







# “Authorized economic operator’s program within the framework of improving the customs policy of Ukraine”

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## AUTHORIZED ECONOMIC OPERATOR'S PROGRAM WITHIN THE FRAMEWORK OF IMPROVING THE CUSTOMS POLICY OF UKRAINE

### Abstract

For businesses, the introduction of the Authorized Economic Operator program means simplified declaration, improved efficiency of customs procedures and reduced risks. This allows entrepreneurs to save time and money on customs terminal services and creates transparent and clear customs clearance procedures. However, so far only one company has received such a status, and the State Customs Service is considering another application for authorization. The purpose of the work is to assess the conditions and benefits of the program of an authorized economic operator in the framework of improving customs policy. The object of the study is the program of an authorized economic operator in Ukraine.

The risks of international supply chains were highlighted in the paper. Entities that can obtain the status of an automated economic operator and the conditions for granting authorization to an automated economic operator are presented in detail. The simplifications and advantages of the status of the automated economic operator received by the subjects are systematized. The study used methods such as analysis and synthesis, induction and deduction, comparison, system approach.

The analysis helped to identify the shortcomings of the status of an automated economic operator, which can be further used by researchers to make recommendations for improving the regulatory framework.

### Keywords

authorized economic operator, customs policy, supply chain risks,  
customs security, simplification of declaration, customs formalities

### JEL Classification

G28, F15, F53, K33

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## ПРОГРАМА АВТОРИЗОВАНОГО ЕКОНОМІЧНОГО ОПЕРАТОРА В РАМКАХ УДОСКОНАЛЕННЯ МИТНОЇ ПОЛІТИКИ УКРАЇНИ

### Анотація

Запровадження програми авторизованого економічного оператора означає для бізнесу спрощення декларування, оперативність митних процедур та зниження ризиків. Це дозволяє підприємцям економити час та кошти на послуги митних терміналів і створює прозорі та зрозумілі процедури митного оформлення. Однак, наразі такий статус отримало лише одне підприємство, а на розгляді Державної митної служби перебуває ще одна заява про надання авторизації. Метою роботи є оцінка умов та переваг програми авторизованого економічного оператора в рамках удосконалення митної політики. Об'єктом дослідження виступає програма авторизованого економічного оператора в Україні.

У роботі були виділені ризики міжнародних ланцюгів постачання. Детально представлені суб'єкти, що можуть отримати статус автоматизованого економічного оператора та умови надання авторизації автоматизованого економічного оператора. Систематизовано одержувані суб'єктами спрощення та переваги статусу автоматизованого економічного оператора.

В процесі дослідження використовувались такі методи, як: аналіз та синтез, індукція та дедукція, порівняння, системний підхід. Проведений аналіз допоміг визначити недоліки статусу автоматизованого економічного оператора, що може в подальшому використовуватися дослідниками для рекомендацій щодо удосконалення нормативно-правової бази.

<b>Ключові слова</b>	авторизований економічний оператор, митна політика, ризики ланцюгів постачання, митна безпека, спрощення декларування, митні формальності
<b>Класифікація JEL</b>	G28, F15, F53, K33

## INTRODUCTION

The Authorized Economic Operator program is a key driver of customs and economic partnerships between countries, creating a secure, transparent and predictable environment for trade. Ukrainian customs legislation should gradually approach the EU customs legislation, and one of the stages of adaptation is the introduction in Ukraine of the institution of an authorized economic operator, similar to that operating in the EU. The status of the AEO confirms the highest degree of customs confidence in the enterprise and, as a result, makes it possible to apply the largest list of special simplifications and enjoy the benefits of customs formalities for goods moved by such enterprises. The future recognition of the status of national AEOs by the customs authorities of the EU countries will ensure the participation of Ukrainian operators in the formation of so-called safe supply chains and increase their competitiveness in foreign and domestic markets. As a result of the implementation of the program, a certain increase in economic growth is expected, which is currently happening.

## 1. LITERATURE REVIEW

State regulation of the functioning of authorized economic operators in Ukraine is based on the Customs Code of Ukraine (Chapter 2 “Authorized Economic Operator”), resolutions of the Cabinet of Ministers of Ukraine “On some issues of functioning of authorized economic operators”, “On approval of the Unified State Register of Authorized Economic Operators”, “On approval of the form, description and rules of use of the national logo of the authorized economic operator and the form of the certificate of the authorized economic operator”, “On approval of the application forms of the enterprise for granting permission for special simplification and permission for special simplification”, etc.

The issue of customs policy was considered in the scientific works of Dzyubenko (2016), Lisov (2017), Grebelnyk (2014), Gutsul (2015), Shevchuk (2018). The authors define customs policy as a relationship, associated with the exchange of goods. At the same time, these relations together form a certain system of international exchange relations established between states in order to provide markets for sales or raw materials, stimulate the development of certain industries, establish mutually beneficial trade cooperation with other states, protection from external competition. However, the authors’ position on the interpretation of customs policy does not take into account modern integration processes, which translate customs policy from the national level to the supranational level of integration.

Prykhodko and Prykhodko (2016) characterizing the features of Ukraine’s customs policy in the context of European integration, justify the need to adapt, harmonize and unify customs legislation to EU requirements. However, the authors do not consider the program of an authorized economic operator in the framework of the Association Agreement with the EU.

The research of aspects of the implementation of the program of an authorized economic operator is devoted to the works of such scientists as Turzhansky (2017), Berezhnyuk (2020), Nestorishen (2020), Brendak (2020). Scholars emphasize that the transformations in the world political and economic space necessitate the development of new approaches to ensuring the security of the state in the face of the constant growth of threats, both internal and external. Mesecha (2019), Prus (2013) also studied the theoretical foundations and organizational and economic prerequisites for the emergence of the institution of authorized economic operator. However, the issue of using the program in AEO still remains insufficiently worked out.

Foreign scholars recognize the importance of using the program of an authorized economic operator. In particular, Torello (2020) argues that customs clearance operations can be facilitated if importers, freight forwarders or logistics operators have been granted the status of authorized economic operator. Simplification of customs formalities, as well as fewer documentary customs controls and physical inspections, speed up international trade flows and reduce delivery times. Erceg (2014) argues that AEO status means that a company can prove its reliability and safety. In addition, it means that the company has access to simplified customs procedures. Ariadna (2016) and Widdowson (2014) state that when the parties meet certain standards, including compliance with trade requirements and demonstrate a commitment to security of supply chains, they may be granted AEO status with some trade facilitation benefits, including mutual recognition of their AEO status in foreign countries with which the country has concluded a mutual recognition Agreement or “MRA”.

However, the introduction of the institution of an authorized economic operator and the procedure for acquiring the status of such an authorized operator by enterprises has a somewhat slow pace and is characterized by low interest from entrepreneurs engaged in foreign economic activity. Requires further study of the risks of international supply chains, the conditions for granting AEO status to entities and the benefits that AEOs can enjoy.

## **2. AIMS**

The purpose of the work is to assess the conditions and benefits of the program of an authorized economic operator in the framework of improving customs policy.

## **3. METHODS**

The study used a systematic approach to generalize the legal support for the use of the program of an authorized economic operator in Ukraine.

## **4. RESULTS**

Changes in the global market and growing dependence on supply chain participants are the reasons for the high level of risk. The introduction of an authorized economic operator also means reducing risks for business. Currently, among the global risks of international supply chains can be identified such risks (Table 1).

**Table 1.** Risks of international supply chains

Source: Systematized on Mamchyn, Rusanovsjka (2011).

Risk	Risk description
<b>Internal risks</b>	
Risks of the main elements of supply links	<p>Arise due to non-rhythmic work of suppliers or due to the inability of the enterprise to effectively plan the order of raw materials, materials, etc. The reasons for such risks may be:</p> <ul style="list-style-type: none"> <li>• dependence of the enterprise on a small number of suppliers with disabilities;</li> <li>• impossibility to fulfill the terms of the supply contract (product quality, delivery time, supply volumes, etc.);</li> <li>• financial supply problems;</li> <li>• violation of the conditions of transportation and storage by third parties involved in the performance of the supply contract.</li> </ul>
	<p>Are directly related to changes in the operational work of the enterprise and may occur for the following reasons:</p> <ul style="list-style-type: none"> <li>• changes in requirements for product quality and conformity;</li> <li>• violation of production technology;</li> <li>• failures in production processes.</li> </ul>
	<p>Related to the violation of demand for products and services, information between the central enterprise and the market, as well as the quality of customer requirements, i.e. the speed of order fulfillment, the availability of the necessary stock to fulfill customer orders, timely delivery and more. The reasons for this risk may be:</p> <ul style="list-style-type: none"> <li>• change of financial capacity of the customer;</li> <li>• changing fashion trends;</li> <li>• change of product range;</li> <li>• season change;</li> <li>• change in the economic situation in the country;</li> <li>• incorrect forecasting of demand for products by the enterprise itself.</li> </ul>
	<p>Arise both in cases of need to provide the return of the received party to the supplier (manufacturer), and at the received addresses from clients (buyers).</p> <p>Financial losses and losses of appearance at returns are a significant risk for many companies that provide supplies to the retail network.</p>
Risks of logistics management	<p>Structural risks</p> <p>Related to the personnel policy of the enterprise and the positioning of logistics and supply chain management in the structure of enterprise management.</p>
Risks of logistics management	<p>Structural risks</p> <p>Related to the personnel policy of the enterprise and the positioning of logistics and supply chain management in the structure of enterprise management.</p>
	<p>Financial risks</p> <p>Elated to the management of the operating budget: direct logistics costs and hidden logistics costs, as well as the management of working capital, "frozen" in raw materials and goods and the efficient use of fixed assets for logistics (warehouses, transport, etc.).</p>
	<p>IT risks</p> <p>Related to the completeness of logistics parameters and data, as well as their synchronization with all relevant enterprise systems.</p> <p>Operational risks</p> <p>Related to the implementation of operational procedures, which in turn can be divided into:</p> <ul style="list-style-type: none"> <li>• transport risks;</li> <li>• customs risks;</li> <li>• warehouse risks.</li> </ul>
<b>External risks</b>	

Risks that do not depend on the organization of the supply chain and the company itself. External risks include: natural disasters; military action; terrorist attacks; criminal risks; political change; changes in the economic situation.

Security issues in the supply chain are becoming particularly important in the context of the escalation of local conflicts in the world and the intensification of terrorism. In the past, the focus has been mainly on the uninterrupted flow of goods, security against disruptions such as theft or smuggling, and interaction between government organizations and supply chain players. But then some countries introduced new security and security programs to protect against terrorism. This has had a major impact on companies' approach to logistics and supply chain operations. Security issues are more important than ever, and supply chain actors work together with governments and international organizations to ensure supply chain efficiency and protect people, infrastructure and the economy.

Supply chain security management can be defined as policies, procedures and technologies aimed at protecting supply chains (products, tools, equipment, information and personnel) from theft, damage or terrorism and preventing the unauthorized smuggling of people or weapons. The purpose of security of supply management is to prevent adverse events, maintain the stability and continuity of procurement, production, storage, transportation and flow of information, and limit the possible costs of increasing security requirements, delays in supply and production. The problem is especially important in case of timely delivery. Safety issues focus on man-made factors (prevention of human actions) as opposed to safety issues related to incidents such as natural disasters, fires, traffic accidents, political events or failures in technical infrastructure.

Thus, the expansion of the AEO institution and the subsequent increase in the number of concluded agreements will facilitate easier and safer exchange of goods. Clarity and control of supply chains should reduce the risk of theft, loss, and threats of organized crime.

Below is a list of definitions from the Customs Code of Ukraine on AEO (Table 2).

**Table 2.** Entities that can obtain AEO status and AEO definitions

Source: Systematized on The Verkhovna Rada of Ukraine (n.d.).

Term	Definition
Authorized economic operator	An enterprise that performs any role in the international supply chain of goods, to which the bodies of revenues and fees have granted the authorization of the AEO.
Producer	An enterprise that directly manufactures goods intended for export.
Exporter (importer)	An enterprise that, on the basis of foreign economic agreements (contracts) concluded by it directly or through an intermediary (commission agent, agent, consignor) exports (imports) goods with their movement across the customs border of Ukraine, regardless of the customs regime in which such goods are placed.
Customs representative	An enterprise that acts as an intermediary (customs broker, commission agent, agent, consignor) during the execution of a foreign trade agreement (contract).
Carrier	Legal or natural person who has undertaken obligations and responsibilities under the contract of carriage of goods for delivery to the destination of the goods entrusted to him, carriage of goods and their issuance (transfer) to the consignee or another person specified in the document governing the relationship between freight forwarder and carrier.
Forwarder	Business entity that, on behalf of the client and at his expense, performs or organizes the performance of freight forwarding services specified in the freight forwarding agreement.
Warehouse holder	Enterprise, which owns or uses a customs warehouse, temporary storage facilities, objects of a free customs zone.

AEO authorization can be of the following types:

- 1) on granting the right to apply special simplifications (hereinafter - AEO-C);
- 2) on confirmation of safety and reliability (AEO-S).

The company independently chooses the type of authorization provided and can have both types of authorizations at the same time.

The following criteria are used to grant AEO authorization (Table 3).

**Table 3.** AEO compliance criteria

Source: Systematized on The Verkhovna Rada of Ukraine (n.d.).

Indexes	AEO-C	AEO-S
Compliance with the requirements of customs, tax and currency legislation of Ukraine, as well as the absence of facts of criminal prosecution	+	+
Proper system of accounting, commercial and transport documentation	+	+
Stable financial condition	+	+
Ensuring practical standards of competence or professional qualification of the responsible official of the enterprise	+	–
Compliance with safety and reliability standards	–	+

Enterprises that have received AEOs have the opportunity to use special simplifications (Table 4).

**Table 4.** Simplification in the presence of AEO

Source: Systematized on The Verkhovna Rada of Ukraine (n.d.).

Indexes	AEO-C	AEO-S
General financial guarantee	+	–
Self-application of seals of a special type	+	+
Simplified declaration procedure	+	–
Location procedure	+	–

The benefits received by enterprises with the status of AEO are given below (Table 5).

**Table 5.** Advantages of the automated economic operator

Source: Systematized on The Verkhovna Rada of Ukraine (n.d.).

Indexes	AEO-C	AEO-S
Fulfillment of customs formalities for goods, commercial vehicles as a matter of priority	+	+
Reduction of the degree of risk by the automated customs clearance system to determine the list of customs formalities during the customs clearance of goods, commercial vehicles	+	+
Use of a specially defined (if any) lane at the checkpoint across the state border of Ukraine for the movement of commercial vehicles	+	+
Use of the AEO national logo	+	+
Receiving a notification from the body of revenues and fees that the relevant goods and vehicles for commercial purposes on the basis of risk analysis on the general declaration of arrival selected for customs inspection at the checkpoint (control point) across the state border of Ukraine until their movement through customs border of Ukraine	–	+

## 5. DISCUSSION

The threat of terrorism, human trafficking and fraud means that countries and trade blocs are developing measures to ensure that supply chains are and remain secure. To strengthen security controls, an authorized economic operator (AEO) regime has been introduced to protect the domestic market and the international supply chain. This issue applies to every business, regardless of its size or the area of trade that owns or moves goods through the international supply chain. The AEO certificate provides a wide range of benefits that have been reported.

Given the results of the study, it can be argued that the introduction of AEO significantly contributes to improving the security of international trade, as well as affects the functioning of international supply chains. There is now a need for an integrated and globally supported international data model that covers data exchange throughout the cross-border process. The WTO data model will not apply to all non-governmental areas related to trade, will not define data requirements for customs and other government agencies. The lack of an integrated international data model for the whole cross-border process poses major problems for operators and administrators of international supply chains, as they have to prepare several copies of information in different formats for different countries and for different processes.

Exporters-manufacturers, importers, distributors, customs brokers, warehouse and postal operators, freight forwarders and carriers can apply for AEO status.

AEOs are of two types: “B” and “S”.

- 1) type “C” - on granting the right to apply special simplifications;
- 2) type “S” on confirmation of safety and reliability.

The company independently chooses the type of authorization and can have both types of authorizations at the same time. Authorization of AEO is recognized throughout Ukraine, at the same time, the recognition by customs administrations of foreign countries of the authorization of AEO obtained by resident enterprises is carried out in accordance with international agreements of Ukraine.

Companies with a systemic level of organization and formalized procedures have a significant chance of obtaining AEO status. In such companies, processes must be formed, a quality system, certified software, etc. must be established.

The AEO certificate allows organizations to become a trusted member of international supply networks and adhere to high safety standards. The certificate demonstrates the reliability and commitment of the company to adhere to safety procedures. It is also proof of the solvency of the enterprise. Acquiring the status of AEO determines the increase of efficiency of the company's activity and more effective cooperation in the supply chain due to time savings and reduction of bureaucracy related to international trade and transport. However, so far only one company has received such status, and the State Customs Service is considering another application for authorization.

The provision of simplifications by customs authorities for those holding AEO certificates, with due regard to the security of the supply chain, determines efficient cross-border operations. To use the accumulated simplifications, the optimal solution is to create the status of secure supply chains. The more participants in the international supply chain have the status of AEO, the more complete the benefits and rights for its members. Responsible information management and partner relationship management have a positive impact on the effectiveness of security in the supply chain. AEO operators seek to start cooperation with other authorized operators, taking into account the security of the international supply chain. Proceeds from the joint recognition of AEO status may also cover sources that lead to a revival of trade. The creation of a mechanism of continuity of joint actions in order to respond to trade violations allows the customs authorities to improve and accelerate, as far as possible, the service of priority clearance of goods supplied by AEO.

The advantages of AEO are the result of simplified control of cargo and documents, reducing the amount of data contained in consolidated declarations, the possibility of prior information about the planned control of deliveries, priority treatment in the situation of choosing an AEO unit for control, the ability to apply for management. The AEO program has been evolving since its inception, and there are now more than 85 countries with AEO programs from more than 30,000 certified companies. In addition, 11 more AEO programs are being developed in other countries. However, it should be clearly emphasized that further expansion of the AEO institution is needed. This is extremely important for Ukrainian operators, despite the fact that the main export markets for Ukraine are the member states of the European Union, but third countries are also important.

Unlike other studies, the paper systematized the risks of international supply chains and identified the benefits of AEO that can minimize them. In addition, an analysis of entities that can obtain the status of AEO and the criteria for their compliance.



## CONCLUSION

AEO is an important part of integration processes, as in the process of AEO implementation it is necessary to work on reducing the time spent on routine processes, for example, to verify the correct classification of goods according to UKTZED. Upon acquiring the status of AEO, the company is inspected for 120 days. Due to the limited staff of the customs, only 10 enterprises will be able to pass such an inspection in the first year, in the second - 20, in the third - 30. This restriction can be attributed to the shortcomings of the implementation of this status. The disadvantages also include the following:

1. The actual need to acquire the status of AEO for all participants in the supply chain (within the FEA) in Ukraine. In the absence of status, the benefits will not be in full force.
2. Lack of procedure for assessing enterprises for compliance with the criteria. Even taking into account that this procedure is under development, it will mean testing it in real enterprises after the changes on the AEO come into force, which can lead to unexpected consequences.

The deadlines for inspecting enterprises for compliance with the criteria mentioned above may not meet the demand for AEO status, so it is worth looking for ways to increase the number of enterprises that can be inspected simultaneously.

Thus, the expansion of the AEO institution and the subsequent increase in the number of concluded agreements will facilitate easier and safer exchange of goods. Clarity and control of supply chains should reduce the risk of theft, loss, and threats of organized crime. The results of the study can be used by future researchers to continue work on bringing domestic customs practices closer to European standards through the use of the AEO program.

## AUTHORS CONTRIBUTIONS

Conceptualization: Viktoriia Tyshchenko, Kateryna Azizova, Alina Shapovalova, Denis Ostrovsky.

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Writing – original draft: Alina Shapovalova, Kateryna Azizova, Denis Ostrovsky.

Writing – review & editing: Alina Shapovalova, Viktoriia Tyshchenko.

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