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OBTAINING THE STATUS OF THE AUTHORIZED ECONOMIC OPERATOR: ORGANIZATIONAL ASPECT

The article examines the European experience of practical application of the provisions of the Framework of Standards to Secure and Facilitate Trade of the World Customs Organization regarding the criteria for the compliance of the person with the status of an authorized economic operator. Improvement of regulatory and legal regulation of activities of authorized economic operators in Ukraine is proposed.

The introduction of the institution of an authorized economic operator (hereinafter – AEO) is an indicator of the development of customs administration. The main purpose of its introduction is the simplification and acceleration of customs clearance, promotion of international trade, creation of an effective system of customs control at the intersection of the state border with goods and vehicles for commercial use.

The Concept of the Authorized Economic Operator is introduced by the Framework of Standards to Secure and Facilitate Trade of the World Customs Organization (hereinafter referred to as the WMO SAFE Framework of Standards), since the adoption in 2005 of which member countries have gained a considerable experience in its practical implementation. In Ukraine, the provisions of the WMO SAFE Framework of Standards are not yet applied over the influence of a number of objective and subjective factors, in particular, no domestic enterprise has been granted the status of an authorized economic operator. The active users of WMO SAFE Framework of Stand-

ards are 28 EU countries, the USA, Switzerland, Norway, Japan, China, and others that are members of the World Customs Organization. Member countries have similar legal regulation of AEO and may enter into agreements on the mutual recognition of AEO. According to the Directorate-General for Taxation and Customs Union of the European Commission (hereinafter – DG TAXUD), as of 21.06.2017, customs administrations of the EU states registered 15,111 authorized economic operators in 28 countries, in the USA – almost 11 thousand. In March 2016, DG TAXUD systematized accumulated in the EU experience of cooperation between customs administrations and authorized economic operators in the Authorized Economic Operators Guidelines (hereinafter referred to as the AEO Guidelines).

In order to develop transnational trade, increase the Ukrainian export potential, and promote investment in the domestic economy by simplifying customs procedures while increasing their efficiency, Ukraine's priority task is to implement European experience in the practical application of the provisions of the WMO SAFE Framework of Standards in the field of customs and foreign trade activities.

In the EU countries, there is a multi-level system of regulatory documents regulating activities of the AEOs, which includes at the legislative level – the WMO SAFE Framework of Standards and the EU Customs Code, which establish common rules for the state regulation of the activities of the UE; at

the level of the generalization of practice of law enforcement – AEO Guidelines; at the national level – administrative documents of the customs administrations of the EU member states. The general requirements of European legislation for enterprises seeking to obtain the status of AEO are much wider and cover not only the history of the enterprise-applicant but also business activity. By the moment of

approval and commencement of the practical implementation of the national program for the development of the AEO system in Ukraine, access to the advantages of the status of AEO in the EU territory in the real way for domestic enterprises is to establish subsidiary companies in the territory of the EU member states and obtain international certificates on safety and security.