PRACTICAL TASKS AND METHODICAL RECOMMENDATIONS FOR THE TOPIC 2

Task 2.1

Table 2.1 shows the expected results of customs reforms in the context of ensuring customs security, by type of foreign economic activity, in particular the maximum expectations of the three groups of foreign economic activity ("Export only", "Import only", "Export and import") regarding: simplification, security and Institutions, strengthening of security functions. It is necessary to provide recommendations on the development of a customs risk management system in the process of customs clearance and customs control.

Table 2.1

Expected results from customs reforms in the context of ensuring customs security by typeforeign economic activity

Expected results of customs reforms	Only export	Only imports	They export and import
Reducing time when going through customs procedures	53.6%	55.2%	42.1%
Automation of procedures, minimization of the human factor	34.6%	39.3%	37.1%
Opening of new checkpoints	32.8%	20.0%	23.2%
Ability to submit documents completely electronically	16.6%	10.8%	34.0%
Strengthening security features	8.7%	27.7%	20.9%
Reducing financial costs when going through customs procedures	17.4%	11.6%	24.5%
Improving the technical equipment of customs	19.4%	15.7%	21.0%
Reducing the level of corruption	15.0%	14.3%	21.0%
Reducing the fiscal role of customs	4.7%	14.0%	15.2%

Strengthening the fight against smuggling	10.2%	7.6%	15.2%
Introduction of personal liability of customs employees for damage caused	6.6%	11.8%	19.1%
Increasing the number of customs inspectors	7.6%	5.2%	21.2%
Advanced training for customs employees	11.9%	9.8%	21.2%
Increase in customs revenues to the state budget	6.6%	9.8%	21.4%
I don't know / It's hard to say	17.0%	10.5%	9.8%
Other results	2.2%	5.6%	1.4%

Methodological recommendations for the topic 2.1

To process data on expectations from customs reforms in the context of ensuring customs security by type of foreign economic activity in the context of identifying priority areas.

For each priority area, prescribe the appropriate customs formalities related to the application of a risk management system in the process of customs clearance of goods to optimize customs control procedures for goods and vehicles.

For each priority area, prescribe methods for minimizing customs risks to prevent violations of customs rules during the process of completing customs formalities.

Make general conclusions.

Task 2.2

A truck was detained at the border, in which firearm parts were hidden along with official goods. The driver claims that he was only transporting declared goods and had nothing to do with smuggling.

What modern technical means can help customs detect hidden weapons?

Which authorities are involved in investigating such offenses?

What additional security measures can be implemented to prevent weapons smuggling?

Task 2.3

While checking the tourist's luggage, border guards discovered ancient icons and paintings that were not declared and are likely cultural values.

What actions should customs officers take to confirm the origin and value of these items?

What is the procedure for the investigation and who is involved in the process?

What preventive measures can reduce the risk of illegal removal of cultural property from the country?

Task 2.4

Detection of gray imports during customs control

During an inspection of a container arriving from abroad, a customs inspector discovered hidden goods not listed in the customs declaration.

1. What regulations regulate the actions of a customs inspector in such a situation?

2. Describe the sequence of actions of the inspector: how should he record the fact of detecting gray imports?

3. What documents must be issued in case of detection of a violation?

Task 2.5

During the inspection of the goods' documents, a suspiciously low value of the imported equipment was discovered, which may indicate an underestimation of the customs value in order to evade taxes.

1. What actions should a customs inspector take to confirm or refute suspicions of document forgery?

2. Describe the procedure for action in the event of violations of customs rules regarding undervaluation of customs value.

3. What sanctions can be imposed on an importer if he is proven guilty of attempted smuggling or tax evasion?

Task 2.6

A customs inspector received information about a possible attempt to smuggle narcotics in a shipment of imported goods.

1. Describe the procedure for customs authorities to inspect and detect narcotics in cargo.

2. What control methods and technical means can be used to detect hidden drugs?

3. Explain the role of international cooperation in combating drug smuggling, in particular, which international structures may be involved.

Methodical recommendations for topics 2.2-2.6

When completing the tasks, students must comprehensively study the regulatory framework, paying special attention to the Customs Code of Ukraine (sections on customs control, customs clearance and violations of customs rules), Article 201 of the Criminal Code of Ukraine and related provisions, the norms of the Code of Ukraine on administrative offenses, as well as current orders of the State Customs Service on conducting inspections, drawing up acts and protocols. Additionally, the Law of Ukraine "On Prevention and Counteraction to the Legalization of Proceeds of Crime" should be taken into account.

References to regulatory acts indicating articles, sections, and paragraphs are mandatory; diagrams, tables, or action algorithms can be added if desired.

It is recommended to use official sources of information: the website of the State Customs Service of Ukraine (dmsu.gov.ua) to obtain up-to-date instructions and explanations, the portal of the Verkhovna Rada of Ukraine (zakon.rada.gov.ua) to search for current versions of laws, as well as materials from the World Customs Organization to familiarize yourself with international approaches.

Students must evaluate not only the correctness of the inspector's actions, but also the impact of violations on the economic security of the state, and propose ways to improve procedures, including automating processes, strengthening international cooperation, and preventing corruption.

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