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ON SIMPLIFICATION OF CUSTOMS CONTROL OF PASSENGERS ON THE
BASIS OF A TWO-CHANNEL SYSTEM

ОБ УПРОЩЕНИИ ТАМОЖЕННОГО КОНТРОЛЯ ПАССАЖИРОВ НА ОСНОВЕ
ДВУХКАНАЛЬНОЙ СИСТЕМЫ

ЕКІ АРНАЛЫ ЖҮЙЕ НЕГІЗІНДЕ ЖОЛАУШЫЛАРДЫ КЕДЕНДІК
БАҚЫЛАУДЫ ОҢАЙЛАТУ ТУРАЛЫ

Abstract. The main goals of the draft law proposed for consideration are to reduce the time for customs operations, ensure the quality of customs services provided, and further develop the information systems of customs authorities.

Key words: Declaration, customs Declaration, customs operations, customs control, customs payments and taxes, green and red channel system.

Аннотация. Основными целями предлагаемого к рассмотрению законопроекта являются сокращение времени совершения таможенных операций, обеспечение качества предоставляемых таможенных услуг, а также дальнейшее развитие информационных систем таможенных органов.

Ключевые слова: декларирование, таможенная декларация, таможенные операции, таможенный контроль, таможенные платежи и налоги, система «зеленого» и «красного» каналов.

Аңдатпа. Қарауға ұсынылып отырған заң жобасының негізгі мақсаттары кедендік операцияларды жасау уақыттын қысқарту, ұсынылатын кедендік қызметтердің сапасын қамтамасыз ету, сондай-ақ кеден органдарының ақпараттық жүйелерін одан әрі дамыту болып табылады.

Түйін сөздер: декларациялау, кедендік декларация, кедендік операциялар, кедендік бақылау, кедендік төлемдер мен салықтар, "жасыл" және "қызыл" арналар жүйесі.

Introduction

The formation of the customs business in Kazakhstan is taking place in difficult conditions associated with the formation of independent economic reforms and structural restructuring.

Preparation for joining the World Trade Organization, the requirement for the customs service and in the foreign economic activity of economic entities.

Customs control is one of the means of implementing the customs policy of the state and is a set of measures taken by the customs authorities of the Republic of Kazakhstan to ensure compliance with the legislation of the Republic of Kazakhstan and international treaties of the Republic of Kazakhstan, control over the implementation of which is entrusted to the customs authorities. The main purpose of the implementation of customs control is to identify, with the help of a various series of checks, the compliance of customs operations and actions with customs legislation, compliance by individuals and legal entities participating in customs activities with established customs rules or procedures. The nature and content of the activities of customs authorities is largely determined by customs control, which occupies an important place in the field of customs.

At the same time, one should pay attention to the fact that in the activities of customs authorities, the implementation of functions that ensure the execution of tasks directly related to customs control plays an important role. They are as follows:

- a) attracting specialists, experts for a more thorough customs control;
- b) identification of vehicles and goods, premises;
- c) checking the financial activities of legal entities and individuals moving goods across the customs border;
- d) checking the external economic activities of these persons;
- e) conducting sampling.

In addition, if necessary, established by law, during customs control, other control methods may be applied, including the use of various special technical means that facilitate the simplification of the customs control procedure, and is also of great importance in the fight against smuggling of goods and vehicles.

Customs control is the actions of customs officials, carried out in the established sequence and aimed at ensuring compliance with the current legislation and the established procedure for the movement of goods and vehicles across the border, including compliance with non-tariff regulation measures, when moving goods and vehicles under a certain customs regime.

The measures of non-tariff regulation include restrictions on the import into the Republic of Kazakhstan and export from the Republic of Kazakhstan of goods and vehicles, established based on the economic policy of the Republic of Kazakhstan, protection of the economic basis of the sovereignty of the Republic of Kazakhstan, fulfillment of international obligations of the Republic of Kazakhstan, protection of the domestic consumer market. As a response to discriminatory and other prejudicial interests of Kazakhstani persons, actions of foreign states and their unions and on other fairly important grounds in accordance with Kazakhstani laws, other regulatory legal acts of the Republic of Kazakhstan, which can be expressed in licensing, quotas, the establishment of minimum and maximum prices, certification, licensing system and more.

When importing, customs control begins from the moment the goods and vehicles cross the customs border of the Republic of Kazakhstan, and when exporting, from the moment the customs declaration is accepted.

Customs control during import ends at the time of release of goods and vehicles, unless otherwise provided by the Customs Code of the Republic of Kazakhstan. When goods and vehicles are released outside the customs territory of the Republic of Kazakhstan, customs control ends at the moment of crossing the customs border of the Republic of Kazakhstan.

1. Types of customs declaration of goods transported by individuals

According to Article 379 of the Customs Code of the Republic of Kazakhstan (hereinafter referred to as the Code), the following types of customs declarations are applied when declaring goods:

- 1) cargo customs declaration;
- 2) passenger customs declaration.

In the cases established by the Code, it is allowed to use, as a cargo or temporary customs declaration, an application drawn up in any form, and (or) transport, commercial documents containing information necessary for the identification and release of goods. In this case, in the case of payment of customs duties and taxes by an official of the customs authority, the customs receipt note is issued.

Passenger customs declaration is a document filled in and submitted to the customs authority by an individual who moves goods and vehicles across the customs border of the Republic of Kazakhstan using a simplified or preferential procedure provided for by the Code.

In this case, the declaration of goods transported in a simplified manner is carried out simultaneously with the presentation of goods to the customs authority by filling out a passenger customs declaration, as well as presenting documents confirming the identity of the person moving the goods, the value of the goods, the country of origin, compliance with non-tariff regulation measures.

Customs payments and taxes are paid by individuals directly when declaring goods. In this case, an official of the customs authority draws up a customs receipt order.

Clause 5 of Article 265 of the Code provides that in respect of goods transported in unaccompanied baggage, a passenger customs declaration must be filed within fifteen calendar days from the date of presentation of goods to the customs authority when importing goods into the customs territory of the Republic of Kazakhstan and simultaneously with the presentation of goods to the customs authority when their export.

Clause 1 of Article 265 of the Code establishes that when an individual crossing the customs border of the Republic of Kazakhstan moves goods subject to mandatory written declaration, an application for them is made by filling out a passenger customs declaration, except for cases when goods are subject to customs clearance in the manner prescribed by the Code ...

At the same time, subparagraph 15) of paragraph 2 of this Article of the Code provides for the mandatory declaration in writing of goods transported in unaccompanied baggage.

In addition, for customs clearance of goods transported by individuals without actually crossing the customs border, by submitting an application provided for in Article 379 of the Code, all of the following conditions must be met:

1) the customs value of the declared consignment of goods does not exceed ninety monthly calculation indices established by the law on the republican budget for the corresponding financial year;

2) non-tariff regulation measures have not been established in relation to goods, with the exception of requirements for the safety of goods;

3) other cases are not provided in accordance with the Code.

2. Regarding the movement of goods in unaccompanied baggage.

In accordance with Article 263 of the Code, unaccompanied baggage is goods transported across the customs border of the Republic of Kazakhstan by a carrier under a carriage contract (according to a baggage receipt, invoice, bill of lading and other documents) concluded with an individual moving goods.

As noted above, the declaration of goods transported in a simplified manner is carried out simultaneously with the presentation of goods to the customs authority by filling out a passenger customs declaration.

At the same time, paragraph 4 of Article 270 of the Code regulates that when importing unaccompanied baggage into the customs territory of the Republic of Kazakhstan, the customs value includes the costs of delivering goods to the airport, seaport or other place of arrival of goods to the customs territory of the Republic of Kazakhstan.

Considering the above, in order to apply the simplified customs clearance procedure provided for in Chapter 34 of the Code, it is necessary for an individual to fill out a passenger customs

declaration when crossing the customs border at a checkpoint indicating information about goods transported in unaccompanied baggage, for subsequent customs clearance of goods in a simplified manner using customs receipt note.

3. Regarding the application of the rates of customs payments and taxes, the indication of the codes of the types of payments and the transfer to the codes of the budget classification.

When declaring goods in a simplified manner on the basis of an application (use as a cargo customs declaration), customs payments and taxes are levied in accordance with the generally established procedure. In this case, the generally established (as when submitting a customs declaration, except for customs clearance fees) rates of customs payments and taxes are applied, the corresponding codes of the types of payments are indicated and transferred to the budget for the corresponding budget classification codes.

When goods are transported by individuals in a simplified manner, declared by filling out a passenger customs declaration, customs payments and taxes are paid in the form of an aggregate customs payment, in this case the code of the type of payment is indicated - 80 "Aggregate customs payment collected from individuals ..." and payments are transferred to the budget classification code - 106105 "Aggregate customs payment collected from individuals."

2. Two-channel system of customs declaration

In modern conditions, the most appropriate option is to increase the efficiency of border control and the throughput of checkpoints by implementing a set of innovative organizational, legal and technological measures aimed at increasing the efficiency of interaction between control bodies at the border, overcoming their departmental disunity, and strict regulation of control functions, increasing responsibility for the results of control.

It seems that these measures, along with the complex application of modern information technologies, will give a positive result with significantly lower costs.

One of the directions of the second option for solving the problem of the workload of customs officials, and, consequently, speeding up customs procedures, is the use of a conclusive form of declaration, namely, a "two-channel" system for declaring goods by individuals at border crossings. This system has been operating abroad for a long time.

In our country, the system of "green" and "red" channels began to function on August 15, 1989 in accordance with the order of the Main Directorate of State Customs Control under the Council of Ministers of the USSR, saving the guards of economic borders from the need for mandatory checks on all entering and leaving citizens. The first checkpoints across the state border, which began to use the "two-channel" system, were the airports "Sheremetyevo-1" and "Sheremetyevo-2". Later, as the necessary conditions and technical equipment were created, the "two-channel" system began to function at other airports, as well as at seaports and automobile checkpoints.

From March 28, 2007, on the territory of Kazakhstan, new rules for declaring goods by individuals when passing customs control, approved by the order of the Customs Code of the Republic of Kazakhstan, began to operate (as amended by the Laws of the Republic of Kazakhstan dated 10.07.03, No. 483-II; dated 09.07.04. . № 592-II) This edition was valid until the amendments were made on June 20, 2005 (edition dated June 20, 2005) The new instruction only clarified the mechanism that has been in effect for many years, bringing it into line with the Customs Code of the Republic of Kazakhstan, effective from January 1, 2004 Today, all the activities of the customs service are carried out within the framework of the World Customs Organization. The country has practically unified legislation and technological procedures in accordance with the customs legislation of the European Union (EU). The use of a two-channel system at checkpoints is one of the most relevant and internationally accepted means of simplifying customs control procedures.

With the approval of the new procedure, there have been no significant changes. However, the new document allows customs officers to block the “green corridor” in emergency situations, both “at the exit” and “at the entrance”. This is considered an extraordinary measure, the adoption of which must be reported by Customs to management. Recall that in the previously valid document, it was only possible to close the “green” channel through which citizens entering Kazakhstan followed.

It should be noted that as a result of the use of a two-channel system, the following positive points are noted:

- customs control and customs clearance are carried out at the proper level;
- the turnover of goods across the customs border of the Republic of Kazakhstan is accelerating due to the created conditions;
- the movement of passenger traffic across the customs border of the Republic of Kazakhstan is accelerated;
- the throughput of checkpoints is increasing;
- the authorization procedure for the movement of certain goods and vehicles across the customs border of the Republic of Kazakhstan is observed;
- normal activities of customs authorities.

The system of "green" and "red" channels is equipped at border checkpoints in order to optimize and speed up the processes of customs clearance and customs control. The use of the system of two channels allows not only to significantly reduce the time of customs clearance of both departing and arriving passengers of international flights, creates favorable conditions for law-abiding citizens, reducing the time for passing customs procedures by passengers in the case of choosing the "green" channel to several seconds, and the choice of the "red" channel - up to several minutes, but also to increase the capacity of the customs authorities to receive, send and service passengers. From the introduction of a two-channel pass mode, the time for passing customs procedures is reduced by an average of 30%. In addition, people crossing the border are spared the generally humiliating inspection procedure.

The conclusive form of declaring goods by individuals is carried out within the framework of a two-channel system, which makes it possible to implement this procedure by passing the "green" corridor (channel). This means that the fact of declaring goods transported across the customs border of the Republic of Kazakhstan by an individual is recorded at the moment of crossing the customs control line without presenting a customs declaration to the customs authority.

Such a procedure is considered by customs, firstly, as a statement that these persons do not have goods that are subject to mandatory written declaration. Secondly, it testifies to the facts of legal significance.

"Green" channel

For declaring those goods that individuals move in their accompanied baggage (provided they have no intention of importing goods in unaccompanied baggage), the "green" channel is intended. When choosing this channel, a written declaration is not submitted, and customs control is carried out here selectively. Although, if necessary, officials of the customs authority can use in the "green" channel any forms of customs control provided for by the Customs Code of the Republic of Kazakhstan.

In exceptional cases, on the basis of a reasoned decision of the head of the customs authority, the "green" channel may be temporarily closed for the passage of individuals importing goods into the customs territory of the Republic of Kazakhstan. As a rule, such a decision is made taking into account the operational situation at the checkpoint across the state border. Regardless of the period of suspension of the "green" channel for individuals, the official who made such a decision is obliged to immediately report this to the higher customs authority and send detailed information on

the reasons for the closure of the channel within three days. However, the "green" channel may be closed by the decision of the FCS of Kazakhstan.

"Red" channel

The "red" channel must be chosen by those citizens who have goods in their carry-on baggage, accompanied and unaccompanied baggage, which are subject to compulsory written declaration, imposed by customs duties, and / or for which import permits from other regulatory authorities are required (for example, phytosanitary or veterinary control, etc.) In addition, the "red" channel can be used by those citizens who, of their own free will, would like to declare the imported goods or cash currency - the current customs legislation gives them such a right.

3. Advantages of using a two-channel customs control system.

The use of a two-channel system in the declaration process involves the allocation of at least one pass in each of the channels - "green" and "red". Within the framework of the first of them, the declaration is carried out in an explicit form, and the second is the declaration in writing. At the same time, the customs authority sets the number of passes independently based on the volume of passenger traffic and the technical capabilities of the customs.

As we can see, the opening of the "green channel" is convenient for the population. It is estimated that about 90% of all passengers use the green channel. However, this does not entail any safety complications. The control system as such does not weaken in the least. The security system is strengthened, in particular, by equipping the airport with video surveillance cameras. They operate both inside the inspection area and in the waiting room, on the territory, on the airfield

In addition, the two-channel system also increases the attractiveness of the region from the point of view of potential investors, including international ones.

Another obvious advantage is the reduction of additional costs for the business, such as the cost of storing goods at a temporary storage warehouse, paying for the services of brokers, etc. These measures will allow the business to achieve a reduction in the cost of the final imported product, while the saved additional costs can be used by the business in the turnover and development of production, as a result of which tax revenues will increase.

Convenient electronic exchange of information between a participant in foreign economic activity and customs authorities. Unlike the previously operating program, the new format practically eliminates direct contact between a participant in foreign economic activity and a customs clearance specialist, which means that possible corruption risks are also minimized.

Improvement of the order of work of customs authorities:

1. Development and implementation of the concept of selective customs control based on the risk analysis and management system;

2. Simplification and standardization of customs procedures;

3. Strengthening post-release control and customs audit;

4. Introduction of a system for monitoring the movement of transit cargo;

5. Development of cooperation between customs and tax authorities, other executive authorities and trade circles in order to increase the level of compliance with legislation, strengthen the uniformity of the application of customs legislation and increase the transparency of actions of customs authorities

Development of organizational structure and management

1. Optimization of the organizational structure of the customs authorities and the functions of various administrative levels;

2. elimination of duplication of functions and improvement of the performance assessment system based on a balanced scorecard;

3. introduction of feedback systems and material incentives for employees;

4. development and implementation of a comprehensive strategy in the field of personnel development, rules and practices of personnel management, improvement of the remuneration system and non-material incentives for customs officials;

5. Implementation of a long-term program of recruiting customs authorities and retaining qualified workers, as well as increasing the level of professional integrity.

Conclusion. I believe that the system of total customs control is now ending in our country. It is being replaced by a new philosophy based on the analysis and management of risks, their reliable forecasting and prevention. It provides, in particular, targeted selective control, the use of its most effective forms both in identifying violations of customs rules and from the standpoint of rational use of the resources of customs authorities, as well as in terms of reducing costs and business costs associated with the necessary customs procedures.

The use of a two-channel system of customs control is carried out within the framework of this concept.

In this regard, it is actively working to include new checkpoints in the list of customs authorities with a two-channel system, as soon as they are properly equipped and the necessary technological premises are allocated.

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