
THE ROLE OF CUSTOMS REGULATION IN ENSURING
THE ECONOMIC SECURITY OF THE COUNTRY

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Abstract. The article defines the role of customs regulation for ensuring the economic security of the country. The importance of a balanced customs policy in relation to international trade relations and equal development of world countries is characterized. The role of customs regulation in ensuring economic security of developed and developing countries is outlined. The analysis of differences between WTO member countries in the levels of tariff protection is conducted. The cognitive map of influence of external and internal environment on efficiency of customs regulation of a separate country is created, and the factors of influence on efficiency and quality of customs regulation in the country are defined. The algorithm of the actions of customs authorities to define the effectiveness of activities in the direction of the transformation of property rights in ensuring the economic security of the country is developed. The box model for considering customs interests in carrying out an assessment of efficiency of activity of customs authorities when ensuring economic security of the country is created. It is proven that the priorities of the transformation of the process of assessing the effectiveness of customs authorities should be to increase the transparency of the system, the public nature of the formation of information on the results of assessing the effectiveness and the development of a mechanism for ensuring economic security.

Keywords: economic security of the country; customs regulation; customs authorities; customs tariff; tariff protection; customs policy; customs affairs; cognitive map; transformation of property rights.

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1. Introduction

The development of state functions does not depend on a clearly consistent process, is not a rigidly determined system of implementation of state influence. However, causation characterizes the functions of the state, which are defined in its role in economic, political and social processes. It should be noted that the basic functions are most sensitive to the transformation of change in the state. The economic independence of a country determines its customs policy, forms its customs system and creates its own customs service or economic security body. This statement is the basis of the economic interests of an independent country of the world and its national economic security. Changes in economic relations in export-import operations, strengthening international economic cooperation and dependence on economic competition in domestic and foreign markets creates relevant conditions for the study of theoretical and methodical foundations of customs policy in ensuring national economic security. The formation of a developed and effective system of customs regulation is one of the most important components of ensuring favorable conditions for the involvement of the national economy in the system of world division of labor and its bringing closer to the market structures of developed countries. In addition, an effectively

built customs system is a reliable factor in ensuring the economic security of the state by creating a competitive national market, ensuring an adequate level of employment and social welfare. Ensuring the economic security of the country is an important task of foreign trade policy of the state. This can be explained by the fact that in today world economy foreign trade is one of the most highly regulated areas of economic life. Developed countries within the World Trade Organization seek to ease tariff and non-tariff barriers that hinder the export of their products, usually represented by high-tech finished products. It is important to underline that none of the foreign countries has abandoned the use of administrative instruments to regulate the export and import of goods due to the need to strengthen and maintain economic security.

2. Literature Survey

In the works (Donner, Michel and Cornelis Kruk, 2009; McLinden, et. al. 2010), a customs policy in terms of strengthening the economic security of a country is defined as a system of measures regulating the import, export and transit of goods and other objects moving across the borders of the state, imposition of customs duties, customs clearance and control. Such researchers as (Dallimore, 2008; De Wulf, & Sokol, 2005) consider customs regulation as a kind of a state policy, the main functional duty of which is to ensure the protection of national interests and national security in the political, economic, social, environmental and other areas. According to (Topalova, 2010), a customs policy should be based on certain conceptual principles (basic national interests and relevant aspects of state national security policy) and is carried out through the implementation of relevant doctrines, strategies, concepts and programs in various areas of state activity; (Bichou, et. al. 2014; Lobdell, 2009) understand a customs policy as the activity of the state to transform the power authorities and certain interests of society (citizens), the state, trade, industry into laws and regulations relating to the import, export, movement or storage of goods.

Among the tasks of a customs policy they highlight the formation of a legally defined system of obstacles (barriers) to the free crossing of the customs border or the disposal of certain objects before, during or after crossing the customs border within the framework of economic security. In the works (Ireland, 2009; William, 2008) it is indicated that the priority tasks of a customs policy are not to create a system of obstacles (barriers) to the free crossing of the customs border, but to order the system of crossing, to channel it in the legislative direction, which will result in: import of high-quality goods (raw materials) into the territory of a certain country (which are usually not produced on its territory and are necessary for the functioning of domestic industry and satisfying consumer needs) and filling the state budget at the expense of taxes and duties, which forms the basic part of economic security. At the same time, in the works (Hintsu, 2010; Murphy, 2006), it stated that a customs policy is one of the main tools of protectionist policy and state security. In their opinion, the priorities of a customs policy are of particular importance and focus on issues of international cooperation and introduction of world experience in customs regulation, where it is necessary to use objectively existing comparative and competitive advantages in certain industries and sectors of the economy.

3. Methods

We will base the methodological framework of the study on the following theoretical constructs and methodical approaches to the role of customs regulation in ensuring stable economic security of the country:

- 1) a customs policy as one of the first forms of regulation of trade relations with other countries. The main instruments of a customs policy are customs regimes for the movement of goods and vehicles across the customs border, with the executive authorities applying customs tariffs to taxable entities;
- 2) methods of implementation of domestic and foreign economic policy of the country. In this case, a customs policy is a three-level system where customs affairs are at the first level, the customs policy is at the second level, and the implementation of the customs policy is at the third level. Customs affairs are also defined as the activity of the state and bodies that have certain powers to establish tariff and non-tariff restrictions;
- 3) methods of component decomposition, according to which a customs policy includes the following components: movement across the customs border; carrying out customs clearance; regulation of customs regimes;

implementation of tariff and non-tariff regulation of foreign economic activity; granting tax and customs benefits and preferences; exercising control across the customs border; legal regulation of relationships of participants of customs legal relations;

4) target setting of customs regulation. If you define the main objectives of a customs policy, they should be combined into the following groups: economic objectives; regulatory objectives; law enforcement objectives. One of the factors that affect a customs policy is socio-economic development, which is under the influence of global competition and the growing role of innovative technologies. As a result of the above, the foreign economic policy of a country is one of the main factors in the formation of economic and social security of the country;

5) motives of a customs policy: a) protectionism, which means creating favorable conditions for economic entities to conduct their business activities and supporting the development of the national economy as a whole in the direction of protection against competition, b) free trade, which should be understood as the economic policy of the state, which is focused on supporting the implementation of free trade and opposes government interference in the activities of economic entities (Mankiw, 2010).

4. Results

The customs component of the economic space in different historical periods and social systems occupied an important place in the development of the state, because the integration of countries is impossible without the development of foreign economic policy. The origins of the organization of customs affairs and, accordingly, the formation of the customs space and the settlement of relations between its entities are found in the early periods of trade. However, under the influence of globalization, the customs space of a country functions as an open system that objectively requires the development and implementation of such a transparent customs policy, which would meet global standards of harmonization and simplification of customs procedures and at the same time provide quality customs control and inspection, provide its security and integration into the spaces of the higher hierarchical order. The institutional basis of the global customs space, which requirements are used to unify the rules of functioning of national customs spaces, is the World Trade Organization (WTO). International trade gives an opportunity to economic leaders to reap the greatest benefits from the abolition of tariff protection in most countries of the world while maintaining a high level of non-tariff protection of their own markets, distorting the understanding of partnership (World Economic Forum Annual Meeting). Within the framework of WTO, trade liberalization and balancing of customs space are taking place under condition of: harmonization of tariffs upon accession; implementation of the principle of non-discrimination (most favored nation treatment); ensuring transparency and predictability of the system; reliability of information on tariff positions of partner countries; supporting the integration of countries into the global trading system; the formed mechanism of dispute settlement. The confirmation of the role of the WTO in reducing tariffs is the dynamics of duty rates (Fig. 1), which indicates a significant decrease after 1994.

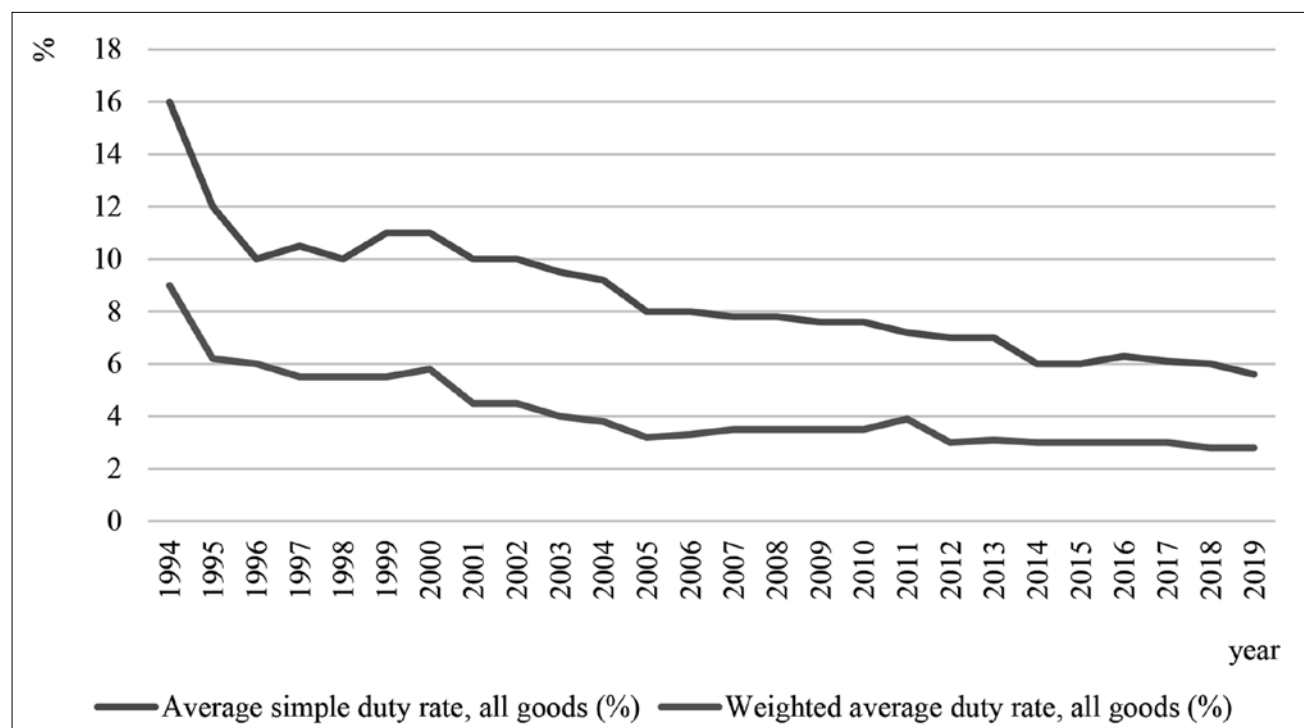


Figure 1. Dynamics of simple and weighted average rate of customs tariffs, world markets (%) (World Tariff Profiles)

Thanks to this policy in the use of customs tariffs, the world has become much more liberal and more open for trade and providing equal conditions in the matter of economic security. World experience and scientific studies indicate that when reducing tariff rates and liberalizing the customs space international trade can create positive effects for the country, for example, by providing growth, but does not always solve the problem of inequality of economic development within a country, which is exemplified by such countries as India and China (according to forecasts for 2050, they will retain top positions among scores of countries in terms of GDP). The global customs space includes countries with different levels of protection of national markets and harmonization of tariffs, which is confirmed by the analysis of customs profiles of separate countries (Table 1).

Table 1. Differences between WTO member countries in the levels of tariff protection (World Tariff Profiles)

World countries	Tariff harmonization (%)	Arithmetic average binding (marginal) duty rate	Arithmetic average duty rate under MFN treatment
Brazil	100	31.5	13.4
Israel	74.7	22.6	4.5
India	74.5	48.4	13.3
Indonesia	96.4	37.1	6.8
EU	100	4.8	5.1
Canada	99.6	6.8	4.2
China	100	10.1	10.1
Mexico	100	36.1	7.1
UAE	100	14.5	4.7
USA	100	3.4	3.5
Singapore	69.7	9.5	0.2
Turkey	50.2	28.7	10.7
Japan	99.6	4.33	4.0

Tariff issues are often voiced by countries as hindering trade liberalization. At the same time, the regulation of customs space (accordingly, regulation of goods flows, customs and logistics infrastructure, ensuring the space security, etc.) is not limited to tariff instruments. The study of foreign experience shows the spectral nature of national economic security in different countries of the world and the objectives of a customs policy. For example, in the USA, a customs policy is understood as an optimum system of the objectives, principles, functions, directions of customs activities. In Australia, this is a system of measures used by the state to establish a certain system of customs taxation of goods imported into the country and their customs clearance (Yang, 2010). In China, it is a part of the foreign trade activity of the state, which regulates the volume, structure and conditions of export and import of goods. In the EU, customs regulation is ensuring the most effective use of instruments of customs control and regulation of trade in the customs territory, participation in the implementation of trade and political tasks as regards the protection of the domestic market, stimulation of the national economy and support of national and regional security (Widdowson, and Stephen, 2010).

Studies of modern aspects of the formation of customs regulation suggest that the state customs policy is an instrument of protectionism and regulation of foreign trade through customs and tariff methods. When introducing new customs tariffs, it is necessary to take into account the oversaturation of the domestic market with imports, as well as providing opportunities for domestic producers to conduct effective foreign economic activity. With the help of customs tariffs, it is possible to regulate the level of influence on the domestic market of foreign producers (Marcehetti, Roy, 2008; Fabus et al. 2019). The current regulation of customs tariffs differs in the method of calculation of duties in each country, the main factors of which are the volume of export sales, the complication of the structure of foreign trade, international trade operations. Currently, approaches to the implementation of customs regulation were changed: changed approaches to working with economic entities; carrying out legislative reforms in the direction of protection of intellectual property rights; increasing communication between the customs services of different countries with the purpose of improvement of the fight against corrupt informal schemes in foreign economic activity and organized groups; improvement of the electronic declaration system (declaration of goods and vehicles by submitting an electronic customs declaration and other electronic documents) (Aigner, 2010)). We consider the influence of external and internal environment on the effectiveness of customs regulation through cognitive modeling. Factors that may affect the development of trade are identified (Table 2).

Table 2. Factors influencing the efficiency and quality of customs regulation in the country

Target factor	V1 - efficiency of the customs policy of SFS
Factors-indicators	V2 - international cooperation, V3 - openness of information on customs policy of customs authorities, V4 - import operations, V5 - labor migration, V6 - use of information technologies, V7 - currency market, V8 - export operations
Control factors	V9 - investments in the physical infrastructure of customs authorities, V10 - use of the best foreign experience, V11 - development of qualification of customs officers, V12 - simplification of bureaucratic procedures

The next stage is construction of a cognitive map, where V1, the efficiency of customs regulation, is assigned as a target apex (Fig. 2).

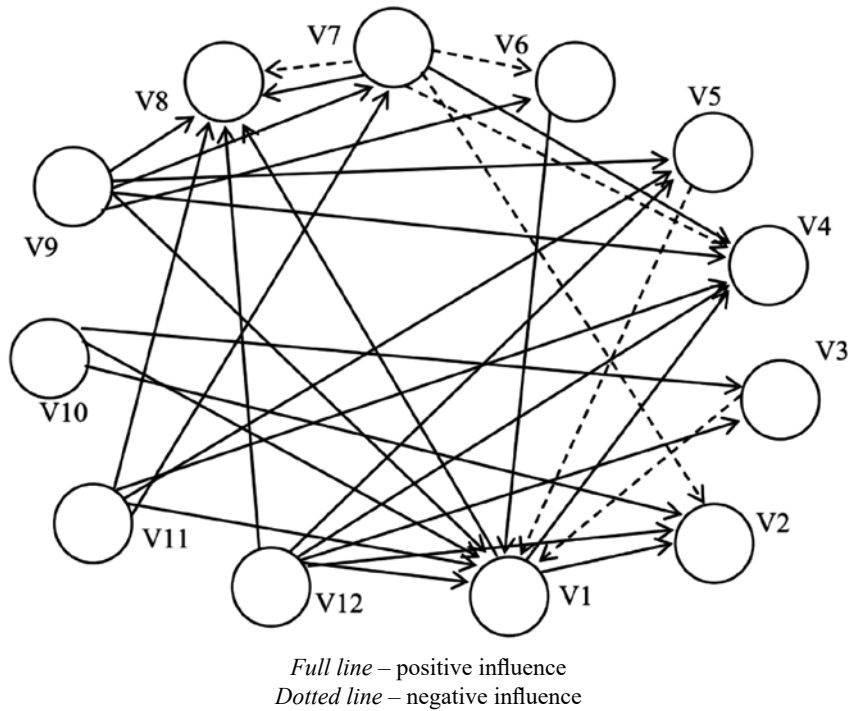


Figure 2. Cognitive map of the impact of external and internal environment on the efficiency of customs regulation of a separate country

The proposed model can be the basis of customs and economic security of a country in the area of customs regulation of property rights in the process of ensuring the economic interests of the state. It should be stressed that when calculating the amount of material income from the disposal of objects that the state got the ownership of, it is necessary to take into account the existence of real and indirect costs of the state in the process. Particularly, it is possible to identify possible costs of state bodies during the temporary disposal of seized and detained items of property (storage, protection, transportation, etc.), their return to the rightful owner or coming into final possession of the state, etc. Of course, these costs accordingly reduce the size of the final net income of the state from this area of activity (Carmody, 2011).

So, despite the potential benefits of customs regulation as regards the items of customs clearance and the process of final transformation of property rights in favor of the state, based on the apparent fact of obtaining a nominal benefit in the form of future money from the sale of these items, such actions are not always justified. As the amount of money received by the state as a result of the sale of confiscated commodity-based and physical items of property as a result of non-compliance with customs rules may not cover the total costs of all state bodies and other entities during the passage of seized property from the fact of violation of customs rules to the moment of sale of the property.

All of these necessitated the creation of methods for defining the economic efficiency of customs authorities activity in the area of forced transformation of property rights as a result of non-compliance with customs rules by entities. Within this, we can propose a projected expanded coefficient of economic efficiency from the final transformation of property rights in favor of the state (K_d), taking into account the most probable items of costs in this process, as well as the formula for calculating the tolerance for deviation (S) from potential final income from the process of transformation of property rights at the customs border crossing. With regard to the above:

$$K_d = \frac{PV - (PI_1 + PI_2 + PI_3) - S}{PV}, \quad (1)$$

where PV – potential revenues of the state from the transformation of property rights in its favor when using the i -th form of transformation (USD);

PI_1, PI_2, PI_3 – potential costs of the state, respectively, at the initial stage of transformation, and those of confiscation and disposal (USD);

$$S = 2 \times \nu PI \times PI_1 \quad (2)$$

where νPI – coefficient of tolerance for deviation from the planned estimate of potential costs of the state in the process of transformation of property rights;

PI_1 – potential costs of the state when using the i -th form of transformation of property rights (USD).

With the help of these formulae, the possible variants of the dependence of the potential net income of the state and the amount of tolerance for deviation are identified on the basis of the planned size of state costs in carrying out customs regulation of property rights to objects of customs clearance. At the same time, there have been developed practical recommendations on the use of a certain amount of allowable deviation depending on the coefficient of potential net income of the state and the planned amount of its costs in carrying out regulatory customs activities in the area of transformation of property rights. With that, in our opinion, customs authorities will be able to make the most cost-effective decision only in case of correct calculation as regards comparing possible costs and revenues of the state, which take place at the final transformation of property rights in favor of the state, and subsequent comparison of the obtained value, at least with the amount of required customs taxes, duties and payments.

For the practical implementation of solutions, the authors have created an algorithm of actions of customs authorities in carrying out customs regulation with the purpose of determining the most appropriate and effective sanctions in case of non-compliance with customs rules, which may result in the final transformation of property rights in favor of the state (Fig. 3).

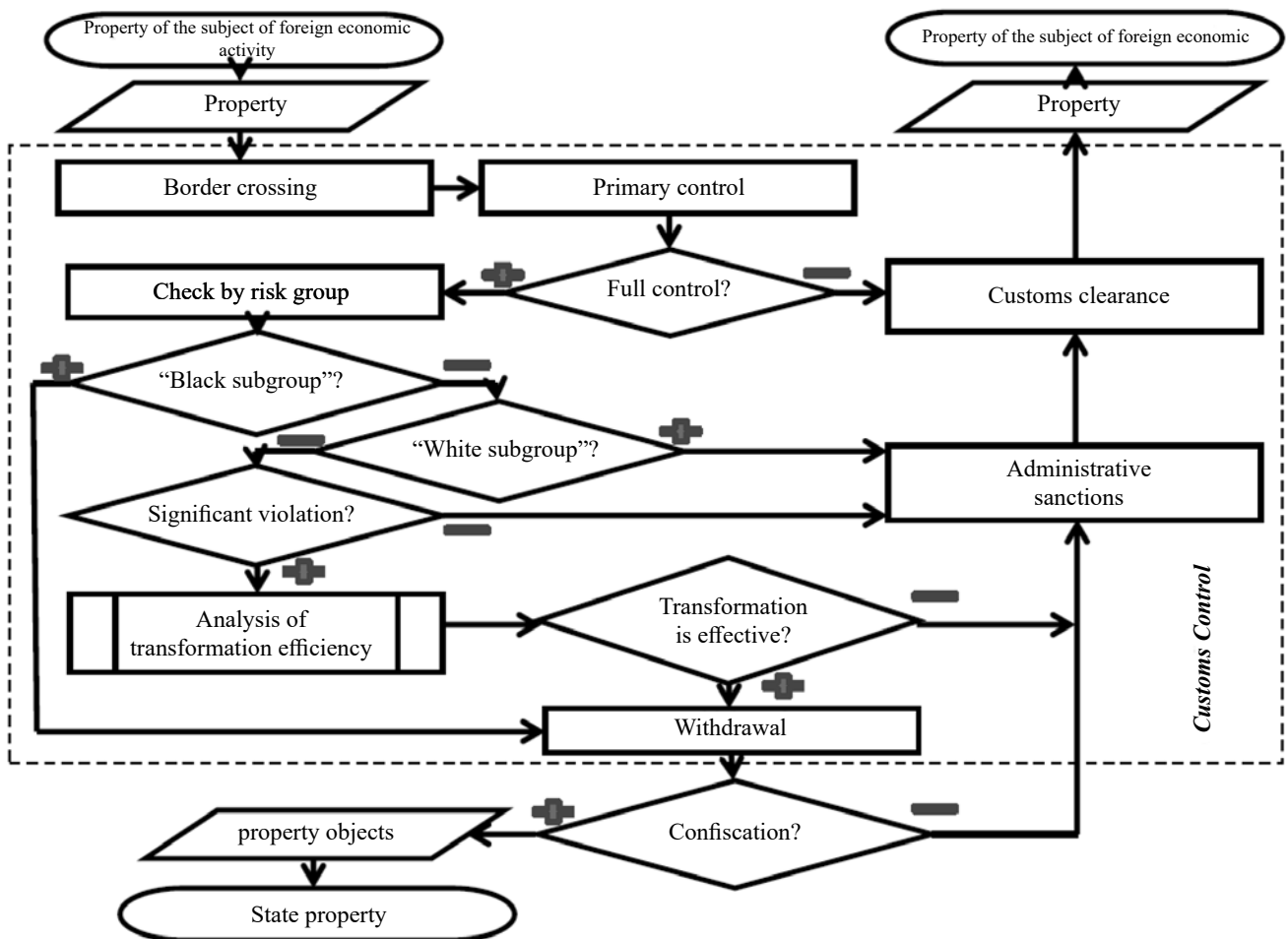


Figure 3. Algorithm of actions of customs authorities for determining the efficiency of activities in the area of transformation of property rights when maintaining economic security of a country

The algorithm provides for an exact sequence of basic operations that characterize the order of actions of customs authorities to achieve the final positive result – the acceptability or inacceptability of a particular penalty for non-compliance with customs regulations or smuggling. In view of this, specific practical recommendations on the phased use of this algorithm were developed for the customs authorities. Particularly, taking into account the fact that the significance of general security for the state is difficult to overestimate, when considering the passage of certain property items through the customs border of our state, first of all, you should take into account the security and safety of this process for the state and its separate entities (Jaworek, Kuzel, 2015). In other words, when moving dangerous goods and other items across the customs border, there should be no alternatives to detaining and preventing movement.

Therefore, the development of performance indicators of customs procedures should take into account the achievement of those strategic objectives, the achievement of which is vested in and attached to the customs authorities. It should be noted that these strategic objectives should be reflected during the definition of customs interests, the purpose of which implementation should be to maintain such a state of the economic sphere of the state, which is characterized by resistance to negative external threats, the ability to ensure effective functioning of the economy of the state and economic growth. Customs interests are a certain range (set) of national interests of the state related with their promotion and implementation of carrying out customs activities and satisfaction of which contributes to ensuring effective operation, steady development of economic system, reduction of threats to national security, stability in public spheres, which are related to the customs sphere and are determined by the current state of foreign economic relations, the completeness of satisfaction of the material needs of citizens, the degree of implementation of certain strategic guidelines for socio-economic development and protection of cultural and information environment of the state, the state of foreign economic and customs security.

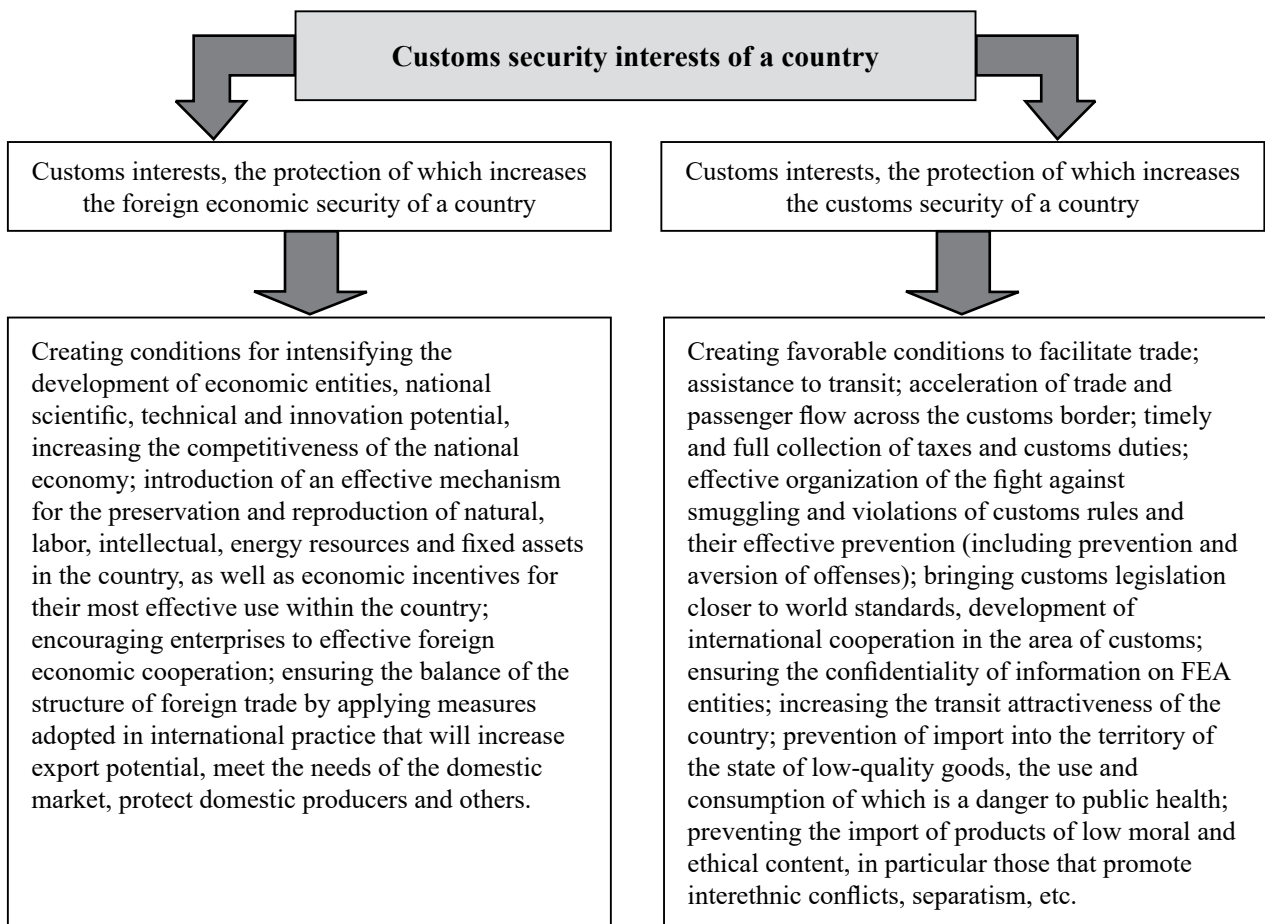


Figure 4. Customs interests as criteria for assessing the performance of customs authorities in ensuring the economic security of the country (Davos 2009)

The definition of customs interests should be based on the following factors: a set of economic interests; current state of foreign economic and customs security; a set of external and internal threats existing at some point. It follows that the customs interests of the state change depending on changes in the above factors, the conditions of existence of the country and the stage of its development (Fergusson, et. al. 2016). As already mentioned, customs security measures are aimed at respecting the customs interests of the state, the protection of which is ensured by foreign economic security and customs security itself, which leads, respectively, to two groups of customs interests. And although customs interests increase both foreign economic and customs security, they have some differences (Fig. 4).

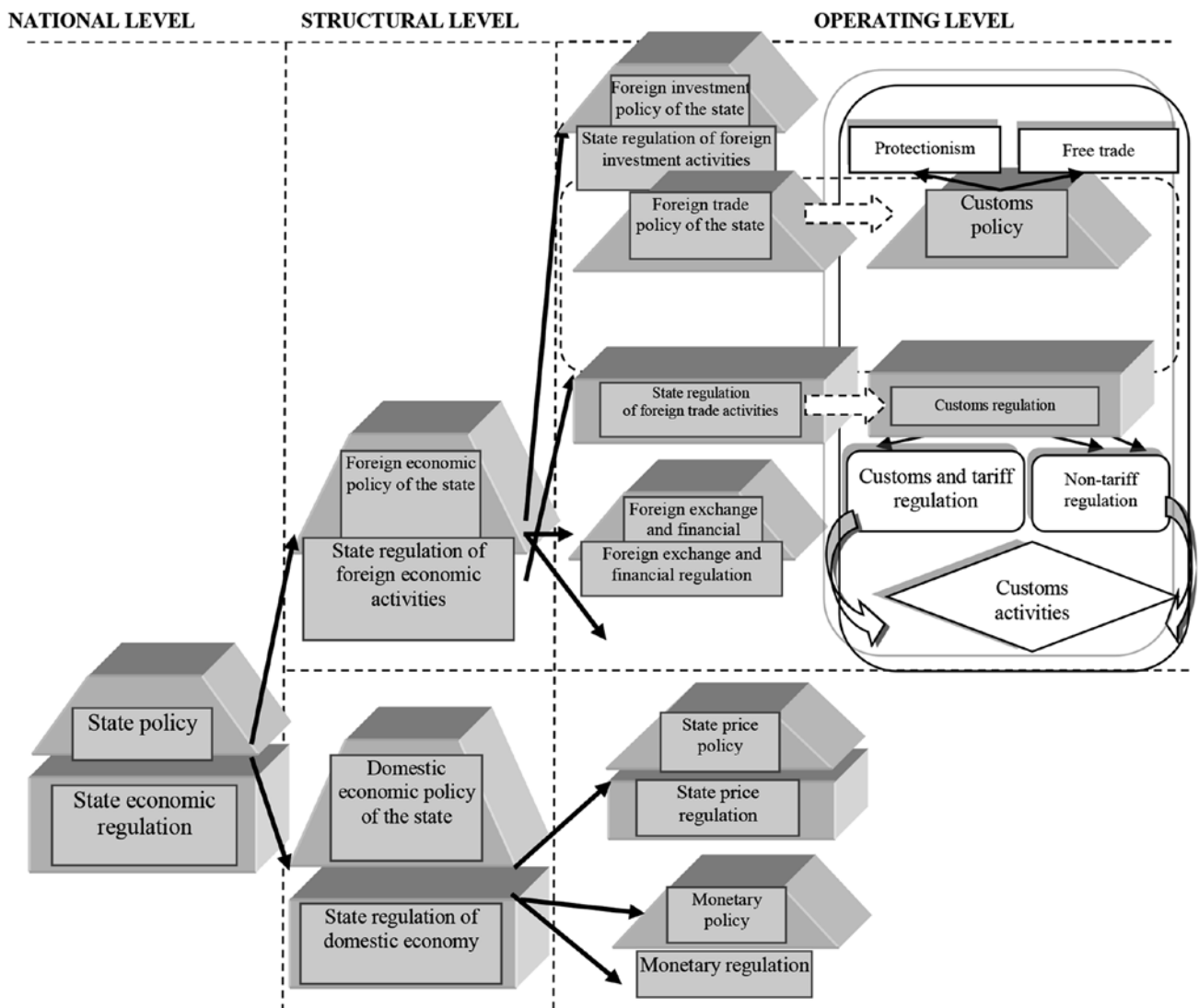


Figure 5. Position of customs security in the national security system and its relation with customs policy and customs activities

It should be noted that customs security is a complex (system) of effective economic, legal, political and other measures of the state, society and people to protect the interests (including property interests) of the people and the state in the foreign economic sphere and, in particular, in the customs sphere. The main purpose of ensuring customs security is to achieve the required level of reliability of the customs system. Customs security can be understood as the introduction of a set of tools capable of counteracting internal and external threats and challenges in the area of customs economic relations, ensuring the ability to achieve the required level of security, reliability and stability of the customs service through creation of an effective regulatory organizational and economic mechanism. In this context, the concept of «customs security» should be considered as the ability of management decisions within the established system of protection of economic interests of the state to counter-

act possible dangers in the customs sector (Klievink, et. al. 2014). The place of customs security in the national security system and its relationship with the customs policy, customs interests is presented in Fig. 5. Thus, customs security can be defined as a state of security of customs interests of the state.

One of the strategic goals of the activities of customs authorities is to promote the development of foreign trade, the optimal tool for which achievement is the effective interaction of customs and business as a basis for customs security. It should be noted that in customs legal relations each of participants pursues their own interests. Customs procedures directly affect the economics of economic activity and ultimately – the competitiveness of enterprises in foreign markets (Eichfelder, Schorn, 2012). Therefore, a foreign economic activity entity is interested in the fastest possible customs clearance, minimization of customs duties, prompt release of goods moving across the customs border. At the same time, the customs interests that are inherent in both the state and private entities are: acceleration of international trade; simplification and unification of customs procedures; reduction of customs clearance and customs control time, etc.

Along with other control measures, customs procedures form stages of the customs process, successive passage of which allows the declarant to achieve the main goal of moving a cargo, and the state to ensure the legality of such movement and replenish the budget through customs taxation and non-tariff measures of economic nature. Therefore, even under conditions of retaining budget-generating functions customs authorities should as much as possible assist FEA participants and to adapt domestic customs rules to the international standards. The prevalence of the interests of the state in the implementation of customs procedures should not mean ignoring the interests of persons moving goods and vehicles across the customs border, the oppression of their rights, insufficient satisfaction of their legitimate needs (Hauptman, et. al. 2014).

On the contrary, the ambition of the state to optimize the ratio of private and public interests in the area of state customs activities will lead to an increase in the number of foreign trade entities, intensification of international trade, strengthening the economic security of the country. At the same time, in the implementation of international trade, the customs interests of the trading partners or their associations are taken into account. The specification of customs interests of both the state and foreign economic activity entities determines the requirements for customs procedures, and therefore requires appropriate assessment (Table 3).

Table 3. Model of taking into account the customs interest in assessing the customs procedure

Customs interest of the state	Ensuring the security of customs interest in the implementation of the customs procedure	Customs procedure assessment indicator
Ensuring food and health security; increasing the level of environmental security of the country	Completion of customs clearance only after the end of the state sanitary, veterinary, phytosanitary, radiological and other types of control, verification of compliance by the subjects of movement with the requirements for the quality of goods and services provided for by international and state systems of quality of goods and services.	The time spent on the relevant types of control and the level of compliance with the process scheme; number of required documents; time and level of compliance with the process scheme of customs clearance.
Support of diplomatic and trade and economic relations with other countries	Compliance with international agreements on customs matters, which is based on the principle of compliance with norms and standards that are generally recognized in world customs relationships as regards the classification and coding of goods, the establishment of customs regimes, the formation of customs statistics, etc. Compliance with the conditions set out in international agreements, fulfillment of special conditions and granting benefits when working with diplomatic missions at crossing the country border, prevention of dumping, etc.	Number of lawsuits related to non-compliance of customs procedures with the standards established by international agreements

Encouraging companies to effective foreign economic cooperation	Granting appropriate status to conscientious foreign economic activity entities in accordance with an established and transparent technology. Development of electronic declaration.	Number of participants in foreign economic activity; number of entities subject to special simplified procedures of customs clearance and control; number of declarations submitted using the electronic form; number of entities that use deferral or installment payment of customs duties; proportion of personal contacts of the officials of the revenue and duties agencies with the participants of foreign economic activity in the process of customs clearance and customs control.
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In view of the above, the assessment of customs procedures should be carried out taking into account the level of security of the relevant customs interests (and not only those of the state, as it was the case) and be multilateral in nature.

Assessment of customs procedures allows to solve the problem of their simplification and to create the most convenient conditions for foreign economic activity of economic entities. The intensification of work in this direction is primarily related to:

complicated practice of foreign economic activity, emergence of fundamentally new types of commercial and logistics operations, which are not covered by existing customs procedures;

commitment to full compliance with the measures of customs and tariff and non-tariff regulation of foreign trade in the use of customs procedures;

commitment to reduction of additional barrier that appears as a result of making efforts to carry out customs procedures;

development of information technologies and electronic data exchange (Drobyazko, et. al. 2019a; Drobyazko, et. al. 2019b; Drobyazko, et. al. 2019c; Stefaniuk, T. 2020);

integration of customs services of different countries, which requires coordination of the process of their activities, formats of documents and data used in the area of international trade; political decisions of the country government, etc. (Hummels 2007; Leal-Arcas, 2009; Kwilinski, et. al. 2019).

It should be noted that the assessment of customs procedures will not allow for their excessive simplification, which may lead to a decrease in their effectiveness, i.e. reducing the level of compliance with customs and non-tariff regulation of foreign trade. The emphasis on multilateral assessment will prevent the acceleration and simplification of customs procedures only for the benefit of FEA participants, as this may lead to unjustified costs for customs authorities. Therefore, when reengineering customs procedures, while forecasting their effectiveness, it is advisable to further assess how the development of customs procedures will change the ratio of costs and results of current activities of customs authorities, and whether the costs of the process of development of customs procedures will be justified.

A mandatory condition for effective assessment of customs procedures is the appropriate systematization and classification of performance indicators with the purpose of taking into account as much as possible of the specifics and parameters of their implementation, the nature of the impact on macroeconomic indicators of the state, the direction of movement of goods and modes of automobile transport.

Thus, the main requirements for assessing the activities of customs authorities should be the focus of indicators on assessment of the effectiveness of assistance of customs authorities to the development of foreign economic activity, on the one hand, and qualitative analysis of the effective work of customs authorities – on the other hand. Priorities for the transformation of the process of assessment of the performance of customs authorities should be to increase the transparency of the system, the public nature of the formation of information on the results of assessment of performance and the development of a mechanism for monitoring the performance of customs authorities.

Summing up the main approaches to assessing the performance of customs authorities, it should be noted that the priority aspects of research in this area are compliance with current customs legislation, the quality of customs procedures and ensuring economic security. To this end, it is advisable to propose the author's system of indicators to assess the performance of customs authorities in the context of carrying out customs procedures, which provides for the calculation of the following groups of indicators that allow to represent the functions performed by customs authorities, namely:

Group I – security assurance;

Group II – fiscal performance;

Group III – IT support;

Group IV – customs control organization;

Group V – business facilitation: communication aspect;

Group VI – customs officer performance.

The main requirements for the basic indicators of these groups are as follows:

- 1) they must be simple, clear, easy to calculate on the basis of information provided by statistical reporting forms or internal information of customs authorities;
- 2) they must be consistent and informative;
- 3) they must take into account the specifics of the activity of customs authorities and provide for their identification depending on the characteristics and parameters of activity.

Thus, the assessment of the performance of customhouses in the context of customs procedures is proposed to be carried out in accordance with the integrated indicator built using the method of additive convolution by the following formula:

$$Ln = \sum_{i=1}^n y_i \times z_i \quad (3)$$

where y_i - weighting factor of significance of each of the assessed groups of indicators;

z_i - relative performance indicators for each group of indicators.

The value of the integrated indicator will be assessed in the range from 0 to 1. For the purpose of appropriate interpretation of the obtained results, it is proposed to use the following characteristics of the assessment range:

0 – 0,26 – low level of customhouses performance;

0,27 - 0,51 – satisfactory level of customhouses performance;

0,52 - 0,76 – average level of customhouses performance;

0,77 – 1 – high level of customhouses performance.

Besides, it should be noted that the proposed methodology takes into account the specifics of the activities of customhouses, which are responsible for motor-car checkpoints, and the difference between external and internal customhouses. It is advisable to rate (compare) customhouses in accordance with the values of the calculated integrated coefficient of customs procedures only within the group of specifically selected customhouses of the same type, and this approach will also allow to objectively assess their performance in terms of national economic security.

5. Discussion

Further studies can be formed in the context of innovation and investment development of the country within the framework of implementation of a customs policy, which involve clear definition of general directions of customs policy and take into account possible threats to national security, such as: science and technology gap;

low product competitiveness; outflow of scientists, specialists, skilled workforce outside the country; low level of payment for scientific and technical work; unqualified training of scientific and technical personnel; foreign technical and technological expansion. The logical continuation of the study is the analysis of domestic and foreign experience, as well as the development of own proposals to improve the performance of customs authorities in the context of further trade integration of the world. It should be noted that the necessary conditions for successful reform of the national system of customs regulation should be its efficiency and constant interaction with business, the public, customs administrations of other countries, international institutions, etc. The obvious condition for the implementation of these objectives is to provide constant monitoring of performance indicators of customs authorities and the quality of relevant customs procedures that they carry out during customs control, customs clearance, and ensuring a high level of national economic security.

In the process of conducting the study, the authors emphasize that due to the functional responsibilities of customs authorities of the country, as well as the interests of the state and business, the criteria for assessing the performance contain some internal contradiction. Some of them have the same focus on improving their performance (i.e. both business and the state are interested in improving them), others – the opposite one (improving certain performance criteria for one party will mean deterioration for the other party). It is advisable to combine performance indicators of customhouses (system of customs regulation) into a separate group of performance criteria, according to the ratings of international organizations. It should be noted that in the formation of criteria for assessing the performance of customhouses, it is necessary to take into account the assessing entities: “state”, “business-community” and “economic security of the country”.

Conclusions

It has been proven that the creation of a global security system and the need to simplify and accelerate the implementation of customs procedures requires the introduction of new approaches to the implementation of state customs activities. Necessary conditions for the adaptation of the system of state customs regulation should be its efficiency and constant interaction with business, customs administrations of other states, international institutions, etc. A mandatory condition for the implementation of these objectives is to provide constant monitoring of the indicators of the effectiveness of achieving the ultimate goal of the activities of customs authorities and the quality of relevant customs procedures that they carry out during customs control and clearance. As the ultimate goal of customs activities is to ensure the national customs interests of the state and its security, of particular importance is the development of methods for assessing the performance of customs authorities and the effectiveness of customs procedures that they carry out, which provides for determining the criteria of effectiveness, without which it is impossible to develop the directions to improve the customs system operation under conditions of growing globalization and the challenges of today.

There has been studied the influence of global relationships on the establishment of the national customs policy, which resulted in the development within the framework of the article of the algorithm of actions of customs authorities as regards determining the performance in the direction of using the transformation of property rights when ensuring the economic security of the country and determining the position of customs security in the system of national security and its relation with the customs policy and customs activity. The implementation of economic, organizational and political and legal measures was determined as the directions of the customs policy. The implementation of the customs policy should be based on such documents as: doctrine, strategy, concept. The main trends and risk factors of the customs policy are: internationalization of trade, trade and economic sanctions, increasing the share of energy products, the presence of international trade and economic associations, food and environmental security.

There has been built a cognitive model of implementation of the customs potential of the national economy allowing to influence the development of the national economy by implementing the basic functions of the customs policy, which should ultimately result in: economic growth of the national economy, the formation of an effective budget, improving the welfare of citizens. The improvement of the customs policy can be carried out through the unification of customs procedures, in particular: creating an environment for the operation of cus-

tomhouses and foreign trade; integration of control systems for import, export and transit of goods (vehicles); strengthening the infrastructure of customs points and customs posts; providing a single register of business entities-participants in customs relations, a one-stop electronic access of FEA entities; the possibility of exchanging electronic information between the customs service and the fiscal service, law enforcement agencies, banking institutions; improving the procedure for selecting goods for customs inspection; collection, return, and exemption of taxpayers from customs duties.

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