

Lecture 5. The main participants of the customs logistics system. Logistics intermediaries

The goal of lecture is to consider the essence, functions and principles of logistics

The main objective of lecture:

1. The concept and essence of custom logistics
2. Exporters and Importers
3. Freight-forwarders
4. Customs brokers

1. The concept and essence of custom logistics

Customs logistics is designed to solve a whole range of complex tasks that are necessary to implement the processes of import and export of products and goods using the most optimal methods that require less customer costs and time.

Customs logistics include the following actions:

- assistance in filling out the declaration;
- turnkey customs clearance, including delivery;
- post-customs cargo escort;
- a list of services for the responsible storage of goods and cargo (warehouse services);
- delivery of goods from anywhere in the world (transport component for participants in foreign economic activity by road, sea and rail);
- assessment of goods by experts, required to fill out the declaration;
- documentation, licensing and certification for goods and imported products.

Logistics in the field of customs regulation and customs clearance includes the following services:

- Cargo insurance
- expert assessment and registration of the declaration;
- customs clearance;
- calculation of customs clearance;
- certification, licensing;
- organization of temporary storage;
- consulting on all issues related to customs logistics, domestic and foreign legislation;
- other services related to international transport

2. Exporters and Importers

The main participants in the flow processes of customs logistics are exporters and importers of foreign trade goods, forwarders, customs brokers, and customs authorities.

An exporter and an importer can be persons located in the territories of different states who have entered into a purchase and sale agreement between themselves. Since the export-import activity is not licensed, then the exporter or importer can be an organization, in the charter of which there is a reference to the conduct of sale and purchase operations. To carry out export or import operations, an organization must conclude an agreement with a foreign counterparty, open a bank account through which financial transactions will be carried out, issue a transaction passport and register at a customs post where customs clearance of goods will take place. Before the direct import of goods into the territory of the country, the importing company must obtain all permits and licenses for the import of goods in accordance with the law. Another step for importing goods is choosing a transport service provider and a customs broker.

3. Freight-forwarders

Most freight forwarders - participants in foreign economic activity prefer to use hired vehicles for the transportation of goods. The main motive in favor of this decision is the unwillingness to invest in non-core activities of the company and the desire to reduce operating costs. To cover all directions, companies use the services of several forwarders. The participants in foreign economic activity cite reliability as a key factor taken into account when choosing a forwarder. This is the main indicator by which his work is assessed. Tariffs turn out to be less important than the level of service, and to a greater extent depend on the cost of the goods transported. Fluctuation of tariffs can reach 15% in one direction

An important factor in choosing a freight forwarder is his powerful information system. However, these systems are still underdeveloped among Russian forwarders.

Foreign economic activity participants note that changing a forwarder is much easier than changing a customs broker. Insufficient level of service is named as the main reason, and only in the second place is the desire to reduce tariffs taken into account.

Due to the high competition in the transport services market, foreign trade participants conclude contracts with several forwarders in one direction. This is done in case one forwarder is unable to carry out the required number of flights.

4. Customs brokers

A customs broker is an intermediary in the form of an individual or legal entity representing the interests of the customer of customs clearance and customs clearance services. Cooperation with a good customs broker ensures the stable operation of the business and constant profit, as well as helps to minimize risks. He provides his services on the basis of a notarized contract, in which one party is a client (customer of services), and the other is a customs representative (broker). The contract must define the obligations of the parties and the time frame for the proper execution of the order. The main conditions for entry into the Register of Customs Brokers are: the working staff of the organization, consisting of at least two customs clearance officers, who have been issued an appropriate qualification certificate; the presence of an authorized capital in the form of an authorized fund or share contributions of participants, as well as an appropriate material and technical base for the provision of services; payment, according to the legislation, of customs payments to the customs authorities; availability of an activity insurance contract for a minimum amount equal to 10,000 times the minimum wage, which is specified in the legislation; conditions for accounting for transactions on customs services provided to the client, as well as providing him with the necessary reporting. A customs broker must have a license to work. If a customs broker meets all of the above criteria, he is included in the state register of customs brokers, and he receives a document confirming his right to provide intermediary services for the clearance and clearance of goods in the customs authorities.

One of the most important indicators of the activity of the customs system is its functioning, which allows to reduce the time for the implementation of customs formalities. The main consequence of the delay of goods when crossing the customs border is an increase in their prices in the country, when it comes to imported products, the absence of transit traffic and the fact that the delayed goods come from third countries. The use of a logistics approach associated with the integration of logistics operations in the management of export-import flows of goods creates conditions for an overall reduction in transportation costs.

When carrying out foreign trade operations, logistic financial flows are divided into two components. The first is the fees paid to the supplier for the goods. A characteristic feature of this stream is the regulation of legislation in most states. The second component of the financial flow of logistics in foreign trade includes customs payments, with the help of which the state regulates the volume of incoming goods and the direction of movement of export-import trade flows. As for the information flow, it should be noted that customs

logistics associated with the physical movement of goods across the customs border is associated with the use of special information technologies.

Questions for self-control:

1. Define and reveal the essence of customs logistics.
2. Expand the functions exporter and importer.
3. Which factors does influence on the selection of customs brokers?

Literature:

1. Gadzhinsky, A.M. Logistics: a textbook for higher educational institutions in the field of training "Economics" / A.M. Gadzhinsky. - M.: Dashkov and Co., 2013. - 420 p.
2. Kiladze, A. B. Logistics in customs. Textbook / A. B. Kiladze. - M.: Prospekt, 2016. - 144 p.
3. Kiladze A. B. Theory and practice of customs: history, problems, prospects. Moscow; Yaroslavl: IPK Litera, 2012. 80 p.
4. Parfenov, A. V. Innovations and infrastructure restrictions in customs logistics. Strategies for the development of commercial tools. SPb: SPbGUEF, 2010, 215 p.

Internet resources:

1. Makhovikova G. A. Customs business: a textbook for bachelors/ G. A. Makhovikova, E. E. Pavlova-2nd ed. and additional M.: Uwrite Publishing House, 2016. URL: <http://www.biblioonline.ru/>
2. Gokinaeva, I. A. Fundamentals of customs affairs. Part 1. Customs procedures: a textbook / I. A. Gokinaeva. - St. Petersburg : ITMO University, 2015. URL: <http://www.iprbookshop.ru/67502.html>
1. 3. Gokinaeva, I. A. Fundamentals of customs affairs. Part 2. Customs operations : a textbook / I. A. Gokinaeva. - St. Petersburg : ITMO University, 2016. - 84 p. URL: <http://www.iprbookshop.ru/67503.html>
2. 4. 1. Grinenko, G. P. Fundamentals of customs: a textbook / Belgorod: Belgorod State Technological University named after V. G. Shukhov, EBS DIA, 2016 - 124 p. URL: <http://www.iprbookshop.ru/80433.html>
5. "Customs Code of the Eurasian Economic Union" (as amended on 29.05.2019) (appendix No. 1 to the Agreement on the Customs Code of the Eurasian Economic Union). Available at: https://online.zakon.kz/Document/?doc_id=36041210