Content module 2
Organization and functioning of the customs risk management system

Topic 3. Customs risk management system

Laboratory work 3
Forming an analytical report as an integral stage of the risk profiling process

The aim of the work – to acquire practical skills in developing an analytical report to a previously formed risk profile.

Task 3.1

Compile an analytical report to the risk profile in the form approved by the Order of the State Customs Service of Ukraine «On Approval of the Procedure for Developing Risk Profiles» dated 22.12.2010 No. 1514.

An applicant fills out an analytical report to the risk profile developed in laboratory work No. 2.

Draw conclusions based on the results of laboratory work.

Methodological recommendations for task 3.1

In p. 4, ch. II of the Order of the Ministry of Finance of Ukraine «On approval of the Procedure for carrying out risk analysis and assessment, development and implementation of risk management measures for determining the forms and scope of customs control» dated 31.07.2015 No. 684 states that for the description of the grounds for the development and considered in the risk profile of the regions an analytical report is formed for the risk. In addition, it may contain an interpretation of the results of analytical calculations, a description of the factors that lead to the emergence of a problem, an assessment of the level of customs risk, in particular, the determination of possible damage from its manifestation, providing recommendations and proposals for the application of measures to reduce the

level of customs risk, eliminating its causes occurrence or minimization of damage.

For the purposes of performing laboratory work, the form of an analytical report to the risk profile will be used (Appendix 2 to the Order of the State Customs Service of Ukraine «On Approval of the Procedure for Developing Risk Profiles» dated 22.12.2010 No. 1514), which is located on the following pages.

Filling in the lines of an analytical report is carried out in accordance with the provisions of the Order of the State Customs Service of Ukraine «On Approval of the Procedure for Developing Risk Profiles» dated 22.12.2010 No. 1514:

1) in the field «Customs threat. The essence of the problem» reveals the essence of the problem: the problem itself and its current state are described, data on customs calls are given, and the description of risk indicators is specified if necessary. If available, statistical and analytical materials on this issue are provided;

2) in the field «Documents/basis for the risk profile development», if available, data on the documents with which proposals were submitted and/or instructions for the development of the risk profile, as well as other documents that became the basis for the development of the risk profile, were given;

3) in the field «Contradiction. Reasons for the risk occurrence» lists the factors causing the problem (for example, specific conflicts in legislation; measures of tariff and non-tariff regulation applied to specific goods: high rate of duty, prohibitions or restrictions, etc.; other circumstances);

4) in the field «Customs damage. Assessment of the risk consequences» provides an assessment of the described risk: what impact can this problem have on filling the State Budget, on the state of customs security of Ukraine or the safety of the population; what are the possible consequences of the risk. Possible customs damage is assessed. If possible, the estimate is confirmed by analytical calculations;

5) in the field «Avoiding the customs threat. Proposed the risk minimization measures» contain proposals for possible measures, the use of which can reduce the described risk, eliminate the causes of its occurrence, or minimize possible customs damage (it is possible to introduce amendments to the regulatory and legal acts that regulate the procedure for customs control and customs clearance, or regulatory acts from another field of economic regulation, etc.).

Analytical report to the risk profile

" _____ "

Description of PR:
Customs threat. The essence of the problem:
Documents/basis for the risk profile development
Contradiction. Reasons for the risk occurrence:
Customs damage. Assessment of the risk consequences:
Avoiding the customs threat. Proposed the risk minimization measures: