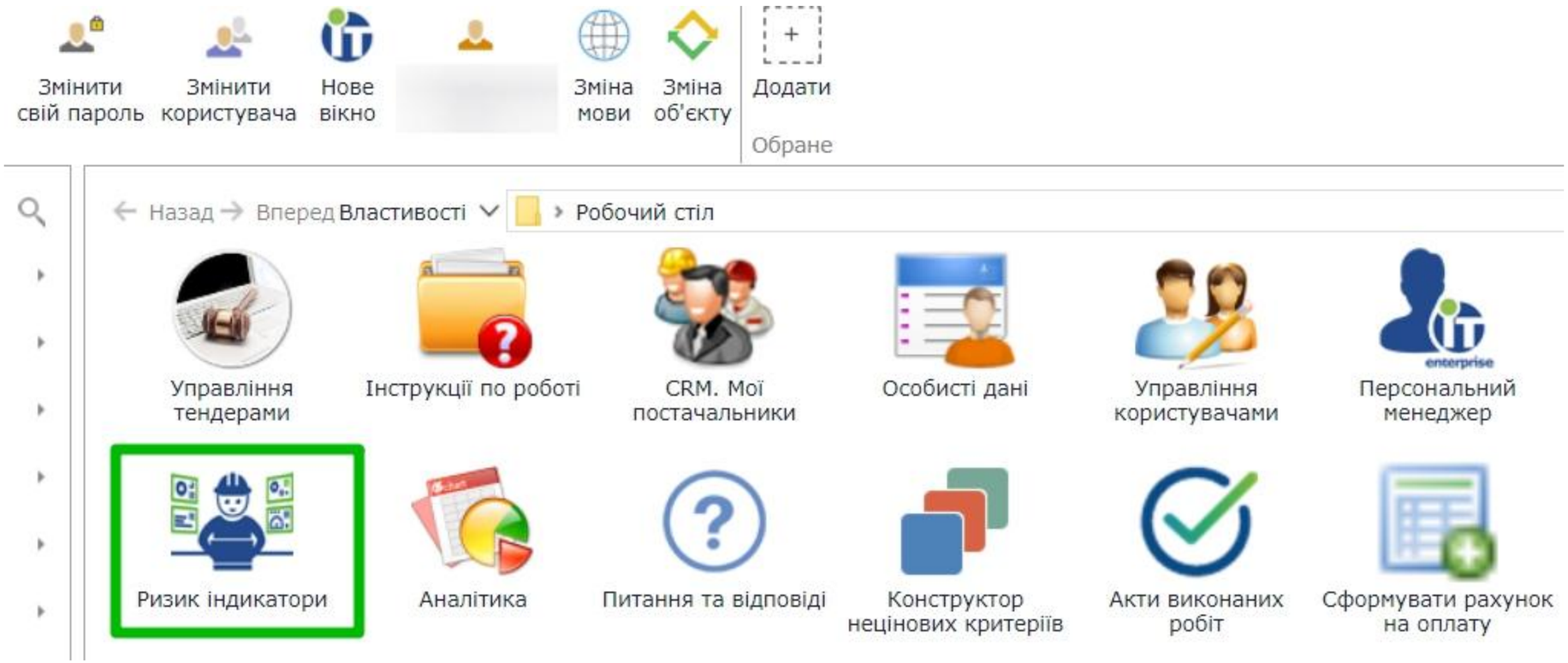


Central unit for coordinating the application of the RMS

Expert Commission on the Application of the Risk Management System

Customs authorities

The application of the lists of risk indicators does not require the verification of absolutely all indicators for each foreign economic operation. The decision on the application of the risk indicators specified in the list of risk indicators shall be made by the customs official who carries out customs control and customs clearance of goods, or by an official of the customs offence combating unit.



RISK PROFILE

is

is classified



a description of any set of risks, including certain combinations of risk indicators, resulting from the collection, analysis and systematisation of information

- Depending on the need to fill in risk profiles
  - conventional
  - framework
- Depending on the possibility of automating their application
  - documentary
  - electronic

ORIENTING

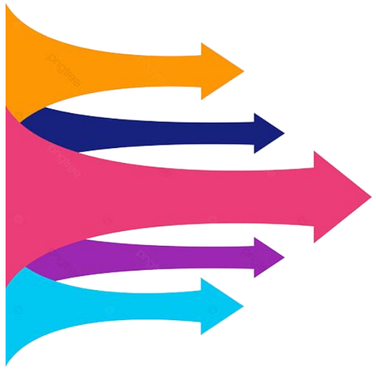
has been implemented in

the Automated Risk Analysis and Management System to the maximum extent possible to ensure the automation of risk detection and appropriate response

is

an information about persons and/or vehicles that may be used to commit violations of Ukrainian legislation on state customs affairs, as well as information about goods that may be subject to offences the customs authority (its structural subdivision) independently created based on the results of analytical work or which is received by them

METHODOLOGICAL RECOMMENDATIONS FOR THE WORK OF CUSTOMS OFFICIALS ON THE ANALYSIS, IDENTIFICATION AND ASSESSMENT OF RISKS



1) correct classification of goods in accordance with the UCG FEA;
2) correct determination of the country of origin of goods;
3) correctness of the customs value of goods;
4) compliance with the non-tariff regulation measures, prohibitions and/or restrictions on movement across the customs border of Ukraine applied to the declared goods;
5) compliance with the legislation on the protection of intellectual property rights;
6) the accuracy of the declaration.

RANDOM SELECTION

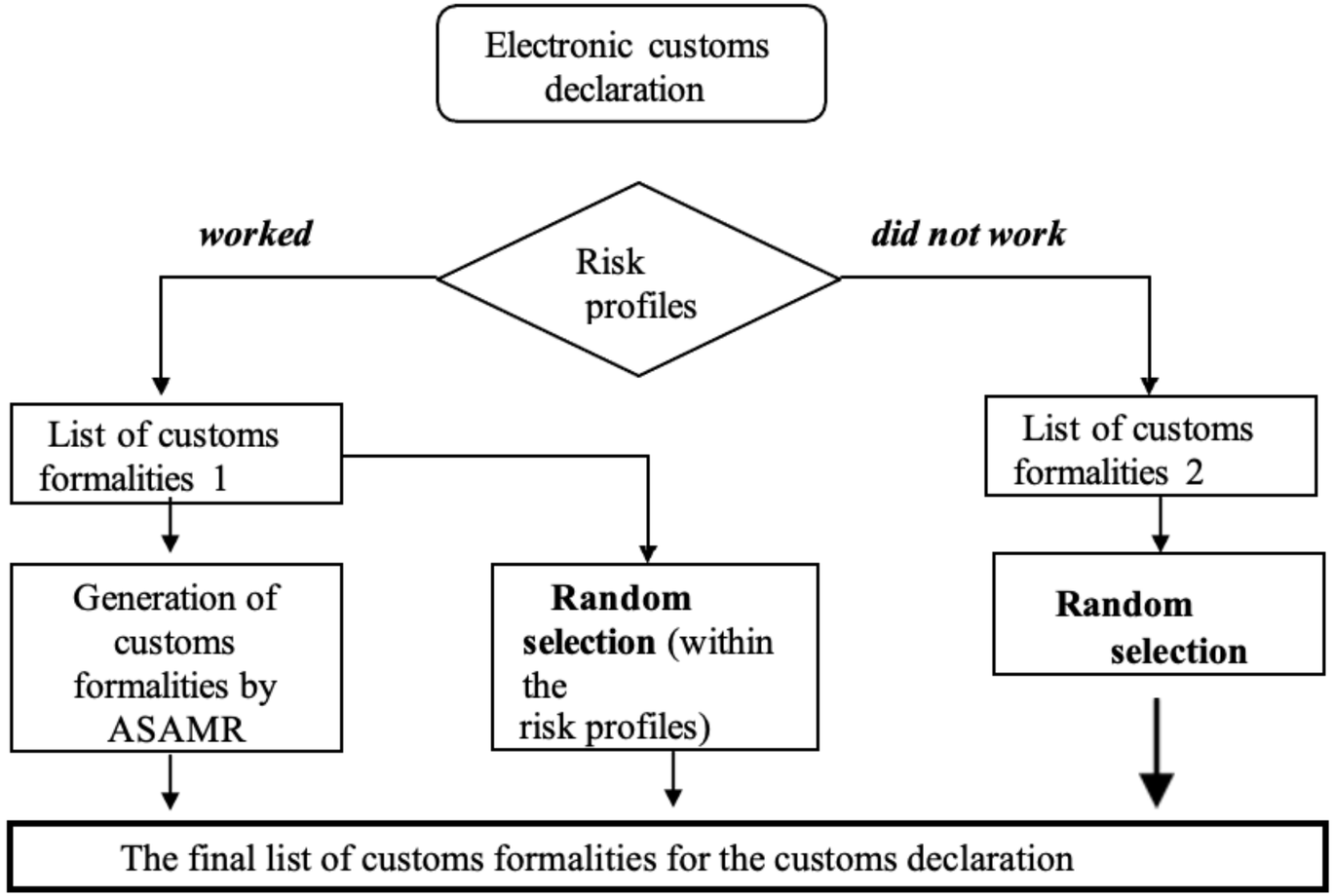
a method of selecting customs control objects for certain forms of customs control or their combination, when each object of the sampling basis has an equal probability of being selected

is





In many countries, including developed countries with a significant volume of international trade, there is a practice of so-called random or percentage inspection: customs inspection is carried out only for a certain percentage of cargo, for example, every hundredth cargo is inspected.


Electronic customs declaration
Risk profiles
worked
did not work
List of customs formalities 1
List of customs formalities 2
Generation of customs formalities by ASAMR
Random selection (within the risk profiles)
Random selection
The final list of customs formalities for the customs declaration



CONCLUSION

In conclusion, based on the results of the risk assessment in a particular case of customs control, including the results of control with the use of the Risk Management System, customs (customs clearance units) choose the forms and scope of customs control. At the same time, a list of customs formalities is formed based on the results of the application of the above risk management tools.



THANKS!

Do you have any questions?