

Lecture 6. The system of customs authorities in the Republic of Kazakhstan

The goal of lecture: to consider the basic concepts of customs affairs, customs policy and the system of customs authorities of the Republic of Kazakhstan

The main objectives of the lecture:

1. The concept of customs business and custom policy
2. The customs authorities of the Republic of Kazakhstan
3. Custom code of the Republic of Kazakhstan
4. The Custom Service
5. The custom control

1. The concept of customs business and custom policy

Customs business and customs policy encompass a complex set of relations directly related to foreign and domestic policies and activities of the state. In this sense, customs business and customs policy means an activity, moreover, a specialized one, which must be qualified as an activity that directly affects the political and economic measures taken by the state.

Customs policy, which forms the basis of customs, is a powerful tool for regulating foreign economic activity and maintaining a balance of interests of the countries of the world community, expressed in laws, methods of regulating foreign economic activity, a system of values and priorities in relations with other countries. Carrying out one or another customs policy entails specific responses from the outside world, and non-observance of the “rules of the game” leads to serious consequences.

The customs system is a collective concept that implies not only state and other structures that ensure the implementation of customs policy, but also the practical forms of their activities. When it comes to the customs system of any state, we mean not only the current structure of the customs authorities, but also the norms of customs legislation, including bylaws and other regulatory legal acts.

2. The customs authorities of the Republic of Kazakhstan

The formation of the republic's customs system was carried out in specific historical conditions: on the one hand, the collapse of the Union State, the economic crisis, on the other, the acquisition of sovereignty and the formation of an independent state.

In 1991, our state began to create a modern customs service. One of the first Decrees of the President was the Decree of 12.12.1991 No. 539 "On the establishment of the Customs Committee of the Republic of Kazakhstan".

Until that time, the republic had the Kazakh republican customs, Khorgos customs, Guryev customs, which were directly subordinate to the Main Directorate of the State Customs Control under the Council of Ministers of the USSR (Moscow).

A further stage in the development of the customs service was the adoption of the Decree of the President of the Republic of Kazakhstan, having the force of the Law of July 20, 1995 No. 2368 "On customs affairs in the Republic of Kazakhstan". On the basis of which, on September 16, 1996, by the Decree of the Government of the Republic of Kazakhstan, the Regulations on the passage of service by officials in the customs authorities of the Republic of Kazakhstan and the text of the Oath of officials of the customs authorities of the Republic of Kazakhstan were approved. The adoption of this Regulation regulated the order of service, assignment of personal ranks, determined strict conditions for candidates, increased the requirements for compliance with official discipline.

From 1995 to 1998, a number of normative acts were adopted in all main areas of personnel and educational work, which determined the further policy of working with personnel in the customs authorities.

3. Custom code of the Republic of Kazakhstan

The current stage of development of the customs service is aimed at implementing the Law of the Republic of Kazakhstan "On Law Enforcement Service". Measures are being taken on personnel issues aimed at forming and maintaining the professional core of the customs authorities, further improving professional training and qualifications, high-quality selection and placement of personnel, conducting systematic rotation of personnel, strengthening official discipline and combating corruption in the system of customs authorities.

The main objectives of the customs policy are defined in the Customs Code of the Republic of Kazakhstan. It states that these "are to stimulate the development of the economy and protect the economic interests of the Republic of Kazakhstan, ensure effective customs control and other goals established by the legislative acts of the Republic of Kazakhstan".

Unlike other state bodies, customs have always been the "ears and eyes" of the state, the "eye of the state". Today, the main functions of the customs service are: fiscal, law enforcement and control. At the same time, they are the main directions of the customs policy of any state.

4. The Custom Service

The main functions of the customs service are: fiscal function, law enforcement function and control function. The fiscal state budget is based on two pillars - a tax collection system and customs payments. The law enforcement activity of the customs services is more related to the replenishment of the state budget, that is, the law enforcement activity has a certain fiscal connotation. In addition to law enforcement, customs authorities also perform military border functions, ensuring reliable protection of state borders.

The Customs Service is an important executive body in charge of customs control over foreign economic activity. The main functions of customs control: checking the import and export of goods, control of the movement of goods and other property across the border and its statistical accounting.

As you know, the customs sphere in any state is regulated by customs policy, which is an integral part of domestic and foreign policy, and is ensured by appropriate legal relations. It is very important to consider it in the complex of public, state and personal interests as an area that should influence the political and economic measures taken.

The types of customs payments are: customs duty, value added tax, excise taxes, fees for the issuance of licenses by customs authorities and the renewal of licenses, fees for the issuance of a qualification certificate, customs fees for storing goods, customs fees for customs escort of goods, information and consulting fees, fee for making a preliminary decision, fee for participation in customs auctions. The funds received from customs payments, as already mentioned, go to the state budget.

5. The custom control

The fight against customs crimes is carried out by: customs authorities, internal affairs bodies, the National Security Committee, the tax police, the transport prosecutor's office. This struggle is carried out in the most diverse areas of activity of the aforementioned law enforcement agencies.

Thus, the customs authorities carry out:

- customs clearance, as well as customs and currency control, during which violations of customs rules and customs crimes are revealed;
- proceedings and consideration of cases of violations of customs regulations;

- operative-search activity;
- investigation in cases of customs crimes.

In addition to law enforcement, the customs authorities today actually carry out military border functions, providing reliable protection of 13.5 thousand km of the state border, and 11.5 thousand km. they carry out security independently, without the participation of border guards. On average, one customs officer accounts for 7 km of the border, and in some places "holes" between customs posts reach 200 kilometers or more.

If we add to this hundreds of bypass roads, lack of communication facilities, transportation, it becomes clear that it is very difficult to conduct highly effective fight against smuggling. To shut down all smuggling channels, customs authorities must work in concert with all law enforcement agencies.

In this regard, customs control is one of the main institutions of the customs business. The Customs Service is an important executive body in charge of customs control of foreign trade activities.

The main functions of customs control should be highlighted, which include the following:

- checking the import and export of goods, luggage, vehicles, currency values for compliance with laws and its international obligations;

- control of the movement of goods and other property across the border and its statistical accounting.

In all countries of the world, the rights and obligations of state customs control bodies are regulated by clearly and clearly formulated legislative provisions that are not ambiguous and understandable not only to customs specialists, but also to all persons in one way or another connected with foreign trade.

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Questions for self-control:

1. What include the custom code of the Republic of Kazakhstan?
4. What is the Custom Service?
5. What is the custom control and what is it include?

Literature:

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Internet resources:

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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>

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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